# FREE TRADE AGREEMENT BETWEEN THE REPUBLIC OF KOREA AND THE REPUBLICS OF CENTRAL AMERICA

## PREAMBLE

**THE REPUBLIC OF KOREA**, hereinafter referred to as "Korea"; on the one part, and

**THE REPUBLIC OF COSTA RICA**;

**THE REPUBLIC OF EL SALVADOR**;

**THE REPUBLIC OF HONDURAS**;

**THE REPUBLIC OF NICARAGUA**; and

**THE REPUBLIC OF PANAMA**;

hereinafter referred to as the "Republics of Central America", on the other,

**STRENGTHENING** the special bonds of friendship and cooperation between them;

**CONVINCED** that a free trade area will create an expanded and secure market for goods and services in their territories and a stable and predictable environment for investment, thus enhancing the competitiveness of their firms in global markets while recognizing the differences in their levels of development and the size of their economies;

**DESIRING** to raise living standards, promote economic growth and stability, create new employment opportunities, and improve the general welfare in their territories, by liberalizing and expanding trade and investment between their territories;

**SEEKING** to establish clear and mutually advantageous rules governing their trade and investment, to reduce or eliminate the barriers to trade and to facilitate the investment between their territories;

**RECOGNIZING** that this Agreement should be implemented with a view to promoting sustainable development in a manner consistent with environment protection and conservation;

**BUILDING** on their respective rights and obligations under the *Marrakesh Agreement Establishing the World Trade Organization* and other multilateral, and bilateral instruments of cooperation to which they are parties; and

**PRESERVING** their flexibility to safeguard the public welfare;

**HAVE AGREED** as follows:

# CHAPTER 1
# INITIAL PROVISIONS AND GENERAL DEFINITIONS

## Section A: Initial Provisions

### ARTICLE 1.1: ESTABLISHMENT OF A FREE TRADE AREA

Consistent with Article XXIV of GATT 1994 and Article V of GATS, the Parties hereby establish a free trade area.

### ARTICLE 1.2: OBJECTIVES

The objectives of this Agreement are to:

(a) encourage expansion and diversification of trade between the Parties;

(b) eliminate barriers to trade in, and facilitate the cross-border movement of, goods and services between the territories of the Parties;

(c) promote conditions of fair competition in the free trade area;

(d) substantially increase investment opportunities in the territories of the Parties;

(e) provide adequate and effective protection and enforcement of intellectual property rights in each Party's territory;

(f) create effective procedures for the implementation and application of this Agreement, for its joint administration, and for the resolution of disputes; and

(g) establish a framework for further bilateral, regional, and multilateral cooperation to expand and enhance the benefits of this Agreement.

### ARTICLE 1.3: RELATION TO OTHER AGREEMENTS

1. The Parties affirm their existing rights and obligations with respect to each other under the WTO Agreement and other agreements to which such Parties are party.

2. For greater certainty, this Agreement shall not be construed to derogate or nullify from any international legal obligation between the Parties that provides for more favorable treatment of goods, services, investments, or persons than that provided for under this Agreement.

3. Unless otherwise provided in this Agreement, in the event of any inconsistency between this Agreement and other agreements to which both Parties are party, the Parties may consult with each other with a view to finding a mutually satisfactory solution.

### ARTICLE 1.4: EXTENT OF OBLIGATIONS

Each Party shall ensure within its territory the observance and fulfillment of all obligations and commitments under this Agreement by all levels of government, except as otherwise provided in this Agreement.

### ARTICLE 1.5: SCOPE

Unless otherwise provided, the provisions of this Agreement apply between Korea and Costa Rica, El Salvador, Honduras, Nicaragua and Panama, considered individually. This Agreement does not apply between Costa Rica, El Salvador, Honduras, Nicaragua and Panama.

## Section B: General Definitions

### ARTICLE 1.6: DEFINITIONS

For the purposes of this Agreement, unless otherwise specified:

**AD Agreement** means the *Agreement on Implementation of Article VI of the GATT 1994*, contained in Annex 1A to the WTO Agreement;

**covered investment** means, with respect to a Party, an investment, as defined in Article 9.29 (Definitions), in its territory of an investor of the other Party that is in existence as of the date of entry into force of this Agreement or established, acquired, or expanded thereafter;

**customs duty** includes any duty or charge of any kind imposed on or in connection with the importation of a product of the other Party, including any form of surtax or surcharge imposed on or in connection with such importation, but does not include any:

(a) charge equivalent to an internal tax imposed consistently with Article III:2 of the GATT 1994, or any equivalent provision of a successor agreement to which both Parties are party;

(b) antidumping, countervailing, or safeguard duty that is applied in accordance with a Party's law and consistently with Chapter 7 (Trade Remedies);

(c) fee or other charge in connection with importation commensurate with the cost of services rendered; or

(d) duty imposed pursuant to any agricultural safeguard measure taken under the *Agreement on Agriculture*, contained in Annex 1A to the WTO Agreement.

**Customs Valuation Agreement** means the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994*, contained in Annex 1A to the WTO Agreement;

**days** means calendar days;

**enterprise** means any entity constituted or organized under applicable law, whether or not for profit, and whether privately or governmentally owned or controlled, including any corporation, trust, partnership, sole proprietorship, joint venture, or other association;

**enterprise of a Party** means an enterprise constituted or organized under the law of a Party;

**existing** means in effect on the date of entry into force of this Agreement;

**freely usable currency** means "freely usable currency" as determined by the International Monetary Fund under its *Articles of Agreement*;

**GATS** means the WTO *General Agreement on Trade in Services*, contained in Annex 1B to the WTO Agreement;

**GATT 1994** means the WTO *General Agreement on Tariffs and Trade 1994*, contained in Annex 1A to the WTO Agreement;

**goods of a Party** means domestic products as these are understood in GATT 1994 or such goods as the Parties may agree, and includes originating goods of that Party;

**government procurement** means the process by which a government obtains the use of or acquires goods or services, or any combination thereof, for governmental purposes and not with a view to commercial sale or resale or use in the production or supply of goods or services for commercial sale or resale;

**Harmonized System (HS)** means the *Harmonized Commodity Description and Coding System*, including its General Rules of Interpretation, Section Notes, and Chapter Notes, as adopted and implemented by the Parties in their respective tariff laws;

**Import Licensing Agreement** means the *Agreement on Import Licensing Procedures*, contained in Annex 1A to the WTO Agreement;

**Joint Committee** means the Joint Committee established under Article 21.1 (Joint Committee);

**local level of government** means:

(a) for Korea, a local government as defined in the *Local Autonomy Act*; and

(b) for the Republics of Central America, the municipalities;

**measure** includes any law, regulation, procedure, requirement, or practice;

**MFN** means Most Favored Nation;

**national** means a natural person who has the nationality of a Party according to Annex 1-A;

**originating** means qualifying under the rules of origin set out in Chapter 3 (Rules of Origin and Origin Procedures);

**Parties** means the Republics of Costa Rica, El Salvador, Honduras, Nicaragua and Panama, referred to as the "Republics of Central America" on one hand, and the Republic of Korea, on the other;

**Party**[1] [2] means any State for which this Agreement is in force;

**person** means a natural person or an enterprise;

**person of a Party** means a national or an enterprise of a Party;

**preferential tariff treatment** means the duty rate applicable under this Agreement to an originating good;

**SCM Agreement** means the *Agreement on Subsidies and Countervailing Measures*, contained in Annex 1A to the WTO Agreement;

**SPS Agreement** means the *Agreement on the Application of Sanitary and Phytosanitary Measure*, contained in Annex 1A to the WTO Agreement;

**state enterprise** means an enterprise that is owned, or controlled through ownership interests, by a Party;

**TBT Agreement** means the *Agreement on Technical Barriers to Trade*, contained in Annex 1A to the WTO Agreement;

**territory** means for a Party the territory of that Party as set out in Annex 1-A;

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[1] For greater certainty, the "other Party" means for Korea: one of the Republics of Central America, and for the Republics of Central America: Korea, except as otherwise provided in this Agreement.

[2] For greater certainty, "non –Party" means any State other than Korea and the respective Republic of Central America for which the Agreement is being applied.

**TRIPS Agreement** means the *Agreement on Trade-Related Aspects of Intellectual Property Rights*, contained in Annex 1C to the WTO Agreement;

**WTO** means the World Trade Organization; and

**WTO Agreement** means the *Marrakesh Agreement Establishing the World Trade Organization*, done on April 15, 1994.

## Annex 1-A
## COUNTRY-SPECIFIC DEFINITIONS

For the purposes of this Agreement, unless otherwise specified:

**natural person who has the nationality of a Party** means:

(a) with respect to Korea, a Korean national within the meaning of the *Nationality Act*;

(b) with respect to Costa Rica, a *costarricense* as defined in Articles 13 and 14 of the Political Constitution of the Republic of Costa Rica *(Constitución Política de la República de Costa Rica)*;

(c) with respect to El Salvador, a *salvadoreño* as defined in Articles 90 and 92 of the Constitution of the Republic of El Salvador *(Constitución de la República de El Salvador)*;

(d) with respect to Honduras, a *hondureño* as defined in Articles 23 and 24 of the Constitution of the Republic of Honduras (*Constitución Política de la República de Honduras)*;

(e) with respect to Nicaragua, a *nicaragüense* as defined in Article 15 of the Political Constitution of the Republic of Nicaragua (*Constitución Política de la República de Nicaragua)*; and

(f) with respect to Panama, a *panameño* as defined in Articles 9, 10, and 11 of the Political Constitution of the Republic of Panama *(Constitución Política de la República de Panamá).*

**territory** means:

(a) with respect to Korea, the land, maritime, and air space over which Korea exercises sovereignty, and those maritime areas, including the seabed and subsoil adjacent to and beyond the outer limit of the territorial seas over which it may exercise sovereign rights or jurisdiction in accordance with international law and its law;

(b) with respect to Costa Rica, the territory of the Republic of Costa Rica, according to its national legislation and international law;

(c) with respect to El Salvador, the land, maritime, and air space under its sovereignty and the exclusive economic zone and the continental shelf within which it exercises sovereign rights and jurisdiction in accordance with international law and its domestic law;

(d) with respect to Honduras, the land, maritime, and air space under its sovereignty and the exclusive economic zone and the continental shelf within which it exercises sovereign rights and jurisdiction in accordance with international law and its domestic law;

(e) with respect to Nicaragua, the territory of the Republic of Nicaragua, according to its national legislation and international law; and

(f) with respect to Panama, the land, maritime, and air space under its sovereignty and the exclusive economic zone and the continental shelf within which it exercises sovereign rights and jurisdiction in accordance with international law and its domestic law.

# CHAPTER 2
# NATIONAL TREATMENT AND MARKET ACCESS FOR GOODS

ARTICLE 2.1: SCOPE

Except as otherwise provided in this Agreement, this Chapter shall apply to trade in goods of a Party.

## Section A: National Treatment

ARTICLE 2.2: NATIONAL TREATMENT

1. Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of GATT 1994, including its interpretative notes. To this end, Article III of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. Paragraph 1 shall not apply to the measures set out in Annex 2-A.

## Section B: Elimination of Customs Duties

ARTICLE 2.3: CLASSIFICATION OF GOODS

The classification of goods in trade between the Parties shall be that set out in each Party's tariff nomenclature in conformity with the Harmonized System.

ARTICLE 2.4: ELIMINATION OF CUSTOMS DUTIES

1. Except as otherwise provided in this Agreement, neither Party may increase any existing customs duty, or adopt any new customs duty, on an originating good.

2. Except as otherwise provided in this Agreement, each Party shall progressively eliminate its customs duties on originating goods in accordance with its Schedule to Annex 2-B.

3. If at any moment a Party reduces its applied MFN customs duty rate after the date of entry into force of this Agreement, that duty rate shall apply as regards trade covered by this Agreement if and for as long as it is lower than the customs duty rate calculated in accordance with its Schedule included in Annex 2-B.

4. On the request of either Party, the Parties shall consult to consider accelerating the elimination of customs duties set out in their Schedules to Annex 2-B. Notwithstanding Article 21.1 (Joint Committee), an agreement between the Parties to accelerate the elimination of a customs duty on a good shall supersede any duty rate or

staging category determined pursuant to their Schedules to Annex 2-B for such good when approved by such Parties in accordance with their applicable legal procedures. After such Parties conclude an agreement under this paragraph, they shall notify the other Republics of Central America of the terms of that agreement.

5. For greater certainty, a Party may:

(a) raise a customs duty to the level established in its Schedule to Annex 2-B following a unilateral reduction; or

(b) maintain or increase a customs duty as authorized by the Dispute Settlement Body of the WTO.

## Section C: Special Regimes

### ARTICLE 2.5: WAIVER OF CUSTOMS DUTIES

1. Except as otherwise provided in this Agreement, neither Party may adopt any new waiver of customs duties, or expand with respect to existing recipients or extend to any new recipient the application of an existing waiver of customs duties, where the waiver is conditioned, explicitly or implicitly, on the fulfillment of a performance requirement.

2. Neither Party may, explicitly or implicitly, condition on the fulfillment of a performance requirement the continuation of any existing waiver of customs duties.

3. Honduras and Nicaragua may each maintain measures inconsistent with paragraphs 1 and 2 for such time as it is an Annex VII country for the purposes of the SCM Agreement. Thereafter, Honduras and Nicaragua shall maintain any such measures in accordance with Article 27.4 of the SCM Agreement.

### ARTICLE 2.6: TEMPORARY ADMISSION OF GOODS

1. Each Party shall grant duty-free temporary admission for the following goods, regardless of their origin:

(a) professional equipment, including equipment for the press or television, software, and broadcasting and cinematographic equipment, necessary for carrying out the business activity, trade, or profession of a person who qualifies for temporary entry, pursuant to the laws of the importing Party;

(b) goods intended for display or demonstration;

(c) commercial samples and advertising films and recordings; and

(d) goods admitted for sports purposes.

2. Each Party shall, at the request of the person concerned and for reasons its customs authority considers valid, extend the time limit for temporary admission beyond the period initially fixed.

3. Neither Party may condition the duty-free temporary admission of a good referred to in paragraph 1, other than to require that the good:

(a) be used solely by or under the personal supervision of a national or resident of the other Party in the exercise of the business activity, trade, profession, or sport of that person;

(b) not be sold or leased while in its territory;

(c) be accompanied by a security in an amount no greater than the charges that would otherwise be owed on entry or final importation, releasable on exportation of the good;

(d) be capable of identification when exported;

(e) be exported on the departure of the person referenced in subparagraph (a), or within such other period related to the purpose of the temporary admission as the Party may establish, or within one year, unless extended;

(f) be admitted in no greater quantity than is reasonable for its intended use; and

(g) be otherwise admissible into the Party's territory under its law.

4. If any condition that a Party imposes under paragraph 3 has not been fulfilled, the Party may apply the customs duty and any other charge that would normally be owed on the good plus any other charges or penalties provided for under its law.

5. Each Party, through its customs authority, shall adopt or maintain procedures providing for the expeditious release of goods admitted under this Article. To the extent possible, such procedures shall provide that when such a good accompanies a national or resident of the other Party who is seeking temporary entry, the good shall be released simultaneously with the entry of that national or resident.

6. Each Party shall permit a good temporarily admitted under this Article to be exported through a customs port other than that through which it was admitted.

7. Each Party shall provide that the importer or other person responsible for a good admitted under this Article shall not be liable for failure to export the good on presentation of satisfactory proof to the importing Party that the good has been destroyed within the original period fixed for temporary admission or any lawful extension.

8. Subject to Chapters 9 (Investment) and 10 (Cross-Border Trade in Services):

(a) each Party shall allow a container used in international traffic, that enters its territory from the territory of the other Party, to exit its territory on any

route that is reasonably related to the economic and prompt departure of such container;

(b) neither Party may require any security or impose any penalty or charge solely by reason of any difference between the port of entry and the port of departure of a container;

(c) neither Party may condition the release of any obligation, including any security, that it imposes in respect of the entry of a container into its territory on its exit through any particular port of departure; and

(d) neither Party may require that the carrier bringing a container from the territory of the other Party into its territory, be the same carrier that takes the container to the territory of the other Party.

ARTICLE 2.7: GOODS RE-ENTERED AFTER REPAIR OR ALTERATION

1. Neither Party may apply a customs duty to a good, regardless of its origin, that re-enters its territory after that good has been temporarily exported from its territory to the territory of the other Party for repair or alteration, regardless of whether the repair or alteration:

(a) could be performed in the territory of the Party from which the good was exported for repair or alteration; or

(b) has increased the value of the good.

2. Neither Party may apply a customs duty to a good, regardless of its origin, admitted temporarily from the territory of the other Party for repair or alteration.

3. For the purposes of this Article, "repair or alteration" does not include an operation or process that:

(a) destroys a good's essential characteristics or creates a new or commercially different good; or

(b) transforms an unfinished good into a finished good.

ARTICLE 2.8: DUTY-FREE ENTRY OF COMMERCIAL SAMPLES OF NEGLIGIBLE VALUE AND PRINTED ADVERTISING MATERIALS

Each Party shall grant duty-free entry to commercial samples of negligible value, and to printed advertising materials, imported from the territory of the other Party, regardless of their origin, but may require that:

(a) the samples be imported solely for the solicitation of orders for goods, or services provided from the territory, of the other Party or a non-Party; or

(b) the advertising materials be imported in packets that each contain no more than one copy of each such material and that neither the materials nor the packets form part of a larger consignment.

## Section D: Non-Tariff Measures

### ARTICLE 2.9: IMPORT AND EXPORT RESTRICTIONS

1. Except as otherwise provided in this Agreement, neither Party may adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation of any good destined for the territory of the other Party, except in accordance with Article XI of GATT 1994 and its interpretative notes, and to this end, Article XI of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. The Parties understand that the GATT 1994 rights and obligations incorporated by paragraph 1 prohibit, in any circumstances in which any other form of restriction is prohibited, a Party from adopting or maintaining:

(a) export and import price requirements, except as permitted in enforcement of countervailing and antidumping duty orders and undertakings;

(b) import licensing conditioned on the fulfillment of a performance requirement; or

(c) voluntary export restraints inconsistent with Article VI of GATT 1994, as implemented under Article 18 of the SCM Agreement and Article 8.1 of the AD Agreement.

3. Neither Party may, as a condition for engaging in importation or for the importation of a good, require a person of the other Party to establish or maintain a contractual or other relationship with a distributor in its territory.

4. For greater certainty, paragraph 3 does not prevent a Party from requiring a person referred to in that paragraph to designate an agent for the purposes of facilitating communications between its regulatory authorities and that person.

5. For the purposes of paragraph 3, **distributor** means a person of a Party who is responsible for the commercial distribution, agency, concession, or representation in the territory of that Party of goods of the other Party.

6. Paragraphs 1 and 2 shall not apply to the measures set out in Annex 2-A.

### ARTICLE 2.10: IMPORT LICENSING

1. Neither Party may adopt or maintain a measure that is inconsistent with the Import Licensing Agreement.

2. (a) After the date of entry into force of this Agreement, each Party shall promptly notify the other Party of any existing import licensing procedures. The notification shall:

(i) include the information specified in Article 5 of the Import Licensing Agreement; and

(ii) be without prejudice as to whether the import licensing procedure is consistent with this Agreement.

(b) Before applying any new or modified import licensing procedure, a Party shall publish the new procedure or modification on an official government Internet site. To the extent possible, the Party shall do so at least 30 days before the new procedure or modification takes effect.

3. Neither Party may apply an import licensing procedure to a good of the other Party unless it has complied with the requirements of paragraph 2 with respect to that procedure.

### ARTICLE 2.11: ADMINISTRATIVE FEES AND FORMALITIES

1. Each Party shall ensure that all fees and charges imposed in connection with importation and exportation shall be consistent with their obligations under Article VIII:1 of GATT 1994 and its interpretive notes, which are hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

2. Neither Party may require consular transactions, including related fees and charges, in connection with the importation of any good of the other Party.

3. Each Party shall make available and maintain through the internet an updated list of the fees and charges it imposes in connection with importation or exportation.

### ARTICLE 2.12: EXPORT DUTIES, TAXES, OR OTHER CHARGES

Except as otherwise provided in this Agreement, neither Party may adopt or maintain any duty, tax, or other charge on the export of any good to the territory of the other Party, unless the duty, tax, or charge is also adopted or maintained on the good when destined for domestic consumption. This paragraph shall not apply to the measures set out in Annex 2-C.

### ARTICLE 2.13: STATE TRADING ENTERPRISES

The rights and obligations of the Parties with respect to state trading enterprises shall be governed by Article XVII of GATT 1994, its interpretative notes, and the *Understanding on the Interpretation of Article XVII of GATT 1994*, which are incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 2.14: TRADE RELATED NON-TARIFF MEASURES

1. Each Party shall ensure the transparency of its non-tariff measures affecting trade between the Parties and that any such measures are not prepared, adopted or applied with the view to or with the effect of creating unnecessary obstacles to trade between the Parties.

2. The Committee on Trade in Goods shall review the non-tariff measure referred to in paragraph 1[1], consider approaches that may better facilitate trade between the Parties and present to the Parties the results of its consideration, including any recommendation, preferably within 12 months. If necessary, the results of the consideration and recommendations of the Committee on Trade in Goods shall be submitted to the Joint Committee for consideration and/or action during their next meeting.

ARTICLE 2.15: TARIFF RATE QUOTA (TRQ) ADMINISTRATION

1. Each Party shall implement and administer tariff-rate quotas (hereinafter referred to as the "TRQs") set out in Appendix 2-B-1 of its Schedule to Annex 2-B in accordance with Article XIII of GATT 1994, including its interpretive notes, and the Import Licensing Agreement.

2. Each Party shall ensure that:

(a) its procedures for administering its TRQs are transparent, made available to the public, timely, non-discriminatory, responsive to market conditions, minimally burdensome to trade, and reflect end-user preferences; and

(b) any person of a Party that fulfills the importing Party's legal and administrative requirements shall be eligible to apply and to be considered for a TRQ allocation by the Party.

3. Each Party shall make every effort to administer its TRQs in a manner that allows importers to fully utilise the TRQs quantities.

4. On the written request of either Party, the Parties shall consult regarding a Party's administration of its TRQs.

## Section E: Institutional Provisions

ARTICLE 2.16: COMMITTEE ON TRADE IN GOODS

1. The Parties hereby establish a Committee on Trade in Goods (hereinafter referred to as the "Committee"), comprising representatives of each Party.

[1] The Committee on Trade in Goods may review the non-tariff measure, unless such measure could be addressed under a Chapter-specific consultation mechanism established under another Chapter.

2. Unless the Parties otherwise agree, the Committee shall meet at least once a year or upon request of a Party or the Joint Committee to consider matters arising under this Chapter and Chapter 7 (Trade Remedies). Meetings may be conducted in person or by any technological means available to the Parties.

3. The Committee's functions shall include:

(a) monitoring the correct application and administration of this Chapter and Chapter 7 (Trade Remedies);

(b) promoting trade in goods between the Parties, including through consultations on accelerating elimination of customs duties under this Agreement and other issues as appropriate;

(c) addressing barriers to trade in goods between the Parties, especially those related to the application of non-tariff measures, and, if appropriate, referring such matters to the Joint Committee for its consideration;

(d) providing a forum for discussion or the exchange of information on matters related to this Chapter and Chapter 7 (Trade Remedies), which may, directly or indirectly affect trade between the Parties with a view to minimizing their negative effects on trade and seeking mutually acceptable alternatives;

(e) making recommendations to the Joint Committee with regards to matters of its competence; and

(f) carrying out other functions as may be assigned by the Joint Committee or agreed by the Parties.

## Section F: Definitions

ARTICLE 2.17: DEFINITIONS

For the purposes of this Chapter:

**advertising films and recordings** means recorded visual media or audio materials, consisting essentially of images and/or sound, showing the nature or operation of goods or services offered for sale or lease by a person established or resident in the territory of a Party, provided that such materials are of a kind suitable for exhibition to prospective customers, but not for broadcast to the general public;

**commercial samples of negligible value** means commercial samples having a value, individually or in the aggregate as shipped, of not more than the amount specified in a Party's laws, regulations, or procedures governing temporary admission, or so marked, torn, perforated, or otherwise treated that they are unsuitable for sale or use except as commercial samples;

**consular transactions** means requirements that goods of a Party, intended for export to the territory of the other Party, must first be submitted to the supervision of the consul of the importing Party in the territory of the exporting Party for the purpose of obtaining consular invoices or consular visas for commercial invoices, certificates of origin, manifests, shippers' export declarations or any other customs documentation required on or in connection with importation;

**consumed** means:

(a) actually consumed; or

(b) further processed or manufactured so as to result in a substantial change in the value, form or use of the good or in the production of another good;

**duty-free** means free of customs duty;

**goods intended for display or demonstration** includes their component parts, ancillary apparatus and accessories;

**goods admitted for sports purposes** means sports requisites for use in sports contests, demonstrations or training in the territory of the Party into whose territory such goods are admitted;

**import licensing** means an administrative procedure requiring the submission of an application or other documentation (other than that generally required for customs clearance purposes) to the relevant administrative body as a prior condition for importation into the territory of the importing Party;

**performance requirement** means a requirement that:

(a) a given level or percentage of goods or services be exported;

(b) domestic goods or services of the Party granting a waiver of customs duties or an import license be substituted for imported goods;

(c) a person benefiting from a waiver of customs duties or an import license purchase other goods or services in the territory of the Party granting the waiver of customs duties or the import license, or accord a preference to domestically produced goods;

(d) a person benefiting from a waiver of customs duties or an import license produce goods or supply services, in the territory of the Party granting the waiver of customs duties or the import license, with a given level or percentage of domestic content; or

(e) relates in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows;

but does not include a requirement that an imported good be:

(f) subsequently exported;

(g) used as a material in the production of another good that is subsequently exported;

(h) substituted by an identical or similar good used as a material in the production of another good that is subsequently exported; or

(i) substituted by an identical or similar good that is subsequently exported; and

**printed advertising materials** means those goods classified in Chapter 49 of the Harmonized System, including brochures, pamphlets, leaflets, trade catalogues, yearbooks published by trade associations, tourist promotional materials and posters, that are used to promote, publicize, or advertise a good or service, are essentially intended to advertise a good or service, and are supplied free of charge.

## ANNEX 2-A
## NATIONAL TREATMENT AND IMPORT AND EXPORT RESTRICTIONS

The provisions of Articles 2.2 and 2.9 shall not apply to measures adopted by:

### Section A: Measures of Korea

(a) actions authorized by the Dispute Settlement Body of the WTO.

### Section B: Measures of Costa Rica

(a) controls on the import of crude oil, its fuel, derivatives, asphalt, and gasoline pursuant to Law No. 7356 of September 6, 1993 and its amendments;

(b) controls on the export of wood in logs and boards from forests pursuant to Law No. 7575 of April 16, 1996 and its amendments;

(c) controls on the export of hydrocarbons pursuant to Law No. 7399 of May 3, 1994 and its amendments;

(d) controls on the export of coffee pursuant to Law No. 2762 of June 21, 1961 and its amendments;

(e) controls on the import and export of ethanol and crude rums pursuant to Law No. 8 of October 31, 1885 and its amendments;

(f) controls to establish a minimum export price for bananas, pursuant to Law No. 7472 of January 19, 1995 and its amendments; and

(g) actions authorized by the Dispute Settlement Body of the WTO.

### Section C: Measures of El Salvador

(a) controls on the importation of arms and ammunition, parts, and accessories included in HS Chapter 93, pursuant to Decree No. 655 of July 26, 1999 and its amendments;

(b) controls on the importation of motor vehicles older than eight years, on buses older than ten years and trucks older than fifteen years, pursuant to Decree No. 477 of October 19, 1995 and its amendments;

(c) controls on the importation of sacks and bags made out of jute and other similar textile fibers in subheading 6305.10 pursuant to Article 1 of Decree

No. 1097 of July 10, 1953. El Salvador shall eliminate the controls identified in this subparagraph ten years after the date of entry into force of this Agreement; and

(d) actions authorized by the Dispute Settlement Body of the WTO.

**Section D: Measures of Honduras**

(a) controls on the exportation of wood from broadleaved forests pursuant to Decree No. 323-98 of December 29, 1998;

(b) controls on the importation of arms and ammunitions pursuant to Article 292 of Decree No. 131 of January 11, 1982;

(c) controls on the importation of motor vehicles older than seven years and buses older than ten years pursuant to Article 7 of Decree No. 194-2002 of May 15, 2002; and

(d) actions authorized by the Dispute Settlement Body of the WTO.

**Section E: Measures of Nicaragua**

(a) controls on the exportation of basic foodstuffs[2], provided that these controls are used to temporarily alleviate a critical shortage of that food item. For the purposes of this subparagraph, "temporarily" means up to one year or such longer period as Korea and Nicaragua may agree;

(b) controls on imports of motor vehicles older than seven years, in accordance with Law No. 891, Law on Amendments and Additions to Law No. 822, Tax Concertation Law (*Ley de Concertación Tributaria)*, published in the Official Journal "*La Gaceta*" No. 240 of December 18, 2014 and its Errata published in the Official Journal "*La Gaceta*" No. 10 of January 16, 2015; and

(c) actions authorized by the Dispute Settlement Body of the WTO.

**Section F: Measures of Panama**

(a) a measure to regulate the importation of lottery tickets in official circulation pursuant to Cabinet Decree No. 19 of June 30, 2004;

(b) import controls on used vehicles pursuant to Law No. 36 of May 17, 1996;

[2] For the purposes of subparagraph (a), "basic foodstuffs" include beans, brown sugar, chicken meat, coffee, corn, corn flour, corn tortillas, powdered milk, rice, salt and vegetable oil.

(c) import controls of video and other games classified under heading 95.04 providing cash prizes pursuant to Decree Law No. 2 of February 10, 1998; and

(d) actions authorized by the Dispute Settlement Body of the WTO.

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

1. Except as otherwise provided in a Party's Schedule to this Annex, the following staging categories apply to the elimination of customs duties by each Party pursuant to Article 2.4.2:

(a) duties on originating goods provided for in the items in staging category A in a Party's Schedule shall be eliminated entirely and such goods shall be duty-free on the date of entry into force of this Agreement;

(b) duties on originating goods provided for in the items in staging category B in a Party's Schedule shall be removed in 3 equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year 3;

(c) duties on originating goods provided for in the items in staging category C in a Party's Schedule shall be removed in 5 equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year 5;

(d) duties on originating goods provided for in the items in staging category D in a Party's Schedule shall be removed in 7 equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year 7;

(e) duties on originating goods provided for in the items in staging category K in a Party's Schedule shall be removed in 8 equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year 8;

(f) duties on originating goods provided for in the items in staging category J in a Party's Schedule shall be removed in 9 equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year 9;

(g) duties on originating goods provided for in the items in staging category J1 in a Party's Schedule shall be removed in 9 annual stages. Upon the date of entry into force of this Agreement, duties shall be reduced by two percent of the base rate and on January 1 of year two an additional two percent. As of January 1 of year three, duties shall be reduced by an additional eight percent of the base rate; and thereafter, and additional eight percent of the base rate each year until year five. As of January 1 of year six, duties shall be reduced by an additional eighteen percent of the base rate, and by an additional eighteen percent each year thereafter until year eight, and such goods shall be duty-free effective January 1 of year nine. The duty reduction process for this category is detailed in the following table:

| Annual Cut (Percentage) | Year | Cumulative Cut |
|---|---|---|
| 2% | 1 | 2% |
| | 2 | 4% |
| 8% | 3 | 12% |
| | 4 | 20% |
| | 5 | 28% |
| 18% | 6 | 46% |
| | 7 | 64% |
| | 8 | 82% |
| | 9 | 100% |

(h) duties on originating goods provided for in the items in staging category E in a Party's Schedule shall be removed in 10 equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year 10;

(i) duties on originating goods provided for in the items in staging category E1 in a Party's Schedule shall be removed in 10 annual stages. Upon the date of entry into force of this Agreement, duties shall be reduced by two percent of the base rate and on January 1 of year two an additional two percent. As of January 1 of year three, duties shall be reduced by an additional eight percent of the base rate; and thereafter, and additional eight percent of the base rate each year until year six. As of January 1 of year seven, duties shall be reduced by an additional sixteen percent of the base rate, and by an additional sixteen percent each year thereafter until year nine, and such goods shall be duty-free effective January 1 of year ten. The duty reduction process for this category is detailed in the following table:

| Annual Cut (Percentage) | Year | Cumulative Cut |
|---|---|---|
| 2% | 1 | 2% |
| | 2 | 4% |
| 8% | 3 | 12% |
| | 4 | 20% |
| | 5 | 28% |
| | 6 | 36% |
| 16% | 7 | 52% |
| | 8 | 68% |
| | 9 | 84% |
| | 10 | 100% |

(j) duties on originating goods provided for in the items in staging category F in a Party's Schedule shall be removed in 12 equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year 12;

(k) duties on originating goods provided for in the items in staging category G in a Party's Schedule shall be removed in 15 equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year 15;

(l) duties on originating goods provided for in the items in staging category H in a Party's Schedule shall be removed in 16 equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year 16;

(m) duties on originating goods provided for in the items in staging category I in a Party's Schedule shall be removed in 19 equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free, effective January 1 of year 19;

(n) no obligations regarding tariffs in this Agreement shall apply with respect to items in staging category Y; and

(o) goods provided for in the items in staging category X in a Party's Schedule shall continue to receive MFN treatment[3].

2. The base rate of customs duty and staging category for determining the interim rate of customs duty at each stage of reduction for an item are indicated for the item in each Party's Schedule.

3. Interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point. If the rate of customs duty is expressed in monetary units, in the case of Korea, the interim staged rates shall be rounded down at least to the nearest Korean won, and in the case of Panama, the interim staged rates shall be rounded down at least to the nearest 0.01 of its official monetary unit.

4. For the purposes of this Annex and a Party's Schedule, year one means the year of entry into force of the Agreement, as provided in Article 24.5 (Entry into Force).

5. For the purposes of this Annex and a Party's Schedule, beginning in year two, each annual stage of tariff reduction shall take effect on January 1 of the relevant year.

[3] If a Party raises a MFN applied rate of duty above the base rate for a product in staging category X in the Party's Schedule to this Annex, the Party shall notify the other Party in advance of its intention. Upon the request of the other Party, both Parties will enter into discussion with an aim of sharing information and addressing any related issues.

## GENERAL NOTES
## TARIFF SCHEDULE OF KOREA

1. Relation to the Harmonized Tariff Schedule of Korea (hereinafter referred to as the "HSK"). The provisions of this Schedule are generally expressed in terms of the HSK and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes and Chapter Notes of the HSK. To the extent that provisions of this Schedule are identical to the corresponding provisions of the HSK, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the HSK.

2. Base Rates of Customs Duty. The base rates of customs duty set out in this Schedule reflect the Korean Customs Duty MFN rates of duty in effect on January 1, 2015.

## GENERAL NOTES
## TARIFF SCHEDULE OF COSTA RICA

1. The provisions of this Schedule are generally expressed in terms of the Central American Import Tariff (*Arancel Centroamericano de Importación*), which includes the Central American Tariff System (*Sistema Arancelario Centroamericano* - "SAC"), and the interpretation of the provisions of this Schedule, including the product coverage of tariff items of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the Central American Import Tariff (*Arancel Centroamericano de Importación*). To the extent that provisions of this Schedule are identical to the corresponding provisions of the Central American Import Tariff (*Arancel Centroamericano de Importación*), the provisions of this Schedule shall have the same meaning as the corresponding provisions of the Central American Import Tariff (*Arancel Centroamericano de Importación*).

2. The base rates of customs duty set out in this Schedule reflect the Central American Import Tariff (*Arancel Centroamericano de Importación*) MFN rates of duty in effect on January 1, 2015.

## GENERAL NOTES
## TARIFF SCHEDULE OF EL SALVADOR

1. The provisions of this Schedule are generally expressed in terms of the Central American Import Tariff (*Arancel Centroamericano de Importación*), which includes the Central American Tariff System (*Sistema Arancelario Centroamericano* - "SAC"), and the interpretation of the provisions of this Schedule, including the product coverage of tariff items of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the Central American Import Tariff (*Arancel Centroamericano de Importación*). To the extent that provisions of this Schedule are identical to the corresponding provisions of the Central American Import Tariff (*Arancel Centroamericano de Importación*), the provisions of this Schedule shall have the same meaning as the corresponding provisions of the Central American Import Tariff (*Arancel Centroamericano de Importación*).

2. The base rates of customs duty set out in this Schedule reflect the Central American Import Tariff (*Arancel Centroamericano de Importación*) MFN rates of duty in effect on January 1, 2015.

GENERAL NOTES
TARIFF SCHEDULE OF HONDURAS

1. The provisions of this Schedule are generally expressed in terms of the Central American Import Tariff (*Arancel Centroamericano de Importación*), which includes the Central American Tariff System (*Sistema Arancelario Centroamericano* - "SAC"), and the interpretation of the provisions of this Schedule, including the product coverage of tariff items of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the Central American Import Tariff (*Arancel Centroamericano de Importación*). To the extent that provisions of this Schedule are identical to the corresponding provisions of the Central American Import Tariff (*Arancel Centroamericano de Importación*), the provisions of this Schedule shall have the same meaning as the corresponding provisions of the Central American Import Tariff (*Arancel Centroamericano de Importación*).

2. The base rates of customs duty set out in this Schedule reflect the Central American Import Tariff (*Arancel Centroamericano de Importación*) MFN rates of duty in effect on January 1, 2015.

GENERAL NOTES
TARIFF SCHEDULE OF NICARAGUA

1. The provisions of this Schedule are generally expressed in terms of the Central American Import Tariff (*Arancel Centroamericano de Importación*), which includes the Central American Tariff System (*Sistema Arancelario Centroamericano* - "SAC"), and the interpretation of the provisions of this Schedule, including the product coverage of tariff items of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the Central American Import Tariff (*Arancel Centroamericano de Importación*). To the extent that provisions of this Schedule are identical to the corresponding provisions of the Central American Import Tariff (*Arancel Centroamericano de Importación*), the provisions of this Schedule shall have the same meaning as the corresponding provisions of the Central American Import Tariff (*Arancel Centroamericano de Importación*).

2. The base rates of customs duty set out in this Schedule reflect the Central American Import Tariff (*Arancel Centroamericano de Importación*) MFN rates of duty in effect on January 1, 2015.

GENERAL NOTES
TARIFF SCHEDULE OF PANAMA

1. The provisions of this Schedule are generally expressed in terms of the Import Tariff of the Republic of Panama (*Arancel de Importación de la República de Panamá*), and the interpretation of the provisions of this Schedule, including the product coverage of tariff items of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the Import Tariff of the Republic of Panama (*Arancel de*

*Importación de la República de Panamá*). To the extent that provisions of this Schedule are identical to the corresponding provisions of the Import Tariff of the Republic of Panama (*Arancel de Importación de la República de Panamá*), the provisions of this Schedule shall have the same meaning as the corresponding provisions of the Import Tariff of the Republic of Panama (*Arancel de Importación de la República de Panamá*).

2. The base rates of customs duty set out in this Schedule reflect the MFN applied rates of duty under the Import Tariff of the Republic of Panama (*Arancel de Importación de la República de Panamá*) in effect on January 1, 2015.

## APPENDIX 2-B-1
## KOREA

1. This Appendix shall apply to TRQs provided for in this Agreement and sets out modifications to the HSK that reflect the TRQs that Korea shall apply to certain originating goods under this Agreement. In particular, originating goods of Central America included under this Appendix shall be subject to the rates of customs duty set out in this Appendix in lieu of the rates of customs duty specified in Chapters 1 through 97 of the HSK. Notwithstanding any other provisions of the HSK, originating goods of Central America in the quantities described in this Appendix shall be permitted entry into the territory of Korea as provided in this Appendix. Furthermore, any quantity of originating goods imported from Central America shall not be counted toward the in-quota amount of any TRQ provided for such goods elsewhere in the HSK.

2. Korea shall allow duty free importation of originating goods classified under HSK provision: 0306179090 as specified in paragraphs 3 through 6. Korea Fishery Trade Association shall administer these TRQs and allocate the in-quota quantity of the TRQ through auction system.

3. For El Salvador:

   (a) the aggregate quantity of originating goods of El Salvador under HSK 0306179090 which shall be permitted to enter duty free is 100 metric tons annually, and,

   (b) customs duties on goods entered in aggregate quantities in excess of 100 metric tons shall be treated in accordance with staging category X as described in paragraph 1 (o) of Annex 2-B.

4. For Honduras:

   (a) the aggregate quantity of originating goods of Honduras under HSK 0306179090 which shall be permitted to enter duty free is 600 metric tons annually, and,

   (b) customs duties on goods entered in aggregate quantities in excess of 600 metric tons shall be treated in accordance with staging category I as described in paragraph 1 (m) of Annex 2-B.

5. For Nicaragua:

   (a) the aggregate quantity of originating goods of Nicaragua under HSK 0306179090 which shall be permitted to enter duty free is 500 metric tons annually, and,

   (b) customs duties on goods entered in aggregate quantities in excess of 500 metric tons shall be treated in accordance with staging category I as described in paragraph 1 (m) of Annex 2-B.

6. For Panama:

(a) the aggregate quantity of originating goods of Panama under HSK 0306179090 which shall be permitted to enter duty free is 200 metric tons annually, and,

(b) customs duties on goods entered in aggregate quantities in excess of 200 metric tons shall be treated in accordance with staging category I as described in paragraph 1 (m) of Annex 2-B.

## ANNEX 2-C
## EXPORT DUTIES, TAXES, OR OTHER CHARGES

### Section A: Measures of Costa Rica

Costa Rica may maintain its existing taxes on the export of the following goods:

(a) bananas, pursuant to Law No. 5515 of April 19, 1974 and its amendments, and Law No. 4895 of November 16, 1971 and its amendments;

(b) coffee, pursuant to Law No. 2762 of June 21, 1961 and its amendments; and

(c) meat, pursuant to Law No. 6247 of May 2, 1978 and Law No. 7837 of October 5, 1998 and its amendments.

### Section B: Measures of Nicaragua

Nicaragua may continue to apply the measures listed below after the date of entry into force of this Agreement:

(a) Law for the Transformation and Development of the Coffee Growing (*Ley para la Transformación y Desarrollo de la Caficultura*), Law No. 853 of December 11, 2013. Published in the Official Journal "*La Gaceta*", No. 239 of December 17, 2013 and its amendments.

# Annex 2-B
# ELIMINATION OF CUSTOMS DUTIES

## Section A: Korea – Costa Rica

## Tariff Schedule of Korea

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0106419000 | Other | 8 | C |
| 0106490000 | Other | 8 | A |
| 0106901000 | Amphibia | 8 | C |
| 0106903010 | Lug worms | 8 | C |
| 0106903020 | Sludge worms | 8 | C |
| 0106903090 | Other | 8 | C |
| 0106909000 | Other | 8 | C |
| 0201100000 | Carcasses and half-carcasses | 40 | X |
| 0201201000 | Short ribs | 40 | X |
| 0201209000 | Other | 40 | X |
| 0201300000 | Boneless | 40 | X |
| 0202100000 | Carcasses and half-carcasses | 40 | X |
| 0202201000 | Short ribs | 40 | X |
| 0202209000 | Other | 40 | X |
| 0202300000 | Boneless | 40 | I |
| 0203110000 | Carcasses and half-carcasses | 22.5 | X |
| 0203120000 | Hams, shoulders and cuts thereof, with bone in | 22.5 | X |
| 0203191000 | Streaky pork | 22.5 | X |
| 0203199000 | Other | 22.5 | X |
| 0203210000 | Carcasses and half-carcasses | 25 | X |
| 0203220000 | Hams, shoulders and cuts thereof, with bone in | 25 | E |
| 0203291000 | Streaky pork | 25 | H |
| 0203299000 | Other | 25 | E |
| 0204100000 | Carcasses and half-carcasses of lamb, fresh or chilled | 22.5 | E |
| 0204210000 | Carcasses and half-carcasses | 22.5 | E |
| 0204220000 | Other cuts with bone in | 22.5 | E |
| 0204230000 | Boneless | 22.5 | E |
| 0204300000 | Carcasses and half-carcasses of lamb, frozen | 22.5 | C |
| 0204410000 | Carcasses and half-carcasses | 22.5 | E |
| 0204420000 | Other cuts with bone in | 22.5 | C |
| 0204430000 | Boneless | 22.5 | E |
| 0204501000 | Fresh or chilled | 22.5 | E |
| 0204502000 | Frozen | 22.5 | E |
| 0205001000 | Fresh or chilled | 27 | E |
| 0205002000 | Frozen | 27 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0206100000 | Of bovine animals, fresh or chilled | 18 | X |
| 0206210000 | Tongues | 18 | H |
| 0206220000 | Livers | 18 | H |
| 0206291000 | Tails | 18 | H |
| 0206292000 | Feet | 18 | X |
| 0206299000 | Other | 18 | X |
| 0206300000 | Of swine, fresh or chilled | 18 | X |
| 0206410000 | Livers | 18 | X |
| 0206491000 | Feet | 18 | X |
| 0206499000 | Other | 18 | X |
| 0206800000 | Other, fresh or chilled | 18 | E |
| 0206900000 | Other, frozen | 18 | G |
| 0207111000 | Weighing not more than 550 g | 18 | X |
| 0207119000 | Other | 18 | X |
| 0207121000 | Weighing not more than 550 g | 20 | X |
| 0207129000 | Other | 20 | X |
| 0207131010 | Leg | 18 | X |
| 0207131020 | Breast | 18 | X |
| 0207131030 | Wing | 18 | X |
| 0207131090 | Other | 18 | X |
| 0207132010 | Liver | 22.5 | X |
| 0207132090 | Other | 27 | X |
| 0207141010 | Leg | 20 | X |
| 0207141020 | Breast | 20 | X |
| 0207141030 | Wing | 20 | X |
| 0207141090 | Other | 20 | X |
| 0207142010 | Liver | 22.5 | X |
| 0207142090 | Other | 27 | X |
| 0207240000 | Not cut in pieces, fresh or chilled | 18 | E |
| 0207250000 | Not cut in pieces, frozen | 18 | D |
| 0207261000 | Cuts | 18 | E |
| 0207262010 | Liver | 22.5 | E |
| 0207262090 | Other | 27 | E |
| 0207271000 | Cuts | 18 | D |
| 0207272010 | Liver | 22.5 | D |
| 0207272090 | Other | 27 | D |
| 0207410000 | Not cut in pieces, fresh or chilled | 18 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0207420000 | Not cut in pieces, frozen | 18 | X |
| 0207430000 | Fatty livers, fresh or chilled | 22.5 | X |
| 0207441000 | Cuts | 18 | X |
| 0207442010 | Liver | 22.5 | X |
| 0207442090 | Other | 27 | X |
| 0207451000 | Cuts | 18 | X |
| 0207452010 | Liver | 22.5 | X |
| 0207452090 | Other | 27 | X |
| 0207510000 | Not cut in pieces, fresh or chilled | 18 | E |
| 0207520000 | Not cut in pieces, frozen | 18 | X |
| 0207530000 | Fatty livers, fresh or chilled | 22.5 | E |
| 0207541000 | Cuts | 18 | E |
| 0207542010 | Liver | 22.5 | E |
| 0207542090 | Other | 27 | E |
| 0207551000 | Cuts | 18 | X |
| 0207552010 | Liver | 22.5 | E |
| 0207552090 | Other | 27 | E |
| 0207601000 | Not cut in pieces, fresh or chilled | 18 | E |
| 0207602000 | Not cut in pieces, frozen | 18 | X |
| 0207603100 | Cuts | 18 | E |
| 0207603210 | Liver | 22.5 | E |
| 0207603290 | Other | 27 | E |
| 0207604100 | Cuts | 18 | X |
| 0207604210 | Liver | 22.5 | E |
| 0207604290 | Other | 27 | E |
| 0208100000 | Of rabbits or hares | 22.5 | E |
| 0208300000 | Of primates | 18 | E |
| 0208401000 | Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia) | 30 | C |
| 0208402000 | Of seals, sea lions and walruses(mammals of the suborder Pinnipedia) | 30 | C |
| 0208500000 | Of reptiles (including snakes and turtles) | 18 | E |
| 0208600000 | Of camels and other camelids(Camelidae) | 18 | E |
| 0208901000 | Of deer | 27 | E |
| 0208909010 | Of marine animals | 30 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0208909090 | Other | 18 | E |
| 0209100000 | Of pigs | 3 | A |
| 0209900000 | Other | 3 | A |
| 0210110000 | Hams, shoulders and cuts thereof, with bone in | 25 | X |
| 0210120000 | Bellies (streaky) and cuts thereof | 30 | H |
| 0210190000 | Other | 25 | H |
| 0210201000 | Dried or smoked | 27 | X |
| 0210209000 | Other | 27 | X |
| 0210910000 | Of primates | 22.5 | E |
| 0210921000 | Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia) | 22.5 | C |
| 0210922000 | Of seals, sea lions and walruses(mammals of the suborder Pinnipedia) | 22.5 | C |
| 0210930000 | Of reptiles (including snakes and turtles) | 22.5 | E |
| 0210991010 | Of bovine animals | 22.5 | X |
| 0210991020 | Of swine | 22.5 | X |
| 0210991030 | Of poultry | 22.5 | F |
| 0210991090 | Other | 22.5 | X |
| 0210999010 | Of sheep or goats | 22.5 | F |
| 0210999020 | Of poultry | 22.5 | F |
| 0210999090 | Other | 22.5 | F |
| 0301111000 | Fancy carp | 10 | C |
| 0301119000 | Other | 10 | C |
| 0301190000 | Other | 10 | C |
| 0301911000 | Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae | 10 | C |
| 0301912000 | Oncorhynchus apache and Oncorhynchus chrysogaster | 10 | C |
| 0301921000 | Glass eels(Not exceeding 0.3g per unit, for aquaculture) | 0 | A |
| 0301922000 | Young eels(exceeding 0.3g and not exceeding 50g per unit, for aquaculture) | 5 | D |
| 0301929010 | Glass eels, other than for aquaculture | 10 | F |
| 0301929090 | Other | 22% or 1,531won/kg whichever is the greater | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0301930000 | Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 10 | C |
| 0301941000 | Atlantic bluefin tunas(Thunnus thynnus) | 10 | C |
| 0301942000 | Pacific bluefin tunas(Thunnus orientalis) | 10 | C |
| 0301950000 | Southern bluefin tunas (Thunnus maccoyii) | 10 | C |
| 0301992000 | Yellow tail | 10 | C |
| 0301994010 | Fry (for aquaculture) | 0 | A |
| 0301994090 | Other | 28% or 2,052won/kg whichever is the greater | G |
| 0301995000 | Conger eel | 10 | G |
| 0301996000 | Sharp toothed eel | 10 | C |
| 0301997000 | Hagfish | 10 | C |
| 0301998000 | Flat fish | 10 | F |
| 0301999010 | True bass | 10 | C |
| 0301999020 | Puffers | 10 | C |
| 0301999030 | Tilapia | 10 | C |
| 0301999040 | Rock fish (including pacific ocean perch) | 10 | G |
| 0301999051 | Fry (for aquaculture) | 0 | A |
| 0301999059 | Other | 28 | G |
| 0301999060 | Mullets | 10 | C |
| 0301999070 | Loaches | 10 | C |
| 0301999080 | Cat fishes | 10 | C |
| 0301999091 | Rock Trout (Hexagrammos spp., Agrammus spp.) | 10 | C |
| 0301999092 | Crusian carp | 10 | C |
| 0301999093 | Salmon | 10 | C |
| 0301999094 | Grass carp | 10 | C |
| 0301999095 | Croakers | 10 | F |
| 0301999096 | Carp(Other than Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 10 | C |
| 0301999099 | Other | 10 | C |
| 0302111000 | Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae | 20 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0302112000 | Oncorhynchus apache and Oncorhynchus chrysogaster | 20 | C |
| 0302130000 | Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | 20 | C |
| 0302140000 | Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho) | 20 | C |
| 0302190000 | Other | 20 | C |
| 0302210000 | Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | 20 | F |
| 0302220000 | Plaice (Pleuronectes platessa) | 20 | G |
| 0302230000 | Sole (Solea spp.) | 20 | C |
| 0302240000 | Turbots(Psetta maxima) | 20 | F |
| 0302290000 | Other | 20 | F |
| 0302310000 | Albacore or longfinned tunas (Thunnus alalunga) | 20 | E |
| 0302320000 | Yellowfin tunas (Thunnus albacares) | 20 | G |
| 0302330000 | Skipjack or stripe-bellied bonito | 20 | F |
| 0302340000 | Bigeye tunas (Thunnus obesus) | 20 | F |
| 0302351000 | Atlantic bluefin tunas(Thunnus thynnus) | 20 | C |
| 0302352000 | Pacific bluefin tunas(Thunnus orientalis) | 20 | C |
| 0302360000 | Southern bluefin tunas (Thunnus maccoyii) | 20 | C |
| 0302390000 | Other | 20 | C |
| 0302410000 | Herrings(Clupea harengus, Clupea pallasii) | 20 | F |
| 0302420000 | Anchovies(Engraulis spp.) | 20 | X |
| 0302430000 | Sardines(Sardina pilchardus, Sardinops spp.), sardinella(Sardinella spp.), brisling or sprats(Sprattus sprattus) | 20 | C |
| 0302440000 | Mackerel(Scomber scombrus, Scomber australasicus, Scomber japonicus) | 20 | X |
| 0302450000 | jack and horse mackerel(Trachurus spp.) | 20 | X |
| 0302460000 | Cobia(Rachycentron canadum) | 20 | C |
| 0302470000 | Swordfish(Xiphias gladius) | 20 | C |
| 0302510000 | Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20 | C |
| 0302520000 | Haddock(Melanogrammus aeglefinus) | 20 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0302530000 | Coalfish(Pollachius virens) | 20 | C |
| 0302540000 | Hake(Merluccius spp., Urophycis spp.) | 20 | C |
| 0302550000 | Alaska Pollack(Theragra chalcogramma) | 20 | D |
| 0302560000 | Blue whitings(Micromesistius poutassou, Micromesistius australis) | 20 | C |
| 0302590000 | Other | 20 | G |
| 0302710000 | Tilapias(Oreochromis spp.) | 20 | C |
| 0302720000 | Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 20 | C |
| 0302730000 | Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 20 | C |
| 0302740000 | Eels(Anguilla spp.) | 20 | G |
| 0302790000 | Other | 20 | E |
| 0302810000 | Dogfish and other sharks | 20 | D |
| 0302820000 | Rays and skates(Rajidae) | 20 | F |
| 0302830000 | Toothfish(Dissostichus spp.) | 20 | C |
| 0302840000 | Seabass(Dicentrarchus spp.) | 20 | E |
| 0302850000 | Seabream(Sparidae) | 20 | E |
| 0302891000 | Yellow tail | 20 | C |
| 0302892000 | Hair tail | 20 | X |
| 0302893000 | Conger eel | 20 | G |
| 0302894000 | Sharp toothed eel | 20 | C |
| 0302895000 | Saury (including horn fish) | 20 | E |
| 0302896000 | Seabream(other than Sparidae) | 20 | G |
| 0302899010 | Japanese spanish mackerel(Scomberomorus niphonius) | 20 | G |
| 0302899020 | Puffers | 20 | C |
| 0302899030 | Pomfret | 20 | C |
| 0302899040 | Angler (Monkfish) | 20 | C |
| 0302899090 | Other | 20 | E |
| 0302901000 | Livers | 20 | C |
| 0302902000 | Roes | 20 | C |
| 0303110000 | Sockeye salmon (red salmon) (Oncorhynchus nerka) | 10 | D |
| 0303120000 | Other Pacific salmon(Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and | 10 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | Oncorhynchus rhodurus) | | |
| 0303130000 | Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho) | 10 | D |
| 0303140000 | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 10 | E |
| 0303190000 | Other | 10 | D |
| 0303230000 | Tilapias(Oreochromis spp.) | 10 | B |
| 0303240000 | Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 10 | D |
| 0303250000 | Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 10 | C |
| 0303260000 | Eels(Anguilla spp.) | 10 | F |
| 0303290000 | Other | 10 | E |
| 0303310000 | Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | 10 | G |
| 0303320000 | Plaice (Pleuronectes platessa) | 10 | F |
| 0303330000 | Sole (Solea spp.) | 10 | D |
| 0303340000 | Turbots(Psetta maxima) | 10 | X |
| 0303390000 | Other | 10 | X |
| 0303410000 | Albacore or longfinned tunas (Thunnus alalunga) | 10 | F |
| 0303420000 | Yellowfin tunas (Thunnus albacares) | 10 | G |
| 0303430000 | Skipjack or stripe-bellied bonito | 10 | G |
| 0303440000 | Bigeye tunas (Thunnus obesus) | 10 | G |
| 0303451000 | Atlantic bluefin tunas(Thunnus thynnus) | 10 | D |
| 0303452000 | Pacific bluefin tunas(Thunnus orientalis) | 10 | D |
| 0303460000 | Southern bluefin tunas (Thunnus maccoyii) | 10 | D |
| 0303490000 | Other | 10 | D |
| 0303510000 | Herrings (Clupea harengus, Clupea pallasii) | 10 | F |
| 0303530000 | Sardines(Sardina pilchardus, Sardinops spp.), sardinella(Sardinella spp.), brisling or sprats(Sprattus sprattus) | 10 | X |
| 0303540000 | Mackerel(Scomber scombrus, Scomber australasicus, Scomber japonicus) | 10 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0303550000 | Jack and horse mackerel(Trachurus spp.) | 10 | X |
| 0303560000 | Cobia(Rachycentron canadum) | 10 | C |
| 0303570000 | Swordfish(Xiphias gladius) | 10 | G |
| 0303630000 | Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10 | D |
| 0303640000 | Haddock(Melanogrammus aeglefinus) | 10 | E |
| 0303650000 | Coalfish(Pollachius virens) | 10 | E |
| 0303660000 | Hake(Merluccius spp., Urophycis spp.) | 10 | D |
| 0303670000 | Alaska Pollack(Theragra chalcogramma) | 22 | X |
| 0303680000 | Blue whitings(Micromesistius poutassou, Micromesistius australis) | 10 | E |
| 0303691000 | Whip tail or hoki | 10 | D |
| 0303699000 | Other | 22 | X |
| 0303810000 | Dogfish and other sharks | 10 | E |
| 0303821000 | Rays | 10 | X |
| 0303822000 | Skates | 10 | F |
| 0303830000 | toothfish(Dissostichus spp) | 10 | F |
| 0303840000 | Sea bass(Dicentrarchus spp) | 10 | F |
| 0303891000 | Sable fish | 10 | G |
| 0303892000 | Hair tail | 10 | X |
| 0303893010 | Red horsehead fish(Branchiostegus Japonicus) | 10 | G |
| 0303893090 | Other | 10 | G |
| 0303894000 | Conger eel | 10 | X |
| 0303895000 | Yellow corvina | 10 | X |
| 0303896000 | Saury(including horn fish) | 28 | X |
| 0303897000 | Japanese spanish mackerel(Scomberomorus niphonius) | 10 | X |
| 0303898000 | Puffers | 10 | D |
| 0303899010 | White sea smelt | 10 | E |
| 0303899020 | Thorny head | 10 | E |
| 0303899030 | John dory | 10 | E |
| 0303899040 | Atka mackerel | 10 | D |
| 0303899050 | Rock fish(including pacific ocean perch) | 10 | X |
| 0303899060 | Angler(Monkfish) | 10 | D |
| 0303899070 | Hagfish(Pacific, Atlantic) | 10 | D |
| 0303899080 | Milk fish | 10 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0303899091 | Croakers | 28 | X |
| 0303899092 | Sand lance | 10 | C |
| 0303899093 | Toothfish, other than Dissostichus spp. | 10 | G |
| 0303899099 | Other | 10 | X |
| 0303901000 | Livers | 10 | C |
| 0303902010 | Of alaska pollack | 10 | C |
| 0303902090 | Other | 10 | C |
| 0304310000 | Tilapias(Oreochromis spp.) | 20 | C |
| 0304320000 | Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 20 | D |
| 0304330000 | Nile Perch(Lates niloticus) | 20 | D |
| 0304390000 | Other | 20 | F |
| 0304410000 | Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho) | 20 | D |
| 0304420000 | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 20 | D |
| 0304431000 | Plaice | 20 | G |
| 0304439000 | Other | 20 | F |
| 0304440000 | Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | 20 | D |
| 0304450000 | Swordfish(Xiphias gladius) | 20 | E |
| 0304460000 | Toothfish(Dissostichus spp.) | 20 | E |
| 0304491000 | Conger eel | 20 | F |
| 0304492000 | Bluefin tunas | 20 | D |
| 0304499000 | Other | 20 | F |
| 0304511000 | Fish surimi | 20 | F |
| 0304519000 | Other | 20 | E |
| 0304521000 | Fish surimi | 20 | D |
| 0304529000 | Other | 20 | D |
| 0304531000 | Fish surimi | 20 | D |
| 0304539000 | Other | 20 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0304541000 | Fish surimi | 20 | D |
| 0304549000 | Other | 20 | D |
| 0304551000 | Fish surimi | 20 | E |
| 0304559000 | Other | 20 | E |
| 0304591010 | Fish surimi | 20 | F |
| 0304591090 | Other | 20 | F |
| 0304592010 | Fish surimi | 20 | G |
| 0304592090 | Other | 20 | G |
| 0304593010 | Fish surimi | 20 | D |
| 0304593090 | Other | 20 | D |
| 0304599010 | Fish surimi | 20 | F |
| 0304599090 | Other | 20 | F |
| 0304610000 | Tilapias(Oreochromis spp.) | 10 | C |
| 0304620000 | Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 10 | D |
| 0304630000 | Nile Perch(Lates niloticus) | 10 | D |
| 0304690000 | Other | 10 | F |
| 0304710000 | Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10 | D |
| 0304720000 | Haddock(Melanogrammus aeglefinus) | 10 | E |
| 0304730000 | Coalfish(Pollachius virens) | 10 | D |
| 0304740000 | Hake(Merluccius spp., Urophycis spp.) | 10 | D |
| 0304750000 | Alaska Pollack(Theragra chalcogramma) | 10 | D |
| 0304790000 | Other | 10 | E |
| 0304810000 | Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho) | 10 | D |
| 0304820000 | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 10 | D |
| 0304831000 | Plaice | 10 | F |
| 0304839000 | Other | 10 | F |
| 0304840000 | Swordfish(Xiphias gladius) | 10 | E |
| 0304850000 | Toothfish(Dissostichus spp.) | 10 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0304860000 | Herrings(Clupea harengus, Clupea pallasii) | 10 | F |
| 0304871000 | Bluefin tunas | 10 | D |
| 0304879000 | Other | 10 | G |
| 0304891000 | Of conger-eel | 10 | F |
| 0304892000 | Of toothfish, other than Dissostichus spp. | 10 | E |
| 0304893000 | Of tilapia, other than Oreochromis spp. | 10 | E |
| 0304894000 | Of file fish | 10 | D |
| 0304899000 | Other | 10 | F |
| 0304911000 | Frozen fish surimi | 10 | E |
| 0304919000 | Other | 10 | E |
| 0304921000 | Frozen fish surimi | 10 | E |
| 0304929000 | Other | 10 | E |
| 0304931000 | Frozen fish surimi | 10 | F |
| 0304939000 | Other | 10 | E |
| 0304941000 | Frozen fish surimi | 10 | D |
| 0304949000 | Other | 10 | D |
| 0304951000 | Frozen fish surimi | 10 | D |
| 0304959000 | Other | 10 | E |
| 0304991000 | Frozen fish surimi | 10 | G |
| 0304999000 | Other | 10 | G |
| 0305100000 | Flours, meals and pellets of fish, fit for human consumption | 20 | C |
| 0305201000 | Livers | 20 | C |
| 0305202000 | Roes, dried | 20 | C |
| 0305203000 | Roes, smoked | 20 | C |
| 0305204010 | Of alaska pollack | 20 | D |
| 0305204020 | Of yellow corvina | 20 | F |
| 0305204030 | Of herrings | 20 | F |
| 0305204090 | Other | 20 | C |
| 0305311000 | Dried | 20 | F |
| 0305312000 | Salted or in brine | 20 | F |
| 0305321000 | Dried | 20 | E |
| 0305322000 | Salted or in brine | 20 | E |
| 0305391000 | Dried | 20 | F |
| 0305392000 | Salted or in brine | 20 | F |
| 0305410000 | Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, | 20 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | | |
| 0305420000 | Herrings (Clupea harengus, Clupea pallasii) | 20 | F |
| 0305430000 | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 20 | E |
| 0305440000 | Tilapias(Oreochromis spp.), catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels(Anguilla spp.), Nile perch(Lates niloticus) and snakeheads(Channa spp.) | 20 | F |
| 0305491000 | Anchovies | 20 | F |
| 0305492000 | Alaska pollack | 20 | D |
| 0305499000 | Other | 20 | F |
| 0305510000 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20 | D |
| 0305592000 | Anchovy | 20 | X |
| 0305593000 | Alaska pollack | 20 | D |
| 0305594000 | Yellow corvina | 20 | F |
| 0305595000 | Puffers | 20 | D |
| 0305596000 | Sharp toothed eel | 20 | D |
| 0305597000 | Sand lance | 20 | D |
| 0305598000 | Blenny or gunnel, including juvenile white bait | 20 | E |
| 0305599000 | Other | 20 | F |
| 0305610000 | Herrings (Clupea harengus, Clupea pallasii) | 20 | F |
| 0305620000 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20 | D |
| 0305631000 | Salt fermented anchovy | 20 | F |
| 0305639000 | Other | 20 | F |
| 0305640000 | Tilapias(Oreochromis spp.), catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., | 20 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | Cirrhinus spp., Mylopharyngodon piceus), eels(Anguilla spp.), Nile perch(Lates niloticus) and snakeheads(Channa spp.) | | |
| 0305691000 | Salmon | 20 | D |
| 0305692000 | Trout | 20 | E |
| 0305693000 | Hair tail | 20 | F |
| 0305694000 | Sardines | 20 | F |
| 0305695000 | Mackerel | 20 | F |
| 0305696000 | Yellow corvina | 20 | F |
| 0305697000 | Horse mackerel | 20 | F |
| 0305698000 | Saury (including horn fish) | 20 | E |
| 0305699000 | Other | 20 | F |
| 0305711000 | Smoked | 20 | C |
| 0305712000 | Dried | 20 | D |
| 0305713000 | Salted or in brine | 20 | C |
| 0305721000 | Of cod(Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20 | C |
| 0305729000 | Other | 20 | F |
| 0305790000 | Other | 20 | F |
| 0306111000 | Smoked | 20 | G |
| 0306119000 | Other | 20 | E |
| 0306121010 | In airtight containers | 20 | D |
| 0306121020 | Not in airtight containers | 20 | D |
| 0306129000 | Other | 20 | X |
| 0306141011 | In airtight containers | 20 | D |
| 0306141012 | Not in airtight containers | 20 | E |
| 0306141090 | Other | 20 | G |
| 0306142010 | Smoked | 20 | D |
| 0306142090 | Other | 20 | D |
| 0306143010 | Smoked | 20 | G |
| 0306143090 | Other | 14 | G |
| 0306149010 | Smoked | 20 | D |
| 0306149090 | Other | 14 | X |
| 0306151000 | Smoked | 20 | D |
| 0306159000 | Other | 20 | D |
| 0306161010 | Smoked | 20 | G |
| 0306161090 | Other | 20 | G |
| 0306169010 | Smoked | 20 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0306169090 | Other | 20 | G |
| 0306171010 | Smoked | 20 | G |
| 0306171090 | Other | 20 | E |
| 0306179010 | Smoked | 20 | G |
| 0306179090 | Other | 20 | X |
| 0306191000 | Smoked | 20 | C |
| 0306199000 | Other | 20 | D |
| 0306211000 | Smoked | 20 | G |
| 0306219000 | Other | 20 | F |
| 0306221010 | In airtight containers | 20 | C |
| 0306221020 | Not in airtight containers | 20 | C |
| 0306229000 | Other | 20 | D |
| 0306241010 | Blue crab | 20 | G |
| 0306241020 | Snow crab | 20 | X |
| 0306241090 | Other | 20 | X |
| 0306242000 | Dried | 20 | D |
| 0306243000 | Salted or in brine | 20 | D |
| 0306244011 | In airtight containers | 20 | D |
| 0306244012 | Not in airtight containers | 20 | C |
| 0306244090 | Other | 20 | C |
| 0306251000 | Live, fresh or chilled | 20 | D |
| 0306252000 | Dried | 20 | C |
| 0306253000 | Salted or in brine | 20 | D |
| 0306254000 | Smoked | 20 | C |
| 0306261000 | Live, fresh or chilled | 20 | F |
| 0306262000 | Dried | 20 | G |
| 0306263000 | Salted or in brine | 35% or 236won/kg whichever is the greater | X |
| 0306264000 | Smoked | 20 | F |
| 0306271000 | Live, fresh or chilled | 20 | H |
| 0306272000 | Dried | 20 | H |
| 0306273000 | Salted or in brine | 35% or 236won/kg whichever is the greater | X |
| 0306274000 | Smoked | 20 | F |
| 0306291000 | Live, fresh or chilled | 20 | D |
| 0306292000 | Dried | 20 | D |
| 0306293000 | Salted or in brine | 20 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0306294000 | Smoked | 20 | C |
| 0307111010 | For seed | 0 | A |
| 0307111090 | Other | 5 | F |
| 0307119000 | Other | 20 | F |
| 0307191000 | Frozen | 20 | F |
| 0307192000 | Dried | 20 | F |
| 0307193000 | Salted or in brine | 20 | F |
| 0307194000 | Smoked | 20 | F |
| 0307210000 | Live, fresh or chilled | 20 | D |
| 0307291000 | Frozen | 20 | D |
| 0307292000 | Dried | 20 | D |
| 0307293000 | Salted or in brine | 20 | D |
| 0307294000 | Smoked | 20 | D |
| 0307310000 | Live, fresh or chilled | 20 | E |
| 0307391000 | Frozen | 20 | F |
| 0307392000 | Dried | 20 | E |
| 0307393000 | Smoked | 20 | E |
| 0307399000 | Other | 20 | E |
| 0307411000 | Cuttle fish | 10 | C |
| 0307412000 | Squid | 10 | F |
| 0307491010 | Cuttle fish | 10 | C |
| 0307491020 | Squid | 22 | X |
| 0307492000 | Salted or in brine | 10 | F |
| 0307493000 | Dried | 10 | X |
| 0307494010 | Cuttle fish | 20 | C |
| 0307494020 | Squid | 20 | F |
| 0307511000 | Poulp squid | 20 | D |
| 0307512000 | Webfoot Octopus | 20 | E |
| 0307519000 | Other | 20 | E |
| 0307591010 | Octopus | 20 | G |
| 0307591020 | Poulp squid | 20 | F |
| 0307591030 | Webfoot octopus | 20 | F |
| 0307591090 | Other | 20 | F |
| 0307592000 | Dried | 20 | F |
| 0307593000 | Smoked | 20 | E |
| 0307599000 | Other | 20 | F |
| 0307601000 | Smoked | 20 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0307609000 | Other | 20 | E |
| 0307711010 | Hard clams spat | 20 | C |
| 0307711090 | Other | 20 | C |
| 0307712010 | For seed | 0 | A |
| 0307712090 | Other | 20 | C |
| 0307713000 | Cockles | 20 | C |
| 0307714000 | Baby clams | 20 | C |
| 0307719000 | Other | 20 | F |
| 0307791010 | Cockles | 20 | D |
| 0307791020 | Hen clams | 20 | D |
| 0307791030 | Baby clams | 20 | D |
| 0307791040 | Ark shell | 20 | D |
| 0307791090 | Other | 20 | F |
| 0307792010 | Hen clams | 20 | C |
| 0307792020 | Baby clams | 20 | C |
| 0307792090 | Other | 20 | F |
| 0307793010 | Hen clams | 20 | C |
| 0307793020 | Baby clams | 20 | C |
| 0307793090 | Other | 20 | F |
| 0307794011 | In airtight containers | 20 | C |
| 0307794019 | Not in airtight containers | 20 | C |
| 0307794090 | Other | 20 | C |
| 0307810000 | Live, fresh or chilled | 20 | E |
| 0307891000 | Frozen | 20 | F |
| 0307892000 | Dried | 20 | E |
| 0307893000 | Salted or in brine | 20 | E |
| 0307894000 | Smoked | 20 | E |
| 0307911000 | Top shells | 20 | F |
| 0307912010 | For seed | 0 | A |
| 0307912090 | Other | 20 | C |
| 0307913000 | Adductors of shell fish | 20 | D |
| 0307914000 | Marsh clams | 20 | C |
| 0307919000 | Other | 20 | E |
| 0307991100 | Adductors of shell fish | 20 | D |
| 0307991200 | Top shells | 20 | F |
| 0307991900 | Other | 20 | F |
| 0307992100 | Adductors of shell fish | 20 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0307992900 | Other | 20 | E |
| 0307993100 | Top shells | 20 | F |
| 0307993900 | Other | 20 | E |
| 0307994110 | In airtight containers | 20 | E |
| 0307994120 | Not in airtight containers | 20 | C |
| 0307994900 | Other | 20 | E |
| 0308110000 | Live, fresh or chilled | 20 | D |
| 0308191000 | Frozen | 20 | C |
| 0308192000 | Dried | 20 | E |
| 0308193000 | Salted or in brine | 20 | D |
| 0308194000 | Smoked | 20 | C |
| 0308210000 | Live, fresh or chilled | 20 | C |
| 0308291000 | Frozen | 20 | C |
| 0308292000 | Dried | 20 | C |
| 0308293000 | Salted or in brine | 20 | C |
| 0308294000 | Smoked | 20 | C |
| 0308301000 | Live, fresh or chilled | 20 | C |
| 0308302000 | Frozen | 20 | C |
| 0308303000 | Dried | 20 | C |
| 0308304000 | Salted or in brine | 20 | C |
| 0308305000 | Smoked | 20 | C |
| 0308901011 | For seed | 0 | A |
| 0308901019 | Other | 20 | C |
| 0308901090 | Other | 20 | C |
| 0308902010 | Sea-squirts | 20 | C |
| 0308902090 | Other | 20 | C |
| 0308903010 | Sea-squirts | 20 | C |
| 0308903090 | Other | 20 | C |
| 0308904000 | Salted or in brine | 20 | C |
| 0308905000 | Smoked | 20 | C |
| 0401100000 | Of a fat content, by weight, not exceeding 1 % | 36 | X |
| 0401200000 | Of a fat content, by weight, exceeding 1 % but not exceeding 6 % | 36 | X |
| 0401401000 | Frozen cream | 36 | X |
| 0401409000 | Other | 36 | X |
| 0401501000 | Frozen cream | 36 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0401509000 | Other | 36 | X |
| 0402101010 | Skim milk powder | 176 | X |
| 0402101090 | Other | 176 | X |
| 0402109000 | Other | 176 | X |
| 0402211000 | Whole milk powder | 176 | X |
| 0402219000 | Other | 176 | X |
| 0402290000 | Other | 176 | X |
| 0402911000 | Unsweetened evaporated milk | 89 | X |
| 0402919000 | Other | 89 | X |
| 0402991000 | Sweetened evaporated milk | 89 | X |
| 0402999000 | Other | 89 | X |
| 0403101000 | Fluid | 36 | F |
| 0403102000 | Frozen | 36 | F |
| 0403109000 | Other | 36 | F |
| 0403901000 | Butter milk | 89 | X |
| 0403902000 | Curdled milk and cream | 36 | X |
| 0403903000 | Kephir | 36 | X |
| 0403909000 | Other fermented or acidified milk and cream | 36 | X |
| 0404101011 | For feeding | 49.5 | X |
| 0404101019 | Other | 49.5 | X |
| 0404101091 | For feeding | 49.5 | X |
| 0404101099 | Other | 49.5 | X |
| 0404102111 | For feeding | 49.5 | X |
| 0404102119 | Other | 49.5 | X |
| 0404102121 | For feeding | 49.5 | X |
| 0404102129 | Other | 49.5 | X |
| 0404102131 | For feeding | 49.5 | X |
| 0404102139 | Other | 49.5 | X |
| 0404102191 | For feeding | 49.5 | X |
| 0404102199 | Other | 49.5 | X |
| 0404102910 | For feeding | 49.5 | X |
| 0404102990 | Other | 49.5 | X |
| 0404901000 | Of a fat content, by weight, not exceeding 1.5 % | 36 | X |
| 0404902000 | Of a fat content, by weight, exceeding 1.5 % | 36 | X |
| 0405100000 | Butter | 89 | X |
| 0405200000 | Dairy spreads | 8 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0405900000 | Other | 89 | X |
| 0406101010 | Mozzarella cheese | 36 | X |
| 0406101020 | Cream cheese | 36 | X |
| 0406101090 | Other | 36 | X |
| 0406102000 | Curd | 36 | X |
| 0406200000 | Grated or powdered cheese, of all kinds | 36 | X |
| 0406300000 | Processed cheese, not grated or powdered | 36 | X |
| 0406400000 | Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti | 36 | X |
| 0406901000 | Cheddar cheese | 36 | X |
| 0406902000 | Gouda cheese | 36 | X |
| 0406903000 | Camembert cheese | 36 | X |
| 0406904000 | Emmental cheese | 36 | X |
| 0406909000 | Other | 36 | X |
| 0407110000 | Of fowls of the species Gallus domesticus | 27 | X |
| 0407190000 | Other | 27 | F |
| 0407210000 | Of fowls of the species Gallus domesticus | 27 | E |
| 0407290000 | Other | 27 | E |
| 0407900000 | Other | 27 | E |
| 0408110000 | Dried | 27 | X |
| 0408190000 | Other | 27 | X |
| 0408910000 | Dried | 27 | E |
| 0408991000 | Of fowls of the species Gallus domesticus | 41.6 | X |
| 0408999000 | Other | 27 | X |
| 0409000000 | Natural honey. | 243% or 1,864won/kg whichever is the greater | X |
| 0410001000 | Turtles' eggs | 8 | C |
| 0410002000 | Edible-nest Swiftlet' nests | 8 | C |
| 0410003000 | Royal jelly | 8 | C |
| 0410009000 | Other | 8 | C |
| 0501000000 | Human hair, unworked, whether or not washed or scoured; waste of human hair. | 3 | A |
| 0502100000 | Pigs', hogs' or boars' bristles and hair and waste thereof | 3 | A |
| 0502902000 | Goat hair | 3 | A |
| 0502909000 | Other | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0504001010 | Of bovine | 27 | X |
| 0504001021 | For sausage casing | 27 | X |
| 0504001029 | Other | 27 | X |
| 0504001031 | For sausage casing | 27 | X |
| 0504001039 | Other | 27 | X |
| 0504001090 | Other | 27 | X |
| 0504002000 | Bladders | 27 | F |
| 0504003000 | Stomachs | 27 | X |
| 0505100000 | Feathers of a kind used for stuffing; down | 3 | C |
| 0505901000 | Powder of feathers | 5 | C |
| 0505909000 | Other | 5 | C |
| 0506100000 | Ossein and bones treated with acid | 3 | A |
| 0506901010 | Of tigers | 3 | A |
| 0506901020 | Of bovine animals | 9 | C |
| 0506901090 | Other | 3 | A |
| 0506902000 | Powder of bones | 25.6 | G |
| 0506909000 | Other | 3 | A |
| 0507101000 | Ivory of elephant | 8 | C |
| 0507102000 | Rhinoceros horns | 8 | C |
| 0507109000 | Other | 8 | C |
| 0507901110 | In whole | 20 | X |
| 0507901190 | Other | 20 | X |
| 0507901200 | Antlers | 20 | X |
| 0507902010 | Tortoise shells and plates | 8 | C |
| 0507902020 | Whalebone and whalebone hair | 8 | C |
| 0507902030 | Pangolin shells and scales | 8 | C |
| 0507902040 | Hooves and claws (including nails) | 8 | C |
| 0507902090 | Other | 8 | C |
| 0508001000 | Coral | 8 | C |
| 0508002010 | Mother of pearl shells | 8 | C |
| 0508002020 | Abalone shells | 8 | E |
| 0508002030 | Oyster shells | 8 | C |
| 0508002040 | Snail shells | 8 | F |
| 0508002050 | Trocus shells | 8 | C |
| 0508002060 | Agoya shells | 8 | C |
| 0508002070 | Fresh water shells (Megalonaiasnervosa, | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | Amblemaplicata, Quadrula quadrula spp.) | | |
| 0508002090 | Other | 8 | C |
| 0508009000 | Other | 8 | C |
| 0510001000 | Ambergris | 8 | F |
| 0510002000 | Castoreum | 8 | F |
| 0510003000 | Musk | 8 | F |
| 0510004000 | Ox bezoar | 8 | F |
| 0510005000 | Pteropi faeces | 8 | F |
| 0510009010 | Pancreas | 8 | C |
| 0510009020 | Bile | 8 | C |
| 0510009030 | Gecko | 8 | C |
| 0510009090 | Other | 8 | F |
| 0511100000 | Bovine semen | 0 | A |
| 0511911010 | Brine shrimp eggs | 8 | C |
| 0511911090 | Other | 8 | C |
| 0511912000 | Fish waste | 5 | C |
| 0511919000 | Other | 8 | C |
| 0511991000 | Animal blood | 8 | C |
| 0511992010 | Swine semen | 0 | A |
| 0511992090 | Other | 0 | A |
| 0511993010 | Of bovine | 18 | A |
| 0511993020 | Of swine | 18 | A |
| 0511993090 | Other | 0 | A |
| 0511994000 | Sinews and tendons | 18 | F |
| 0511995011 | Dressed | 3 | A |
| 0511995019 | Other | 3 | A |
| 0511995020 | Horsehair waste | 3 | A |
| 0511996000 | Natural sponges of animal origin | 8 | C |
| 0511999010 | Silkworm eggs | 18 | F |
| 0511999020 | Chrysalis of silk worm | 8 | C |
| 0511999030 | Dead animals, other than products of dead animals of Chapter 3 | 8 | C |
| 0511999040 | Paring and similar waste of rawhides or skins | 8 | C |
| 0511999090 | Other | 8 | C |
| 0601101000 | Of tulips | 8 | F |
| 0601102000 | Of lilies | 4 | F |
| 0601103000 | Of dahlias | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0601104000 | Of hyacinthus | 8 | F |
| 0601105000 | Of gladiolus | 8 | C |
| 0601106000 | Of iris | 8 | F |
| 0601107000 | Of freesias | 8 | F |
| 0601108000 | Of narcissus | 8 | C |
| 0601109000 | Other | 8 | C |
| 0601201000 | Of tulips | 8 | F |
| 0601202000 | Of lilies | 8 | E |
| 0601203000 | Of dahlias | 8 | F |
| 0601204000 | Of hyacinthus | 8 | F |
| 0601205000 | Of gladiolus | 8 | C |
| 0601206000 | Chicory plants and roots | 8 | C |
| 0601207000 | Of iris | 8 | F |
| 0601208000 | Of freesias | 8 | F |
| 0601209010 | Of narcissus | 8 | C |
| 0601209090 | Other | 8 | C |
| 0602101000 | Of fruit trees | 8 | C |
| 0602109000 | Other | 8 | E |
| 0602201000 | Apple trees | 18 | A |
| 0602202000 | Pear trees | 18 | A |
| 0602203000 | Peach trees | 18 | A |
| 0602204000 | Grape vines | 8 | A |
| 0602205000 | Persimmon trees | 8 | A |
| 0602206000 | Citrus trees | 18 | A |
| 0602207010 | Chestnut trees | 8 | F |
| 0602207020 | Walnut trees | 8 | F |
| 0602207030 | Korean pine trees | 8 | F |
| 0602209000 | Other | 8 | F |
| 0602300000 | Rhododendrons and azaleas, grafted or not | 8 | E |
| 0602400000 | Roses, grafted or not | 8 | G |
| 0602901010 | Orchids or orchises | 8 | F |
| 0602901020 | Carnations | 8 | H |
| 0602901030 | Guzmania empire | 8 | C |
| 0602901040 | Gypsophilas | 8 | H |
| 0602901050 | Chrysanthemums | 8 | H |
| 0602901060 | Cactus | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0602901090 | Other | 8 | E |
| 0602902011 | For bonsai | 8 | F |
| 0602902019 | Other | 8 | F |
| 0602902020 | Larch trees | 8 | F |
| 0602902030 | Cryptomeria | 8 | F |
| 0602902040 | Japanese cypress | 8 | F |
| 0602902050 | Rigi-taeda | 8 | F |
| 0602902061 | For bonsai | 8 | F |
| 0602902069 | Other | 8 | E |
| 0602902071 | For bonsai | 8 | F |
| 0602902079 | Other | 8 | H |
| 0602902081 | For bonsai | 8 | F |
| 0602902089 | Other | 8 | F |
| 0602902091 | For bonsai | 8 | E |
| 0602902099 | Other | 8 | E |
| 0602909010 | Peony trees | 8 | F |
| 0602909020 | Camellia trees | 8 | F |
| 0602909030 | Mulberry trees | 18 | F |
| 0602909040 | Mushroom spawn | 8 | F |
| 0602909090 | Other | 8 | C |
| 0603110000 | Roses | 25 | G |
| 0603120000 | Carnations | 25 | G |
| 0603131000 | Cymbidiums | 25 | G |
| 0603132000 | Phalaenopsis | 25 | G |
| 0603139000 | Other | 25 | G |
| 0603140000 | Chrysanthemums | 25 | X |
| 0603150000 | Lilies(Lilium spp.) | 25 | H |
| 0603191000 | Tulips | 25 | G |
| 0603192000 | Gladiolus | 25 | X |
| 0603194000 | Gypsophila | 25 | X |
| 0603199000 | Other | 25 | G |
| 0603900000 | Other | 25 | H |
| 0604201000 | Mosses and lichens | 8 | H |
| 0604202010 | Leaves of ginkgos | 8 | X |
| 0604202090 | Other | 8 | E |
| 0604209000 | Other | 8 | C |
| 0604901000 | Mosses and lichens | 8 | H |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0604909000 | Other | 8 | C |
| 0701100000 | For seed | 304 | X |
| 0701900000 | Other | 304 | X |
| 0702000000 | Tomatoes, fresh or chilled. | 45 | H |
| 0703101000 | Onions | 135% or 180won/kg whichever is the greater | X |
| 0703102000 | Shallots | 27 | X |
| 0703201000 | Peeled | 360% or 1,800won/kg whichever is the greater | X |
| 0703209000 | Other | 360% or 1,800won/kg whichever is the greater | X |
| 0703901000 | Leeks | 27 | G |
| 0703909000 | Other | 27 | F |
| 0704100000 | Cauliflowers and headed broccoli | 27 | E |
| 0704200000 | Brussels sprouts | 27 | E |
| 0704901000 | Cabbages | 27 | E |
| 0704902000 | Chinese cabbages | 27 | X |
| 0704909000 | Other | 27 | E |
| 0705110000 | Cabbage lettuce (head lettuce) | 45 | X |
| 0705190000 | Other | 45 | G |
| 0705210000 | Witloof chicory (Cichorium intybus var. foliosum) | 8 | E |
| 0705290000 | Other | 8 | F |
| 0706101000 | Carrots | 30% or 134won/kg, whichever is the greater | D |
| 0706102000 | Turnips | 27 | X |
| 0706901000 | Radishes | 30 | E |
| 0706902000 | Wasabi and horseradishes | 27 | F |
| 0706903000 | Codonopsis | 27 | X |
| 0706904000 | Platycodon grandiflorum | 27 | X |
| 0706909000 | Other | 27 | G |
| 0707000000 | Cucumbers and gherkins, fresh or chilled. | 27 | H |
| 0708100000 | Peas (Pisum sativum) | 27 | G |
| 0708200000 | Beans (Vigna spp., Phaseolus spp.) | 27 | G |
| 0708900000 | Other leguminous vegetables | 27 | H |
| 0709200000 | Asparagus | 27 | X |
| 0709300000 | Aubergines (egg-plants) | 27 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0709400000 | Celery other than celeriac | 27 | G |
| 0709517000 | Cultivated mushrooms (Agaricus bisporus) | 30 | F |
| 0709519000 | Other | 30 | F |
| 0709591000 | Pine mushrooms | 30 | X |
| 0709592000 | Oak mushrooms | 40% or 1,625won/kg whichever is the greater | X |
| 0709593000 | Ling chiu mushrooms | 30 | F |
| 0709594010 | King oyster mushrooms | 30 | F |
| 0709594090 | Other | 30 | F |
| 0709595000 | Winter mushrooms | 30 | F |
| 0709596000 | Truffles | 27 | X |
| 0709599000 | Other | 30 | F |
| 0709601000 | Sweet peppers (bell type) | 270% or 6,210won/kg whichever is the greater | X |
| 0709609000 | Other | 270% or 6,210won/kg whichever is the greater | X |
| 0709700000 | Spinach, New Zealand spinach and orache spinach (garden spinach) | 27 | G |
| 0709910000 | Globe artichokes | 27 | E |
| 0709920000 | Olives | 27 | F |
| 0709930000 | Pumpkins, squash and gourds(Cucurbita spp.) | 27 | H |
| 0709991000 | Bracken | 30 | X |
| 0709992000 | Flowering ferns | 27 | X |
| 0709999000 | Other | 27 | H |
| 0710100000 | Potatoes | 27 | F |
| 0710210000 | Peas (Pisum sativum) | 27 | G |
| 0710220000 | Beans (Vigna spp., Phaseolus spp.) | 27 | G |
| 0710290000 | Other | 27 | D |
| 0710300000 | Spinach, New Zealand spinach and orache spinach (garden spinach) | 27 | E |
| 0710400000 | Sweet corn | 30 | F |
| 0710801000 | Onions | 27 | X |
| 0710802000 | Garlic | 27 | X |
| 0710803000 | Bamboo shoots | 27 | X |
| 0710804000 | Carrots | 27 | E |
| 0710805000 | Bracken | 30 | X |
| 0710806000 | Pine mushrooms | 27 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0710807000 | Fruits of the genus Capsicum or of the genus Pimenta | 27 | X |
| 0710808010 | Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica) | 27 | D |
| 0710808020 | Korean thistle(Cirsium Setidens (Dunn) Nakai) | 27 | D |
| 0710809000 | Other | 27 | E |
| 0710900000 | Mixtures of vegetables | 27 | H |
| 0711200000 | Olives | 27 | C |
| 0711400000 | Cucumbers and gherkins | 30 | X |
| 0711510000 | Mushrooms of the genus Agaricus | 30 | C |
| 0711591000 | Truffles | 27 | X |
| 0711599000 | Other | 30 | C |
| 0711901000 | Garlic | 360% or 1,800won/kg whichever is the greater | X |
| 0711903000 | Bamboo shoots | 27 | X |
| 0711904000 | Carrots | 30 | G |
| 0711905010 | Bracken | 30 | X |
| 0711905020 | Flowering ferns | 27 | X |
| 0711905091 | Fruits of the genus capsicum or of the genus pimenta | 270% or 6,210won/kg whichever is the greater | X |
| 0711905099 | Other | 27 | X |
| 0711909000 | Mixtures of vegetables | 27 | X |
| 0712200000 | Onions | 135% or 180won/kg whichever is the greater | X |
| 0712311000 | Cultivated mushrooms (Agaricus bisporus) | 30 | E |
| 0712319000 | Other | 30% or 1,218won/kg, whichever is the greater | E |
| 0712320000 | Wood ears (Auricularia spp.) | 30% or 1,218won/kg, whichever is the greater | X |
| 0712330000 | Jelly fungi (Tremella spp.) | 30% or 1,218won/kg, whichever is the greater | E |
| 0712391010 | Pine mushrooms | 30 | X |
| 0712391020 | Oak mushrooms | 40% or 1,625won/kg whichever is the greater | X |
| 0712391030 | Ling chiu mushrooms | 30% or 842won/kg, whichever is the greater | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0712391040 | Oyster mushrooms | 30 | E |
| 0712391050 | Winter mushrooms | 30 | E |
| 0712391090 | Other | 30% or 1,218won/kg, whichever is the greater | E |
| 0712392000 | Truffles | 27 | X |
| 0712901000 | Garlic | 360% or 1,800won/kg whichever is the greater | X |
| 0712902010 | Bracken | 30% or 1,807won/kg, whichever is the greater | X |
| 0712902020 | Radishes | 30 | X |
| 0712902030 | Welsh onions | 30% or 1,159won/kg, whichever is the greater | X |
| 0712902040 | Carrots | 30% or 864won/kg, whichever is the greater | F |
| 0712902050 | Pumpkins | 30 | X |
| 0712902060 | Cabbages | 30 | G |
| 0712902070 | Taro stems | 30 | F |
| 0712902080 | Sweet potato stems | 30 | F |
| 0712902091 | Sweet corn for seeds | 370 | X |
| 0712902092 | Sweet corn, excluding those for seeds | 370 | X |
| 0712902093 | Potatoes | 27 | X |
| 0712902094 | Flowering ferns | 30% or 1,446won/kg, whichever is the greater | X |
| 0712902095 | Codonopsis | 30 | X |
| 0712902096 | Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica) | 30 | X |
| 0712902097 | Korean thistle(Cirsium Setidens (Dunn) Nakai) | 30 | X |
| 0712902099 | Other | 30 | X |
| 0712909000 | Mixtures of vegetables | 27 | X |
| 0713101000 | For seed | 27 | F |
| 0713102000 | For feeding | 0 | A |
| 0713109000 | Other | 27 | F |
| 0713200000 | Chickpeas (garbanzos) | 27 | X |
| 0713311000 | For seed | 607.5 | X |
| 0713319000 | Other | 607.5 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0713321000 | For seed | 420.8 | X |
| 0713329000 | Other | 420.8 | X |
| 0713331000 | For seed | 27 | X |
| 0713339000 | Other | 27 | E |
| 0713340000 | Bambara beans(Vigna subterranea or Voandzeia subterranea) | 27 | X |
| 0713350000 | Cow peas(Vigna unguiculata) | 27 | E |
| 0713390000 | Other | 27 | E |
| 0713400000 | Lentils | 27 | F |
| 0713500000 | Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor) | 27 | F |
| 0713600000 | Pigeon peas(Cajanus cajan) | 27 | E |
| 0713900000 | Other | 27 | C |
| 0714101000 | Fresh | 887.4 | E |
| 0714102010 | Chips | 887.4 | E |
| 0714102020 | Pellets | 887.4 | E |
| 0714102090 | Other | 887.4 | C |
| 0714103000 | Chilled | 887.4 | C |
| 0714104000 | Frozen | 45 | C |
| 0714201000 | Fresh | 385% or 338won/kg whichever is the greater | H |
| 0714202000 | Dried | 385 | X |
| 0714203000 | Chilled | 385 | H |
| 0714204000 | Frozen | 45 | H |
| 0714209000 | Other | 385 | X |
| 0714301000 | Frozen | 45 | H |
| 0714309000 | Other | 385 | H |
| 0714401000 | Frozen | 45 | X |
| 0714409000 | Other | 385 | X |
| 0714501000 | Frozen | 45 | H |
| 0714509000 | Other | 385 | H |
| 0714901010 | Frozen | 45 | X |
| 0714901090 | Other | 18 | X |
| 0714909010 | Frozen | 45 | X |
| 0714909090 | Other | 385 | X |
| 0801110000 | Desiccated | 30 | X |
| 0801120000 | In the inner shell(endocarp) | 30 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0801190000 | Other | 30 | G |
| 0801210000 | In shell | 30 | G |
| 0801220000 | Shelled | 30 | X |
| 0801310000 | In shell | 8 | G |
| 0801320000 | Shelled | 8 | X |
| 0802110000 | In shell | 8 | G |
| 0802120000 | Shelled | 8 | G |
| 0802210000 | In shell | 8 | E |
| 0802220000 | Shelled | 8 | E |
| 0802310000 | In shell | 45 | X |
| 0802320000 | Shelled | 30 | X |
| 0802410000 | In shell | 219.4% or 1,470won/kg whichever is the greater | X |
| 0802420000 | Shelled | 219.4% or 1,470won/kg whichever is the greater | X |
| 0802510000 | In shell | 30 | F |
| 0802520000 | Shelled | 30 | F |
| 0802610000 | In shell | 30 | E |
| 0802620000 | Shelled | 30 | F |
| 0802700000 | kola nuts(Cola spp.) | 30 | X |
| 0802800000 | Areca nuts | 30 | F |
| 0802901010 | In shell | 566.8% or 2,664won/kg whichever is the greater | X |
| 0802901020 | Shelled | 566.8% or 2,664won/kg whichever is the greater | X |
| 0802902010 | In shell | 27.0% or 803won/㎏ whichever is the greater | X |
| 0802902020 | Shelled | 27.0% or 803won/㎏ whichever is the greater | X |
| 0802909000 | Other | 30 | X |
| 0803100000 | Plantains | 30 | G |
| 0803900000 | Other | 30 | C |
| 0804100000 | Dates | 30 | G |
| 0804200000 | Figs | 30 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0804300000 | Pineapples | 30 | D |
| 0804400000 | Avocados | 30 | H |
| 0804501000 | Guavas | 30 | C |
| 0804502000 | Mangoes | 30 | D |
| 0804503000 | Mangosteens | 30 | X |
| 0805100000 | Oranges | 50 | X |
| 0805201000 | Korean citrus | 144 | X |
| 0805209000 | Other | 144 | X |
| 0805400000 | Grapefruit, including pomelos | 30 | G |
| 0805501000 | Lemons (Citrus limon, Citrus limonum) | 30 | H |
| 0805502010 | Citrus aurantifolia | 30 | X |
| 0805502020 | Citrus latifolia | 144 | X |
| 0805900000 | Other | 144 | X |
| 0806100000 | Fresh | 45 | X |
| 0806200000 | Dried | 21 | G |
| 0807110000 | Watermelons | 45 | E |
| 0807190000 | Other | 45 | E |
| 0807200000 | Papaws (papayas) | 30 | D |
| 0808100000 | Apples | 45 | X |
| 0808300000 | Pears | 45 | X |
| 0808400000 | Quinces | 45 | F |
| 0809100000 | Apricots | 45 | F |
| 0809210000 | Sour cherries(Prunus cerasus) | 24 | G |
| 0809290000 | Other | 24 | G |
| 0809300000 | Peaches, including nectarines | 45 | X |
| 0809401000 | Plums | 45 | F |
| 0809402000 | Sloes | 45 | F |
| 0810100000 | Strawberries | 45 | X |
| 0810200000 | Raspberries, blackberries, mulberries and loganberries | 45 | G |
| 0810300000 | Black, white or red currants and gooseberries | 45 | F |
| 0810400000 | Cranberries, bilberries and other fruits of the genus Vaccinium | 45 | G |
| 0810500000 | Kiwifruit | 45 | F |
| 0810600000 | Durians | 45 | G |
| 0810701000 | Sweet persimmons | 45 | X |
| 0810709000 | Other | 50 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0810903000 | Jujubes | 611.5% or 5,800won/kg, whichever is the greater | X |
| 0810905000 | Mumes | 50 | X |
| 0810909000 | Other | 45 | E |
| 0811100000 | Strawberries | 30 | X |
| 0811200000 | Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries | 30 | G |
| 0811901000 | Chestnuts | 30 | X |
| 0811902000 | Jujubes | 30 | X |
| 0811903000 | Pine-nuts | 30 | X |
| 0811909000 | Other | 30 | C |
| 0812100000 | Cherries | 30 | F |
| 0812901000 | Strawberries | 30 | X |
| 0812909000 | Other | 30 | G |
| 0813100000 | Apricots | 45 | F |
| 0813200000 | Prunes | 18 | F |
| 0813300000 | Apples | 45 | X |
| 0813401000 | Persimmons | 50 | X |
| 0813402000 | Jujubes | 611.5% or 5,800won/kg whichever is the greater | X |
| 0813409000 | Other | 45 | X |
| 0813500000 | Mixtures of nuts or dried fruits of this Chapter | 45 | X |
| 0814001000 | Peel of citrus fruit | 30 | F |
| 0814002000 | Peel of melons (including watermelons) | 30 | F |
| 0901110000 | Not decaffeinated | 2 | A |
| 0901120000 | Decaffeinated | 2 | A |
| 0901210000 | Not decaffeinated | 8 | A |
| 0901220000 | Decaffeinated | 8 | A |
| 0901901000 | Coffee husks and skins | 3 | A |
| 0901902000 | Coffee substitutes containing coffee | 8 | A |
| 0902100000 | Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | 513.6 | X |
| 0902200000 | Other green tea (not fermented) | 513.6 | X |
| 0902300000 | Black tea (fermented) and partly fermented tea, in immediate | 40 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | packings of a content not exceeding 3 kg | | |
| 0902400000 | Other black tea (fermented) and other partly fermented tea | 40 | F |
| 0903000000 | Maté. | 25 | E |
| 0904110000 | Neither crushed nor ground | 8 | C |
| 0904120000 | Crushed or ground | 8 | C |
| 0904210000 | Dried, neither crushed nor ground | 270% or 6,210won/kg whichever is the greater | X |
| 0904220000 | Crushed or ground | 270% or 6,210won/kg whichever is the greater | X |
| 0905100000 | Neither crushed nor ground | 8 | C |
| 0905200000 | Crushed or ground | 8 | A |
| 0906110000 | Cinnamon(Cinnamomum zeylanicum Blume) | 8 | F |
| 0906191000 | Cinnamon, other than Cinnamomum zeylanicum Blume | 8 | C |
| 0906192000 | Cinnamon tree flowers | 8 | C |
| 0906201000 | Cinnamon | 8 | F |
| 0906202000 | Cinnamon tree flowers | 8 | F |
| 0907100000 | Neither crushed nor ground | 8 | C |
| 0907200000 | Crushed or ground | 8 | C |
| 0908110000 | Neither crushed nor ground | 8 | G |
| 0908120000 | Crushed or ground | 8 | G |
| 0908210000 | Neither crushed nor ground | 8 | C |
| 0908220000 | Crushed or ground | 8 | A |
| 0908310000 | Neither crushed nor ground | 8 | C |
| 0908320000 | Crushed or ground | 8 | A |
| 0909210000 | Neither crushed nor ground | 8 | C |
| 0909220000 | Crushed or ground | 8 | A |
| 0909310000 | Neither crushed nor ground | 8 | C |
| 0909320000 | Crushed or ground | 8 | A |
| 0909611000 | Seeds of anise or badian | 8 | C |
| 0909612000 | Seeds of caraway | 8 | C |
| 0909613000 | Seeds of fennel and juniper berries | 8 | C |
| 0909621000 | Seeds of anise or badian | 8 | A |
| 0909622000 | Seeds of caraway | 8 | C |
| 0909623000 | Seeds of fennel and juniper berries | 8 | C |
| 0910111000 | Fresh or chilled | 377.3% or 931won/kg whichever is the | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | | greater | |
| 0910112000 | Dried | 377.3% or 931won/kg whichever is the greater | X |
| 0910119000 | Other | 377.3% or 931won/kg whichever is the greater | X |
| 0910121000 | Fresh or chilled | 377.3% or 931won/kg whichever is the greater | X |
| 0910122000 | Dried | 377.3% or 931won/kg whichever is the greater | G |
| 0910129000 | Other | 377.3% or 931won/kg whichever is the greater | X |
| 0910200000 | Saffron | 8 | C |
| 0910300000 | Turmeric (curcuma) | 8 | F |
| 0910911000 | Curry | 8 | F |
| 0910919000 | Other | 8 | F |
| 0910991000 | Thyme; bay leaves | 8 | G |
| 0910999000 | Other | 8 | F |
| 1001110000 | Seed | 3 | B |
| 1001190000 | Other | 3 | A |
| 1001911000 | Meslin | 3 | B |
| 1001919000 | Other | 1.8 | A |
| 1001991010 | Meslin | 3 | A |
| 1001991090 | Other | 0 | A |
| 1001992010 | Meslin | 3 | A |
| 1001992090 | Other | 1.8 | A |
| 1001999010 | Meslin | 3 | A |
| 1001999090 | Other | 1.8 | A |
| 1002100000 | Seed | 108.7 | F |
| 1002900000 | Other | 3 | A |
| 1003101000 | Malting barley | 513 | X |
| 1003102000 | Unhulled barley | 324% or 326won/kg whichever is the greater | X |
| 1003103000 | Naked barley | 299.7% or 361won/kg whichever is the greater | X |
| 1003109000 | Other | 299.7 | X |
| 1003901000 | Malting barley | 513 | X |
| 1003902000 | Unhulled barley | 324% or 326won/kg whichever is the | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | | greater | |
| 1003903000 | Naked barley | 299.7% or 361won/kg whichever is the greater | X |
| 1003909000 | Other | 299.7 | X |
| 1004100000 | Seed | 554.8 | F |
| 1004900000 | Other | 3 | A |
| 1005100000 | For seed | 328 | X |
| 1005901000 | For feeding | 328 | F |
| 1005902000 | Popcorn | 630 | X |
| 1005909000 | Other | 328 | X |
| 1006100000 | Rice in the husk (paddy or rough) | 513 | Y |
| 1006201000 | Nonglutinous | 513 | Y |
| 1006202000 | Glutinous | 513 | Y |
| 1006301000 | Nonglutinous | 513 | Y |
| 1006302000 | Glutinous | 513 | Y |
| 1006400000 | Broken rice | 513 | Y |
| 1007100000 | Seed | 779.4 | X |
| 1007900000 | Other | 3 | A |
| 1008100000 | Buckwheat | 256.1 | X |
| 1008211000 | Foxtail millet(Setalia italica) | 18 | E |
| 1008219000 | Other | 3 | A |
| 1008291000 | Foxtail millet(Setalia italica) | 3 | A |
| 1008299000 | Other | 3 | A |
| 1008300000 | Canary seeds | 3 | A |
| 1008400000 | Fonio(Digitaria spp.) | 800.3 | X |
| 1008500000 | Quinoa(Chenopodium quinoa) | 800.3 | X |
| 1008600000 | Triticale | 800.3 | X |
| 1008900000 | Other cereals | 800.3 | X |
| 1101001000 | Of wheat | 3 | B |
| 1101002000 | Of meslin | 5 | B |
| 1102200000 | Maize (corn) flour | 5 | B |
| 1102901000 | Barley flour | 260 | X |
| 1102902000 | Rice flour | 513 | Y |
| 1102903000 | Rye flour | 5 | B |
| 1102909000 | Other | 800.3 | X |
| 1103110000 | Of wheat | 288.2 | X |
| 1103130000 | Of maize (corn) | 162.9 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1103191000 | Of barley | 260 | X |
| 1103192000 | Of oats | 554.8 | X |
| 1103193000 | Of rice | 513 | Y |
| 1103199000 | Other | 800.3 | X |
| 1103201000 | Of wheat | 288.2 | X |
| 1103202000 | Of rice | 513 | Y |
| 1103203000 | Of barley | 260 | X |
| 1103209000 | Other | 800.3 | X |
| 1104120000 | Of oats | 554.8 | X |
| 1104191000 | Of rice | 513 | Y |
| 1104192000 | Of barley | 233 | X |
| 1104199000 | Other | 800.3 | X |
| 1104220000 | Of oats | 554.8 | X |
| 1104230000 | Of maize (corn) | 167 | X |
| 1104291000 | Of coicis semen | 800.3 | X |
| 1104292000 | Of barley | 126 | X |
| 1104299000 | Other | 800.3 | X |
| 1104301000 | Of rice | 5 | X |
| 1104309000 | Other | 5 | X |
| 1105100000 | Flour, meal and powder | 304 | X |
| 1105200000 | Flakes, granules and pellets | 304 | X |
| 1106100000 | Of the dried leguminous vegetables of heading 07.13 | 8 | F |
| 1106201000 | Of arrow roots | 8 | F |
| 1106209000 | Other | 8 | F |
| 1106300000 | Of the products of Chapter 8 | 8 | F |
| 1107100000 | Not roasted | 269 | X |
| 1107201000 | Smoked | 269 | X |
| 1107209000 | Other | 27 | F |
| 1108110000 | Wheat starch | 50.9 | X |
| 1108121000 | For food | 226 | X |
| 1108129000 | Other | 226 | X |
| 1108130000 | Potato starch | 455 | X |
| 1108141000 | For food | 455 | X |
| 1108149000 | Other | 455 | X |
| 1108191000 | Of sweet potato | 241.2 | X |
| 1108199000 | Other | 800.3 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1108200000 | Inulin | 800.3 | X |
| 1109000000 | Wheat gluten, whether or not dried. | 8 | F |
| 1201101000 | For bean sprouts | 487% or 956won/kg whichever is the greater | X |
| 1201109000 | Other | 487% or 956won/kg whichever is the greater | X |
| 1201901000 | For soya beans oil and oil cake | 487% or 956won/kg whichever is the greater | X |
| 1201902000 | For feeding | 487% or 956won/kg whichever is the greater | X |
| 1201903000 | For bean sprouts | 487% or 956won/kg whichever is the greater | X |
| 1201909000 | Other | 487% or 956won/kg whichever is the greater | X |
| 1202301000 | In shell | 230.5 | X |
| 1202302000 | Shelled, whether or not broken | 230.5 | X |
| 1202410000 | In shell | 230.5 | X |
| 1202420000 | Shelled, whether or not broken | 230.5 | X |
| 1203000000 | Copra. | 3 | A |
| 1204000000 | Linseed, whether or not broken. | 3 | A |
| 1205101000 | Seeds for fodder planting | 0 | A |
| 1205109000 | Other | 10 | E |
| 1205901000 | Seeds for fodder planting | 0 | A |
| 1205909000 | Other | 10 | E |
| 1206000000 | Sunflower seeds, whether or not broken. | 25 | F |
| 1207100000 | Palm nuts and kernels | 3 | A |
| 1207210000 | Seed | 3 | A |
| 1207291000 | For feeding | 2 | A |
| 1207299000 | Other | 3 | A |
| 1207300000 | Castor oil seeds | 3 | A |
| 1207400000 | Sesamum seeds | 630% or 6,660won/kg whichever is the greater | X |
| 1207500000 | Mustard seeds | 3 | A |
| 1207600000 | Safflower(Carthamus tinctorius) seeds | 3 | A |
| 1207700000 | Melon seeds | 3 | A |
| 1207910000 | Poppy seeds | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1207991000 | Perilla seeds | 40% or 410won/kg, whichever is the greater | X |
| 1207992000 | Shea nuts (Karite nuts) | 3 | A |
| 1207999000 | Other | 3 | A |
| 1208100000 | Of soya beans | 3 | A |
| 1208900000 | Other | 3 | A |
| 1209100000 | Sugar beet seeds | 0 | A |
| 1209210000 | Lucerne(alfalfa) seeds | 0 | A |
| 1209220000 | Clover(Trifolium spp.) seeds | 0 | A |
| 1209230000 | Fescue seeds | 0 | A |
| 1209240000 | Kentucky blue grass(Poa pratensis L.) seeds | 0 | A |
| 1209250000 | Rye grass(Lolium multiflorum Lam., Lolium perenne L.) seeds | 0 | A |
| 1209291000 | Lupine seed | 0 | A |
| 1209292000 | Sudan grass seed | 0 | A |
| 1209293000 | Orchard grass seeds | 0 | A |
| 1209294000 | Timothy grass seed | 0 | A |
| 1209299000 | Other | 0 | A |
| 1209300000 | Seeds of herbaceous plants cultivated principally for their flowers | 0 | A |
| 1209911010 | Onion seeds | 0 | A |
| 1209911090 | Other | 0 | A |
| 1209912000 | Radish seeds | 0 | A |
| 1209913000 | Seeds of chili peppers or sweet peppers(Capsicum annuum) | 0 | A |
| 1209914000 | Cabbage seeds | 0 | A |
| 1209915000 | Tomato seeds | 0 | A |
| 1209919000 | Other | 0 | A |
| 1209991010 | Seeds of oak | 0 | A |
| 1209991090 | Other | 0 | A |
| 1209992000 | Seeds of fruit trees | 0 | A |
| 1209993000 | Tobacco seed | 0 | A |
| 1209994000 | Lawn seed | 0 | A |
| 1209999000 | Other | 0 | A |
| 1210100000 | Hop cones, neither ground nor powdered nor in the form of pellets | 30 | X |
| 1210201000 | Hop cones | 30 | X |
| 1210202000 | Lupulin | 30 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1211201110 | Wild-cultivated ginseng | 222.8 | X |
| 1211201190 | Other | 222.8 | X |
| 1211201211 | Major roots | 222.8 | X |
| 1211201219 | Other | 222.8 | X |
| 1211201291 | Major roots | 222.8 | X |
| 1211201299 | Other | 222.8 | X |
| 1211201311 | Major roots | 754.3 | X |
| 1211201319 | Other | 754.3 | X |
| 1211201391 | Major roots | 754.3 | X |
| 1211201399 | Other | 754.3 | X |
| 1211202110 | Powder | 18 | X |
| 1211202120 | Tablet or capsule | 18 | X |
| 1211202190 | Other | 18 | X |
| 1211202210 | Powder | 754.3 | X |
| 1211202220 | Tablet or capsule | 754.3 | X |
| 1211202290 | Other | 754.3 | X |
| 1211209100 | Leaves and stems of ginseng | 754.3 | X |
| 1211209200 | Ginseng seed | 754.3 | X |
| 1211209900 | Other | 754.3 | X |
| 1211300000 | Coca leaf | 8 | C |
| 1211400000 | Poppy straw | 8 | C |
| 1211901000 | Aconiti tuber | 8 | F |
| 1211902000 | Coptidis rhizoma | 8 | F |
| 1211903000 | Polygalae radix | 8 | F |
| 1211904000 | Fritillariae roylei bulbus | 8 | F |
| 1211905000 | Eucommiae cortex | 8 | F |
| 1211906000 | Liquorice roots | 8 | F |
| 1211909010 | Amomi semen | 8 | F |
| 1211909020 | Zizyphi semen | 8 | F |
| 1211909030 | Quisqualis fructus | 8 | F |
| 1211909040 | Longanae arillus | 8 | F |
| 1211909050 | Crataegi fructus | 8 | F |
| 1211909060 | Nelumbo semen | 8 | F |
| 1211909070 | Pepper mint | 8 | F |
| 1211909080 | Japanese pepper | 8 | F |
| 1211909091 | Dried platycodon grandiflorum | 8 | X |
| 1211909092 | Barbary wolfberry fruit (Lycium | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | chinese Mill) | | |
| 1211909093 | Chinese magnolia fruit(Schisandra chinensis Baill) | 8 | F |
| 1211909099 | Other | 8 | B |
| 1212211010 | Dried | 20 | F |
| 1212211020 | Chilled | 20 | F |
| 1212211030 | Frozen | 10 | F |
| 1212211090 | Other | 20 | F |
| 1212212010 | Dried | 20 | F |
| 1212212020 | Salted | 20 | F |
| 1212212030 | Chilled | 20 | E |
| 1212212040 | Frozen | 45 | E |
| 1212212090 | Other | 20 | E |
| 1212213010 | Dried | 20 | C |
| 1212213020 | Chilled | 20 | C |
| 1212213030 | Frozen | 45 | C |
| 1212213090 | Other | 20 | C |
| 1212214010 | Fresh | 20 | C |
| 1212214020 | Chilled | 20 | C |
| 1212214030 | Frozen | 45 | C |
| 1212214090 | Other | 20 | C |
| 1212215010 | Salted | 20 | F |
| 1212215020 | Chilled | 20 | E |
| 1212215030 | Frozen | 45 | E |
| 1212215090 | Other | 20 | E |
| 1212216010 | Frozen | 45 | C |
| 1212216090 | Other | 20 | C |
| 1212217011 | Frozen | 45 | C |
| 1212217019 | Other | 20 | C |
| 1212217021 | Frozen | 45 | C |
| 1212217029 | Other | 20 | C |
| 1212217031 | Frozen | 45 | C |
| 1212217039 | Other | 20 | C |
| 1212218011 | Frozen | 45 | C |
| 1212218019 | Other | 20 | C |
| 1212218021 | Frozen | 45 | C |
| 1212218029 | Other | 20 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1212218031 | Frozen | 45 | C |
| 1212218039 | Other | 20 | C |
| 1212219011 | Frozen | 45 | C |
| 1212219019 | Other | 20 | C |
| 1212219091 | Frozen | 45 | C |
| 1212219099 | Other | 20 | C |
| 1212291010 | Frozen | 10 | E |
| 1212291090 | Other | 20 | E |
| 1212292010 | Frozen | 45 | D |
| 1212292090 | Other | 20 | D |
| 1212293010 | Frozen | 45 | C |
| 1212293090 | Other | 20 | C |
| 1212294010 | Frozen | 45 | C |
| 1212294090 | Other | 20 | C |
| 1212295010 | Frozen | 45 | D |
| 1212295090 | Other | 20 | D |
| 1212296010 | Frozen | 45 | C |
| 1212296090 | Other | 20 | C |
| 1212297011 | Frozen | 45 | C |
| 1212297019 | Other | 20 | C |
| 1212297021 | Frozen | 45 | C |
| 1212297029 | Other | 20 | C |
| 1212297031 | Frozen | 45 | C |
| 1212297039 | Other | 20 | C |
| 1212298011 | Frozen | 45 | C |
| 1212298019 | Other | 20 | C |
| 1212298021 | Frozen | 45 | C |
| 1212298029 | Other | 20 | C |
| 1212298031 | Frozen | 45 | C |
| 1212298039 | Other | 20 | C |
| 1212299011 | Frozen | 45 | C |
| 1212299019 | Other | 20 | C |
| 1212299091 | Frozen | 45 | C |
| 1212299099 | Other | 20 | C |
| 1212910000 | Sugar beet | 3 | E |
| 1212920000 | Locust beans(carob) | 20 | X |
| 1212930000 | Sugar cane | 3 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1212940000 | Chicory roots | 8 | C |
| 1212992000 | Tuber of kuyaku | 8 | F |
| 1212993000 | Pollen | 8 | F |
| 1212996000 | Apricot, peach (including nectarine) or plum stones and kernels | 8 | F |
| 1212999000 | Other | 8 | A |
| 1213000000 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets. | 8 | F |
| 1214101000 | For feeding | 1 | A |
| 1214109000 | Other | 10 | A |
| 1214901000 | Fodder roots | 100.5 | X |
| 1214909011 | For feeding | 1 | A |
| 1214909019 | Other | 18 | A |
| 1214909090 | Other | 100.5 | X |
| 1301200000 | Gum Arabic | 3 | A |
| 1301901000 | Oleoresins | 3 | F |
| 1301902010 | Shellac | 3 | A |
| 1301902090 | Other | 3 | A |
| 1301909000 | Other | 3 | C |
| 1302110000 | Opium | 8 | C |
| 1302120000 | Of liquorice | 8 | C |
| 1302130000 | Of hops | 30 | X |
| 1302191110 | White ginseng extract | 20 | X |
| 1302191120 | White ginseng extract powder | 20 | X |
| 1302191190 | Other | 20 | X |
| 1302191210 | Red ginseng extract | 754.3 | X |
| 1302191220 | Red ginseng extract powder | 754.3 | X |
| 1302191290 | Other | 754.3 | X |
| 1302191900 | Other | 20 | X |
| 1302192000 | Cashew nut shell liquid | 8 | F |
| 1302193000 | Natural lacquer | 8 | F |
| 1302199010 | Saps and extracts of aloes | 8 | C |
| 1302199020 | Cola extract | 8 | F |
| 1302199031 | Angelicae Gigantis Radix Extract(Angelica gigas, Angelica acutiloba) | 8 | C |
| 1302199032 | Schisandrae Fructus Extract(Schisandra chinensis) | 8 | C |
| 1302199033 | Paeoniae Radix Extract (Paeonia lactiflora, Paeonia japonica, Paeonia | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | obovata) | | |
| 1302199034 | Cnidii Rhizoma Extract(Cnidium officinale, Ligusticum chuanxiong) | 8 | C |
| 1302199035 | Astragali Radix Extract(Astragalus membranaceus, Astragalus mongholicus) | 8 | C |
| 1302199039 | Other | 8 | C |
| 1302199091 | Vanilla oleoresin or vanilla extract | 8 | F |
| 1302199099 | Other | 8 | C |
| 1302200000 | Pectic substances, pectinates and pectates | 8 | F |
| 1302311000 | Agar-agar in stripe form | 8 | C |
| 1302312000 | Agar-agar, powdered | 8 | C |
| 1302319000 | Other | 8 | C |
| 1302320000 | Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | 8 | C |
| 1302390000 | Other | 8 | F |
| 1401101000 | Bamboos, phyllostachys | 8 | F |
| 1401102000 | Raw bamboos | 8 | F |
| 1401109000 | Other | 8 | F |
| 1401201000 | Split or drawn | 8 | E |
| 1401209000 | Other | 8 | E |
| 1401901000 | Bark of arrow root's stems | 8 | F |
| 1401909000 | Other | 8 | F |
| 1404200000 | Cotton linters | 3 | A |
| 1404901000 | Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo) | 3 | F |
| 1404902010 | Bark of paper mulberry | 3 | F |
| 1404902020 | Bark of edgeworthia papyriferu | 3 | F |
| 1404902090 | Other | 3 | F |
| 1404903010 | Leaves of quercus dentata | 5 | F |
| 1404903020 | Leaves of smilax china | 5 | F |
| 1404903090 | Other | 5 | F |
| 1404904000 | Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material | 3 | F |
| 1404905000 | Vegetable materials of a kind used primarily in brooms or in brushes(for example, broomcorn, | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | piassava, couch-grass and istle), whether or not in hanks or bundles | | |
| 1404906010 | Gall nuts | 3 | F |
| 1404906020 | Almond hulls | 3 | F |
| 1404906090 | Other | 3 | F |
| 1404909000 | Other | 3 | F |
| 1501101000 | Of an acid value not exceeding 1 | 3 | A |
| 1501109000 | Other | 3 | A |
| 1501201000 | Of an acid value not exceeding 1 | 3 | A |
| 1501209000 | Other | 3 | A |
| 1501900000 | Other | 3 | A |
| 1502101010 | Of a acid value not exceeding 2 | 2 | A |
| 1502101090 | Other | 2 | A |
| 1502109000 | Other | 3 | A |
| 1502901010 | Of a acid value not exceeding 2 | 2 | A |
| 1502901090 | Other | 2 | A |
| 1502909000 | Other | 3 | A |
| 1503002000 | Lard-oil | 3 | A |
| 1503009000 | Other | 3 | A |
| 1504101000 | Sharks' liver oil and its fractions | 3 | C |
| 1504109000 | Other | 3 | C |
| 1504200000 | Fats and oils and their fractions, of fish, other than liver oils. | 3 | C |
| 1504301000 | Whale oil and its fractions | 3 | C |
| 1504309000 | Other | 3 | C |
| 1505001000 | Wool grease, crude | 3 | A |
| 1505009000 | Other | 3 | A |
| 1506001000 | Neat's foot oil and its fractions | 3 | A |
| 1506009000 | Other | 3 | A |
| 1507101000 | For food | 5 | F |
| 1507102000 | For manufacturing biodiesel | 5 | F |
| 1507109000 | Other | 5 | G |
| 1507901010 | For food | 5 | X |
| 1507901020 | For manufacturing biodiesel | 5 | F |
| 1507901090 | Other | 5 | F |
| 1507909000 | Other | 5 | F |
| 1508100000 | Crude oil | 27 | X |
| 1508901000 | Refined oil | 27 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1508909000 | Other | 27 | X |
| 1509100000 | Virgin | 5 | C |
| 1509900000 | Other | 5 | F |
| 1510000000 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09. | 5 | F |
| 1511100000 | Crude oil | 3 | A |
| 1511901000 | Palm olein | 2 | A |
| 1511902000 | Palm stearin | 2 | A |
| 1511909000 | Other | 2 | A |
| 1512111000 | Sunflower-seed oil | 5 | F |
| 1512112000 | Safflower oil | 5 | F |
| 1512191010 | Sunflower-seed oil | 5 | F |
| 1512191020 | Safflower oil | 5 | F |
| 1512199010 | Sunflower-seed oil | 5 | F |
| 1512199020 | Safflower oil | 5 | F |
| 1512210000 | Crude oil, whether or not gossypol has been removed | 5 | C |
| 1512291000 | Refined oil | 5 | C |
| 1512299000 | Other | 5 | C |
| 1513110000 | Crude oil | 3 | A |
| 1513191000 | Refined oil | 3 | A |
| 1513199000 | Other | 3 | A |
| 1513211000 | Palm kernel oil | 5 | C |
| 1513212000 | Babassu oil | 8 | C |
| 1513291010 | Palm kernel oil | 5 | C |
| 1513291020 | Babassu oil | 8 | C |
| 1513299000 | Other | 8 | C |
| 1514110000 | Crude oil | 5 | X |
| 1514191000 | Refined oil | 5 | X |
| 1514199000 | Other | 5 | F |
| 1514911000 | Other Rape oil or colza oil | 5 | X |
| 1514912000 | Mustard oil | 5 | E |
| 1514991010 | Other Rape oil or colza oil | 5 | E |
| 1514991020 | Mustard oil | 5 | E |
| 1514999000 | Other | 5 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1515110000 | Crude oil | 5 | C |
| 1515190000 | Other | 5 | C |
| 1515210000 | Crude oil | 5 | E |
| 1515290000 | Other | 5 | F |
| 1515300000 | Castor oil and its fractions | 5 | C |
| 1515500000 | Sesame oil and its fractions | 630% or 12,060won/kg whichever is the greater | X |
| 1515901000 | Perilla oil and its fractions | 36 | X |
| 1515909010 | Rice bran oil and its fractions | 5 | F |
| 1515909020 | Camellia oil and its fractions | 8 | F |
| 1515909030 | Jojoba oil and its fractions | 8 | F |
| 1515909040 | Tung oil and its fractions | 8 | F |
| 1515909090 | Other | 5 | C |
| 1516101000 | Beef tallow and its fractions | 8 | F |
| 1516102000 | Whale oil and its fractions | 8 | C |
| 1516109000 | Other | 8 | F |
| 1516201010 | Peanut oil and its fraction | 36 | X |
| 1516201020 | Sunflower seed oil and its fraction | 36 | X |
| 1516201030 | Rape or colza oil and its fraction | 36 | X |
| 1516201040 | Perilla oil and its fraction | 36 | X |
| 1516201050 | Sesame oil and its fraction | 36 | X |
| 1516202010 | Coconut (copra) oil and its fraction | 8 | F |
| 1516202020 | Palm oil and its fraction | 8 | F |
| 1516202030 | Maize oil and its fraction | 8 | F |
| 1516202040 | Cotton seed oil and its fraction | 8 | F |
| 1516202050 | Soya-bean oil and its fraction | 8 | F |
| 1516202090 | Other | 8 | C |
| 1517100000 | Margarine, excluding liquid margarine | 8 | F |
| 1517901000 | Imitation lard | 8 | F |
| 1517902000 | Shortening | 8 | F |
| 1517909000 | Other | 8 | C |
| 1518001000 | Dehydrated castor oil | 8 | F |
| 1518002000 | Epoxidised soya-bean oil | 8 | F |
| 1518009010 | For feeding | 5 | F |
| 1518009090 | Other | 8 | F |
| 1520000000 | Glycerol, crude; glycerol waters and | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | glycerol lyes. | | |
| 1521101000 | Carnauba wax | 8 | C |
| 1521102000 | Palm wax | 8 | C |
| 1521109000 | Other | 8 | C |
| 1521901000 | Spermaceti | 8 | C |
| 1521902000 | Beeswax | 8 | C |
| 1521909000 | Other | 8 | C |
| 1522001010 | Natural | 8 | F |
| 1522001090 | Other | 8 | F |
| 1522009000 | Other | 8 | F |
| 1601001000 | Sausages | 18 | F |
| 1601009000 | Other | 30 | X |
| 1602100000 | Homogenised preparations | 30 | X |
| 1602201000 | In airtight containers | 30 | F |
| 1602209000 | Other | 30 | F |
| 1602311000 | In airtight containers | 30 | F |
| 1602319000 | Other | 30 | F |
| 1602321010 | Samge-tangⓚ | 30 | X |
| 1602321090 | Other | 30 | X |
| 1602329000 | Other | 30 | X |
| 1602391000 | In airtight containers | 30 | X |
| 1602399000 | Other | 30 | X |
| 1602411000 | In airtight containers | 30 | X |
| 1602419000 | Other | 27 | X |
| 1602421000 | In airtight containers | 30 | X |
| 1602429000 | Other | 27 | X |
| 1602491000 | In airtight containers | 30 | X |
| 1602499000 | Other | 27 | X |
| 1602501000 | In airtight containers | 72 | X |
| 1602509000 | Other | 72 | X |
| 1602901000 | In airtight containers | 30 | X |
| 1602909000 | Other | 30 | X |
| 1603001000 | Meat extracts | 30 | X |
| 1603002000 | Meat juices | 30 | X |
| 1603003000 | Fish extracts | 30 | C |
| 1603004000 | Fish juices | 30 | C |
| 1603009000 | Other | 30 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1604111000 | In airtight containers | 20 | B |
| 1604119000 | Other | 20 | B |
| 1604121000 | In airtight containers | 20 | D |
| 1604129000 | Other | 20 | E |
| 1604131000 | In airtight containers | 20 | C |
| 1604139000 | Other | 20 | C |
| 1604141011 | In oil | 20 | B |
| 1604141012 | Boiled | 20 | B |
| 1604141019 | Other | 20 | B |
| 1604141021 | In oil | 20 | G |
| 1604141022 | Boiled | 20 | G |
| 1604141029 | Other | 20 | G |
| 1604141031 | In oil | 20 | B |
| 1604141032 | Boiled | 20 | B |
| 1604141039 | Other | 20 | G |
| 1604149000 | Other | 20 | C |
| 1604151000 | In airtight containers | 20 | F |
| 1604159000 | Other | 20 | F |
| 1604161000 | In airtight containers | 20 | F |
| 1604169000 | Other | 20 | F |
| 1604171000 | In airtight containers | 20 | E |
| 1604179000 | Other | 20 | E |
| 1604191010 | Saury | 20 | D |
| 1604191020 | Horse mackerel | 20 | F |
| 1604191090 | Other | 20 | F |
| 1604199010 | Jerk filefish | 20 | C |
| 1604199090 | Other | 20 | F |
| 1604201000 | Fish pastes | 20 | D |
| 1604202000 | Fish marinade | 20 | D |
| 1604203000 | Fish sausages | 20 | D |
| 1604204010 | Of crab flavor | 20 | D |
| 1604204090 | Other | 20 | D |
| 1604209000 | Other | 20 | D |
| 1604310000 | Caviar | 20 | C |
| 1604320000 | Caviar substitutes | 20 | C |
| 1605101010 | In airtight containers | 20 | D |
| 1605101091 | Red snow crab meat | 20 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1605101099 | Other | 20 | D |
| 1605109000 | Other | 20 | C |
| 1605211000 | Breaded | 20 | X |
| 1605219000 | Other | 20 | X |
| 1605290000 | Other | 20 | G |
| 1605301000 | In airtight containers | 20 | C |
| 1605309000 | Other | 20 | C |
| 1605401000 | In airtight containers | 20 | C |
| 1605409000 | Other | 20 | C |
| 1605511000 | In airtight containers | 20 | X |
| 1605519000 | Other | 20 | G |
| 1605521000 | In airtight containers | 20 | D |
| 1605529000 | Other | 20 | E |
| 1605531000 | In airtight containers | 20 | E |
| 1605539000 | Other | 20 | E |
| 1605541010 | In airtight containers | 20 | C |
| 1605541090 | Other | 20 | C |
| 1605542010 | In airtight containers | 20 | F |
| 1605542091 | Seasoned squid | 20 | X |
| 1605542099 | Other | 20 | X |
| 1605551000 | In airtight containers | 20 | F |
| 1605559000 | Other | 20 | G |
| 1605561010 | In airtight containers | 20 | C |
| 1605561090 | Other | 20 | G |
| 1605562010 | In airtight containers | 20 | C |
| 1605562090 | Other | 20 | C |
| 1605569010 | In airtight containers | 20 | F |
| 1605569090 | Other | 20 | G |
| 1605571000 | In airtight containers | 20 | E |
| 1605579000 | Other | 20 | E |
| 1605581000 | In airtight containers | 20 | C |
| 1605589000 | Other | 20 | C |
| 1605591010 | In airtight containers | 20 | C |
| 1605591090 | Other | 20 | C |
| 1605592010 | In airtight containers | 20 | F |
| 1605592090 | Other | 20 | G |
| 1605599010 | In airtight containers | 20 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1605599090 | Other | 20 | C |
| 1605611000 | In airtight containers | 20 | E |
| 1605619000 | Other | 20 | X |
| 1605621000 | In airtight containers | 20 | C |
| 1605629000 | Other | 20 | C |
| 1605631000 | In airtight containers | 20 | C |
| 1605639000 | Other | 20 | C |
| 1605691000 | In airtight containers | 20 | C |
| 1605699000 | Other | 20 | C |
| 1701121000 | Of a polarization not exceeding 98.5° | 3 | E |
| 1701122000 | Of a polarization exceeding 98.5° | 3 | E |
| 1701130000 | Cane sugar specified in Subheading Note 2 to this Chapter | 3 | C |
| 1701141000 | Of a polarization not exceeding 98.5° | 3 | A |
| 1701142000 | Of a polarization exceeding 98.5° | 3 | A |
| 1701910000 | Containing added flavouring or colouring matter | 30 | H |
| 1701990000 | Other | 30 | H |
| 1702111000 | Lactose | 49.5 | X |
| 1702119000 | Lactose syrup | 20 | X |
| 1702191000 | Lactose | 49.5 | X |
| 1702199000 | Lactose Syrup | 20 | X |
| 1702201000 | Maple sugar | 8 | F |
| 1702202000 | Maple syrup | 8 | F |
| 1702301000 | Glucose | 8 | E |
| 1702302000 | Glucose syrup | 8 | E |
| 1702401000 | Glucose | 8 | E |
| 1702402000 | Glucose syrup | 8 | E |
| 1702500000 | Chemically pure fructose | 8 | E |
| 1702601000 | Fructose | 8 | E |
| 1702602000 | Fructose syrup | 8 | E |
| 1702901000 | Artificial honey | 243 | X |
| 1702902000 | Caramel | 8 | F |
| 1702903000 | Maltose | 8 | F |
| 1702909000 | Other | 8 | C |
| 1703101000 | For use in manufacturing spirits | 3 | A |
| 1703109000 | Other | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1703901000 | For use in manufacturing spirits | 3 | A |
| 1703909000 | Other | 3 | A |
| 1704100000 | Chewing gum, whether or not sugar-coated | 8 | C |
| 1704901000 | Liquorice extract, not put up as confectionery | 8 | C |
| 1704902010 | Drops | 8 | C |
| 1704902020 | Caramels | 8 | C |
| 1704902090 | Other | 8 | C |
| 1704909000 | Other | 8 | C |
| 1801001000 | Raw | 2 | A |
| 1801002000 | Roasted | 8 | C |
| 1802001000 | Cocoa shells, husks and skins | 8 | C |
| 1802009000 | Other | 8 | C |
| 1803100000 | Not defatted | 5 | B |
| 1803200000 | Wholly or partly defatted | 5 | B |
| 1804000000 | Cocoa butter, fat and oil. | 5 | B |
| 1805000000 | Cocoa powder, not containing added sugar or other sweetening matter. | 5 | B |
| 1806100000 | Cocoa powder, containing added sugar or other sweetening matter | 8 | C |
| 1806201000 | Chocolate and chocolate confectionery | 8 | C |
| 1806209010 | Cocoa preparation containing 50 % or more by weight of milk powder | 8 | C |
| 1806209090 | Other | 8 | C |
| 1806311000 | Chocolate and chocolate confectionery | 8 | C |
| 1806319000 | Other | 8 | C |
| 1806321000 | Chocolate and chocolate confectionery | 8 | C |
| 1806329000 | Other | 8 | C |
| 1806901000 | Chocolate and chocolate confectionery | 8 | C |
| 1806902111 | Of prepared dry-milk | 36 | H |
| 1806902119 | Other | 40 | H |
| 1806902191 | Of oatmeal | 8 | F |
| 1806902199 | Other | 8 | F |
| 1806902210 | Of barley flour | 8 | F |
| 1806902290 | Other | 513 | Y |
| 1806902910 | Of malt extract | 30 | G |
| 1806902920 | Of food preparations of goods of headings 04.01 to 04.04 | 36 | H |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1806902991 | Of oatmeal | 8 | F |
| 1806902992 | Of barley flour | 8 | F |
| 1806902999 | Other | 513 | Y |
| 1806903010 | Of prepared foods obtained by the swelling or roasting of cereals or cereal product | 5.4 | D |
| 1806903091 | Rice in grain form | 8 | X |
| 1806903099 | Other | 8 | F |
| 1806909010 | Cocoa preparation containing 50 % or more by weight of milk powder | 8 | E |
| 1806909090 | Other | 8 | E |
| 1901101010 | Prepared dry milk | 36 | X |
| 1901101090 | Other | 40 | X |
| 1901109010 | Of oatmeal | 8 | F |
| 1901109090 | Other | 8 | F |
| 1901201000 | Of rice flour | 513 | Y |
| 1901202000 | Of barley flour | 8 | F |
| 1901209000 | Other | 513 | Y |
| 1901901000 | Malt extract | 30 | F |
| 1901902010 | Of a fat content, by weight, not exceeding 30 % | 36 | X |
| 1901902020 | Of a fat content, by weight, exceeding 30 % | 36 | X |
| 1901909010 | Oat meal | 8 | C |
| 1901909091 | Of rice flour | 513 | Y |
| 1901909092 | Of barley flour | 8 | F |
| 1901909099 | Other | 513 | Y |
| 1902111000 | Spaghetti | 5 | F |
| 1902112000 | Macaroni | 5 | F |
| 1902119000 | Other | 5 | F |
| 1902191000 | Noodles | 5 | F |
| 1902192000 | Chinese vermicelli | 26% or 206won/kg whichever is the greater | X |
| 1902193000 | Naeng-myunⓚ | 5 | F |
| 1902199000 | Other | 5 | C |
| 1902200000 | Stuffed pasta, whether or not cooked or otherwise prepared | 5 | F |
| 1902301010 | Ramenⓚ | 5 | A |
| 1902301090 | Other | 5 | F |
| 1902309000 | Other | 5 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1902400000 | Couscous | 5 | A |
| 1903001000 | Tapioca | 8 | C |
| 1903009000 | Other | 8 | C |
| 1904101000 | Corn flakes | 5.4 | E |
| 1904102000 | Corn chip | 5.4 | E |
| 1904103000 | Puffed rice | 5.4 | E |
| 1904109000 | Other | 5.4 | A |
| 1904201000 | Of Musli type preparations | 45 | X |
| 1904209000 | Other | 5.4 | E |
| 1904300000 | Bulgur wheat | 8 | E |
| 1904901010 | Steamed or boiled rice | 50 | X |
| 1904901090 | Other | 8 | X |
| 1904909000 | Other | 8 | E |
| 1905100000 | Crispbread | 8 | C |
| 1905200000 | Gingerbread and the like | 8 | F |
| 1905310000 | Sweet biscuits | 8 | E |
| 1905320000 | Waffles and wafers | 8 | C |
| 1905400000 | Rusks, toasted bread and similar toasted products | 8 | F |
| 1905901010 | Bread | 8 | C |
| 1905901020 | Ship's biscuits | 8 | F |
| 1905901030 | Pastries and cakes | 8 | C |
| 1905901040 | Biscuits, cookies and crackers | 5 | C |
| 1905901050 | Bakers' wares of rice | 8 | F |
| 1905901090 | Other | 8 | C |
| 1905909010 | Empty cachets of a kind suitable for pharmaceutical use | 8 | F |
| 1905909020 | Rice paper | 8 | F |
| 1905909090 | Other | 8 | C |
| 2001100000 | Cucumbers and gherkins | 30 | F |
| 2001901000 | Fruit and nuts | 30 | C |
| 2001909010 | Shallots | 30 | F |
| 2001909020 | Tomatoes | 30 | E |
| 2001909030 | Cauliflower | 30 | E |
| 2001909040 | Sweet corn | 30 | E |
| 2001909050 | Rakkyo | 30 | X |
| 2001909060 | Garlic | 30 | X |
| 2001909070 | Onions | 30 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2001909090 | Other | 30 | C |
| 2002100000 | Tomatoes, whole or in pieces | 8 | F |
| 2002901000 | Tomato paste (of a soluble solid, of 24 % or more) | 5 | A |
| 2002909000 | Other | 8 | E |
| 2003104000 | Cultivated mushrooms (Agaricus bisporus) | 20 | F |
| 2003109000 | Other | 20 | F |
| 2003901000 | Oak Mushrooms | 20 | X |
| 2003902000 | Pine Mushrooms | 20 | X |
| 2003903000 | Truffles | 20 | X |
| 2003909000 | Other | 20 | F |
| 2004100000 | Potatoes | 18 | X |
| 2004901000 | Sweet corn | 30 | F |
| 2004909000 | Other | 30 | X |
| 2005101000 | Pureed corn for infant | 20 | F |
| 2005109000 | Other | 20 | F |
| 2005201000 | Croquettes prepared from flakes | 20 | X |
| 2005209000 | Other | 20 | X |
| 2005400000 | Peas (Pisum sativum) | 20 | X |
| 2005511000 | Of small green beans | 20 | X |
| 2005512000 | Of small red beans | 20 | C |
| 2005519000 | Other | 20 | H |
| 2005591000 | Of small green beans | 20 | X |
| 2005592000 | Of small red beans | 20 | H |
| 2005599000 | Other | 20 | H |
| 2005600000 | Asparagus | 20 | X |
| 2005700000 | Olives | 20 | F |
| 2005800000 | Sweet corn (Zea mays var. saccharata) | 15 | F |
| 2005910000 | Bamboo shoots | 20 | X |
| 2005991000 | Kim-chiⓚ | 20 | F |
| 2005992000 | Sauerkraut | 20 | X |
| 2005993000 | Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica) | 20 | X |
| 2005994000 | Korean thistle(Cirsium Setidens (Dunn) Nakai) | 20 | X |
| 2005999000 | Other | 20 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2006001000 | Marrons glacés | 30 | X |
| 2006002000 | Pineapples | 30 | X |
| 2006003000 | Ginger | 30 | F |
| 2006004000 | Lotus roots | 30 | F |
| 2006005000 | Peas (Pisum sativum) | 20 | G |
| 2006006010 | Beans shelled | 20 | F |
| 2006006090 | Other | 20 | F |
| 2006007000 | Asparagus | 20 | F |
| 2006008000 | Olive | 20 | F |
| 2006009010 | Sweet corn (Zeamays var. Sac charata) | 15 | F |
| 2006009020 | Bamboo shoots | 20 | X |
| 2006009030 | Of other vegetable | 20 | X |
| 2006009090 | Other | 30 | X |
| 2007100000 | Homogenised preparations | 30 | D |
| 2007911000 | Jams, fruit jellies and marmalades | 30 | E |
| 2007919000 | Other | 30 | H |
| 2007991000 | Jams, fruit jellies and marmalades | 30 | D |
| 2007999000 | Other | 30 | C |
| 2008111000 | Peanut butter | 50 | X |
| 2008119000 | Other | 63.9 | X |
| 2008191000 | Chestnuts | 50 | X |
| 2008192000 | Coconut | 45 | X |
| 2008199000 | Other | 45 | E |
| 2008200000 | Pineapples | 45 | E |
| 2008301000 | Citrus junos | 45 | X |
| 2008309000 | Other | 45 | X |
| 2008400000 | Pears | 45 | X |
| 2008500000 | Apricots | 45 | F |
| 2008600000 | Cherries | 45 | F |
| 2008701000 | In airtight containers, added sugar | 50 | X |
| 2008709000 | Other | 45 | X |
| 2008800000 | Strawberries | 45 | E |
| 2008910000 | Palm hearts | 45 | E |
| 2008930000 | Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) | 45 | E |
| 2008971010 | In airtight containers, added sugar | 50 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2008971090 | Other | 45 | X |
| 2008972000 | Fruit salad | 45 | G |
| 2008979000 | Other | 45 | E |
| 2008991000 | Grapes | 45 | G |
| 2008992000 | Apples | 45 | X |
| 2008993000 | Popcorn | 45 | F |
| 2008994000 | Salted Japanese pepper | 45 | X |
| 2008999000 | Other | 45 | D |
| 2009110000 | Frozen | 54 | E |
| 2009120000 | Not frozen, of a Brix value not exceeding 20 | 54 | H |
| 2009190000 | Other | 54 | H |
| 2009210000 | Of a Brix value not exceeding 20 | 30 | X |
| 2009290000 | Other | 30 | X |
| 2009311000 | Lemon juice | 50 | G |
| 2009312000 | Lime juice | 50 | G |
| 2009319000 | Other | 54 | X |
| 2009391000 | Lemon juice | 50 | X |
| 2009392000 | Lime juice | 50 | G |
| 2009399000 | Other | 54 | X |
| 2009410000 | Of a Brix value not exceeding 20 | 50 | E |
| 2009490000 | Other | 50 | E |
| 2009500000 | Tomato juice | 30 | X |
| 2009610000 | Of a Brix value not exceeding 30 | 45 | X |
| 2009690000 | Other | 45 | X |
| 2009710000 | Of a Brix value not exceeding 20 | 45 | X |
| 2009790000 | Other | 45 | X |
| 2009810000 | Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice | 50 | G |
| 2009891010 | Peach juice | 50 | H |
| 2009891020 | Strawberry juice | 50 | G |
| 2009891090 | Other | 50 | D |
| 2009892000 | Juice of vegetable | 30 | F |
| 2009901010 | Chiefly on the basic of orange juice | 50 | X |
| 2009901020 | Chiefly on the basic of apple juice | 50 | G |
| 2009901030 | Chiefly on the basic of grape juice | 50 | F |
| 2009901090 | Other | 50 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2009902000 | Of vegetables | 30 | F |
| 2009909000 | Other | 50 | E |
| 2101111000 | Instant coffee | 8 | C |
| 2101119000 | Other | 8 | C |
| 2101121000 | Preparations of instant coffee | 8 | C |
| 2101129010 | Of containing milk, cream or their substitutes | 8 | C |
| 2101129090 | Other | 8 | C |
| 2101201000 | Of containing sugar, lemon or their substitutes | 40 | X |
| 2101209011 | Of packing with tea bag | 40 | F |
| 2101209019 | Other | 40 | X |
| 2101209090 | Other | 40 | E |
| 2101301000 | Of barley | 8 | F |
| 2101309000 | Other | 8 | C |
| 2102101000 | Brewery yeast | 8 | F |
| 2102102000 | Distillery yeast | 8 | F |
| 2102103000 | Bakery yeast | 8 | F |
| 2102104000 | Culture yeast | 8 | F |
| 2102109000 | Other | 8 | F |
| 2102201000 | Inactive yeasts | 8 | F |
| 2102202000 | Nulookⓚ | 8 | F |
| 2102203010 | Of tablet | 8 | F |
| 2102203090 | Other | 8 | F |
| 2102204010 | Of tablet | 8 | F |
| 2102204090 | Other | 8 | F |
| 2102209000 | Other | 8 | F |
| 2102300000 | Prepared baking powders | 8 | F |
| 2103100000 | Soya sauce | 8 | X |
| 2103201000 | Tomato ketchup | 45 | F |
| 2103202000 | Tomato sauces | 45 | F |
| 2103301000 | Mustard flour and meal | 8 | F |
| 2103302000 | Prepared mustard | 8 | F |
| 2103901010 | Bean paste | 45 | F |
| 2103901020 | Chinese bean paste | 45 | F |
| 2103901030 | Gochujangⓚ | 35 | F |
| 2103901090 | Other | 45 | H |
| 2103909010 | Mayonnaise | 45 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2103909020 | Instant curry | 45 | F |
| 2103909030 | Mixed seasonings | 45 | X |
| 2103909040 | Maejoo㉾ | 13% or 52won/kg whichever is the greater | X |
| 2103909090 | Other | 45 | E |
| 2104101000 | Of meat | 18 | D |
| 2104102000 | Of fish | 30 | C |
| 2104103000 | Of vegetable | 18 | D |
| 2104109000 | Other | 18 | D |
| 2104200000 | Homogenised composite food preparations | 30 | F |
| 2105001010 | Not containing cocoa | 8 | G |
| 2105001090 | Other | 8 | G |
| 2105009010 | Not containing cocoa | 8 | G |
| 2105009090 | Other | 8 | G |
| 2106101000 | Bean-curd | 8 | F |
| 2106109020 | Protein concentrates | 8 | F |
| 2106109030 | Textured protein substances | 8 | F |
| 2106901010 | Cola base | 8 | A |
| 2106901020 | Beverage base of perfumed fruits | 8 | C |
| 2106901090 | Other | 8 | C |
| 2106902000 | Sugar syrups, containing added flavouring or colouring matter | 8 | E |
| 2106903011 | Ginseng tea | 8 | X |
| 2106903019 | Other | 8 | X |
| 2106903021 | Red ginseng tea | 754.3 | X |
| 2106903029 | Other | 754.3 | X |
| 2106904010 | Laver | 8 | F |
| 2106904090 | Other | 8 | C |
| 2106909010 | Coffee creamer | 8 | F |
| 2106909021 | Of a butter content, by weight, not exceeding 30 % | 8 | F |
| 2106909022 | Of a butter content, by weight, exceeding 30 % but not exceeding 70 % | 8 | F |
| 2106909023 | Of a butter content, by weight, exceeding 70 % | 8 | F |
| 2106909030 | Preparations for use in manufacturing ice cream | 8 | F |
| 2106909040 | Autolyzed yeast and other yeast extracts | 8 | F |
| 2106909050 | Flavors in preparations | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2106909060 | Acorn flour | 8 | F |
| 2106909070 | Preparations with a basis of aloe | 8 | F |
| 2106909080 | Of preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5 % vol | 30 | E |
| 2106909091 | Preparations of royal jelly and honey | 8 | E |
| 2106909099 | Other | 8 | C |
| 2201100000 | Mineral waters and aerated waters | 8 | C |
| 2201901000 | Ice and snow | 8 | F |
| 2201909000 | Other | 8 | C |
| 2202101000 | Coloured | 8 | C |
| 2202109000 | Other | 8 | C |
| 2202901000 | Beverage based on ginseng | 8 | X |
| 2202902000 | Beverage of fruit juice | 9 | D |
| 2202903000 | Sikhye㉾ | 8 | F |
| 2202909000 | Other | 8 | A |
| 2203000000 | Beer made from malt. | 30 | D |
| 2204100000 | Sparkling wine | 15 | G |
| 2204211000 | Red wine | 15 | X |
| 2204212000 | White wine | 15 | X |
| 2204219000 | Other | 15 | G |
| 2204291000 | Red wine | 15 | G |
| 2204292000 | White wine | 15 | G |
| 2204299000 | Other | 15 | G |
| 2204300000 | Other grape must | 30 | F |
| 2205100000 | In containers holding 2 ℓ or less | 15 | X |
| 2205900000 | Other | 15 | X |
| 2206001010 | Cider | 15 | F |
| 2206001020 | Perry | 15 | F |
| 2206001090 | Other | 15 | F |
| 2206002010 | Cheongju㉾ | 15 | F |
| 2206002020 | Yakju㉾ | 15 | F |
| 2206002030 | Takju㉾ | 15 | F |
| 2206002090 | Other | 15 | F |
| 2206009010 | Wine cooler (added the product of heading 20.09 or 22.02, including | 15 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | being made of grapes) | | |
| 2206009090 | Other | 15 | F |
| 2207101000 | Roughly distilled alcohol for beverages | 10 | G |
| 2207109010 | Fermented alcohol for manufacture of liquors | 270 | G |
| 2207109090 | Other | 30 | E |
| 2207200000 | Ethyl alcohol and other spirits, denatured, of any strength | 8 | C |
| 2208201000 | Cognac | 15 | C |
| 2208209000 | Other | 15 | C |
| 2208301000 | Scotch whisky | 20 | F |
| 2208302000 | Bourbon whisky | 20 | F |
| 2208303000 | Rye whisky | 20 | F |
| 2208309000 | Other | 20 | C |
| 2208400000 | Rum and other spirits obtained by distilling fermented sugarcane products | 20 | B |
| 2208500000 | Gin and geneva | 20 | F |
| 2208600000 | Vodka | 20 | F |
| 2208701000 | Ginseng wine | 20 | F |
| 2208702000 | Ogarpiⓚ wine | 20 | X |
| 2208709000 | Other | 20 | F |
| 2208901000 | Brandies other than that of subheading 2208.20 | 20 | F |
| 2208904000 | Sojuⓚ | 30 | B |
| 2208906000 | Kaoliang wine | 30 | F |
| 2208907000 | Tequila | 20 | F |
| 2208909000 | Other | 30 | C |
| 2209001000 | Brewery vinegar | 8 | F |
| 2209009000 | Other | 8 | C |
| 2301101000 | Flours, meals and pellets, of meat or meat offal | 9 | X |
| 2301102000 | Greaves | 5 | B |
| 2301201000 | Flours, meals and pellets of fish | 5 | C |
| 2301209000 | Other | 5 | D |
| 2302100000 | Of maize (corn) | 5 | B |
| 2302300000 | Of wheat | 2 | A |
| 2302401000 | Of rice | 5 | B |
| 2302409000 | Other | 5 | B |
| 2302500000 | Of leguminous plants | 5 | B |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2303100000 | Residues of starch manufacture and similar residues | 0 | A |
| 2303200000 | Beet-pulp, bagasse and other waste of sugar manufacture | 5 | B |
| 2303301000 | For feeding | 2 | B |
| 2303309000 | Other | 5 | A |
| 2304000000 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil. | 1.8 | A |
| 2305000000 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil. | 5 | B |
| 2306100000 | Of cotton seeds | 2 | A |
| 2306200000 | Of linseed | 5 | B |
| 2306300000 | Of sunflower seeds | 5 | B |
| 2306410000 | Of low erucic acid rape or colza seeds | 0 | A |
| 2306490000 | Other | 0 | A |
| 2306500000 | Of coconut or copra | 2 | A |
| 2306600000 | Of palm nuts or kernels | 2 | A |
| 2306901000 | Of sesamum seeds | 63% or 72won/kg whichever is the greater | X |
| 2306902000 | Of perilla seeds | 5 | B |
| 2306903000 | Of maize (corn) germ | 5 | B |
| 2306909000 | Other | 5 | B |
| 2307000000 | Wine lees; argol. | 5 | B |
| 2308001000 | Acorns | 5 | F |
| 2308002000 | Horse-chestnuts | 5 | F |
| 2308003000 | Cotton seed hulls | 5 | B |
| 2308009000 | Other | 46.4 | X |
| 2309101000 | Dog food | 5 | B |
| 2309102000 | Cat food | 5 | B |
| 2309901010 | For pigs | 4.2 | A |
| 2309901020 | For fowls | 4.2 | A |
| 2309901030 | For fish | 5 | A |
| 2309901040 | For bovine | 4.2 | A |
| 2309901091 | Of milk replacer | 71 | X |
| 2309901099 | Other | 5 | A |
| 2309902010 | Chiefly on the basis of inorganic substances or minerals (excluding chiefly on the basis of micro- | 50.6 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | minerals) | | |
| 2309902020 | Chiefly on the basis of flavourings | 50.6 | X |
| 2309902091 | Automatic approval import items as of December 31,1994 :1. Peckmor, sessalom, calfnectar and pignectar of FCA Feed flavor starter (conc.)2. FCA Feed nectars (conc.)3. FCA Feed protanox 4. FCA Encila (conc.)5. FCA Sugar mate6. Poultry, fish, mineral, calf, hy sugar and cheese of FFI Ade (conc.)7. Pig, hog, cattle, dairy, beef and kanine of FFI Krave (conc.)8. Pig and fresh of FFI Arome (cone., 2X)9. Pecuaroma-poultry Other | 5 | A |
| 2309902099 | Other | 50.6 | X |
| 2309903010 | Chiefly on the basis of antibiotics | 5 | A |
| 2309903020 | Chiefly on the basis of vitamins | 5 | A |
| 2309903030 | Chiefly on the basis of micro minerals | 5 | A |
| 2309903090 | Other | 5 | A |
| 2309909010 | Bait for fishing | 5 | X |
| 2309909090 | Other | 50.6 | X |
| 2401101000 | Flue-cured | 20 | G |
| 2401102000 | Burley | 20 | G |
| 2401103000 | Oriental | 20 | X |
| 2401109000 | Other | 20 | G |
| 2401201000 | Flue-cured | 20 | G |
| 2401202000 | Burley | 20 | G |
| 2401203000 | Oriental | 20 | G |
| 2401209000 | Other | 20 | G |
| 2401301000 | Stems | 20 | G |
| 2401302000 | Scraps | 20 | G |
| 2401309000 | Other | 20 | G |
| 2402101000 | Cigar | 40 | E |
| 2402102000 | Cheroot | 40 | E |
| 2402103000 | Cigarillos | 40 | G |
| 2402201000 | Filter tip cigarettes | 40 | X |
| 2402209000 | Other | 40 | X |
| 2402900000 | Other | 40 | G |
| 2403110000 | Water pipe tobacco specified in Subheading Note 1 to this Chapter | 40 | F |
| 2403191000 | Pipe tobacco | 40 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2403199000 | Other | 40 | F |
| 2403911000 | Tobacco sheets | 32.8 | G |
| 2403919000 | Other | 40 | G |
| 2403991000 | Chewing tobacco | 40 | G |
| 2403992000 | Snuff | 40 | G |
| 2403993000 | Tobacco extracts and essences | 40 | G |
| 2403994000 | Tobacco holding in one's mouth(for example, Snus) | 40 | G |
| 2403999000 | Other | 40 | G |
| 2501001010 | Rock salt | 1 | A |
| 2501001020 | Sea salt made by the heat of the sun | 1 | D |
| 2501009010 | Edible salt | 8 | D |
| 2501009020 | Pure sodium chloride | 8 | D |
| 2501009090 | Other | 8 | D |
| 2502000000 | Unroasted iron pyrites. | 2 | A |
| 2503000000 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. | 2 | A |
| 2504101000 | Natural graphite, crystalline | 3 | A |
| 2504102000 | Natural graphite, amorphous | 3 | A |
| 2504109000 | Other | 3 | A |
| 2504901000 | Natural graphite, crystalline | 3 | A |
| 2504902000 | Natural graphite, amorphous | 3 | A |
| 2504909000 | Other | 3 | A |
| 2505100000 | Silica sands and quartz sands | 2 | A |
| 2505901010 | Clayey sand | 3 | A |
| 2505901020 | Felspathic sand | 3 | A |
| 2505901090 | Other | 3 | A |
| 2505909000 | Other | 3 | A |
| 2506101000 | Containing less than 0.06 % of impurities | 3 | A |
| 2506102000 | Containing not less than 0.06 % but not more than 0.1 % of impurities | 3 | A |
| 2506103000 | Containing more than 0.1 % of impurities | 3 | A |
| 2506201000 | Crude or roughly trimmed | 3 | A |
| 2506209000 | Other | 3 | A |
| 2507001010 | Not calcined | 3 | A |
| 2507001090 | Other | 3 | A |
| 2507002010 | Gairome clays | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2507002020 | Kibushi clays | 3 | A |
| 2507002090 | Other | 3 | A |
| 2507009000 | Other | 3 | A |
| 2508100000 | Bentonite | 3 | A |
| 2508300000 | Fire-clay | 3 | A |
| 2508401000 | Acid clay | 3 | A |
| 2508402000 | Decolourising earths and fuller's earth | 3 | A |
| 2508409000 | Other | 3 | A |
| 2508501000 | Andalusite | 3 | A |
| 2508502000 | Kyanite | 3 | A |
| 2508503000 | Sillimanite | 3 | A |
| 2508600000 | Mullite | 3 | A |
| 2508701000 | Shamotte | 3 | A |
| 2508702000 | Dinas earth | 3 | A |
| 2509000000 | Chalk. | 3 | A |
| 2510101000 | Natural calcium phosphates | 0 | A |
| 2510102000 | Natural aluminium calcium phosphates | 1 | A |
| 2510109000 | Other | 1 | A |
| 2510201000 | Natural calcium phosphates | 3 | A |
| 2510202000 | Natural aluminium calcium phosphates | 3 | A |
| 2510209000 | Other | 3 | A |
| 2511100000 | Natural barium sulphate (barytes) | 3 | A |
| 2511200000 | Natural barium carbonate (witherite) | 3 | A |
| 2512000000 | Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less. | 3 | A |
| 2513101000 | Crude or in irregular pieces, including crushed pumice ("bimskies") | 3 | A |
| 2513109000 | Other | 3 | A |
| 2513201010 | Emery | 3 | A |
| 2513201020 | Natural corundum | 3 | A |
| 2513201030 | Natural garnet | 3 | A |
| 2513201090 | Other | 3 | A |
| 2513202010 | Emery | 3 | A |
| 2513202020 | Natural corundum | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2513202030 | Natural garnet | 3 | A |
| 2513202090 | Other | 3 | A |
| 2514001000 | Crude or roughly trimmed | 3 | A |
| 2514009000 | Other | 3 | A |
| 2515111000 | Marble | 3 | A |
| 2515112000 | Travertine | 3 | A |
| 2515121000 | Marble | 3 | A |
| 2515122000 | Travertine | 3 | A |
| 2515200000 | Ecaussine and other calcareous monumental or building stone; alabaster | 3 | A |
| 2516110000 | Crude or roughly trimmed | 3 | A |
| 2516120000 | Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 3 | A |
| 2516201000 | Crude or roughly trimmed | 3 | A |
| 2516209000 | Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 3 | A |
| 2516901000 | Crude or roughly trimmed | 3 | A |
| 2516909000 | Other | 3 | A |
| 2517101000 | Pebbles | 3 | A |
| 2517102000 | Broken or crushed stone | 3 | A |
| 2517109000 | Other | 3 | A |
| 2517200000 | Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 | 3 | A |
| 2517300000 | Tarred macadam | 3 | A |
| 2517410000 | Of marble | 3 | A |
| 2517491000 | Of basalt | 3 | A |
| 2517492000 | Of granite | 3 | A |
| 2517499000 | Other | 3 | A |
| 2518100000 | Dolomite, not calcined or sintered | 3 | A |
| 2518200000 | Calcined or sintered dolomite | 3 | A |
| 2518300000 | Dolomite ramming mix | 3 | A |
| 2519100000 | Natural magnesium carbonate (magnesite) | 3 | A |
| 2519901000 | Fused or dead-burned magnesia | 3 | A |
| 2519902000 | Natural magnesium oxide | 3 | A |
| 2519909000 | Other | 3 | A |
| 2520101000 | Gypsum | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2520102000 | Anhydrite | 5 | A |
| 2520201000 | Specially calcined or finely ground for use in dentistry | 5 | A |
| 2520209000 | Other | 5 | A |
| 2521001000 | Limestone | 3 | A |
| 2521009000 | Other | 3 | A |
| 2522100000 | Quicklime | 3 | A |
| 2522200000 | Slaked lime | 3 | A |
| 2522300000 | Hydraulic lime | 3 | A |
| 2523100000 | Cement clinkers | 5 | A |
| 2523210000 | White cement, whether or not artificially coloured | 5 | A |
| 2523290000 | Other | 5 | A |
| 2523300000 | Aluminous cement | 8 | A |
| 2523901000 | Slag cements | 5 | A |
| 2523909000 | Other | 5 | A |
| 2524100000 | Crocidolite | 5 | A |
| 2524901000 | Amosite | 5 | A |
| 2524902000 | Chrysotile | 5 | A |
| 2524909000 | Other | 5 | A |
| 2525100000 | Crude mica and mica rifted into sheets or splittings | 3 | A |
| 2525200000 | Mica powder | 3 | A |
| 2525300000 | Mica waste | 3 | A |
| 2526101000 | Whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape (including square) | 3 | A |
| 2526109000 | Other | 3 | A |
| 2526200000 | Crushed or powdered | 5 | A |
| 2528001000 | Natural sodium borates and concentrates thereof(whether or not calcined) | 3 | A |
| 2528002000 | Calcium borates | 3 | A |
| 2528003000 | Magnesium chloroborate | 3 | A |
| 2528004000 | Natural boric acid | 3 | A |
| 2528009000 | Other | 3 | A |
| 2529100000 | Feldspar | 3 | A |
| 2529211000 | Powder | 2 | A |
| 2529219000 | Other | 2 | A |
| 2529221000 | Powder | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2529229000 | Other | 2 | A |
| 2529301000 | Leucite | 2 | A |
| 2529302000 | Nepheline | 2 | A |
| 2529303000 | Nepheline syenite | 2 | A |
| 2530101000 | Vermiculite | 3 | A |
| 2530102000 | Perlites and chlorites | 3 | A |
| 2530200000 | Kieserite, epsomite (natural magnesium sulphates) | 3 | A |
| 2530901000 | Natural arsenic sulfides | 3 | A |
| 2530902000 | Pyrolusite (manganese ore) suitable for manufacturing dry batteries | 3 | A |
| 2530903000 | Strontianite | 3 | A |
| 2530904000 | Cinnabar | 3 | A |
| 2530905000 | Pyrophyllite | 3 | A |
| 2530906000 | Zeolites | 3 | A |
| 2530907000 | Alunites | 3 | A |
| 2530908000 | Wollastonites | 3 | A |
| 2530909010 | Pottery stone | 3 | A |
| 2530909020 | Sericites | 3 | A |
| 2530909030 | Earth colours | 8 | A |
| 2530909040 | Natural micaceous iron oxides | 8 | A |
| 2530909050 | Natural cryolite and natural chiolite | 3 | A |
| 2530909091 | Natural calcium carbonate | 3 | A |
| 2530909099 | Other | 3 | A |
| 2601111000 | Red haematite | 0 | A |
| 2601112000 | Magnetite | 0 | A |
| 2601119000 | Other | 0 | A |
| 2601121000 | Red haematite | 0 | A |
| 2601122000 | Magnetite | 0 | A |
| 2601129000 | Other | 0 | A |
| 2601200000 | Roasted iron pyrites | 1 | A |
| 2602000000 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight. | 0 | A |
| 2603000000 | Copper ores and concentrates. | 0 | A |
| 2604000000 | Nickel ores and concentrates. | 0 | A |
| 2605000000 | Cobalt ores and concentrates. | 0 | A |
| 2606000000 | Aluminium ores and concentrates. | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2607000000 | Lead ores and concentrates. | 0 | A |
| 2608000000 | Zinc ores and concentrates. | 0 | A |
| 2609000000 | Tin ores and concentrates. | 0 | A |
| 2610000000 | Chromium ores and concentrates. | 0 | A |
| 2611001000 | Wolframite | 0 | A |
| 2611002000 | Scheelite | 0 | A |
| 2611009000 | Other | 0 | A |
| 2612100000 | Uranium ores and concentrates | 0 | A |
| 2612200000 | Thorium ores and concentrates | 0 | A |
| 2613100000 | Roasted | 0 | A |
| 2613900000 | Other | 0 | A |
| 2614001000 | Rutile | 0 | A |
| 2614002000 | Anatase | 0 | A |
| 2614009000 | Other | 0 | A |
| 2615100000 | Zirconium ores and concentrates | 0 | A |
| 2615901000 | Niobium ores and concentrates | 0 | A |
| 2615902000 | Tantalum ores and concentrates | 0 | A |
| 2615903000 | Vanadium ores and concentrates | 0 | A |
| 2616100000 | Silver ores and concentrates | 0 | A |
| 2616901000 | Gold ores and concentrates | 0 | A |
| 2616902000 | Platinum ores and concentrates (including ores and concentrates of platinum group) | 0 | A |
| 2617100000 | Antimony ores and concentrates | 0 | A |
| 2617901000 | Mercury ores and concentrates | 0 | A |
| 2617902000 | Germanium ores and concentrates | 0 | A |
| 2617903000 | Beryllium ores and concentrates | 0 | A |
| 2617904000 | Bismuth ores and concentrates | 0 | A |
| 2617909000 | Other | 0 | A |
| 2618000000 | Granulated slag (slag sand) from the manufacture of iron or steel. | 2 | A |
| 2619001010 | Blast furnace slag | 2 | A |
| 2619001090 | Other | 2 | A |
| 2619002000 | Dross | 2 | A |
| 2619003000 | Scalings | 2 | A |
| 2619009000 | Other | 2 | A |
| 2620110000 | Hard zinc spelter | 2 | A |
| 2620190000 | Other | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2620210000 | Leaded gasoline sludges and leaded anti-knock compound sludges | 2 | A |
| 2620290000 | Other | 2 | A |
| 2620300000 | Containing mainly copper | 2 | A |
| 2620400000 | Containing mainly aluminium | 2 | A |
| 2620600000 | Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | 2 | A |
| 2620910000 | Containing antimony, beryllium, cadmium, chromium or their mixtures | 2 | A |
| 2620990000 | Other | 2 | A |
| 2621100000 | Ash and residues from the incineration of municipal waste | 2 | A |
| 2621900000 | Other | 2 | A |
| 2701110000 | Anthracite | 0 | A |
| 2701121000 | Coking coal, heavy | 0 | A |
| 2701122000 | Other coking coal | 0 | A |
| 2701129010 | Containing a volatile matter less than 22 % by weight (on a dry, mineral-matter-free basis) | 0 | A |
| 2701129090 | Other | 0 | A |
| 2701190000 | Other coal | 0 | A |
| 2701201000 | Briquettes | 1 | A |
| 2701202000 | Ovoids | 1 | A |
| 2701209000 | Other | 1 | A |
| 2702100000 | Lignite, whether or not pulverised, but not agglomerated | 1 | A |
| 2702200000 | Agglomerated lignite | 1 | A |
| 2703001000 | Not agglomerated | 1 | A |
| 2703002000 | Agglomerated | 1 | A |
| 2704001010 | Of coal | 3 | B |
| 2704001090 | Other | 3 | B |
| 2704002000 | Semi-coke | 3 | A |
| 2704003000 | Retort carbon | 3 | A |
| 2705000000 | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons. | 5 | A |
| 2706001000 | Coal tars | 5 | B |
| 2706002000 | Tars from lignit or peat | 5 | A |
| 2706009000 | Other | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2707100000 | Benzol (benzene) | 3 | A |
| 2707200000 | Toluol (toluene) | 3 | A |
| 2707300000 | Xylol (xylenes) | 3 | A |
| 2707400000 | Naphthalene | 5 | A |
| 2707500000 | Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250℃ by the ASTM D 86 method | 5 | A |
| 2707910000 | Creosote oils | 5 | A |
| 2707991000 | Solvent naphtha | 5 | A |
| 2707992000 | Anthracene | 5 | A |
| 2707993000 | Phenols | 8 | A |
| 2707999000 | Other | 5 | A |
| 2708100000 | Pitch | 5 | A |
| 2708200000 | Pitch coke | 5 | A |
| 2709001010 | Of a specific gravity more than 0.796 but not more than 0.841 at 15℃ | 3 | A |
| 2709001020 | Of a specific gravity more than 0.841 but not more than 0.847 at 15℃ | 3 | A |
| 2709001030 | Of a specific gravity more than 0.847 but not more than 0.855 at 15℃ | 3 | A |
| 2709001040 | Of a specific gravity more than 0.855 but not more than 0.869 at 15℃ | 3 | A |
| 2709001050 | Of a specific gravity more than 0.869 but not more than 0.885 at 15℃ | 3 | A |
| 2709001060 | Of a specific gravity more than 0.885 but not more than 0.899 at 15℃ | 3 | A |
| 2709001070 | Of a specific gravity more than 0.899 but not more than 0.904 at 15℃ | 3 | A |
| 2709001080 | Of a specific gravity more than 0.904 but not more than 0.966 at 15℃ | 3 | B |
| 2709001090 | Other | 3 | A |
| 2709002000 | Crude oils obtained from bituminous minerals | 3 | A |
| 2710121000 | Motor spirit | 3 | E |
| 2710122000 | Aviation spirit | 3 | E |
| 2710123000 | Propylene tetramer | 5 | E |
| 2710124000 | Naphtha | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710125000 | Natural gas liquid | 0 | A |
| 2710129000 | Other | 5 | E |
| 2710191010 | Jet fuel | 5 | E |
| 2710191090 | Other | 5 | E |
| 2710192010 | Kerosene | 3 | E |
| 2710192020 | Jet fuel | 3 | E |
| 2710192030 | n-paraffine | 5 | B |
| 2710192090 | Other | 5 | E |
| 2710193000 | Gas oils | 3 | X |
| 2710194010 | Light fuel oil (bunker A) | 3 | B |
| 2710194020 | Fuel oil (bunker B) | 3 | B |
| 2710194030 | Bunker C | 3 | B |
| 2710194090 | Other | 5 | E |
| 2710195010 | Raw oils | 7 | A |
| 2710195020 | Lubricating base oil | 7 | A |
| 2710196000 | Extender oil | 8 | A |
| 2710197110 | Aviation engine oil | 7 | A |
| 2710197120 | Engine oil for automotive | 7 | B |
| 2710197130 | Engine oil for marine use | 7 | E |
| 2710197210 | Cylinder oil | 7 | A |
| 2710197220 | Spindle oil | 7 | A |
| 2710197230 | Gear oil | 7 | A |
| 2710197240 | Turbine oil | 7 | A |
| 2710197250 | Refrigerating machine oil | 7 | A |
| 2710197310 | Compound oil | 7 | A |
| 2710197320 | Liquid paraffin | 7 | A |
| 2710197330 | Automatic transmission fluid | 7 | A |
| 2710197410 | Anti-corrosive oil | 7 | A |
| 2710197420 | Cutting oil | 7 | A |
| 2710197430 | Cleansing oil | 7 | A |
| 2710197440 | Mould release oil | 7 | A |
| 2710197450 | Hydraulic brake oil | 7 | A |
| 2710197510 | Process oil | 7 | A |
| 2710197520 | Insulating oil | 7 | A |
| 2710197530 | Heat treating oil | 7 | A |
| 2710197540 | Heat transfer oil | 7 | A |
| 2710197900 | Other | 7 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710198010 | Containing aluminium as additive | 8 | A |
| 2710198020 | Containing calcium as additive | 8 | A |
| 2710198030 | Containing sodium as additive | 8 | A |
| 2710198040 | Containing lithium as additive | 8 | A |
| 2710198090 | Other | 8 | E |
| 2710199000 | Other | 8 | E |
| 2710201010 | Motor spirit | 5 | E |
| 2710201020 | Aviation spirit | 5 | E |
| 2710201030 | Propylene tetramer | 5 | E |
| 2710201040 | Naphtha | 0 | A |
| 2710201050 | Natural gas liquid | 0 | A |
| 2710201090 | Other | 5 | E |
| 2710209110 | Jet fuel | 5 | E |
| 2710209190 | Other | 5 | E |
| 2710209210 | Kerosene | 5 | E |
| 2710209220 | Jet fuel | 5 | E |
| 2710209230 | n-paraffine | 5 | A |
| 2710209290 | Other | 5 | E |
| 2710209300 | Gas oils | 5 | X |
| 2710209410 | Light fuel oil (bunker A) | 5 | B |
| 2710209420 | Fuel oil (bunker B) | 5 | B |
| 2710209430 | Bunker C | 5 | A |
| 2710209490 | Other | 5 | E |
| 2710209510 | Raw oils | 7 | A |
| 2710209520 | Lubricating base oil | 7 | A |
| 2710209600 | Extender oil | 8 | A |
| 2710209711 | Aviation engine oil | 7 | A |
| 2710209712 | Engine oil for automotive | 7 | A |
| 2710209713 | Engine oil for marine use | 7 | E |
| 2710209721 | Cylinder oil | 7 | A |
| 2710209722 | Spindle oil | 7 | A |
| 2710209723 | Gear oil | 7 | A |
| 2710209724 | Turbine oil | 7 | A |
| 2710209725 | Refrigerating machine oil | 7 | A |
| 2710209731 | Compound oil | 7 | A |
| 2710209732 | Liquid paraffin | 7 | A |
| 2710209733 | Automatic transmission fluid | 7 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710209741 | Anti corrosive oil | 7 | A |
| 2710209742 | Cutting oil | 7 | A |
| 2710209743 | Cleansing oil | 7 | A |
| 2710209744 | Mould release oil | 7 | A |
| 2710209745 | Hydraulic brake oil | 7 | A |
| 2710209751 | Process oil | 7 | A |
| 2710209752 | Insulating oil | 7 | A |
| 2710209753 | Heat treating oil | 7 | A |
| 2710209754 | Heat transfer oil | 7 | A |
| 2710209790 | Other | 7 | A |
| 2710209810 | Containing aluminium as additive | 8 | A |
| 2710209820 | Containing calcium as additive | 8 | A |
| 2710209830 | Containing sodium as additive | 8 | A |
| 2710209840 | Containing lithium as additive | 8 | A |
| 2710209890 | Other | 8 | A |
| 2710209900 | Other | 8 | A |
| 2710911010 | Of motor spirit, aviation spirit and jet fuel | 3 | E |
| 2710911020 | Of naphtha and natural gas liquid | 0 | A |
| 2710911090 | Other | 5 | E |
| 2710912010 | Of kerosene and jet fuel | 3 | E |
| 2710912090 | Other | 5 | E |
| 2710913000 | Of gas oils | 3 | X |
| 2710914010 | Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C | 3 | B |
| 2710914090 | Other | 5 | E |
| 2710915000 | Of raw oils, lubricating oil (other than extender oil) and lubricating base oil | 7 | A |
| 2710919000 | Other | 8 | E |
| 2710991010 | Of motor spirit, aviation spirit and jet fuel | 3 | E |
| 2710991020 | Of naphtha and natural gas liquid | 0 | A |
| 2710991090 | Other | 5 | E |
| 2710992010 | Of kerosene and jet fuel | 3 | E |
| 2710992090 | Other | 5 | E |
| 2710993000 | Of gas oils | 3 | X |
| 2710994010 | Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C | 3 | B |
| 2710994090 | Other | 5 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710995000 | Of raw oils, lubricating oil (other than extender oil) and lubricating base oil | 7 | A |
| 2710999000 | Other | 8 | E |
| 2711110000 | Natural gas | 3 | C |
| 2711120000 | Propane | 3 | C |
| 2711130000 | Butanes | 3 | A |
| 2711141000 | Ethylene | 5 | A |
| 2711142000 | Propylene | 5 | A |
| 2711143000 | Butylene | 5 | A |
| 2711144000 | Butadiene | 5 | A |
| 2711190000 | Other | 5 | E |
| 2711210000 | Natural gas | 3 | A |
| 2711290000 | Other | 5 | E |
| 2712101000 | Vaseline | 8 | A |
| 2712109000 | Other | 8 | A |
| 2712200000 | Paraffin wax containing by weight less than 0.75 % of oil | 8 | A |
| 2712901010 | Slack wax and scale wax | 8 | A |
| 2712901020 | Microcrystalline wax | 8 | A |
| 2712901090 | Other | 8 | A |
| 2712909010 | Montan wax | 8 | A |
| 2712909020 | Peat wax | 8 | A |
| 2712909030 | Ceresin wax | 8 | A |
| 2712909040 | Synthetic paraffin wax | 8 | A |
| 2712909090 | Other | 8 | A |
| 2713110000 | Not calcined | 5 | A |
| 2713120000 | Calcined | 5 | A |
| 2713200000 | Petroleum bitumen | 5 | A |
| 2713900000 | Other residues of petroleum oils or of oils obtained from bituminous minerals | 5 | A |
| 2714100000 | Bituminous or oil shale and tar sands | 5 | A |
| 2714901000 | Bitumen and asphalt, natural | 5 | A |
| 2714902000 | Asphaltites | 5 | A |
| 2714903000 | Asphaltic rock | 5 | A |
| 2715001000 | Cut-backs | 5 | A |
| 2715002000 | Emulsions or stable suspensions of asphalt, bitumen, pitch or tar | 5 | A |
| 2715003000 | Mastics | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2715009000 | Other | 5 | A |
| 2716000000 | Electrical energy. | 5 | A |
| 2801100000 | Chlorine | 5.5 | A |
| 2801200000 | Iodine | 5.5 | A |
| 2801301000 | Fluorine | 5.5 | A |
| 2801302000 | Bromine | 5.5 | A |
| 2802001000 | Sulphur, sublimed | 5 | A |
| 2802002000 | Sulphur, precipitated | 5 | A |
| 2802003000 | Colloidal sulfur | 5 | A |
| 2803001000 | Acetylene black | 5.5 | A |
| 2803009011 | For manufacturing secondary batteries | 5 | A |
| 2803009019 | Other | 5.5 | A |
| 2803009090 | Other | 5.5 | A |
| 2804100000 | Hydrogen | 5.5 | A |
| 2804210000 | Argon | 5.5 | A |
| 2804291000 | Helium | 5.5 | A |
| 2804292000 | Neon | 5.5 | A |
| 2804293000 | Krypton | 5.5 | A |
| 2804294000 | Xenon | 5.5 | A |
| 2804299000 | Other | 5.5 | A |
| 2804300000 | Nitrogen | 5.5 | A |
| 2804400000 | Oxygen | 5.5 | A |
| 2804501000 | Boron | 5.5 | A |
| 2804502000 | Tellurium | 5.5 | A |
| 2804610000 | Containing by weight not less than 99.99 % of silicon | 3 | A |
| 2804690000 | Other | 5 | A |
| 2804701000 | Yellow phosphorous | 5 | A |
| 2804709000 | Other | 5.5 | A |
| 2804800000 | Arsenic | 5.5 | A |
| 2804900000 | Selenium | 5.5 | A |
| 2805110000 | Sodium | 5.5 | A |
| 2805120000 | Calcium | 5.5 | A |
| 2805190000 | Other | 5.5 | A |
| 2805301000 | Cerium group | 5.5 | A |
| 2805302000 | Terbium group | 5.5 | A |
| 2805303000 | Erbium group | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2805304000 | Yttrium | 5.5 | A |
| 2805305000 | Scandium | 5.5 | A |
| 2805309000 | Other | 5.5 | A |
| 2805400000 | Mercury | 5.5 | A |
| 2806100000 | Hydrogen chloride (hydrochloric acid) | 5.5 | A |
| 2806200000 | Chlorosulphuric acid | 5.5 | A |
| 2807001010 | For making semiconductor | 5.5 | A |
| 2807001090 | Other | 5.5 | A |
| 2807002000 | Oleum | 5.5 | A |
| 2808001010 | For making semiconductor | 5.5 | A |
| 2808001090 | Other | 5.5 | A |
| 2808002000 | Sulphonitric acids | 5.5 | A |
| 2809100000 | Diphosphorus pentaoxide | 5.5 | A |
| 2809201010 | For making semiconductor | 5.5 | A |
| 2809201090 | Other | 5.5 | A |
| 2809202010 | Metaphosphoric acid | 5.5 | A |
| 2809202020 | Pyrophosphoric acid | 5.5 | A |
| 2809202090 | Other | 5.5 | A |
| 2810001010 | Diboron trioxide | 5.5 | A |
| 2810001090 | Other | 5.5 | A |
| 2810002000 | Ortho boric acid | 5.5 | A |
| 2810003000 | Meta boric acid | 5.5 | A |
| 2810009000 | Other | 5.5 | A |
| 2811111000 | For making semiconductor | 5.5 | A |
| 2811119000 | Other | 5.5 | A |
| 2811191000 | Hydrogensulphide | 5.5 | A |
| 2811192000 | Hydrobromic acid | 5.5 | A |
| 2811193000 | Sulphamic acid | 5.5 | A |
| 2811194000 | Perchloric acid | 5.5 | A |
| 2811195000 | Chloric acid | 5.5 | A |
| 2811196000 | Hypophosphorous acid | 5.5 | A |
| 2811197000 | Phosphorous acid | 5.5 | A |
| 2811198000 | Arsenic acid | 5.5 | A |
| 2811199010 | Hydrogen cyanide | 5.5 | A |
| 2811199090 | Other | 5.5 | A |
| 2811210000 | Carbon dioxide | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2811221000 | White carbon | 5.5 | A |
| 2811229010 | Silicagel | 5.5 | A |
| 2811229090 | Other | 5.5 | A |
| 2811291000 | Carbon monoxide | 5.5 | A |
| 2811292000 | Nitrous oxide | 5.5 | A |
| 2811293000 | Nitrogen dioxide | 5.5 | A |
| 2811294000 | Arsenic trioxide | 5.5 | A |
| 2811295000 | Arsenic pentoxide | 5.5 | A |
| 2811299000 | Other | 5.5 | A |
| 2812101010 | Iodine trichloride | 5 | A |
| 2812101020 | Phosphorous trichloride | 5 | A |
| 2812101030 | Phosphorous pentachloride | 5 | A |
| 2812101040 | Arsenic trichloride | 5 | A |
| 2812101050 | Sulphur monochloride | 5 | A |
| 2812101060 | Sulphur dichloride | 5 | A |
| 2812101090 | Other | 5 | A |
| 2812102010 | Thionyl chloride | 5 | A |
| 2812102020 | Carbonyl dichloride (phosgene) | 5 | A |
| 2812102030 | Phosphorous oxychloride | 5 | A |
| 2812102090 | Other | 5 | A |
| 2812901000 | Boron trifluoride | 5.5 | A |
| 2812902000 | Sulphur hexafluoride | 5.5 | A |
| 2812909000 | Other | 5.5 | A |
| 2813100000 | Carbon disulphide | 5.5 | A |
| 2813901020 | Phosphorous pentasulphide | 5.5 | A |
| 2813901090 | Other | 5.5 | A |
| 2813902010 | Diarsenic pentasulphide | 5.5 | A |
| 2813902090 | Other | 5.5 | A |
| 2813903000 | Silicon sulphide | 5.5 | A |
| 2813909000 | Other | 5.5 | A |
| 2814100000 | Anhydrous ammonia | 1 | A |
| 2814200000 | Ammonia in aqueous solution | 2 | A |
| 2815110000 | Solid | 5.5 | A |
| 2815120000 | In aqueous solution (soda lye or liquid soda) | 8 | A |
| 2815200000 | Potassium hydroxide (caustic potash) | 5.5 | A |
| 2815301000 | Sodium peroxide | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2815302000 | Potassium peroxide | 5.5 | A |
| 2816101000 | Magnesium hydroxide | 5.5 | A |
| 2816102000 | Magnesium peroxide | 5.5 | A |
| 2816400000 | Oxides, hydroxides and peroxides, of strontium or barium | 5.5 | A |
| 2817001000 | Zinc oxide | 5.5 | A |
| 2817002000 | Zinc peroxide | 5.5 | A |
| 2818101000 | Sized grains | 3 | A |
| 2818109000 | Other | 3 | A |
| 2818200000 | Aluminium oxide, other than artificial corundum | 1 | A |
| 2818301000 | Alumina gel | 5.5 | A |
| 2818309000 | Other | 5.5 | A |
| 2819100000 | Chromium trioxide | 5.5 | A |
| 2819901010 | Chromic oxides | 5.5 | A |
| 2819901090 | Other | 5.5 | A |
| 2819902000 | Chromium hydroxides | 5.5 | A |
| 2820100000 | Manganese dioxide | 5 | A |
| 2820901000 | Manganese oxide | 5.5 | A |
| 2820902000 | Manganic oxide | 5.5 | A |
| 2820909000 | Other | 5.5 | A |
| 2821101000 | Iron oxides | 5.5 | A |
| 2821102000 | Iron hydroxides | 5.5 | A |
| 2821200000 | Earth colours | 5.5 | A |
| 2822001010 | Cobaltic oxide | 5.5 | A |
| 2822001091 | For manufacturing secondary battery | 3 | A |
| 2822001099 | Other | 5.5 | A |
| 2822002010 | Cobaltous hydroxide | 5.5 | A |
| 2822002090 | Other | 5.5 | A |
| 2823001000 | Anatase type | 5.5 | A |
| 2823009000 | Other | 5.5 | A |
| 2824100000 | Lead monoxide (litharge, massicot) | 5.5 | A |
| 2824901000 | Red lead and orange lead | 5.5 | A |
| 2824909000 | Other | 5.5 | A |
| 2825101000 | Hydrazine hydrate | 5.5 | A |
| 2825109010 | Hydrazine | 5.5 | A |
| 2825109020 | Inorganic salts of hydrazine | 5.5 | A |
| 2825109030 | Hydroxylamine | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2825109041 | Hydroxyl ammonium chloride (hydroxylamine hydrochloride) | 5.5 | A |
| 2825109049 | Other | 5.5 | A |
| 2825201000 | Lithium oxide | 5.5 | A |
| 2825202000 | Lithium hydroxide | 5 | A |
| 2825301000 | Vanadic pentoxide | 1 | A |
| 2825309000 | Other | 3 | A |
| 2825401000 | Nickel oxides | 5.5 | A |
| 2825402000 | Nickel hydroxides | 5.5 | A |
| 2825501000 | Copper oxides | 5.5 | A |
| 2825502010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2825502090 | Other | 5.5 | A |
| 2825601000 | Germanium oxides | 5.5 | A |
| 2825602000 | Zirconium dioxide | 5.5 | A |
| 2825701000 | Molybdenum oxides | 3 | A |
| 2825702000 | Molybdenum hydroxide | 5.5 | A |
| 2825800000 | Antimony oxides | 5.5 | A |
| 2825901010 | Calcium oxide | 5.5 | A |
| 2825901020 | Tungsten oxides | 1 | A |
| 2825901030 | Tin oxides | 5.5 | A |
| 2825901090 | Other | 5.5 | A |
| 2825902010 | Calcium hydroxide | 5.5 | A |
| 2825902020 | Manganes hydroxides | 5.5 | A |
| 2825902030 | Tungsten hydroxides | 5.5 | A |
| 2825902040 | Tin hydroxides | 5.5 | A |
| 2825902090 | Other | 5.5 | A |
| 2825903010 | Nickel peroxides | 5.5 | A |
| 2825903090 | Other | 5.5 | A |
| 2825909000 | Other | 5.5 | A |
| 2826120000 | Of aluminium | 5.5 | A |
| 2826191000 | Calcium fluoride | 5.5 | A |
| 2826193010 | Potassium hydrogen fluoride | 5.5 | A |
| 2826193090 | Other | 5.5 | A |
| 2826194000 | Ammonium or sodium fluoride | 5.5 | A |
| 2826195000 | Tungsten Hexafluoride(WF6) | 5.5 | A |
| 2826199000 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2826300000 | Sodium hexafluoroaluminate (synthetic cryolite) | 5.5 | A |
| 2826901000 | Artificial chiolite | 5.5 | A |
| 2826902000 | Calcium fluorosilicate | 5.5 | A |
| 2826903000 | Fluoroborates | 5.5 | A |
| 2826904000 | Fluorophosphates | 5.5 | A |
| 2826905000 | Fluorosulphates | 5.5 | A |
| 2826906000 | Fluorosilicates of sodium or of potassium | 5.5 | A |
| 2826909000 | Other | 5.5 | A |
| 2827100000 | Ammonium chloride | 5.5 | A |
| 2827200000 | Calcium chloride | 5.5 | A |
| 2827310000 | Of magnesium | 5.5 | A |
| 2827320000 | Of aluminium | 5.5 | A |
| 2827350000 | Of nickel | 5.5 | A |
| 2827391000 | Of copper | 5.5 | A |
| 2827399000 | Other | 5.5 | A |
| 2827411000 | Copper chloride oxides | 5.5 | A |
| 2827412010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2827412090 | Other | 5.5 | A |
| 2827491000 | Chloride oxides | 5.5 | A |
| 2827492000 | Chloride hydroxides | 5.5 | A |
| 2827511000 | Sodium bromide | 5.5 | A |
| 2827512000 | Potassium bromide | 5.5 | A |
| 2827591000 | Calcium bromide | 5.5 | A |
| 2827599000 | Other | 5.5 | A |
| 2827601000 | Iodide oxides | 5.5 | A |
| 2827609010 | Potassium iodide | 5.5 | A |
| 2827609090 | Other | 5.5 | A |
| 2828100000 | Commercial calcium hypochlorite and other calcium hypochlorites | 5.5 | A |
| 2828901010 | Sodium hypochlorite | 5.5 | A |
| 2828901020 | Potassium hypochlorite | 5.5 | A |
| 2828901090 | Other | 5.5 | A |
| 2828902010 | Sodium chlorite | 5.5 | A |
| 2828902020 | Aluminium chlorite | 5.5 | A |
| 2828902090 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2828903000 | Hypobromites | 5.5 | A |
| 2829110000 | Of sodium | 5.5 | A |
| 2829191000 | Potassium chlorate | 5.5 | A |
| 2829192000 | Barium chlorate | 5.5 | A |
| 2829199000 | Other | 5.5 | A |
| 2829901010 | Sodium perchlorate | 5.5 | A |
| 2829901020 | Ammonium perchlorate | 5.5 | A |
| 2829901090 | Other | 5.5 | A |
| 2829902010 | Bromates | 5.5 | A |
| 2829902020 | Perbromates | 5.5 | A |
| 2829902030 | Iodates | 5.5 | A |
| 2829902040 | Periodates | 5.5 | A |
| 2830101000 | Sodium hydrogen sulphide | 5.5 | A |
| 2830109000 | Other | 5.5 | A |
| 2830901000 | Sulphides | 5.5 | A |
| 2830902000 | Polysulphides | 5.5 | A |
| 2831101000 | Sodium dithionite | 5.5 | A |
| 2831102000 | Sodium sulphoxy late (sodium form aldehyde sulphoxylate) | 5.5 | A |
| 2831901000 | Dithionites | 5.5 | A |
| 2831902000 | Sulphoxylates | 5.5 | A |
| 2832101000 | Sodium bisulphite | 5.5 | A |
| 2832109000 | Other | 5.5 | A |
| 2832201000 | Ammonium sulphite | 5.5 | A |
| 2832202000 | Potassium sulphites | 5.5 | A |
| 2832203000 | Calcium sulphites | 5.5 | A |
| 2832209000 | Other | 5.5 | A |
| 2832301000 | Ammonium thiosulphate | 5.5 | A |
| 2832302000 | Sodium thiosulphate | 5.5 | A |
| 2832303000 | Potassium thiosulphate | 5.5 | A |
| 2832309000 | Other | 5.5 | A |
| 2833110000 | Disodium sulphate | 5.5 | A |
| 2833191000 | Sodium hydrogen sulphate | 5.5 | A |
| 2833192000 | Disodium disulphate | 5.5 | A |
| 2833199000 | Other | 5.5 | A |
| 2833210000 | Of magnesium | 5.5 | A |
| 2833221000 | For manufacturing secondary batteries | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2833229000 | Other | 5.5 | A |
| 2833240000 | Of nickel | 5 | A |
| 2833251000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2833259000 | Other | 5.5 | A |
| 2833270000 | Of barium | 5.5 | A |
| 2833291000 | Iron sulphates | 5.5 | A |
| 2833292010 | For manufacturing secondary batteries | 5 | A |
| 2833292090 | Other | 5.5 | A |
| 2833293010 | For manufacturing secondary batteries | 5 | A |
| 2833293090 | Other | 5.5 | A |
| 2833299000 | Other | 5.5 | A |
| 2833300000 | Alums | 5.5 | A |
| 2833401000 | Diammonium peroxodisulphate | 5.5 | A |
| 2833402000 | Disodium peroxodisulphate | 5.5 | A |
| 2833403000 | Calcium peroxodisulphate | 5.5 | A |
| 2833409000 | Other | 5.5 | A |
| 2834101000 | Sodium nitrite | 5.5 | A |
| 2834109000 | Other | 5.5 | A |
| 2834210000 | Of potassium | 5.5 | A |
| 2834291000 | Barium nitrate | 5.5 | A |
| 2834299000 | Other | 5.5 | A |
| 2835101010 | Sodium hypophosphite | 5.5 | A |
| 2835101020 | Calcium hypophosphite | 5.5 | A |
| 2835101090 | Other | 5.5 | A |
| 2835102000 | Phosphites | 5.5 | A |
| 2835221000 | Of mono-sodium | 5.5 | A |
| 2835222000 | Of disodium | 5.5 | A |
| 2835240000 | Of potassium | 5.5 | A |
| 2835250000 | Calcium hydrogenorthophosphate ("dicalcium phosphate") | 5.5 | A |
| 2835260000 | Other phosphates of calcium | 5.5 | A |
| 2835291000 | Aluminium phosphate | 5.5 | A |
| 2835299000 | Other polyphosphates | 5.5 | A |
| 2835310000 | Sodium triphosphate (sodium tripolyphosphate) | 5.5 | A |
| 2835391000 | Sodium metaphosphate | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2835392000 | Sodium pyrophosphate | 5.5 | A |
| 2835399000 | Other | 5.5 | A |
| 2836200000 | Disodium carbonate | 3 | A |
| 2836300000 | Sodium hydrogencarbonate (sodium bicarbonate) | 5.5 | A |
| 2836400000 | Potassium carbonates | 5.5 | A |
| 2836500000 | Calcium carbonate | 5.5 | A |
| 2836600000 | Barium carbonate | 5.5 | A |
| 2836910000 | Lithium carbonates | 5 | A |
| 2836920000 | Strontium carbonate | 5.5 | A |
| 2836991010 | Magnesium carbonate | 5.5 | A |
| 2836991020 | Commercial ammonium carbonate and other ammonium carbonates | 5.5 | A |
| 2836991031 | For manufacturing secondary batteries | 5 | A |
| 2836991039 | Other | 5.5 | A |
| 2836991090 | Other | 5.5 | A |
| 2836992000 | Peroxocarbonates (percarbonates) | 5.5 | A |
| 2837111000 | Sodium cyanides | 5.5 | A |
| 2837112000 | Sodium cyanide oxides | 5.5 | A |
| 2837191010 | Potassium cyanide | 5.5 | A |
| 2837191020 | Copper cyanides | 5.5 | A |
| 2837191030 | Zinc cyanide | 5.5 | A |
| 2837191090 | Other | 5.5 | A |
| 2837192000 | Cyanide oxides | 5.5 | A |
| 2837201000 | Ferrocyanides | 5.5 | A |
| 2837202000 | Ferricyanides | 5.5 | A |
| 2837209000 | Other | 5.5 | A |
| 2839110000 | Sodium metasilicates | 5.5 | A |
| 2839190000 | Other | 5.5 | A |
| 2839901000 | Zirconium silicates | 5.5 | A |
| 2839902000 | Barium silicates | 5.5 | A |
| 2839909000 | Other | 5.5 | A |
| 2840110000 | Anhydrous | 5 | A |
| 2840190000 | Other | 5 | A |
| 2840200000 | Other borates | 5 | A |
| 2840300000 | Peroxoborates (perborates) | 5 | A |
| 2841300000 | Sodium dichromate | 5.5 | A |
| 2841501000 | Potassium chromate | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2841509000 | Other | 5.5 | A |
| 2841610000 | Potassium permanganate | 5.5 | A |
| 2841691000 | Manganites | 5.5 | A |
| 2841692000 | Manganates | 5.5 | A |
| 2841693000 | Permanganates | 5.5 | A |
| 2841700000 | Molybdates | 5.5 | A |
| 2841800000 | Tungstates (wolframates) | 5 | A |
| 2841901000 | Stannates | 5.5 | A |
| 2841902010 | Barium titannate | 5.5 | A |
| 2841902020 | Strontium titannate | 5.5 | A |
| 2841902030 | Lead titannate | 5.5 | A |
| 2841902090 | Other | 5.5 | A |
| 2841903000 | Antimonates | 5.5 | A |
| 2841904000 | Ferrates and ferrites | 5.5 | A |
| 2841905000 | Vanadates | 5.5 | A |
| 2841906000 | Bismuthates | 5.5 | A |
| 2841909000 | Other | 5.5 | A |
| 2842101000 | Aluminosilicates | 6.5 | A |
| 2842109000 | Other | 5.5 | A |
| 2842901000 | Salts of selenium acids | 5.5 | A |
| 2842903000 | Double or complex salts containing sulphur | 5.5 | A |
| 2842905000 | Double or complex salts of selenium | 5.5 | A |
| 2842909000 | Other | 5.5 | A |
| 2843101000 | Colloidal silver | 5.5 | A |
| 2843102000 | Colloidal gold | 5.5 | A |
| 2843103000 | Colloidal platinum | 5.5 | A |
| 2843109000 | Other | 5.5 | A |
| 2843211000 | For making semiconductor | 5.5 | A |
| 2843219000 | Other | 5.5 | A |
| 2843291000 | For making semiconductor | 5.5 | A |
| 2843299000 | Other | 5.5 | A |
| 2843301000 | Potassium gold cyanide for making semiconductor | 5.5 | A |
| 2843309000 | Other | 5.5 | A |
| 2843901000 | Amalgams | 5.5 | A |
| 2843909010 | Platinum compounds | 5.5 | A |
| 2843909090 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2844101000 | Natural uranium | 0 | A |
| 2844102000 | Dispersions (containing natural uranium or natural uranium compounds) | 0 | A |
| 2844109000 | Other | 0 | A |
| 2844201000 | Uranium enriched in U235 | 0 | A |
| 2844202000 | Dispersions (containing uranium enriched in U235, plutonium or compounds of these products) | 0 | A |
| 2844209000 | Other | 0 | A |
| 2844301000 | Dispersions (containing uranium depleted in U235, thorium or compounds of these products) | 0 | A |
| 2844309000 | Other | 0 | A |
| 2844401000 | Radioactive elements | 0 | A |
| 2844402000 | Radioactive isotopes | 0 | A |
| 2844403000 | Dispersions (containing radioactive elements, isotopes or compound) | 0 | A |
| 2844409000 | Other | 0 | A |
| 2844500000 | Spent (irradiated) fuel elements (cartridges) of nuclear reactors | 0 | A |
| 2845100000 | Heavy water (deuterium oxide) | 0 | A |
| 2845901000 | Heavy hydrogen (deuterium) | 0 | A |
| 2845902000 | Isotopes of carbon | 0 | A |
| 2845909000 | Other | 0 | A |
| 2846100000 | Cerium compounds | 5 | A |
| 2846901000 | Yttrium oxide | 5 | A |
| 2846909000 | Other | 5 | A |
| 2847002000 | For making semiconductor | 5.5 | A |
| 2847009000 | Other | 5.5 | A |
| 2848001000 | Of copper (phosphor copper), containing more than 15 % by weight of phosphorus | 5.5 | A |
| 2848002000 | Aluminium phosphide | 5.5 | A |
| 2848009000 | Other | 5.5 | A |
| 2849100000 | Of calcium | 5.5 | A |
| 2849200000 | Of silicon | 5 | A |
| 2849901000 | Complex carbides | 5.5 | A |
| 2849909010 | Tungsten carbides | 5.5 | A |
| 2849909090 | Other | 5.5 | A |
| 2850001000 | Hydrides | 5.5 | A |
| 2850002000 | Nitrides | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2850003000 | Azides | 5.5 | A |
| 2850004000 | Silicides | 5.5 | A |
| 2850005000 | Borides | 5.5 | A |
| 2852101000 | Of subheading 2825.90, 2827.39, 2827.49, 2827.60, 2830.90, 2833.29, 2834.29, 2835.39, 2837.19, 2837.20, 2841.50, 2842.10, 2842.90, 2843.90, 2848.00, 2849.90, 2850.00 or 2853.00 | 5.5 | A |
| 2852102000 | Of heading 2931, Of subheading 2918.11, 2932.99, 2934.99.9090, 3201.90.2000, 3201.90.4000, 3206.50, 3707.90, 3822.00.1091 or 3822.00.2091 | 6.5 | A |
| 2852103000 | Of subheading 2934.99.2000, 3822.00.1092 or 3822.00.2092 | 6.5 | A |
| 2852104000 | Of subheading 3502.90 or 3504.00 | 8 | A |
| 2852105000 | Of subheading 3822.00.101, 3822.00.102, 3822.00.1093, 3822.00.201, 3822.00.202 or 3822.00.2093 | 0 | A |
| 2852106000 | Of subheading 3822.00.1099 or 3822.00.2099 | 8 | A |
| 2852901000 | Of subheading 2830.90, 2835.39, 2842.10.9000, 2848.00, 2849.90 or 2850.00 | 5.5 | A |
| 2852902000 | Of subheading 2842.10.1000, 2934.99.2000, 2934.99.9090, 3201.90, 3824.90.2100, 3824.90.2200 or 3824.90.2490 to 3824.90.9090 | 6.5 | A |
| 2852903000 | Of caseinates and other casein derivatives of subheading 3501.90(excluding those for manufacturing coffee creamer) | 20 | E |
| 2852904000 | Of subheading 3502.90 or 3504.00 | 8 | C |
| 2853001000 | Distilled or conductivity water and water of similar purity | 5.5 | A |
| 2853002000 | Compressed air | 5.5 | A |
| 2853003000 | Amalgam | 5.5 | A |
| 2853004010 | Cyanogen chloride | 5.5 | A |
| 2853004090 | Other | 5.5 | A |
| 2853005000 | Alkali amides | 5.5 | A |
| 2853009000 | Other | 5.5 | A |
| 2901101000 | Butanes | 0 | A |
| 2901102000 | Hexanes | 0 | A |
| 2901103000 | Heptanes | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2901109000 | Other | 0 | A |
| 2901210000 | Ethylene | 0 | A |
| 2901220000 | Propene (propylene) | 0 | A |
| 2901230000 | Butene (butylene) and isomers thereof | 0 | A |
| 2901241000 | Buta-1,3-diene | 0 | A |
| 2901242000 | Isoprene | 0 | A |
| 2901291000 | Hexene | 0 | A |
| 2901292000 | Octene | 0 | A |
| 2901299000 | Other | 0 | A |
| 2902110000 | Cyclohexane | 5 | A |
| 2902191000 | Ethylidene Norbornene | 5 | A |
| 2902199000 | Other | 5 | A |
| 2902200000 | Benzene | 3 | A |
| 2902300000 | Toluene | 3 | A |
| 2902410000 | o-xylene | 5 | A |
| 2902420000 | m-xylene | 5 | A |
| 2902430000 | p-xylene | 3 | A |
| 2902440000 | Mixed xylene isomers | 3 | A |
| 2902500000 | Styrene | 0 | A |
| 2902600000 | Ethylbenzene | 5 | A |
| 2902700000 | Cumene | 3 | A |
| 2902901000 | Naphthalene | 0 | A |
| 2902902000 | Methylnaphthalene | 0 | A |
| 2902903000 | Methyl styrene | 0 | A |
| 2902909000 | Other | 0 | A |
| 2903111000 | Chloromethane (methyl chloride) | 5.5 | A |
| 2903112000 | Chloroethane (ethyl chloride) | 5.5 | A |
| 2903120000 | Dichloromethane (methylene chloride) | 5.5 | A |
| 2903130000 | Chloroform (trichloromethane) | 5.5 | A |
| 2903140000 | Carbon tetrachloride | 5.5 | A |
| 2903150000 | Ethylene dichloride (ISO) (1,2-dichloroethane) | 5 | A |
| 2903191000 | 1,1,1-trichloroethane (methyl chloroform) | 5.5 | A |
| 2903199000 | Other | 5.5 | A |
| 2903210000 | Vinyl chloride (chloroethylene) | 5.5 | A |
| 2903220000 | Trichloroethylene | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2903230000 | Tetrachloroethylene (perchloroethylene) | 5.5 | A |
| 2903290000 | Other | 5.5 | A |
| 2903310000 | Ethylene dibromide (ISO) (1,2-dibromoethane) | 5.5 | A |
| 2903391000 | Bromomethane (methyl bromide) | 5.5 | A |
| 2903392000 | Bromoethane, excluding 1,2-dibromoethane | 5.5 | A |
| 2903393000 | Iodomethane | 5.5 | A |
| 2903394000 | Hexafluoroethane (CFC-116) | 5.5 | A |
| 2903395000 | 1,1-difluoro ethane (HFC-152a) | 5.5 | A |
| 2903396000 | 1,1,1,2-tetra fluoro ethane (HFC-134a) | 5.5 | A |
| 2903397000 | 1,1,3,3,3-pentafluoro-2-(trifluoromethyl)-1-propene | 5.5 | A |
| 2903399000 | Other | 5.5 | A |
| 2903710000 | Chlorodifluoromethane | 5.5 | A |
| 2903720000 | Dichlorotrifluoroethanes | 5.5 | A |
| 2903730000 | Dichlorofluoroethanes | 5.5 | A |
| 2903740000 | Chlorodifluoroethanes | 5.5 | A |
| 2903750000 | Dichloropentafluoropropanes | 5.5 | A |
| 2903761000 | Bromochlorodifluoromethane(Halon-1211) | 5.5 | A |
| 2903762000 | Bromotrifluoromethane(Halon-1301) | 5.5 | A |
| 2903763000 | Dibromotetrafluoroethane(Halon-2402) | 5.5 | A |
| 2903771000 | Trichlorofluoromethane | 5.5 | A |
| 2903772000 | Dichlorodifluoromethane | 5.5 | A |
| 2903773000 | Trichlorotrifluoroethanes | 5.5 | A |
| 2903774010 | Dichlorotetrafluoroethane(CFC-114) | 5.5 | A |
| 2903774020 | Chloropentafluoroethane(CFC-115) | 5.5 | A |
| 2903775000 | Chlorotrifluoromethane(CFC-13) | 5.5 | A |
| 2903776010 | Pentachlorofluoroethane(CFC-111) | 5.5 | A |
| 2903776020 | Tetrachlorodifluoroethane(CFC-112) | 5.5 | A |
| 2903777010 | Heptachlorofluoropropanes(CFC-211) | 5.5 | A |
| 2903777020 | Hexachlorodifluoropropanes(CFC-212) | 5.5 | A |
| 2903777030 | Pentachlorotrifluoropropanes(CFC-213) | 5.5 | A |
| 2903777040 | Tetrachlorotetrafluoropropanes(CFC-214) | 5.5 | A |
| 2903777050 | Trichloropentafluoropropanes(CFC-215) | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2903777060 | Dichlorohexafluoropropanes(CFC-216) | 5.5 | A |
| 2903777070 | Chloroheptafluoropropanes(CFC-217) | 5.5 | A |
| 2903779000 | Other | 5.5 | A |
| 2903780000 | Other perhalogenated derivatives | 5.5 | A |
| 2903791110 | Dichlorofluoromethane (HCFC-21) | 5.5 | A |
| 2903791120 | Chlorofluoromethane (HCFC-31) | 5.5 | A |
| 2903791210 | Chlorotetrafluoroethanes(HCFC-124) | 5.5 | A |
| 2903791290 | Other | 5.5 | A |
| 2903791300 | Chlorofluoropropanes | 5.5 | A |
| 2903792000 | Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine | 5.5 | A |
| 2903799000 | Other | 5.5 | A |
| 2903810000 | 1,2,3,4,5,6-Hexachlorocyclohexane(HCH(ISO)), including lindane(ISO, INN) | 5.5 | A |
| 2903820000 | Aldrin(ISO), chlordane(ISO) and heptachlor(ISO) | 5.5 | A |
| 2903890000 | Other | 5.5 | A |
| 2903911000 | Chlorobenzene | 5.5 | A |
| 2903919000 | Other | 5.5 | A |
| 2903921000 | Hexachlorobenzene(ISO) | 5.5 | A |
| 2903922000 | DDT(ISO)(clofenotane(INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) | 5.5 | A |
| 2903991000 | Benzyl chloride | 5.5 | A |
| 2903992010 | 1,2,4-Trichlorobenzene | 5.5 | A |
| 2903992090 | Other | 5.5 | A |
| 2903993000 | Benzotrichloride | 5.5 | A |
| 2903999000 | Other | 5.5 | A |
| 2904101000 | Benzene sulphonic acid | 5.5 | A |
| 2904109000 | Other | 5.5 | A |
| 2904201000 | Nitrotoluene | 5.5 | A |
| 2904209010 | Nitrobenzene | 5.5 | A |
| 2904209020 | 4-Nitrobiphenyl and its salts | 5.5 | A |
| 2904209090 | Other | 5.5 | A |
| 2904901000 | 2,4-dinitrochlorobenzene | 5.5 | A |
| 2904902000 | p-nitrochlorobenzene | 5.5 | A |
| 2904903000 | Trichloronitromethane (chloropicrin) | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2904909000 | Other | 5.5 | A |
| 2905110000 | Methanol (methyl alcohol) | 2 | A |
| 2905121000 | Propan-1-ol (propyl alcohol) | 5.5 | A |
| 2905122010 | For making semiconductor | 5.5 | A |
| 2905122090 | Other | 5.5 | A |
| 2905130000 | Butan-1-ol (n-butyl alcohol) | 5 | A |
| 2905140000 | Other butanols | 5.5 | A |
| 2905161000 | 2-ethylhexyl alcohol | 5.5 | A |
| 2905169000 | Other | 5.5 | A |
| 2905171000 | Dodecan-1-ol (lauryl alcohol) | 5.5 | A |
| 2905172000 | Hexadecan-1-ol (cetyl alcohol) | 5.5 | A |
| 2905173000 | Octadecan-1-ol (stearyl alcohol) | 5.5 | A |
| 2905191000 | Heptyl alcohols | 5.5 | A |
| 2905192000 | Nonyl acohol | 5.5 | A |
| 2905193000 | Isononyl alcohol | 3 | A |
| 2905194000 | Pentanol (amyl alcohol) and isomers thereof | 5.5 | A |
| 2905199010 | 3,3-dimethyl butan-2-ol (pinacolyl alcohol) | 5 | A |
| 2905199020 | 2-Propyl heptyl alcohol | 5 | A |
| 2905199030 | Isodecyl alcohol | 3 | A |
| 2905199090 | Other | 5 | A |
| 2905221000 | Geraniol, citronellol, linalool, rhodinol and nerol | 5 | A |
| 2905229000 | Other | 5 | A |
| 2905290000 | Other | 5 | A |
| 2905310000 | Ethylene glycol (ethanediol) | 3 | A |
| 2905320000 | Propylene glycol (propane-1,2-diol) | 5.5 | A |
| 2905391000 | 1,4-Butanediol | 5.5 | A |
| 2905392000 | Neopentyl glycol | 5.5 | A |
| 2905399000 | Other | 5.5 | A |
| 2905410000 | 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane) | 5.5 | A |
| 2905420000 | Pentaerythritol | 5.5 | A |
| 2905430000 | Mannitol | 8 | F |
| 2905440000 | D-glucitol (sorbitol) | 8 | F |
| 2905450000 | Glycerol | 8 | A |
| 2905490000 | Other | 5.5 | A |
| 2905510000 | Ethchlorvynol (INN) | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2905590000 | Other | 5.5 | A |
| 2906110000 | Menthol | 5.5 | A |
| 2906120000 | Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols | 5.5 | A |
| 2906131000 | Sterols | 5.5 | A |
| 2906132000 | Inositols | 5.5 | A |
| 2906191000 | Borneol | 5.5 | A |
| 2906192000 | Terpineols | 5.5 | A |
| 2906199000 | Other | 5.5 | A |
| 2906210000 | Benzyl alcohol | 5.5 | A |
| 2906291000 | Phenylethyl alcohol | 5.5 | A |
| 2906292000 | Phenylpropyl alcohol | 5.5 | A |
| 2906293000 | Cinnamyl alcohol | 5.5 | A |
| 2906299000 | Other | 5.5 | A |
| 2907111000 | Phenol | 5.5 | A |
| 2907112000 | Salts of phenol | 5.5 | A |
| 2907121000 | Cresols | 5.5 | A |
| 2907122000 | Salts of cresols | 5.5 | A |
| 2907131000 | Octylphenol | 5.5 | A |
| 2907132000 | Nonylphenol | 5 | A |
| 2907139000 | Other | 5.5 | A |
| 2907151000 | Naphthols | 5.5 | A |
| 2907152000 | Salts of naphthols | 5.5 | A |
| 2907191000 | Thymol | 5.5 | A |
| 2907192000 | Xylenols and their salts | 5.5 | A |
| 2907199000 | Other | 5.5 | A |
| 2907211000 | Resorcinol | 5.5 | A |
| 2907212000 | Salts of resorcinol | 5.5 | A |
| 2907221000 | Hydroquinone | 5.5 | A |
| 2907222000 | Salts of hydroquinone | 5.5 | A |
| 2907231000 | 4,4'-Isopropylidenediphenol (bisphenol A) | 5.5 | A |
| 2907232000 | Salts of 4,4'-isopropylidenediphenol (bisphenol A) | 5.5 | A |
| 2907291000 | Catechol | 5.5 | A |
| 2907299000 | Other | 5.5 | A |
| 2908110000 | Pentachlorophenol (ISO) | 5 | A |
| 2908191000 | Chlorophenols, excluding pentachlorophenol | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2908192000 | Tetra bromo bisphenol-A | 5 | A |
| 2908193000 | Tribromophenol | 5 | A |
| 2908199000 | Other | 5 | A |
| 2908910000 | Dinoseb (ISO) and its salts | 5.5 | A |
| 2908920000 | 4,6-Dinitro-o-cresol[DNOC(ISO)] and its salts | 5.5 | A |
| 2908991000 | Naphthol sulphonic acids and their salts | 5.5 | A |
| 2908992000 | Phenol sulphonic acids | 5.5 | A |
| 2908993000 | Nitrated derivatives and their salts | 5.5 | A |
| 2908994000 | Nitrosated derivatives and their salts | 5.5 | A |
| 2908999000 | Other | 5.5 | A |
| 2909110000 | Diethyl ether | 5.5 | A |
| 2909191000 | Bis (chloromethyl) ether | 5.5 | A |
| 2909192000 | Methyl tertiary butyl ether | 5.5 | A |
| 2909199000 | Other | 5.5 | A |
| 2909200000 | Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | 5.5 | A |
| 2909301000 | Anisole | 5.5 | A |
| 2909302000 | Anethole | 5.5 | A |
| 2909303000 | Diphenylether | 5.5 | A |
| 2909304000 | Ambrette musk | 5.5 | A |
| 2909305000 | Decabromodiphenyl oxide | 5.5 | A |
| 2909309010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2909309090 | Other | 5.5 | A |
| 2909410000 | 2,2'-Oxydiethanol (diethylene glycol, digol) | 5.5 | A |
| 2909430000 | Monobutyl ethers of ethylene glycol or of diethylene glycol | 5.5 | A |
| 2909441000 | Monomethyl ethers of ethylene glycol or of diethylene glycol | 5.5 | A |
| 2909449000 | Other | 5.5 | A |
| 2909491000 | Triethylene glycol | 5.5 | A |
| 2909499000 | Other | 5.5 | A |
| 2909501000 | Eugenol | 5.5 | A |
| 2909502000 | Isoeugenol | 5.5 | A |
| 2909503000 | Ether-alcohol-phenols | 5.5 | A |
| 2909509000 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2909601000 | Alcohol peroxides | 5.5 | A |
| 2909602000 | Dicumyl peroxide | 5.5 | A |
| 2909603000 | Methyl ethyl ketone peroxide | 5.5 | A |
| 2909609000 | Other | 5.5 | A |
| 2910100000 | Oxirane (ethylene oxide) | 5 | A |
| 2910200000 | Methyloxirane (propylene oxide) | 5.5 | A |
| 2910300000 | 1-Chloro-2,3-epoxypropane (epichlorohydrin) | 5.5 | A |
| 2910400000 | Dieldrin (ISO, INN) | 5.5 | A |
| 2910900000 | Other | 5.5 | A |
| 2911001010 | Acetals | 5.5 | A |
| 2911001020 | Hemiacetals | 5.5 | A |
| 2911009000 | Other | 5.5 | A |
| 2912110000 | Methanal (formaldehyde) | 5.5 | A |
| 2912120000 | Ethanal (acetaldehyde) | 5.5 | A |
| 2912191000 | Citronellaldehyde | 5.5 | A |
| 2912192000 | Citral | 5.5 | A |
| 2912193000 | Butanal (butyraldehyde, normal isomer) | 5.5 | A |
| 2912199000 | Other | 5.5 | A |
| 2912210000 | Benzaldehyde | 5.5 | A |
| 2912292000 | Phenylacetaldehyde | 5.5 | A |
| 2912293000 | Cinnamaldehyde | 5.5 | A |
| 2912294000 | Alpha-amylcinnamaldehyde | 5.5 | A |
| 2912295000 | Cyclamen aldehyde | 5.5 | A |
| 2912299000 | Other | 5.5 | A |
| 2912410000 | Vanillin (4-hydroxy-3-methoxybenzaldehyde) | 5 | A |
| 2912420000 | Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde) | 5.5 | A |
| 2912491000 | 3,4,5-trimethoxybenz-aldehyde | 5.5 | A |
| 2912499000 | Other | 5.5 | A |
| 2912501000 | Trioxan | 5.5 | A |
| 2912502000 | Paraldehyde | 5.5 | A |
| 2912503000 | Metaldehyde | 5.5 | A |
| 2912509000 | Other | 5.5 | A |
| 2912600000 | Paraformaldehyde | 5.5 | A |
| 2913000000 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12. | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2914110000 | Acetone | 5.5 | A |
| 2914120000 | Butanone (methyl ethyl ketone) | 3 | A |
| 2914130000 | 4-Methylpentan-2-one (methyl isobutyl ketone) | 5.5 | A |
| 2914191000 | 3,3-dimethyl-2-butanone (pinacolone) | 5.5 | A |
| 2914199000 | Other | 5.5 | A |
| 2914221000 | Cyclohexanone | 5 | A |
| 2914222000 | Methylcyclohexanones | 5 | A |
| 2914231000 | Ionones | 5 | A |
| 2914232000 | Methylionones | 5 | A |
| 2914291000 | Jasmone | 5 | A |
| 2914299000 | Other | 5 | A |
| 2914310000 | Phenylacetone (phenylpropan-2-one) | 5.5 | A |
| 2914390000 | Other | 5.5 | A |
| 2914401000 | Diacetone alcohol (4-Hydroxy-4-methylpentane-2-one) | 5.5 | A |
| 2914409000 | Other | 5.5 | A |
| 2914501000 | Ketone-phenols | 5.5 | A |
| 2914509000 | Other | 5.5 | A |
| 2914610000 | Anthraquinone | 5.5 | A |
| 2914691000 | Derivatives of anthraquinone | 5.5 | A |
| 2914699010 | Qunione-alcohols, quinonephenols, and quinone-aldehydes | 5.5 | A |
| 2914699090 | Other | 5.5 | A |
| 2914701000 | Ketone musk | 5 | A |
| 2914709010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2914709090 | Other | 5 | A |
| 2915110000 | Formic acid | 5.5 | A |
| 2915121000 | Calcium formate | 5.5 | A |
| 2915122000 | Ammonium formate | 5.5 | A |
| 2915129000 | Other | 5.5 | A |
| 2915131000 | Methyl formate | 5.5 | A |
| 2915132000 | 2-ethylhexylchloroformate | 5.5 | A |
| 2915139000 | Other | 5.5 | A |
| 2915210000 | Acetic acid | 5.5 | A |
| 2915240000 | Acetic anhydride | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2915291000 | Calcium acetate | 5.5 | A |
| 2915292000 | Sodium acetate | 5.5 | A |
| 2915293000 | Cobalt acetate | 5.5 | A |
| 2915299000 | Other | 5.5 | A |
| 2915310000 | Ethyl acetate | 5.5 | A |
| 2915320000 | Vinyl acetate | 5.5 | A |
| 2915331000 | For making semiconductor | 5.5 | A |
| 2915339000 | Other | 5.5 | A |
| 2915360000 | Dinoseb (ISO) acetate | 5.5 | A |
| 2915391000 | Amyl acetate | 5.5 | A |
| 2915392000 | Isoamyl acetate | 5.5 | A |
| 2915393000 | Methyl acetate | 5.5 | A |
| 2915394000 | Isobutyl acetate | 5.5 | A |
| 2915395000 | 2-Ethoxyethyl acetate | 5.5 | A |
| 2915399000 | Other | 5.5 | A |
| 2915401000 | Monochloroacetic acid | 5.5 | A |
| 2915409000 | Other | 5.5 | A |
| 2915500000 | Propionic acid, its salts and esters | 5.5 | A |
| 2915600000 | Butanoic acids, pentanoic acids, their salts and esters | 5.5 | A |
| 2915701000 | Palmitic acid, its salts and esters | 5.5 | A |
| 2915702010 | Stearic acid | 5.5 | A |
| 2915702020 | Magnesium stearate | 5.5 | A |
| 2915702030 | Lead stearate | 5.5 | A |
| 2915702040 | Zinc stearate | 5.5 | A |
| 2915702050 | Barium stearate | 5.5 | A |
| 2915702060 | Cadmium stearate | 5.5 | A |
| 2915702070 | Calcium stearate | 5.5 | A |
| 2915702080 | Butyl stearate | 5.5 | A |
| 2915702090 | Other | 5.5 | A |
| 2915901000 | Neodecanoilchloride and pivaloylchloride | 5.5 | A |
| 2915909010 | 2-ethyl hexoic acid | 5.5 | A |
| 2915909090 | Other | 5.5 | A |
| 2916111000 | Acrylic acid | 6.5 | A |
| 2916119000 | Other | 6.5 | A |
| 2916121000 | Ethyl acrylate | 6.5 | A |
| 2916122000 | Methyl acrylate | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2916123000 | Butyl acrylate | 6.5 | A |
| 2916124000 | 2-ethyl hexyl acrylate | 6.5 | A |
| 2916129000 | Other | 6.5 | A |
| 2916131000 | Methacrylic acid | 6.5 | A |
| 2916139000 | Other | 6.5 | A |
| 2916141000 | Methyl methacrylate | 6.5 | A |
| 2916149000 | Other | 6.5 | A |
| 2916151000 | Oleic acid, its salts and esters | 6.5 | A |
| 2916152000 | Linoleic acid, its salts and esters | 6.5 | A |
| 2916153000 | Linolenic acid, its salts and esters | 6.5 | A |
| 2916160000 | Binapacryl(ISO) | 6.5 | A |
| 2916190000 | Other | 6.5 | A |
| 2916201000 | Cyclohexane carboxylic acid | 6.5 | A |
| 2916202000 | Cyclopentenyl acetic acid | 6.5 | A |
| 2916209010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2916209090 | Other | 6.5 | A |
| 2916311000 | Benzoic acid | 6.5 | A |
| 2916312000 | Sodium benzoate | 6.5 | A |
| 2916313000 | Benzyl benzoates | 6.5 | A |
| 2916319010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2916319090 | Other | 6.5 | A |
| 2916321000 | Benzoyl peroxide | 6.5 | A |
| 2916322000 | Benzoyl chloride | 6.5 | A |
| 2916341000 | Phenylacetic acid | 6.5 | A |
| 2916342000 | Salts of phenylacetic acid | 6.5 | A |
| 2916391000 | Cinnamic acid | 6.5 | A |
| 2916399010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2916399090 | Other | 6.5 | A |
| 2917111000 | Oxalic acid | 6.5 | A |
| 2917112000 | Salts of oxalic acid | 6.5 | A |
| 2917113000 | Esters of oxalic acid | 6.5 | A |
| 2917121000 | Adipic acid | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2917122000 | Salts of adipic acid | 6.5 | A |
| 2917123010 | Dioctyl adipate | 6.5 | A |
| 2917123090 | Other | 6.5 | A |
| 2917131000 | Azelaic acid, its salts and esters | 6.5 | A |
| 2917132000 | Sebacic acid, its salts and esters | 6.5 | A |
| 2917140000 | Maleic anhydride | 6.5 | B |
| 2917191000 | Maleic acid | 6.5 | A |
| 2917192000 | Succinic acid | 6.5 | A |
| 2917193000 | Sodium succinate | 6.5 | A |
| 2917194000 | Diethyl malonate | 6.5 | A |
| 2917195000 | Diisopropyl malonate | 6.5 | A |
| 2917199000 | Other | 6.5 | A |
| 2917200000 | Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 6.5 | A |
| 2917321000 | Di-2-ethyl hexyl orthophthalate | 6.5 | A |
| 2917329000 | Other | 6.5 | A |
| 2917331000 | Dinonyl orthophthalate | 6.5 | A |
| 2917332000 | Didecyl orthophthalates | 6.5 | A |
| 2917341000 | Diheptyl orthophthalate | 6.5 | A |
| 2917342000 | Diisodecyl orthophthalate | 6.5 | A |
| 2917343000 | Dibutyl orthophthalates | 6.5 | A |
| 2917349000 | Other | 6.5 | A |
| 2917350000 | Phthalic anhydride | 6.5 | A |
| 2917361000 | Terephthalic acid | 3 | A |
| 2917369000 | Other | 6.5 | A |
| 2917370000 | Dimethyl terephthalate | 6.5 | A |
| 2917391000 | Isophthalic acid | 6.5 | A |
| 2917392000 | Trioctyltrimellitate (T.O.T.M) | 6.5 | A |
| 2917393000 | Trimellitic anhydride | 6.5 | A |
| 2917399000 | Other | 6.5 | A |
| 2918111000 | Lactic acid | 6.5 | A |
| 2918112000 | Salts of lactic acid | 6.5 | A |
| 2918113000 | Esters of lactic acid | 6.5 | A |
| 2918120000 | Tartaric acid | 6.5 | A |
| 2918131000 | Salts of tartaric acid | 6.5 | A |
| 2918132000 | Esters of tartaric acid | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2918140000 | Citric acid | 6.5 | A |
| 2918151010 | Calcium citrate | 6.5 | A |
| 2918151090 | Other | 6.5 | A |
| 2918152000 | Esters of citric acid | 6.5 | A |
| 2918161000 | Gluconic acid | 6.5 | A |
| 2918162000 | Salts of gluconic acid | 6.5 | A |
| 2918163000 | Esters of gluconic acid | 6.5 | A |
| 2918180000 | Chlorobenzilate (ISO) | 6.5 | A |
| 2918191010 | Malic acid | 6.5 | A |
| 2918191020 | 2,2-diphenyl-2-hydroxyacetic acid (benzilic acid) | 6.5 | A |
| 2918191090 | Other | 6.5 | A |
| 2918192010 | Salts of malic acid | 6.5 | A |
| 2918192090 | Other | 6.5 | A |
| 2918193010 | Esters of malic acid | 6.5 | A |
| 2918193020 | Methyl benzilate | 6.5 | A |
| 2918193090 | Other | 6.5 | A |
| 2918199000 | Other | 6.5 | A |
| 2918211000 | Salicylic acid | 6.5 | A |
| 2918212010 | Sodium salicylate | 6.5 | A |
| 2918212090 | Other | 6.5 | A |
| 2918221000 | O-acetylsalicylic acid | 6.5 | A |
| 2918222000 | Salts of o-acetylsalicylic acid | 6.5 | A |
| 2918223000 | Esters of o-acetylsalicylic acid | 6.5 | A |
| 2918231010 | Methyl salicylate | 6.5 | A |
| 2918231020 | Ethyl salicylate | 6.5 | A |
| 2918231090 | Other | 6.5 | A |
| 2918232000 | Salts of other esters of salicylic acid | 6.5 | A |
| 2918291000 | β-oxynaphthoic acid and its salts | 6.5 | A |
| 2918299010 | Gallic acid | 6.5 | A |
| 2918299020 | Parahydroxynaphthoic acid | 6.5 | A |
| 2918299030 | Parahydroxybenzoic acid | 6.5 | A |
| 2918299040 | Salts and esters of gallic acid | 6.5 | A |
| 2918299090 | Other | 6.5 | A |
| 2918301000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2918309000 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2918910000 | 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters | 6.5 | A |
| 2918991000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2918999000 | Other | 6.5 | A |
| 2919100000 | Tris(2,3-dibromopropyl) phosphate | 6.5 | A |
| 2919901011 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2919901019 | Other | 6.5 | A |
| 2919901020 | Glycerophosphoric acid | 6.5 | A |
| 2919901090 | Other | 6.5 | A |
| 2919902000 | Salts of phosphoric esters | 6.5 | A |
| 2919909000 | Other | 6.5 | A |
| 2920111000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2920119000 | Other | 6.5 | A |
| 2920191000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2920199010 | 0.0-dimethyl-0-(3-methyl-4-nitrophenyl) thiophosphate | 6.5 | A |
| 2920199090 | Other | 6.5 | A |
| 2920901010 | Dimethyl sulfate | 6.5 | A |
| 2920901020 | Diethyl sulfate | 6.5 | A |
| 2920901090 | Other | 6.5 | A |
| 2920902000 | Of nitrous and nitric esters | 6.5 | A |
| 2920903000 | Of carbonic esters | 6.5 | A |
| 2920904010 | Dimethyl phosphite | 6.5 | A |
| 2920904020 | Diethyl phosphite | 6.5 | A |
| 2920904030 | Trimethyl phosphite | 6.5 | A |
| 2920904040 | Triethyl phosphite | 6.5 | A |
| 2920909010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2920909090 | Other | 6.5 | A |
| 2921111010 | Methylamine | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2921111020 | Salts of methylamine | 6.5 | A |
| 2921112010 | Dimethylamine | 6.5 | A |
| 2921112020 | Salts of dimethylamine | 6.5 | A |
| 2921113010 | Trimethylamine | 6.5 | A |
| 2921113020 | Salts of trimethylamine | 6.5 | A |
| 2921191000 | Dimethylaminoethyl chloride hydrochloride | 6.5 | A |
| 2921192000 | Diethylamine and its salts | 6.5 | A |
| 2921199010 | Dimethyl laurylamine | 6.5 | A |
| 2921199020 | Chlormethine (INN) (bis(2-chloroethyl)methylamine) | 6.5 | A |
| 2921199030 | Bis (2-chloroethyl) ethylamine | 6.5 | A |
| 2921199040 | Trichlormethine (INN) (tris(2-chloroethyl)amine) | 6.5 | A |
| 2921199050 | Di-isopropylamine | 6.5 | A |
| 2921199060 | N,N-diisopropyl-β-aminoethylchloride | 6.5 | A |
| 2921199070 | N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their protonated salts | 6.5 | A |
| 2921199090 | Other | 6.5 | A |
| 2921211000 | Ethylenediamine | 6.5 | A |
| 2921212000 | Salts of ethylenediamine | 6.5 | A |
| 2921221000 | Hexamethylenediamine | 6.5 | A |
| 2921222000 | Hexamethylenediamine adipate | 6.5 | A |
| 2921229000 | Other | 6.5 | A |
| 2921291000 | Diethylenetriamine | 5 | A |
| 2921292000 | Triethylene tetramine | 5 | A |
| 2921299000 | Other | 5 | A |
| 2921301000 | Cyclohexylamine | 6.5 | A |
| 2921309000 | Other | 6.5 | A |
| 2921411000 | Aniline | 6.5 | A |
| 2921412000 | Salts of aniline | 6.5 | A |
| 2921421000 | Nitrohalogenated derivatives of aniline | 6.5 | A |
| 2921422000 | 2,4,5-trichloroaniline | 6.5 | A |
| 2921429010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2921429090 | Other | 6.5 | A |
| 2921431000 | Para-toluidine-m-sulfonic acid and its salts | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2921432000 | 2-chloro-para-toluidine-5-sulfonic acid and its salts | 6.5 | A |
| 2921433000 | 3-amino-6-chlorotoluene-4-sulfonic acid and its salts | 6.5 | A |
| 2921439010 | Toluidines | 6.5 | A |
| 2921439091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2921439099 | Other | 6.5 | A |
| 2921441000 | Diphenylamine | 6.5 | A |
| 2921449000 | Other | 6.5 | A |
| 2921451000 | 1-naphthylamine-4-sulfonic acid and its salts | 6.5 | A |
| 2921459010 | 1-Naphthylamine (alpha-naphthylamine) and its salts | 6.5 | A |
| 2921459020 | 2-Naphthylamine (beta-naphthylamine) and its salts | 6.5 | A |
| 2921459030 | 2-naphthylamine-3,6,8-trisulfonic acid and its salts | 5 | A |
| 2921459090 | Other | 6.5 | A |
| 2921460000 | Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (lNN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof | 6.5 | A |
| 2921491000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2921499000 | Other | 6.5 | A |
| 2921511000 | N-phenyl-N'-isopropyl-para-phenylenediamine | 6.5 | A |
| 2921512000 | N-(1,3-Dimethyl butyl)-N'-phenyl-para-phenylenediamine | 6.5 | A |
| 2921519010 | o-phenylene diamine | 6.5 | A |
| 2921519020 | m-phenylene diamine | 6.5 | A |
| 2921519030 | p-phenylene diamine | 6.5 | A |
| 2921519040 | Diaminotoluenes | 6.5 | A |
| 2921519090 | Other | 6.5 | A |
| 2921591000 | 3,3-Dichloro benzidine sulfonic acid salts | 6.5 | A |
| 2921599010 | Benzidine | 6.5 | A |
| 2921599020 | Benzidine dihydrochloride | 6.5 | A |
| 2921599030 | 4,4'diaminostilbene-2,2'-disulfonic acid and its salts | 6.5 | A |
| 2921599040 | Benzidine's salts other than | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | benzidine dihydrochloride | | |
| 2921599050 | o-Tolidine and its salts | 6.5 | A |
| 2921599090 | Other | 6.5 | A |
| 2922111000 | Monoethanolamine | 6.5 | A |
| 2922112000 | Salts of monoethanolamine | 6.5 | A |
| 2922121000 | Diethanolamine | 6.5 | A |
| 2922122000 | Salts of diethanolamine | 6.5 | A |
| 2922131000 | Triethanolamine | 3 | A |
| 2922132000 | Salts of triethanolamine | 6.5 | A |
| 2922140000 | Dextropropoxyphene (INN) and its salts | 6.5 | A |
| 2922191000 | Arylethanolamines | 6.5 | A |
| 2922193010 | N,N-Dimethyl-2 aminoethanol and its protonated salts | 6.5 | A |
| 2922193020 | N,N-Diethyl-2-aminoethanol and its protonated salts | 6.5 | A |
| 2922193090 | Other | 6.5 | A |
| 2922194000 | Ethyldiethanolamine | 6.5 | A |
| 2922195000 | Methyldiethanolamine | 6.5 | A |
| 2922196000 | Diethylaminoethanol | 6.5 | A |
| 2922199000 | Other | 6.5 | A |
| 2922211000 | 7-amino-1-naphthol-3-sulphonic acid (gamma acid) and its salts | 6.5 | A |
| 2922212000 | 8-amino-1-naphthol-3, 6-disulphonic acid (H acid) and its salts | 3 | A |
| 2922213000 | 2-amino-5-naphthol-7-disulphonic acid (J acid) and its salts | 6.5 | A |
| 2922219000 | Other | 6.5 | A |
| 2922291000 | Para-aminophenol | 6.5 | A |
| 2922299010 | Meta-aminophenol | 6.5 | A |
| 2922299020 | Ortho-aminophenol | 6.5 | A |
| 2922299030 | Amino cresols | 6.5 | A |
| 2922299040 | Phenetidines and their salts | 6.5 | A |
| 2922299090 | Other | 6.5 | A |
| 2922310000 | Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof | 6.5 | A |
| 2922392000 | Amino anthraquinons and their salts | 6.5 | A |
| 2922393000 | Derivatives of amino anthraquinons | 6.5 | A |
| 2922399000 | Other | 6.5 | A |
| 2922411000 | Lysine | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2922412000 | Esters of lysine | 6.5 | A |
| 2922413000 | Salts of lysine and its esters | 6.5 | A |
| 2922421000 | Glutamic acid | 5 | A |
| 2922422000 | Sodium glutamate | 6.5 | A |
| 2922423000 | Other salts of glutamic acid | 6.5 | A |
| 2922431000 | Anthranilic acid | 6.5 | A |
| 2922439000 | Salts of anthranilic acid | 6.5 | A |
| 2922440000 | Tilidine (INN) and its salts | 6.5 | A |
| 2922491000 | Glycine | 6.5 | A |
| 2922492000 | Alanine | 6.5 | A |
| 2922493000 | Leucine | 6.5 | A |
| 2922494000 | Valine | 6.5 | A |
| 2922495000 | Aspartic acid | 6.5 | A |
| 2922496000 | Phenylglycine | 6.5 | A |
| 2922497000 | Ethyl para amino benzoate | 6.5 | A |
| 2922499000 | Other | 6.5 | A |
| 2922501000 | Serine | 6.5 | A |
| 2922502000 | Para-amino salicylic acid and its salts | 6.5 | A |
| 2922503000 | 1-p-nitrophenol-2-amino-1,3-propane diol | 6.5 | A |
| 2922504000 | Dialphahydroxyphenylglycine | 6.5 | A |
| 2922509010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2922509090 | Other | 6.5 | A |
| 2923101000 | Choline | 6.5 | A |
| 2923102000 | Salts of choline | 6.5 | A |
| 2923201000 | Lecithins | 6.5 | A |
| 2923202000 | Other phosphoaminolipids | 6.5 | A |
| 2923900000 | Other | 6.5 | A |
| 2924110000 | Meprobamate (INN) | 6.5 | A |
| 2924121000 | Fluoroacetamide (ISO) | 6.5 | A |
| 2924122000 | Monocrotophos (ISO) | 6.5 | A |
| 2924123000 | Phosphamidon (ISO) | 6.5 | A |
| 2924191000 | Dimethylformamide | 6.5 | A |
| 2924192000 | Dimethylacetamide | 6.5 | A |
| 2924199010 | Material for manufacturing agricultural chemicals (registered | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | material under the Agricultural Chemicals Management Act) | | |
| 2924199090 | Other | 6.5 | A |
| 2924211000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2924219000 | Other | 6.5 | A |
| 2924230000 | 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts | 6.5 | A |
| 2924240000 | Ethinamate (INN) | 6.5 | A |
| 2924291010 | Aminoacetanilide and its derivatives | 6.5 | A |
| 2924291020 | Acetaminophen | 6.5 | A |
| 2924291090 | Other | 6.5 | A |
| 2924292000 | Aceto acetanilide and its derivatives | 5 | A |
| 2924299010 | Lidocaine hydrochloride | 6.5 | A |
| 2924299091 | Iopromide, Iopamidol and Iomeprol | 0 | A |
| 2924299092 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2924299099 | Other | 6.5 | A |
| 2925111000 | Saccharin | 6.5 | A |
| 2925112000 | Salts of saccharin | 6.5 | A |
| 2925120000 | Glutethimide (INN) | 6.5 | A |
| 2925191000 | Phthalimide | 6.5 | A |
| 2925199010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2925199090 | Other | 6.5 | A |
| 2925210000 | Chlordimeform (ISO) | 6.5 | A |
| 2925291000 | Diphenyl guanidine | 6.5 | A |
| 2925299010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2925299090 | Other | 6.5 | A |
| 2926100000 | Acrylonitrile | 6.5 | A |
| 2926200000 | 1-Cyanoguanidine (dicyandiamide) | 6.5 | A |
| 2926300000 | Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane) | 6.5 | A |
| 2926901000 | Acetonitrile | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2926902000 | 1,4-diamino-2,3-dicyanoanthraquinon | 6.5 | A |
| 2926909010 | Malono nitrile | 6.5 | A |
| 2926909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2926909099 | Other | 6.5 | A |
| 2927001100 | 6-nitro-1-diazo-2-naphthol-4-sulfonic acid | 6.5 | A |
| 2927001900 | Other | 6.5 | A |
| 2927002100 | Azodicarbonamide | 6.5 | A |
| 2927002910 | Azoisobutyronitrile | 6.5 | A |
| 2927002990 | Other | 6.5 | A |
| 2927003000 | Azoxy-compounds | 6.5 | A |
| 2928001000 | Phenylhydrazine | 6.5 | A |
| 2928009010 | Perillartine | 6.5 | A |
| 2928009020 | Methylethyl ketoxime | 6.5 | A |
| 2928009091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2928009099 | Other | 6.5 | A |
| 2929101000 | Toluene diisocyanate | 6.5 | A |
| 2929102000 | Diphenyl methane diisocyanate | 6.5 | A |
| 2929109000 | Other | 6.5 | A |
| 2929901000 | Isocyanides | 6.5 | A |
| 2929903000 | Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates | 6.5 | A |
| 2929904000 | Diethyl-n,n-dimethylphosphoramidates | 6.5 | A |
| 2929905000 | o-ethyl-2-diisopropylaminoethyl methylphosphonite | 6.5 | A |
| 2929906000 | N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides | 6.5 | A |
| 2929909000 | Other | 6.5 | A |
| 2930201010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2930201090 | Other | 6.5 | A |
| 2930202010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | Chemicals Management Act) | | |
| 2930202090 | Other | 6.5 | A |
| 2930301000 | Thiuram mono-sulphides | 6.5 | A |
| 2930302000 | Thiuram di-sulphides | 6.5 | A |
| 2930303000 | Thiuram tetra-sulphides | 6.5 | A |
| 2930400000 | Methionine | 6.5 | A |
| 2930501000 | Captafol (ISO) | 6.5 | A |
| 2930502000 | Methamidophos (ISO) | 6.5 | A |
| 2930901000 | Sodium-2-amino-4-methylthiobutylate | 6.5 | A |
| 2930902010 | Thiourea | 6.5 | A |
| 2930902020 | Thiocarbanilide | 6.5 | A |
| 2930902091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2930902099 | Other | 6.5 | A |
| 2930903010 | Thioalcohols | 6.5 | A |
| 2930903020 | Thiophenols | 6.5 | A |
| 2930903030 | N,N-Diisopropyl-β-aminoethanthiol | 6.5 | A |
| 2930903040 | N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts | 6.5 | A |
| 2930904010 | Thiodiglycol (INN) (bis(2-hydroxyethyl)sulphide) | 6.5 | A |
| 2930904020 | Thioaniline | 6.5 | A |
| 2930904090 | Other | 6.5 | A |
| 2930905010 | 2-Chloroethylchloromethylsulphide | 6.5 | A |
| 2930905020 | Bis (2-chloroethyl) sulphide | 6.5 | A |
| 2930905030 | Bis (2-chloroethylthio) methane | 6.5 | A |
| 2930905040 | 1,2-Bis (2-chloroethylthio) ethane | 6.5 | A |
| 2930905050 | 1,3-Bis (2-chloroethylthio)-n-propane | 6.5 | A |
| 2930905060 | 1,4-Bis (2-chloroethylthio)-n-butane | 6.5 | A |
| 2930905070 | 1,5-Bis (2-chloroethylthio)-n-pentane | 6.5 | A |
| 2930905081 | Bis(2-chloroethylthiomethyl)ether | 6.5 | A |
| 2930905082 | Bis(2-chloroethylthioethyl)ether | 6.5 | A |
| 2930905090 | Other | 6.5 | A |
| 2930906000 | [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl)amino) ethyl] hydrogen alkyl (methyl, ethyl, n-propyl or | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | isopropyl)phosphonothioates and their O-alkyl (≤C10, including cycloalkyl) esters; alkylated or protonated salts thereof | | |
| 2930907000 | O,O-Diethyl s-[2-(diethylamino) ethyl] phosphorothioate and its alkylated or protonated salts | 6.5 | A |
| 2930908000 | O-Ehtyl, S-phenyl ethylphosphonothiolothionate (fonofos) | 6.5 | A |
| 2930909010 | Thioacids | 6.5 | A |
| 2930909020 | Isothiocyanates | 6.5 | A |
| 2930909030 | Cysteine | 6.5 | A |
| 2930909040 | Cystine | 6.5 | A |
| 2930909050 | Glutathion | 6.5 | A |
| 2930909060 | 8-Chloro-6-tosylotinic acid ethyl ester | 6.5 | A |
| 2930909070 | Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms | 6.5 | A |
| 2930909080 | Dithiocarbonates (xanthates) | 6.5 | A |
| 2930909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2930909099 | Other | 6.5 | A |
| 2931100000 | Tetramethyl lead and tetraethyl lead | 6.5 | A |
| 2931200000 | Tributyltin compounds | 6.5 | A |
| 2931901010 | 2-Chlorovinyldichloroarsine | 6.5 | A |
| 2931901020 | Bis (2-chlorovinyl) chloroarsine | 6.5 | A |
| 2931901030 | Tris (2-chlorovinyl) arsine | 6.5 | A |
| 2931901091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931901099 | Other | 6.5 | A |
| 2931902100 | [O-2-(dialkyl(methyl,ethyl, n-propyl or isopropyl)amino)ethyl]hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (≤C10, including cycloalkyl)esters; alkylated or protonated salts thereof | 6.5 | A |
| 2931902200 | O-Isopropyl methylphosphonochloridate | 6.5 | A |
| 2931902300 | O-Pinacolyl methylphosphonochloridate | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2931902400 | O-Alkyl (≤C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates | 6.5 | A |
| 2931902500 | O-Alkyl (≤C10, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates | 6.5 | A |
| 2931902911 | Dimethyl methylphosphonate | 6.5 | A |
| 2931902912 | Diethyl ethylphosphonate | 6.5 | A |
| 2931902913 | Diethyl methylphosphonate | 6.5 | A |
| 2931902914 | Dimethyl ethylphosphonate | 6.5 | A |
| 2931902915 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931902919 | Others | 6.5 | A |
| 2931902991 | Material for manufacturing agricultural chemicals(registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931902999 | Other | 6.5 | A |
| 2931903010 | Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides | 6.5 | A |
| 2931903090 | Other | 6.5 | A |
| 2931904010 | Methyl phosphonyl dichloride | 6.5 | A |
| 2931904020 | Methyl phosphinyl dichloride | 6.5 | A |
| 2931904030 | Ethyl phosphonyl dichloride | 6.5 | A |
| 2931904040 | Ethyl phosphinyl dichloride | 6.5 | A |
| 2931904090 | Other | 6.5 | A |
| 2931909010 | Dibutyl tin oxide | 6.5 | A |
| 2931909020 | Diethyl aluminium chloride | 6.5 | A |
| 2931909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931909099 | Other | 6.5 | A |
| 2932110000 | Tetrahydrofuran | 6.5 | A |
| 2932120000 | 2-Furaldehyde (furfuraldehyde) | 6.5 | A |
| 2932131000 | Furfuryl alcohol | 6.5 | A |
| 2932132000 | Tetrahydrofurfuryl alcohol | 6.5 | A |
| 2932191000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2932199000 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2932201010 | Coumarin | 5 | A |
| 2932201020 | Methylcoumarins | 5 | A |
| 2932201030 | Ethylcoumarins | 5 | A |
| 2932209010 | Nonalactone | 5 | A |
| 2932209020 | Undecalactone | 5 | A |
| 2932209030 | Butyrolactone | 5 | A |
| 2932209040 | Santonin | 5 | A |
| 2932209050 | Phenolphthalein | 5 | A |
| 2932209060 | Glucuronolactone | 5 | A |
| 2932209070 | Dehydracetic acid and its salts | 5 | A |
| 2932209080 | Acetyl ketene (diketene) | 5 | A |
| 2932209091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2932209099 | Other | 5 | A |
| 2932910000 | Isosafrole | 6.5 | A |
| 2932920000 | 1-(1,3-Benzodioxol-5-yl)propane-2-one | 6.5 | A |
| 2932930000 | Piperonal | 6.5 | A |
| 2932940000 | Safrole | 6.5 | A |
| 2932950000 | Tetrahydrocannabinols (all isomers) | 6.5 | A |
| 2932991000 | Dioxanes | 6.5 | A |
| 2932992000 | Benzofuran (coumarone) | 6.5 | A |
| 2932993000 | Cineole | 5.5 | A |
| 2932999010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2932999090 | Other | 6.5 | A |
| 2933111000 | Methylene bis(1-phenyl-2,3-dimethyl-4-methylamino pyra zolone-5) | 6.5 | A |
| 2933119010 | Phenazone (antipyrin) | 6.5 | A |
| 2933119030 | Sulpyrine | 6.5 | A |
| 2933119040 | Isopropyl antipyrin | 6.5 | A |
| 2933119091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933119099 | Other | 6.5 | A |
| 2933191000 | Pyrazolone and its derivatives | 6.5 | A |
| 2933199010 | Phenyl butazone | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2933199020 | Pyrazolate | 6.5 | A |
| 2933199091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933199099 | Other | 6.5 | A |
| 2933211000 | Hydantoin | 6.5 | A |
| 2933212000 | Derivatives of hydantoin | 6.5 | A |
| 2933291000 | Lysidine | 6.5 | A |
| 2933299010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933299090 | Other | 6.5 | A |
| 2933311000 | Pyridine | 6.5 | A |
| 2933312000 | Salts of pyridine | 6.5 | A |
| 2933321000 | Piperidine | 6.5 | A |
| 2933329000 | Salts of piperidine | 6.5 | A |
| 2933330000 | Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN) dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof | 6.5 | A |
| 2933391000 | Isonicotinic acid hydrazide | 6.5 | A |
| 2933393000 | 3-Hydroxy-1-methylpiperidine | 6.5 | A |
| 2933394000 | 3-Quinuclidinyl benzilate | 6.5 | A |
| 2933395000 | Quinuclidin-3-ol | 6.5 | A |
| 2933399010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933399090 | Other | 6.5 | A |
| 2933410000 | Levorphanol (INN) and its salts | 6.5 | A |
| 2933491000 | Pyrvinium pamoate | 6.5 | A |
| 2933499010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2933499090 | Other | 6.5 | A |
| 2933520000 | Malonylurea (barbituric acid) and its salts | 6.5 | A |
| 2933530000 | Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof | 6.5 | A |
| 2933540000 | Other derivatives of malonylurea (barbituric acid); salts thereof | 6.5 | A |
| 2933550000 | Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof | 6.5 | A |
| 2933591100 | 5-fluorouracil | 6.5 | A |
| 2933591910 | Pyrimidine | 6.5 | A |
| 2933591991 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933591999 | Other | 6.5 | A |
| 2933592010 | Piperazine | 6.5 | A |
| 2933592020 | Piperazine citrate | 6.5 | A |
| 2933592030 | Piperazine adipate | 6.5 | A |
| 2933592040 | 1-amino-4-methylpiperazine | 6.5 | A |
| 2933592090 | Other | 6.5 | A |
| 2933610000 | Melamine | 6.5 | A |
| 2933691000 | Cyanuric chloride | 3 | A |
| 2933692000 | Hexamethylene tetramine | 6.5 | A |
| 2933699010 | Trimethylene trinitramine | 6.5 | A |
| 2933699091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933699099 | Other | 6.5 | A |
| 2933710000 | 6-Hexanelactam (epsilon-caprolactam) | 3 | A |
| 2933720000 | Clobazam (INN) and methyprylon (INN) | 6.5 | A |
| 2933791000 | Isatin | 6.5 | A |
| 2933792000 | 2-hydroxyquinoline | 6.5 | A |
| 2933793000 | 1-vinyl-2-pyrrolidone | 6.5 | A |
| 2933799000 | Other | 6.5 | A |
| 2933910000 | Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | clonazepam (INN), clorazepate, delorazepam (INN), diazepam (lNN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam(INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN) tetrazepam (INN) and triazolam (INN); salts thereof | | |
| 2933991000 | Indole and its derivatives | 6.5 | A |
| 2933999010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933999090 | Other | 6.5 | A |
| 2934101000 | Aminothiazole and its derivative | 6.5 | A |
| 2934109010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2934109090 | Other | 6.5 | A |
| 2934201000 | Benzothiazole | 6.5 | A |
| 2934202000 | Mercaptobenzothiazole | 6.5 | A |
| 2934203000 | Dibenzothiazolyl disulphide | 6.5 | A |
| 2934209010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2934209090 | Other | 6.5 | A |
| 2934301000 | Phenothiazine (thiodiphenyl amine) | 6.5 | A |
| 2934309000 | Other | 6.5 | A |
| 2934910000 | Aminorex (INN), brotizolam (INN), clotiazepam (lNN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof | 6.5 | A |
| 2934991000 | Morpholine | 6.5 | A |
| 2934992000 | Nucleic acids, their salts and derivatives | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2934993000 | 7-Aminocephalosporanic acid | 6.5 | A |
| 2934999010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2934999090 | Other | 6.5 | A |
| 2935002000 | 5-amino-2-methyl-n-phenyl benzene sulfonamide | 6.5 | A |
| 2935003000 | Para-toluidine-3-sulfon anilide | 6.5 | A |
| 2935004000 | 2-amino-n-ethylbenzene sulfonanilide | 6.5 | A |
| 2935006000 | Sulfamethoxazole | 6.5 | A |
| 2935007000 | Sulfamethoxine | 6.5 | A |
| 2935008010 | Sulphamine | 6.5 | A |
| 2935008020 | Sulphapyridine | 6.5 | A |
| 2935008030 | Sulphadiazine | 6.5 | A |
| 2935008040 | Sulphamerazine | 6.5 | A |
| 2935008050 | Sulphathiazole | 6.5 | A |
| 2935008090 | Other | 6.5 | A |
| 2935009020 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2935009090 | Other | 6.5 | A |
| 2936210000 | Vitamins A and their derivatives | 6.5 | A |
| 2936220000 | Vitamin B1 and its derivatives | 6.5 | A |
| 2936230000 | Vitamin B2 and its derivatives | 6.5 | A |
| 2936240000 | D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives | 6.5 | A |
| 2936250000 | Vitamin B6 and its derivatives | 6.5 | A |
| 2936260000 | Vitamin B12 and its derivatives | 6.5 | A |
| 2936271000 | Ascorbic acid | 6.5 | A |
| 2936272000 | Sodium ascorbate | 6.5 | A |
| 2936273000 | Calcium ascorbate | 6.5 | A |
| 2936279000 | Other | 6.5 | A |
| 2936281000 | Alpha-tocopherol acetate | 6.5 | A |
| 2936289000 | Other | 6.5 | A |
| 2936291010 | Vitamin B9 | 6.5 | A |
| 2936291090 | Other | 6.5 | A |
| 2936292000 | Vitamins D and their derivatives | 6.5 | A |
| 2936293000 | Vitamin H and its derivatives | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2936294000 | Vitamins K and their derivatives | 6.5 | A |
| 2936295000 | Nicotinamide and its derivatives | 6.5 | A |
| 2936299000 | Other | 6.5 | A |
| 2936901000 | Provitamins, unmixed | 6.5 | A |
| 2936909000 | Other | 6.5 | A |
| 2937111000 | Of subheading 2933.9 or 2934.9 | 6.5 | A |
| 2937119000 | Other | 0 | A |
| 2937120000 | Insulin and its salts | 0 | A |
| 2937191000 | Of subheading 2933.9 or 2934.9 | 6.5 | A |
| 2937199000 | Other | 0 | A |
| 2937211000 | Cortisone | 0 | A |
| 2937212000 | Hydrocortisone | 0 | A |
| 2937213000 | Prednisone | 0 | A |
| 2937214000 | Prednisolone | 0 | A |
| 2937220000 | Halogenated derivatives of corticosteroidal hormones | 0 | A |
| 2937230000 | Oestrogens and progestogens | 0 | A |
| 2937292000 | Of subheading 2914.50. | 5.5 | A |
| 2937299000 | Other | 0 | A |
| 2937501000 | Of subheading 2918.19 or 2918.9 | 6.5 | A |
| 2937502000 | Of subheading 2934.9 | 6.5 | A |
| 2937509000 | Other | 0 | A |
| 2937901000 | Of subheading 2933.9 or 2934.9 | 6.5 | A |
| 2937902100 | Epinephrine | 0 | A |
| 2937902910 | Of subheading 2922.50 | 6.5 | A |
| 2937902990 | Other | 0 | A |
| 2937903000 | Amino-acid derivatives | 0 | A |
| 2937909000 | Other | 0 | A |
| 2938101000 | Rutoside (rutin) | 6.5 | A |
| 2938102000 | Derivatives of rutoside | 6.5 | A |
| 2938901000 | Digitalis glycosides | 6.5 | A |
| 2938902000 | Glycyrrhizin and glycyrrhizates | 6.5 | A |
| 2938903000 | Saponins | 6.5 | A |
| 2938904000 | Stevioside | 6.5 | A |
| 2938909000 | Other | 6.5 | A |
| 2939111000 | Morphine | 0 | A |
| 2939112000 | Ethylmorphine | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2939113000 | Codeine | 0 | A |
| 2939114000 | Concentrates of poppy straw containing not less than 50 % by weight of alkaloids | 8 | A |
| 2939119000 | Other | 0 | A |
| 2939190000 | Other | 0 | A |
| 2939200000 | Alkaloids of cinchona and their derivatives; salts thereof | 0 | A |
| 2939300000 | Caffeine and its salts | 0 | A |
| 2939411000 | Ephedrines | 0 | A |
| 2939419000 | Salts of ephedrines | 0 | A |
| 2939421000 | Pseudoephedrine (INN) | 0 | A |
| 2939429000 | Salts of pseudoephedrine | 0 | A |
| 2939430000 | Cathine (INN) and its salts | 0 | A |
| 2939440000 | Norephedrine and its salts | 0 | A |
| 2939490000 | Other | 0 | A |
| 2939510000 | Fenetylline (INN) and its salts | 0 | A |
| 2939590000 | Other | 0 | A |
| 2939611000 | Ergometrine (INN) | 0 | A |
| 2939619000 | Salts of ergometrine (INN) | 0 | A |
| 2939621000 | Ergotamin (INN) | 0 | A |
| 2939629000 | Salts of ergotamin (INN) | 0 | A |
| 2939631000 | Lysergic acid | 0 | A |
| 2939639000 | Salts of lysergic acid | 0 | A |
| 2939690000 | Other | 0 | A |
| 2939910000 | Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof | 0 | A |
| 2939991000 | Atropine and homatropine | 0 | A |
| 2939992000 | Arecoline | 0 | A |
| 2939993000 | Piperine | 0 | A |
| 2939994000 | Nicotine and its salts | 0 | A |
| 2939999000 | Other | 0 | A |
| 2940001010 | Galactose | 6.5 | A |
| 2940001020 | Sorbose | 6.5 | A |
| 2940001030 | Xylose | 6.5 | A |
| 2940001090 | Other | 6.5 | A |
| 2940002010 | Hydroxypropyl sucrose | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2940002090 | Other | 6.5 | A |
| 2941101000 | Penicilline G potassium | 6.5 | A |
| 2941109010 | Penicilline G sodium | 6.5 | A |
| 2941109020 | Penicilline V | 6.5 | A |
| 2941109090 | Other | 6.5 | A |
| 2941201000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2941209000 | Other | 6.5 | A |
| 2941301000 | Chlorotetracycline | 6.5 | A |
| 2941302000 | Oxy-tetracycline hydrochloride | 6.5 | A |
| 2941303000 | Chlorotetracycline hydrochloride | 6.5 | A |
| 2941309000 | Other | 6.5 | A |
| 2941400000 | Chloramphenicol and its derivatives; salts thereof | 6.5 | A |
| 2941501000 | Erythromycin thiocyanate | 6.5 | A |
| 2941509000 | Other | 6.5 | A |
| 2941902000 | 11-alpha-chloro-6-deoxy-6-demethyl-6-methylene-5-oxytetracycline-paratoluene sulfonate | 6.5 | A |
| 2941909010 | Kanamycine sulfate | 6.5 | A |
| 2941909020 | Ledermycine | 6.5 | A |
| 2941909030 | Gentamycine sulfate | 6.5 | A |
| 2941909040 | Leucomycin | 6.5 | A |
| 2941909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2941909099 | Other | 6.5 | A |
| 2942001000 | Ketenes | 6.5 | A |
| 2942009010 | Copper acetoarsenite | 6.5 | A |
| 2942009090 | Other | 6.5 | A |
| 3001201000 | Gland extracts | 0 | A |
| 3001202000 | Liver extracts | 0 | A |
| 3001203000 | Gall bag extracts | 0 | A |
| 3001204000 | Pancreas extracts | 0 | A |
| 3001205000 | Stomach extracts | 0 | A |
| 3001209000 | Other | 0 | A |
| 3001901010 | Of human body | 0 | A |
| 3001901090 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3001902010 | Bear's gall | 0 | A |
| 3001902090 | Other | 0 | A |
| 3001909010 | Heparin and its salts | 0 | A |
| 3001909020 | Of human body | 0 | A |
| 3001909090 | Other | 0 | A |
| 3002101000 | Preparations of blood fractions and put up in packings as medicaments | 0 | A |
| 3002102010 | Haemoglobin | 0 | A |
| 3002102020 | Globulins | 0 | A |
| 3002103000 | Thrombin and prothrombinase | 0 | A |
| 3002109010 | Antisera | 0 | A |
| 3002109020 | Serums and blood plasma (excluding reproduced by synthesis) | 0 | A |
| 3002109030 | Of subheading 2925.29, 2933.29, 2934.99, 2937.90.1000, 3002.90.3010 or 3907.20[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)] | 6.5 | A |
| 3002109040 | Of subheading 2937.90.9000 | 0 | A |
| 3002109050 | Of subheading 3002.90.3020 | 0 | A |
| 3002109090 | Other | 0 | A |
| 3002200000 | Vaccines for human medicine | 0 | A |
| 3002301000 | Vaccines against foot and mouth disease | 0 | A |
| 3002309000 | Other | 0 | A |
| 3002901000 | Human blood | 0 | A |
| 3002902000 | Animal blood (prepared for therapeutic, prophylactic or diagnostic uses) | 0 | A |
| 3002903010 | Saxitoxin | 6.5 | A |
| 3002903020 | Ricin | 8 | A |
| 3002903090 | Other | 0 | A |
| 3002904000 | Microbial culture | 0 | A |
| 3002905000 | Virus and anti-virus | 0 | A |
| 3002906000 | Bacteriophage | 0 | A |
| 3002907000 | Of subheading 2933.29[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)] | 6.5 | A |
| 3002908000 | Of subheading 3002.10.1000, 3002.10.20 or 3002.10.3000 | 0 | A |
| 3002909000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3003101000 | Containing penicillines or derivatives thereof, with a penicillanic acid structure | 8 | A |
| 3003102000 | Containing streptomycins or their derivatives | 8 | A |
| 3003201000 | Anti-tuberculosis preparations and anti-cancer preparations | 8 | A |
| 3003209010 | Preparations containing chloramphenicol | 8 | A |
| 3003209090 | Other | 8 | A |
| 3003310000 | Containing insulin | 8 | A |
| 3003391010 | Preparations containing pituitary (anterior) hormones | 8 | A |
| 3003391020 | Preparations containing pituitary (posterior) hormones | 8 | A |
| 3003392000 | Preparations containing salivary gland hormones | 8 | A |
| 3003393000 | Preparations containing thyroid and parathyroid hormones | 8 | A |
| 3003394000 | Preparations containing anabolic steroids | 8 | A |
| 3003395000 | Preparations containing adrenal cortical hormones | 8 | A |
| 3003396000 | Preparations containing adrenal medulla hormones | 8 | A |
| 3003397000 | Preparations containing male sex hormones | 8 | A |
| 3003398000 | Preparations containing estrogens and gestagens, progestins | 8 | A |
| 3003399000 | Other | 8 | A |
| 3003401000 | Anti-cancer preparations | 8 | A |
| 3003409110 | Preparations containing morphine | 8 | A |
| 3003409120 | Preparations containing quinine | 8 | A |
| 3003409130 | Preparations containing theobromine | 8 | A |
| 3003409210 | Preparations containing caffeine | 8 | A |
| 3003409220 | Preparations containing strychnine | 8 | A |
| 3003409230 | Preparations containing ephedrine | 8 | A |
| 3003409310 | Preparations containing cocaine | 8 | A |
| 3003409320 | Preparations containing alkaloids of rye ergot | 8 | A |
| 3003409330 | Preparations containing nicotine | 8 | A |
| 3003409400 | Preparations containing atropine and homatropine | 8 | A |
| 3003409500 | Preparations containing arecoline | 8 | A |
| 3003409600 | Preparations containing piperine | 8 | A |
| 3003409900 | Other | 8 | A |
| 3003901000 | Anti-tuberculosis preparations, anthelmintic preparations and | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | anticancer preparations | | |
| 3003909100 | Preparations containing aspirin | 8 | A |
| 3003909200 | Preparations containing anti-allergic agents | 8 | A |
| 3003909300 | Preparations containing vitamins | 8 | A |
| 3003909400 | Preparations containing antler | 8 | A |
| 3003909500 | Preparations containing ginseng | 8 | A |
| 3003909600 | Preparations containing royal jelly | 8 | A |
| 3003909900 | Other | 8 | A |
| 3004101000 | Containing penicillins or derivatives thereof, with a penicillanic acid structure | 8 | A |
| 3004102000 | Containing streptomycins or their derivatives | 8 | A |
| 3004201000 | Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations | 8 | A |
| 3004209100 | Preparations containing chloramphenicol | 8 | A |
| 3004209200 | Preparations containing erythromycin | 8 | A |
| 3004209300 | Preparations containing oxy-tetracycline | 8 | A |
| 3004209400 | Preparations containing kanamycin | 8 | A |
| 3004209900 | Other | 8 | A |
| 3004310000 | Containing insulin | 8 | A |
| 3004320000 | Containing corticosteroid hormones, their derivatives or structural analogues | 8 | A |
| 3004391010 | Preparations containing pituitary (anterior) hormones | 8 | A |
| 3004391020 | Preparations containing pituitary (posterior) hormones | 8 | A |
| 3004392000 | Preparations containing salivary gland hormones | 8 | A |
| 3004393000 | Preparations containing thyroid and parathyroid hormones | 8 | A |
| 3004394000 | Preparations containing anabolic steroids | 8 | A |
| 3004395000 | Preparations containing adrenal medulla hormones | 8 | A |
| 3004396000 | Preparations containing male sex hormones | 8 | A |
| 3004397000 | Preparations containing estrogens and gestagens, progestins | 8 | A |
| 3004399000 | Other | 8 | A |
| 3004401000 | Anti-cancer preparations | 8 | A |
| 3004409110 | Preparations containing morphine | 8 | A |
| 3004409120 | Preparations containing quinine | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3004409130 | Preparations containing theobromine | 8 | A |
| 3004409210 | Preparations containing caffeine | 8 | A |
| 3004409220 | Preparations containing strychnine | 8 | A |
| 3004409230 | Preparations containing ephedrine | 8 | A |
| 3004409310 | Preparations containing cocaine | 8 | A |
| 3004409320 | Preparations containing alkaloids of rye ergot | 8 | A |
| 3004409330 | Preparations containing nicotine | 8 | A |
| 3004409400 | Preparations containing atropine and homatropine | 8 | A |
| 3004409500 | Preparations containing arecoline | 8 | A |
| 3004409600 | Preparations containing piperine | 8 | A |
| 3004409900 | Other | 8 | A |
| 3004501000 | Preparations containing vitamin A | 8 | A |
| 3004502010 | Preparations containing vitamin B1 | 8 | A |
| 3004502090 | Other | 8 | A |
| 3004503000 | Preparations containing vitamin C | 8 | A |
| 3004504000 | Preparations containing vitamin D | 8 | A |
| 3004505000 | Preparations containing vitamin E | 8 | A |
| 3004506000 | Preparations containing vitamin H | 8 | A |
| 3004507000 | Preparations containing vitamin K | 8 | A |
| 3004509000 | Other | 8 | B |
| 3004901000 | Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations | 8 | B |
| 3004909100 | Preparations containing aspirin | 8 | A |
| 3004909200 | Preparations containing anti-allergic agents | 8 | B |
| 3004909300 | Preparations containing antler | 8 | B |
| 3004909400 | Preparations containing ginseng | 8 | B |
| 3004909500 | Preparations containing royal jelly | 8 | B |
| 3004909900 | Other | 8 | A |
| 3005101000 | Adhesive plasters | 0 | A |
| 3005109000 | Other | 0 | A |
| 3005901000 | Waddings | 0 | A |
| 3005902000 | Gauze | 0 | A |
| 3005903000 | Bandages | 0 | A |
| 3005904000 | Prepared dressings and poultices | 0 | A |
| 3005909000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3006101010 | Sterile surgical catgut | 0 | A |
| 3006101020 | Sterile suture materials (including sterile absorbable surgical or dental yarns) | 0 | A |
| 3006102000 | Sterile tissue adhesives for surgical wound closure | 0 | A |
| 3006103000 | Sterile laminaria and sterile laminaria tents | 0 | A |
| 3006104000 | Sterile absorbable surgical or dental haemostatics | 0 | A |
| 3006105010 | Of plastics | 6.5 | A |
| 3006105020 | Of knitted or crocheted fabrics | 8 | A |
| 3006105090 | Other | 0 | A |
| 3006200000 | Blood-grouping reagents | 0 | A |
| 3006301000 | Opacifying preparations for x-ray examination | 0 | A |
| 3006302000 | Diagnostic reagents (designed to be administered to the patient) | 0 | A |
| 3006401000 | Dental cements | 0 | A |
| 3006402000 | Dental fillings | 0 | A |
| 3006403000 | Bone reconstruction cements | 0 | A |
| 3006500000 | First-aid boxes and kits | 0 | A |
| 3006600000 | Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides | 0 | A |
| 3006700000 | Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments | 6.5 | A |
| 3006910000 | Appliances identifiable for ostomy use | 6.5 | A |
| 3006921010 | Skin and bone grafts | 0 | A |
| 3006921090 | Other | 0 | A |
| 3006922010 | Preparations of blood fractions and put up in packings as medicaments | 0 | A |
| 3006922020 | Haemoglobin and globulins | 0 | A |
| 3006922031 | Saxitoxin | 6.5 | A |
| 3006922032 | Ricin | 8 | A |
| 3006922090 | Other | 0 | A |
| 3006923000 | Of heading 30.03 or 30.04 | 8 | A |
| 3006924000 | Of heading 30.05 or 30.06 | 0 | A |
| 3006925000 | Of subheading 3824.90 | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3101001010 | Guano | 6.5 | A |
| 3101001090 | Other | 6.5 | A |
| 3101002000 | Vegetable fertilisers | 6.5 | A |
| 3101003000 | Fertilisers produced by the mixing or chemical treatment of animal or vegetable products | 6.5 | A |
| 3102101000 | Agricultural fertilizers or for manufacturing agricultural fertilizers | 2 | A |
| 3102109000 | Other | 6.5 | A |
| 3102210000 | Ammonium sulphate | 6.5 | G |
| 3102291000 | Double salts of ammonium sulphate and ammonium nitrate | 6.5 | A |
| 3102292000 | Mixtures of ammonium sulphate and ammonium nitrate | 6.5 | A |
| 3102300000 | Ammonium nitrate, whether or not in aqueous solution | 6.5 | A |
| 3102400000 | Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances | 6.5 | A |
| 3102501000 | Natural | 6.5 | A |
| 3102509000 | Other | 6.5 | A |
| 3102600000 | Double salts and mixtures of calcium nitrate and ammonium nitrate | 6.5 | A |
| 3102800000 | Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution | 6.5 | A |
| 3102901000 | Double salts of calcium nitrate and magnesium nitrate | 6.5 | A |
| 3102909000 | Other | 6.5 | A |
| 3103100000 | Superphosphates | 6.5 | A |
| 3103901000 | Disintegrated (calcined) calcium phosphates | 6.5 | A |
| 3103902000 | Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine | 6.5 | A |
| 3103903000 | Other calcium phosphate | 6.5 | A |
| 3103904000 | Mixtures of phosphatic fertilisers | 6.5 | A |
| 3103909000 | Other | 6.5 | A |
| 3104200000 | Potassium chloride | 0 | A |
| 3104301000 | Not more than 52 % by weight of K2O | 1 | A |
| 3104309000 | Other | 6.5 | A |
| 3104901010 | Not more than 30 % by weight of K2O | 1 | A |
| 3104901090 | Other | 6.5 | A |
| 3104909000 | Other | 1 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3105100000 | Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | 6.5 | A |
| 3105200000 | Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium | 6.5 | A |
| 3105300000 | Diammonium hydrogenorthophosphate (diammonium phosphate) | 6.5 | A |
| 3105400000 | Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | 6.5 | A |
| 3105510000 | Containing nitrates and phosphates | 6.5 | A |
| 3105590000 | Other | 6.5 | A |
| 3105600000 | Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium | 6.5 | A |
| 3105901000 | Fertilisers containing nitrogen and potassium | 6.5 | A |
| 3105909000 | Other | 6.5 | A |
| 3201100000 | Quebracho extract | 6.5 | A |
| 3201200000 | Wattle extract | 6.5 | A |
| 3201901010 | Extracts from mangrove | 6.5 | A |
| 3201901020 | Extracts from myrobolans | 6.5 | A |
| 3201901030 | Extracts from sumach | 6.5 | A |
| 3201901040 | Extracts from gambier | 6.5 | A |
| 3201901090 | Other | 6.5 | A |
| 3201902000 | Tannins (tannic acids) and their salts | 6.5 | A |
| 3201903000 | Ethers or esters of tannins | 6.5 | A |
| 3201904000 | Other derivatives of tannins | 6.5 | A |
| 3202101000 | Aromatic syntans | 6.5 | A |
| 3202102000 | Alkylsulphonylchlorides | 6.5 | A |
| 3202103000 | Resinic tanning products | 6.5 | A |
| 3202109000 | Other | 6.5 | A |
| 3202901000 | Inorganic tanning products | 6.5 | A |
| 3202902000 | Artificial bates | 6.5 | A |
| 3202909000 | Other | 6.5 | A |
| 3203001100 | Natural indigo | 6.5 | A |
| 3203001910 | Logwood | 6.5 | A |
| 3203001920 | Sandal wood | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3203001930 | Chlorophyll | 6.5 | A |
| 3203001990 | Other | 6.5 | A |
| 3203002010 | Cochineal | 6.5 | A |
| 3203002020 | Kermes | 6.5 | A |
| 3203002030 | Sepia | 6.5 | A |
| 3203002090 | Other | 6.5 | A |
| 3203003000 | Preparations based on colouring matter of vegetable or animal origin | 6.5 | A |
| 3204111000 | Preparations based on disperse dyes (press cake) | 4 | A |
| 3204119000 | Other | 8 | A |
| 3204121000 | Acid dyes and preparations based thereon | 8 | A |
| 3204122000 | Mordant dyes and preparations based thereon | 8 | A |
| 3204130000 | Basic dyes and preparations based thereon | 8 | A |
| 3204140000 | Direct dyes and preparations based thereon | 8 | A |
| 3204150000 | Vat dyes (including those usable in that state as pigments) and preparations based thereon | 8 | A |
| 3204160000 | Reactive dyes and preparations based thereon | 8 | A |
| 3204170000 | Pigments and preparations based thereon | 8 | A |
| 3204191000 | Organic Solvent dyes and preparations based thereon | 8 | A |
| 3204192000 | Rapid dyes and preparations based thereon | 8 | A |
| 3204193000 | Sulphide dyes and sulphide vat dyes and preparations based thereon | 8 | A |
| 3204199000 | Other | 8 | A |
| 3204200000 | Synthetic organic products of a kind used as fluorescent brightening agents | 6.5 | A |
| 3204901010 | For manufacturing Organic light emitting diodes(OLED) | 5 | A |
| 3204901090 | Other | 6.5 | A |
| 3204909000 | Other | 6.5 | A |
| 3205001000 | Pigment plastic colour bases | 6.5 | A |
| 3205009000 | Other | 6.5 | A |
| 3206110000 | Containing 80 % or more by weight of titanium dioxide calculated on the dry matter | 6.5 | A |
| 3206190000 | Other | 6.5 | A |
| 3206200000 | Pigments and preparations based on chromium compounds | 6.5 | A |
| 3206411000 | Ultramarine | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3206419000 | Other | 6.5 | A |
| 3206421000 | Lithopones | 6.5 | A |
| 3206429000 | Other | 6.5 | A |
| 3206491000 | Zinc grey | 6.5 | A |
| 3206492000 | Mineral black | 6.5 | A |
| 3206493000 | Coloured earths | 6.5 | A |
| 3206494000 | Soluble vandyke brown | 6.5 | A |
| 3206495000 | Pigments based on cobalt compounds | 6.5 | A |
| 3206496000 | Pigments and preparations based on cadmium compounds | 6.5 | A |
| 3206499000 | Other | 6.5 | A |
| 3206500000 | Inorganic products of a kind used as luminophores | 6.5 | A |
| 3207100000 | Prepared pigments, prepared opacifiers, prepared colours and similar preparations | 6.5 | A |
| 3207201000 | Vitrifiable enamels and glazes | 6.5 | A |
| 3207202000 | Engobes (slips) | 6.5 | A |
| 3207209000 | Other | 6.5 | A |
| 3207301000 | Of gold | 6.5 | A |
| 3207302000 | Of platinum | 6.5 | A |
| 3207303000 | Of palladium | 6.5 | A |
| 3207304000 | Of silver | 6.5 | A |
| 3207309000 | Other | 6.5 | A |
| 3207400000 | Glass frit and other glass, in the form of powder, granules or flakes | 6.5 | A |
| 3208101010 | Enamels | 6.5 | A |
| 3208101090 | Other | 6.5 | A |
| 3208102000 | Varnishes (including lacquers) | 6.5 | A |
| 3208103000 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3208201011 | Enamels | 6.5 | A |
| 3208201019 | Other | 6.5 | A |
| 3208201020 | Varnishes (including lacquers) | 6.5 | A |
| 3208201030 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3208202011 | Enamels | 6.5 | A |
| 3208202019 | Other | 6.5 | A |
| 3208202020 | Varnishes (including lacquers) | 6.5 | A |
| 3208202030 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3208901011 | Enamels | 6.5 | A |
| 3208901019 | Other | 6.5 | A |
| 3208901020 | Varnishes (including lacquers) | 6.5 | A |
| 3208901030 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3208909011 | Enamels | 6.5 | A |
| 3208909019 | Other | 6.5 | A |
| 3208909020 | Varnishes (including lacquers) | 6.5 | A |
| 3208909030 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3209101011 | Enamels | 6.5 | A |
| 3209101019 | Other | 6.5 | A |
| 3209101020 | Varnishes (including lacquers) | 6.5 | A |
| 3209102010 | Paints (including enamels) | 6.5 | A |
| 3209102020 | Varnishes (including lacquers) | 6.5 | A |
| 3209901011 | Enamels | 6.5 | A |
| 3209901019 | Other | 6.5 | A |
| 3209901020 | Varnishes (including lacquers) | 6.5 | A |
| 3209909011 | Enamels | 6.5 | A |
| 3209909019 | Other | 6.5 | A |
| 3209909020 | Varnishes (including lacquers) | 6.5 | A |
| 3210001011 | Enamels | 6.5 | A |
| 3210001019 | Other | 6.5 | A |
| 3210001091 | Enamels | 6.5 | A |
| 3210001099 | Other | 6.5 | A |
| 3210002010 | Oil varnishes | 6.5 | A |
| 3210002020 | Varnishes and lacquers based on lac, natural gum or resins | 6.5 | A |
| 3210002030 | Varnishes based on bitumen,pitch or similar products | 6.5 | A |
| 3210002040 | Liquid varnishes containing no solvent | 6.5 | A |
| 3210003010 | Distempers | 6.5 | A |
| 3210003090 | Other | 6.5 | A |
| 3211000000 | Prepared driers. | 6.5 | A |
| 3212100000 | Stamping foils | 6.5 | A |
| 3212901000 | Dyes and other colouring matter put up in forms or packings for retail sale | 6.5 | A |
| 3212909000 | Other | 6.5 | A |
| 3213101000 | Oil colours | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3213102000 | Water colours | 6.5 | A |
| 3213109000 | Other | 6.5 | A |
| 3213901000 | Oil colours | 6.5 | A |
| 3213902000 | Water colours | 6.5 | A |
| 3213909000 | Other | 6.5 | A |
| 3214101060 | Based on rubber | 6.5 | A |
| 3214101080 | Resin mastics and cements | 6.5 | A |
| 3214101090 | Other | 6.5 | A |
| 3214102000 | Painters' fillings | 6.5 | A |
| 3214109000 | Other | 6.5 | A |
| 3214900000 | Other | 6.5 | A |
| 3215110000 | Black | 6.5 | A |
| 3215190000 | Other | 6.5 | A |
| 3215901000 | Writing ink | 6.5 | A |
| 3215902000 | Drawing ink | 6.5 | A |
| 3215903000 | Copying ink | 6.5 | A |
| 3215904010 | Of oil | 6.5 | A |
| 3215904020 | Of water | 6.5 | A |
| 3215904030 | Of oil and water | 6.5 | A |
| 3215905000 | Metalic ink | 6.5 | A |
| 3215906010 | Of oil | 6.5 | A |
| 3215906020 | Of water | 6.5 | A |
| 3215906030 | Of oil and water | 6.5 | A |
| 3215909000 | Other | 6.5 | A |
| 3301120000 | Of orange | 5 | B |
| 3301130000 | Of lemon | 5 | B |
| 3301190000 | Other | 5 | B |
| 3301240000 | Of peppermint (Mentha piperita) | 5 | B |
| 3301250000 | Of other mints | 5 | B |
| 3301291000 | Vanilla oil | 5 | B |
| 3301292000 | Citronella oil | 5 | B |
| 3301293000 | Cinnamon bark oil | 5 | B |
| 3301294000 | Cinnamon leaf oil | 5 | B |
| 3301299000 | Other | 5 | B |
| 3301300000 | Resinoids | 8 | C |
| 3301901000 | Terpenic by-products of the deterpenation of essential oils | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3301902000 | Concentrates of essential oils | 8 | F |
| 3301903000 | Aqueous distillates and aqueous solutions of essential oils | 8 | F |
| 3301904100 | Of opium | 8 | F |
| 3301904200 | Of liquorice | 8 | F |
| 3301904300 | Of hops | 30 | F |
| 3301904400 | Of pyrethrum or of the roots of plants containing rotenone | 8 | F |
| 3301904510 | Of white ginseng | 20 | X |
| 3301904520 | Of red ginseng | 754.3 | X |
| 3301904530 | Of other ginseng | 20 | X |
| 3301904600 | Of cashew nut shell liquid | 8 | F |
| 3301904700 | Of natural lacquer | 8 | F |
| 3301904800 | Other | 8 | F |
| 3302101000 | Of a kind used in the food industries | 5 | A |
| 3302102011 | Compound alcoholic preparations | 30 | A |
| 3302102019 | Other | 8 | A |
| 3302102090 | Other | 5 | A |
| 3302900000 | Other | 6.5 | A |
| 3303001000 | Perfumes and scents | 6.5 | A |
| 3303002000 | Toilet waters | 6.5 | A |
| 3304101000 | Lipsticks | 6.5 | A |
| 3304109000 | Other | 6.5 | A |
| 3304201000 | Eye shadows | 6.5 | A |
| 3304209000 | Other | 6.5 | A |
| 3304301000 | Nail enamels | 6.5 | A |
| 3304309000 | Other | 6.5 | A |
| 3304911000 | Face powders | 6.5 | A |
| 3304912000 | Baby powders (including talcum powder) | 6.5 | A |
| 3304919000 | Other | 6.5 | A |
| 3304991000 | Skin care cosmetics | 6.5 | B |
| 3304992000 | Make-up cosmetics | 6.5 | A |
| 3304993000 | Baby cosmetics | 6.5 | A |
| 3304999000 | Other | 6.5 | A |
| 3305100000 | Shampoos | 5 | A |
| 3305200000 | Preparations for permanent waving or straightening | 5 | A |
| 3305300000 | Hair lacquers | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3305901000 | Hair rinses | 5 | A |
| 3305902000 | Hair creams | 5 | A |
| 3305909000 | Other | 5 | A |
| 3306100000 | Dentifrices | 6.5 | A |
| 3306201011 | Not more than 70 decitex | 8 | A |
| 3306201019 | Other | 8 | A |
| 3306201020 | Of measuring per single yarn more than 50 tex | 8 | A |
| 3306209000 | Other | 8 | A |
| 3306901000 | Preparation for oral hygiene | 6.5 | A |
| 3306902000 | Preparations for dental hygiene | 6.5 | A |
| 3307101000 | After-shaving lotions | 6.5 | A |
| 3307109000 | Other | 6.5 | A |
| 3307200000 | Personal deodorants and antiperspirants | 6.5 | A |
| 3307301000 | Perfumed bath salts | 6.5 | A |
| 3307302000 | Other bath preparations | 6.5 | A |
| 3307410000 | "Agarbatti" and other odoriferous preparations which operate by burning | 6.5 | A |
| 3307490000 | Other | 6.5 | A |
| 3307901000 | Depilatories | 6.5 | A |
| 3307902000 | Scented sachets | 6.5 | A |
| 3307903000 | Contact lens solutions or artificial eye solutions | 6.5 | A |
| 3307909000 | Other | 6.5 | A |
| 3401111000 | Medicated soaps | 6.5 | A |
| 3401119000 | Other | 6.5 | A |
| 3401191010 | Laundry soaps | 6.5 | A |
| 3401191090 | Other | 6.5 | A |
| 3401192000 | Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent | 6.5 | A |
| 3401200000 | Soap in other forms | 6.5 | A |
| 3401300000 | Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | 6.5 | A |
| 3402110000 | Anionic | 8 | A |
| 3402120000 | Cationic | 8 | A |
| 3402131000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | Chemicals Management Act) | | |
| 3402139000 | Other | 8 | A |
| 3402190000 | Other | 8 | A |
| 3402201000 | Washing preparations | 5 | A |
| 3402202000 | Cleaning preparations | 6.5 | A |
| 3402209000 | Other | 6.5 | B |
| 3402901000 | Surface-active preparations | 6.5 | A |
| 3402902000 | Washing preparations | 5 | A |
| 3402903000 | Cleaning preparations | 6.5 | A |
| 3403111000 | Preparations for the treatment of textile materials | 6.5 | A |
| 3403112000 | Preparations for the treatment of leather or furskins | 6.5 | A |
| 3403119000 | Other | 6.5 | A |
| 3403191000 | Cutting oil preparations | 6.5 | A |
| 3403192000 | Bolt or nut release preparations | 6.5 | A |
| 3403193000 | Anti-rust or anti-corrosion preparations | 6.5 | A |
| 3403194000 | Mold release preparations | 6.5 | A |
| 3403195000 | Lubricating preparations used in wire-drawing | 6.5 | A |
| 3403199000 | Other | 6.5 | A |
| 3403911000 | Preparations for the treatment of textile materials | 6.5 | A |
| 3403912000 | Preparations for the treatment of leather or furskins | 6.5 | A |
| 3403919000 | Other | 6.5 | A |
| 3403991000 | Cutting oil preparations | 6.5 | A |
| 3403992000 | Lubricating preparations used in wire-drawing | 6.5 | A |
| 3403999000 | Other | 6.5 | A |
| 3404200000 | Of poly(oxyethylene) (polyethylene glycol) | 6.5 | A |
| 3404901010 | Of chloroparaffines | 6.5 | A |
| 3404901030 | Of polyalkylenes | 6.5 | A |
| 3404901040 | Of chemically modified lignite | 6.5 | A |
| 3404901090 | Other | 6.5 | A |
| 3404902000 | Prepared waxes | 6.5 | A |
| 3405100000 | Polishes, creams and similar preparations for footwear or leather | 6.5 | A |
| 3405200000 | Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3405300000 | Polishes and similar preparations for coachwork, other than metal polishes | 6.5 | A |
| 3405400000 | Scouring pastes and powders and other scouring preparations | 6.5 | A |
| 3405901010 | Based on chalk | 6.5 | A |
| 3405901020 | Based on kieselguhr | 6.5 | A |
| 3405901030 | Based on diamond powder or dust | 6.5 | A |
| 3405901090 | Other | 6.5 | A |
| 3405909000 | Other | 6.5 | A |
| 3406000000 | Candles, tapers and the like. | 6.5 | A |
| 3407001000 | Modelling pastes | 6.5 | A |
| 3407002000 | Preparations known as "dental wax" or as "dental impression compounds" | 6.5 | A |
| 3407003000 | Other preparations for use in dentistry, with a basis of plaster | 6.5 | A |
| 3501101000 | For manufacturing coffee creamer | 8 | F |
| 3501109000 | Other | 20 | F |
| 3501901110 | For manufacturing coffee creamer | 8 | F |
| 3501901190 | Other | 20 | F |
| 3501901200 | Other casein derivatives | 20 | F |
| 3501902000 | Casein glues | 20 | F |
| 3502110000 | Dried | 8 | E |
| 3502190000 | Other | 8 | E |
| 3502200000 | Milk albumin, including concentrates of two or more whey proteins | 8 | E |
| 3502901000 | Albuminates and other albumin derivatives | 8 | A |
| 3502909000 | Other | 8 | A |
| 3503001010 | Gelatin | 8 | F |
| 3503001020 | Gelatin derivatives | 8 | F |
| 3503002000 | Isinglass | 8 | F |
| 3503003000 | Other glues of animal origin | 8 | F |
| 3504001010 | Peptones | 8 | A |
| 3504001020 | Derivatives of peptones | 8 | A |
| 3504002010 | Keratins | 8 | A |
| 3504002020 | Nucleoproteids | 8 | A |
| 3504002030 | Protein isolates | 8 | A |
| 3504002090 | Other | 8 | A |
| 3504003000 | Hide powder | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3505101000 | Dextrins | 8 | F |
| 3505102000 | Soluble starch (amylogen) | 8 | F |
| 3505103000 | Roasted starches | 385.7 | X |
| 3505104010 | For food | 385.7 | X |
| 3505104090 | Other | 385.7 | X |
| 3505105010 | For food | 385.7 | X |
| 3505105090 | Other | 385.7 | X |
| 3505109010 | For food | 385.7 | X |
| 3505109090 | Other | 385.7 | X |
| 3505201000 | Starch glues | 201.2 | X |
| 3505202000 | Dextrin glues | 201.2 | X |
| 3505209000 | Other | 201.2 | X |
| 3506101000 | Based on rubber | 6.5 | A |
| 3506102000 | Based on plastic (including artificial resins) | 6.5 | A |
| 3506109000 | Other | 6.5 | A |
| 3506910000 | Adhesives based on polymers of headings 39.01 to 39.13 or on rubber | 6.5 | B |
| 3506991000 | Vienna glues | 6.5 | A |
| 3506992000 | Glues obtained by chemically treating natural gums | 6.5 | A |
| 3506993000 | Glues based on silicates | 6.5 | A |
| 3506999000 | Other | 6.5 | A |
| 3507100000 | Rennet and concentrates thereof | 6.5 | A |
| 3507901010 | Trypsin | 6.5 | A |
| 3507901020 | Chymotrypsin | 6.5 | A |
| 3507901030 | Alpha-amylase | 6.5 | A |
| 3507901040 | Lipase | 6.5 | A |
| 3507901090 | Other | 6.5 | A |
| 3507902000 | Pepsin | 6.5 | A |
| 3507903000 | Malt enzymes | 6.5 | A |
| 3507904010 | Papain | 6.5 | A |
| 3507904020 | Bromelain | 6.5 | A |
| 3507904030 | Ficin | 6.5 | A |
| 3507906010 | Amylase | 6.5 | A |
| 3507906020 | Protease | 6.5 | A |
| 3507907000 | Pectic enzymes | 6.5 | A |
| 3507908000 | Cytochrome C Oxidase | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3507909000 | Other | 6.5 | A |
| 3601001000 | Black powders | 6.5 | A |
| 3601002000 | Smokeless powders | 6.5 | A |
| 3602000000 | Prepared explosives, other than propellent powders. | 6.5 | A |
| 3603001000 | Safety fuses | 6.5 | A |
| 3603002000 | Detonating fuses | 6.5 | A |
| 3603003000 | Percussion or detonating caps | 6.5 | A |
| 3603004000 | Igniters | 6.5 | A |
| 3603005000 | Electric detonators | 6.5 | A |
| 3604100000 | Fireworks | 6.5 | A |
| 3604901000 | Signalling flares | 6.5 | A |
| 3604909000 | Other | 6.5 | A |
| 3605001000 | Yellow phosphorus match | 6.5 | A |
| 3605009000 | Other | 6.5 | A |
| 3606100000 | Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 ㎤ | 6.5 | A |
| 3606901010 | Meta fuel | 6.5 | A |
| 3606901020 | Hexamine | 6.5 | A |
| 3606901030 | Solidified alcohols | 6.5 | A |
| 3606901090 | Other | 6.5 | A |
| 3606902010 | Lighter flints | 6.5 | A |
| 3606902090 | Other | 6.5 | A |
| 3606909010 | Lighter flints | 6.5 | A |
| 3606909090 | Other | 6.5 | A |
| 3701100000 | For X-ray | 6.5 | A |
| 3701200000 | Instant print film | 6.5 | A |
| 3701301000 | For making semiconductor | 6.5 | A |
| 3701309100 | For graphic art | 6.5 | A |
| 3701309200 | For printed circuit board | 6.5 | A |
| 3701309910 | For astronomy | 6.5 | A |
| 3701309920 | For aerial photography | 6.5 | A |
| 3701309991 | For Flat Panel Display (blank mask) | 3 | A |
| 3701309999 | Other | 6.5 | A |
| 3701911000 | For making semiconductor | 6.5 | A |
| 3701919100 | For graphic art | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3701919200 | For printed circuit board | 6.5 | A |
| 3701919910 | For astronomy | 6.5 | A |
| 3701919920 | For aerial photography | 6.5 | A |
| 3701919990 | Other | 6.5 | A |
| 3701991000 | For making semiconductor | 3 | A |
| 3701999100 | For graphic art | 6.5 | A |
| 3701999200 | For printed circuit board | 6.5 | A |
| 3701999910 | For astronomy | 6.5 | A |
| 3701999920 | For aerial photography | 6.5 | A |
| 3701999990 | Other | 6.5 | A |
| 3702100000 | For X-ray | 6.5 | A |
| 3702311110 | Negatives | 6.5 | A |
| 3702311120 | Positives | 6.5 | A |
| 3702311210 | Negatives | 6.5 | A |
| 3702311220 | Positives | 6.5 | A |
| 3702311910 | Negatives | 6.5 | A |
| 3702311920 | Positives | 6.5 | A |
| 3702312000 | For graphic art | 6.5 | A |
| 3702313000 | For printed circuit board | 6.5 | A |
| 3702319010 | For photo-electric sound recording | 6.5 | A |
| 3702319020 | For aerial photography | 6.5 | A |
| 3702319090 | Other | 6.5 | A |
| 3702321110 | Negatives | 6.5 | A |
| 3702321120 | Positives | 6.5 | A |
| 3702321210 | Negatives | 6.5 | A |
| 3702321220 | Positives | 6.5 | A |
| 3702321910 | Negatives | 6.5 | A |
| 3702321920 | Positives | 6.5 | A |
| 3702322000 | For graphic art | 6.5 | A |
| 3702323000 | For printed circuit board | 6.5 | A |
| 3702329010 | For photo-electric sound recording | 6.5 | A |
| 3702329020 | For aerial photography | 6.5 | A |
| 3702329030 | Instant print film | 6.5 | A |
| 3702329090 | Other | 6.5 | A |
| 3702391110 | Negatives | 6.5 | A |
| 3702391120 | Positives | 6.5 | A |
| 3702391210 | Negatives | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3702391220 | Positives | 6.5 | A |
| 3702391910 | Negatives | 6.5 | A |
| 3702391920 | Positives | 6.5 | A |
| 3702392000 | For graphic art | 6.5 | A |
| 3702393000 | For printed circuit board | 6.5 | A |
| 3702399010 | For photo-electric sound recording | 6.5 | A |
| 3702399020 | For aerial photography | 6.5 | A |
| 3702399090 | Other | 6.5 | A |
| 3702411010 | Negatives | 6.5 | A |
| 3702411020 | Positives | 6.5 | A |
| 3702412000 | For graphic art | 6.5 | A |
| 3702413000 | For printed circuit board | 6.5 | A |
| 3702419010 | For photo-electric sound recording | 6.5 | A |
| 3702419020 | For aerial photography | 6.5 | A |
| 3702419090 | Other | 6.5 | A |
| 3702421010 | Negatives | 6.5 | A |
| 3702421020 | Positives | 6.5 | A |
| 3702422000 | For graphic art | 6.5 | A |
| 3702423000 | For printed circuit board | 6.5 | A |
| 3702429010 | For photo-electric sound recording | 6.5 | A |
| 3702429020 | For aerial photography | 6.5 | A |
| 3702429090 | Other | 6.5 | A |
| 3702431010 | Negatives | 6.5 | A |
| 3702431020 | Positives | 6.5 | A |
| 3702432000 | For graphic art | 6.5 | A |
| 3702433000 | For printed circuit board | 6.5 | A |
| 3702439010 | For photo-electric sound recording | 6.5 | A |
| 3702439020 | For aerial photography | 6.5 | A |
| 3702439090 | Other | 6.5 | A |
| 3702441010 | Negatives | 6.5 | A |
| 3702441020 | Positives | 6.5 | A |
| 3702442000 | For graphic art | 6.5 | A |
| 3702443000 | For printed circuit board | 6.5 | A |
| 3702449010 | For photo-electric sound recording | 6.5 | A |
| 3702449020 | For aerial photography | 6.5 | A |
| 3702449090 | Other | 6.5 | A |
| 3702521010 | Negatives | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3702521020 | Positives | 6.5 | A |
| 3702522000 | For graphic art | 6.5 | A |
| 3702523000 | For printed circuit board | 6.5 | A |
| 3702529010 | For photo-electric sound recording | 6.5 | A |
| 3702529020 | For aerial photography | 6.5 | A |
| 3702529090 | Other | 6.5 | A |
| 3702530000 | Of a width exceeding 16 ㎜ but not exceeding 35 ㎜ and of a length not exceeding 30 m, for slides | 6.5 | A |
| 3702541010 | Negatives | 6.5 | A |
| 3702541020 | Positives | 6.5 | A |
| 3702542000 | For graphic art | 6.5 | A |
| 3702543000 | For printed circuit board | 6.5 | A |
| 3702549010 | For photo-electric sound recording | 6.5 | A |
| 3702549020 | For aerial photography | 6.5 | A |
| 3702549090 | Other | 6.5 | A |
| 3702551010 | Negatives | 6.5 | A |
| 3702551020 | Positives | 6.5 | A |
| 3702552000 | For graphic art | 6.5 | A |
| 3702553000 | For printed circuit board | 6.5 | A |
| 3702559010 | For photo-electric sound recording | 6.5 | A |
| 3702559020 | For aerial photography | 6.5 | A |
| 3702559090 | Other | 6.5 | A |
| 3702561010 | Negatives | 6.5 | A |
| 3702561020 | Positives | 6.5 | A |
| 3702562000 | For graphic art | 6.5 | A |
| 3702563000 | For printed circuit board | 6.5 | A |
| 3702569010 | For photo-electric sound recording | 6.5 | A |
| 3702569020 | For aerial photography | 6.5 | A |
| 3702569090 | Other | 6.5 | A |
| 3702961010 | Negatives | 6.5 | A |
| 3702961020 | Positives | 6.5 | A |
| 3702962000 | For graphic art | 6.5 | A |
| 3702963000 | For printed circuit board | 6.5 | A |
| 3702969010 | For photo-electric sound recording | 6.5 | A |
| 3702969020 | For aerial photography | 6.5 | A |
| 3702969090 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3702971010 | Negatives | 6.5 | A |
| 3702971020 | Positives | 6.5 | A |
| 3702972000 | For graphic art | 6.5 | A |
| 3702973000 | For printed circuit board | 6.5 | A |
| 3702979010 | For photo-electric sound recording | 6.5 | A |
| 3702979020 | For aerial photography | 6.5 | A |
| 3702979090 | Other | 6.5 | A |
| 3702981010 | Negatives | 6.5 | A |
| 3702981020 | Positives | 6.5 | A |
| 3702982000 | For graphic art | 6.5 | A |
| 3702983000 | For printed circuit board | 6.5 | A |
| 3702989010 | For photo-electric sound recording | 6.5 | A |
| 3702989020 | For aerial photography | 6.5 | A |
| 3702989090 | Other | 6.5 | A |
| 3703101010 | For x-ray | 6.5 | A |
| 3703101020 | For electro-cardiograph | 6.5 | A |
| 3703101030 | For photo-copying | 6.5 | A |
| 3703101040 | For recording | 6.5 | A |
| 3703101090 | Other | 6.5 | A |
| 3703109010 | For x-ray | 6.5 | A |
| 3703109020 | For electro-cardiograph | 6.5 | A |
| 3703109030 | For photo-copying | 6.5 | A |
| 3703109040 | For recording | 6.5 | A |
| 3703109090 | Other | 6.5 | A |
| 3703201000 | For x-ray | 6.5 | A |
| 3703202000 | For electro-cardiograph | 6.5 | A |
| 3703203000 | For photo-copying | 6.5 | A |
| 3703204000 | For recording | 6.5 | A |
| 3703209000 | Other | 6.5 | A |
| 3703901000 | For x-ray | 6.5 | A |
| 3703902000 | For electro-cardiograph | 6.5 | A |
| 3703903000 | For photo-copying | 6.5 | A |
| 3703904000 | For recording | 6.5 | A |
| 3703909000 | Other | 6.5 | A |
| 3704001110 | For news | 0 | A |
| 3704001120 | Cinematographic film exposed overseas in the working of a motion picture by a republic of Korea | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | producer (only Republic of Korea actors appearing in film) | | |
| 3704001190 | Other | 0 | A |
| 3704001200 | For offset reproduction, producing postcard, illustrated postcard, cards and calendars | 0 | A |
| 3704001300 | For making semiconductor | 0 | A |
| 3704001900 | Other | 0 | A |
| 3704002000 | Photographic paper, paperboard and textiles | 6.5 | A |
| 3705101000 | For producing postcard, illustrated postcard, cards and calendars | 6.5 | A |
| 3705109000 | Other | 0 | A |
| 3705901000 | For making semiconductor | 3 | A |
| 3705902010 | X-ray pictured | 0 | A |
| 3705902020 | Books copied | 0 | A |
| 3705902030 | Document copied | 0 | A |
| 3705903000 | Microfilms | 0 | A |
| 3705909010 | For academic research | 0 | A |
| 3705909020 | For astronomy | 0 | A |
| 3705909030 | For aerial photography | 0 | A |
| 3705909090 | Other | 0 | A |
| 3706101000 | Consisting only of sound track | 195won/m or 6.5 | A |
| 3706102000 | For news | 4won/m or 6.5 | A |
| 3706103010 | Rush | 26won/m or 6.5 | A |
| 3706103020 | Other negative joint-produced cinematography | 468won/m or 6.5 | A |
| 3706103030 | Other positive joint-produced cinematography | 78won/m or 6.5 | A |
| 3706104000 | Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea | 26won/m or 6.5 | A |
| 3706105010 | Negatives | 1,092won/m or 6.5 | A |
| 3706105020 | Positives | 182won/m or 6.5 | A |
| 3706106010 | Negatives | 1,560won/m or 6.5 | A |
| 3706106020 | Positives | 260won/m or 6.5 | A |
| 3706901000 | Consisting only of sound track | 9won/m or 6.5 | A |
| 3706902000 | For news | 5won/m or 6.5 | A |
| 3706903010 | Rush | 26won/m or 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3706903020 | Other negative joint-produced cinematography | 468won/m or 6.5 | A |
| 3706903030 | Other positive joint-produced cinematography | 78won/m or 6.5 | A |
| 3706904000 | Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinmatograph film made by a Korean producer in Korea | 26won/m or 6.5 | A |
| 3706905010 | Negatives | 25won/m or 6.5 | A |
| 3706905020 | Positives | 8won/m or 6.5 | A |
| 3706906010 | Negatives | 1,092won/m or 6.5 | A |
| 3706906020 | Positives | 182won/m or 6.5 | A |
| 3707100000 | Sensitising emulsions | 6.5 | A |
| 3707901010 | For making semiconductor | 6.5 | A |
| 3707901020 | For manufacturing organic light emitting diodes(OLED) | 5 | A |
| 3707901090 | Other | 6.5 | A |
| 3707902100 | For colour photography | 6.5 | A |
| 3707902910 | For X-ray | 6.5 | A |
| 3707902920 | For graphic art | 6.5 | A |
| 3707902990 | Other | 6.5 | A |
| 3707903100 | For colour photography | 6.5 | A |
| 3707903910 | For X-ray | 6.5 | A |
| 3707903920 | For graphic art | 6.5 | A |
| 3707903990 | Other | 6.5 | A |
| 3707909100 | Intensifiers and reducers | 6.5 | A |
| 3707909200 | Toners | 6.5 | A |
| 3707909300 | Clearing agents | 6.5 | A |
| 3707909400 | Flash light materials | 6.5 | A |
| 3707909900 | Other | 6.5 | A |
| 3801101000 | For manufacturing secondary battery | 4 | A |
| 3801109000 | Other | 6.5 | A |
| 3801200000 | Colloidal or semi-colloidal graphite | 6.5 | A |
| 3801300000 | Carbonaceous pastes for electrodes and similar pastes for furnace linings | 6.5 | A |
| 3801900000 | Other | 6.5 | A |
| 3802100000 | Activated carbon | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3802901010 | Activated diatomite | 6.5 | A |
| 3802901020 | Activated clays and activated earths | 6.5 | A |
| 3802901090 | Other | 6.5 | A |
| 3802902000 | Animal black (including spent animal black) | 6.5 | A |
| 3803000000 | Tall oil, whether or not refined. | 5 | A |
| 3804001000 | Liquid | 6.5 | A |
| 3804009000 | Other | 6.5 | A |
| 3805101000 | Gum spirits of turpentine | 6.5 | A |
| 3805102000 | Wood turpentine | 6.5 | A |
| 3805103000 | Sulphate turpentine | 6.5 | A |
| 3805900000 | Other | 6.5 | A |
| 3806101000 | Rosin | 6.5 | C |
| 3806102000 | Resin acids | 6.5 | A |
| 3806201000 | Salts of rosin | 6.5 | A |
| 3806202000 | Salts of resin acids | 6.5 | A |
| 3806209000 | Other | 6.5 | A |
| 3806300000 | Ester gums | 6.5 | A |
| 3806902000 | Run gum | 6.5 | A |
| 3806903000 | Rosin spirit and rosin oil | 6.5 | A |
| 3806909000 | Other | 6.5 | A |
| 3807001000 | Wood tar, wood tar oils and wood creosote | 6.5 | A |
| 3807002000 | Wood naphtha | 6.5 | A |
| 3807003000 | Vegetable pitch | 6.5 | A |
| 3807009010 | Pyroligneous liquid | 6.5 | C |
| 3807009090 | Other | 6.5 | A |
| 3808501000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3808509000 | Other | 6.5 | A |
| 3808911000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3808919000 | Other | 6.5 | A |
| 3808921000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3808929000 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3808931000 | Herbicides | 6.5 | A |
| 3808932000 | Anti-sprouting products | 6.5 | A |
| 3808933000 | Plant-growth regulators | 6.5 | A |
| 3808940000 | Disinfectants | 6.5 | A |
| 3808991000 | Rodenticides | 6.5 | A |
| 3808999000 | Other | 6.5 | A |
| 3809100000 | With a basis of amylaceous substances | 8 | C |
| 3809910000 | Of a kind used in the textile or like industries | 6.5 | A |
| 3809920000 | Of a kind used in the paper or like industries | 6.5 | A |
| 3809930000 | Of a kind used in the leather or like industries | 6.5 | A |
| 3810101000 | Pickling preparations for metal surfaces | 6.5 | A |
| 3810109000 | Other | 6.5 | A |
| 3810901000 | Fluxes and other auxiliary preparations for soldering, brazing or welding | 6.5 | A |
| 3810909000 | Other | 6.5 | A |
| 3811110000 | Based on lead compounds | 6.5 | A |
| 3811190000 | Other | 6.5 | A |
| 3811210000 | Containing petroleum oils or oils obtained from bituminous minerals | 5 | A |
| 3811290000 | Other | 5 | A |
| 3811900000 | Other | 6.5 | A |
| 3812101000 | Based on diphenylguanidine | 6.5 | A |
| 3812102000 | Based on dithiocarbamates | 6.5 | A |
| 3812103000 | Based on thiuram sulphides | 6.5 | A |
| 3812104000 | Based on hexamethylene tetramine | 6.5 | A |
| 3812105000 | Based on mercaptobenzothiazole | 6.5 | A |
| 3812106000 | Based on dibenzothiazyle disulphide | 6.5 | A |
| 3812109000 | Other | 6.5 | A |
| 3812200000 | Compound plasticisers for rubber or plastics | 6.5 | A |
| 3812301000 | Anti-oxidising preparations | 6.5 | A |
| 3812302000 | Other compound stabilisers | 6.5 | A |
| 3813001000 | Preparations for fire-extinguishers | 6.5 | A |
| 3813002000 | Charges for fire-extinguishers | 6.5 | A |
| 3813003000 | Charged fire-extinguishing grenades | 6.5 | A |
| 3814001010 | Mixtures of acetones, methyl | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | acetate and methanol | | |
| 3814001020 | Mixtures of ethyl acetate, butyl alcohol and toluene | 6.5 | A |
| 3814001090 | Other | 6.5 | A |
| 3814002110 | For making semiconductor | 6.5 | A |
| 3814002190 | Other | 6.5 | A |
| 3814002900 | Other | 6.5 | A |
| 3815110000 | With nickel or nickel compounds as the active substance | 6.5 | A |
| 3815121000 | With platinium metal or platinium compounds | 6.5 | A |
| 3815122000 | Of palladium or palladium compounds | 6.5 | A |
| 3815129000 | Other | 6.5 | A |
| 3815191000 | With iron or iron compounds as the active substance | 6.5 | A |
| 3815192000 | Of titanium or titanium compounds | 6.5 | A |
| 3815199000 | Other | 6.5 | A |
| 3815901000 | Reaction initiators | 6.5 | A |
| 3815909000 | Other | 6.5 | A |
| 3816001000 | Refractory cements | 6.5 | A |
| 3816002000 | Refractory mortars | 6.5 | A |
| 3816003000 | Refractory concretes | 6.5 | A |
| 3816009000 | Other | 6.5 | A |
| 3817000000 | Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902. | 6.5 | A |
| 3818001000 | Chemical elements doped for use in electronics | 0 | A |
| 3818002000 | Chemical compounds doped for use in electronics | 0 | A |
| 3819001000 | Hydraulic brake fluids | 6.5 | A |
| 3819002000 | Other prepared liquids for hydraulic transmission | 6.5 | A |
| 3820001000 | Anti-freezing preparations | 6.5 | A |
| 3820002000 | Prepared de-icing fluids | 6.5 | A |
| 3821000000 | Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. | 6.5 | A |
| 3822001011 | Of other plates, sheets, film, foil and strip of plastics | 0 | A |
| 3822001012 | Other articles of plastics | 0 | A |
| 3822001013 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 8 to Chapter 48 | | |
| 3822001014 | Litumuth testing paper and other similar testing paper | 0 | A |
| 3822001019 | Other | 0 | A |
| 3822001020 | Prepared, not on a backing | 0 | A |
| 3822001091 | Of other plates, sheets, film, foil and strip of plastics | 6.5 | A |
| 3822001092 | Other articles of plastics | 6.5 | A |
| 3822001093 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48 | 0 | A |
| 3822001099 | Other | 8 | A |
| 3822002011 | Of other plates, sheets, film, foil and strip of plastics | 0 | A |
| 3822002012 | Other articles of plastics | 0 | A |
| 3822002013 | Paper,paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48 | 0 | A |
| 3822002014 | Litumuth testing paper and other similar testing paper | 0 | A |
| 3822002019 | Other | 0 | A |
| 3822002020 | Prepared, not on a backing | 0 | A |
| 3822002091 | Of other plates, sheets, film, foil and strip of plastics | 6.5 | A |
| 3822002092 | Other articles of plastics | 6.5 | A |
| 3822002093 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48 | 0 | A |
| 3822002099 | Other | 8 | A |
| 3822003041 | Of 0 % rate in the Tariff Schedules | 0 | A |
| 3822003042 | Of 1 % rate in the Tariff Schedules | 1 | A |
| 3822003043 | Of 2 % rate in the Tariff Schedules | 2 | A |
| 3822003044 | Of 3 % rate in the Tariff Schedules | 3 | A |
| 3822003045 | Of 4 % rate in the Tariff Schedules | 4 | A |
| 3822003046 | Of 5 % rate in the Tariff Schedules | 5 | A |
| 3822003047 | Of 5.4 % rate in the Tariff Schedules | 5.4 | A |
| 3822003048 | Of 6.5 % rate in the Tariff Schedules | 6.5 | A |
| 3822003049 | Of 7 % rate in the Tariff Schedules | 7 | A |
| 3822003050 | Of 8 % rate in the Tariff Schedules | 8 | A |
| 3822003051 | Of 10 % rate in the Tariff Schedules | 10 | A |
| 3822003052 | Of 20 % rate in the Tariff Schedules | 20 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3822003053 | Of 27 % rate in the Tariff Schedules | 27 | A |
| 3822003054 | Of 30 % rate in the Tariff Schedules | 30 | A |
| 3822003055 | Of 36 % rate in the Tariff Schedules | 36 | A |
| 3822003056 | Of 40 % rate in the Tariff Schedules | 40 | A |
| 3822003057 | Of 50 % rate in the Tariff Schedules | 50 | A |
| 3822003058 | Of subheadings 3706.10.1000, 3706.10.5020 and 3706.90.6020 | 182won/m or 6.5 | A |
| 3822003059 | Of subheadings 3706.10.2000 and 3706.90.2000 | 4won/m or 6.5 | A |
| 3822003060 | Of subheadings 3706.10.3010, 3706.10.4000, 3706.90.3010 and 3706.90.4000 | 26won/m or 6.5 | A |
| 3822003061 | Of subheadings 3706.10.3020 and 3706.90.3020 | 468won/m or 6.5 | A |
| 3822003062 | Of subheadings 3706.10.3030 and 3706.90.3030 | 78won/m or 6.5 | A |
| 3822003063 | Of subheadings 3706.10.5010 and 3706.90.6010 | 1,092won/m or 6.5 | A |
| 3822003064 | Of subheading 3706.10.6010 | 1,560won/m or 6.5 | A |
| 3822003065 | Of subheading 3706.10.6020 | 260won/m or 6.5 | A |
| 3822003066 | Of subheadings 3706.90.1000 and 3706.90.5020 | 8won/m or 6.5 | A |
| 3822003067 | Of subheading 3706.90.5010 | 25won/m or 6.5 | A |
| 3823110000 | Stearic acid | 8 | A |
| 3823120000 | Oleic acid | 8 | A |
| 3823130000 | Tall oil fatty acids | 8 | A |
| 3823191000 | Palmitic acids | 8 | A |
| 3823192000 | Acid oils from refining | 8 | A |
| 3823199000 | Other | 8 | A |
| 3823701000 | Cetyl alcohol | 5 | A |
| 3823702000 | Stearyl alcohol | 5 | A |
| 3823703000 | Oleyl alcohol | 5 | A |
| 3823704000 | Lauryl alcohol | 3 | A |
| 3823709010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3823709090 | Other | 5 | A |
| 3824100000 | Prepared binders for foundry moulds or cores | 6.5 | A |
| 3824300000 | Non-agglomerated metal carbides mixed together or with metallic binders | 6.5 | A |
| 3824400000 | Prepared additives for cements, mortars or concretes | 6.5 | A |
| 3824500000 | Non-refractory mortars and | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | concretes | | |
| 3824600000 | Sorbitol other than that of subheading 2905.44 | 8 | F |
| 3824711000 | Detergents based on trichlorotrifluoroethane | 6.5 | A |
| 3824719000 | Other | 6.5 | A |
| 3824720000 | Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes | 6.5 | A |
| 3824730000 | Containing hydrobromofluorocarbons (HBFCs) | 6.5 | A |
| 3824740000 | Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) | 6.5 | A |
| 3824750000 | Containing carbon tetrachloride | 6.5 | A |
| 3824760000 | Containing 1,1,1-trichloroethane (methyl chloroform) | 6.5 | A |
| 3824770000 | Containing bromomethane (methyl bromide) or bromochloromethane | 6.5 | A |
| 3824780000 | Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) | 6.5 | A |
| 3824790000 | Other | 6.5 | A |
| 3824810000 | Containing oxirane (ethylene oxide) | 6.5 | A |
| 3824820000 | Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | 6.5 | A |
| 3824830000 | Containing tris (2,3-dibromopropyl) phosphate | 6.5 | A |
| 3824901000 | Roasted chromite | 5 | A |
| 3824902100 | Getters for vacuum tubes | 6.5 | A |
| 3824902200 | Preparations of carbon resistors or ceramic solid resistors | 6.5 | A |
| 3824902410 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3824902490 | Other | 6.5 | A |
| 3824903100 | Mixtures consisting mainly of O-alkyl (≤C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates | 6.5 | A |
| 3824903200 | Mixtures consisting mainly of O-alkyl (≤C10, including cycloalkyl) | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | N,N-dialkyl (methyl, ehtyl, n-propyl or isopropyl) phosphoramidocyanidates | | |
| 3824903300 | Mixtures consisting mainly of [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl]hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonothioates and their O-alkyl (≤C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof | 6.5 | A |
| 3824903400 | Mixtures consisting mainly of alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyldifluorides | 6.5 | A |
| 3824903500 | Mixtures consisting mainly of[O-2-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (≤C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protoanted salts thereof | 6.5 | A |
| 3824903600 | Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides | 6.5 | A |
| 3824903700 | Mixtures consisting mainly of dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates | 6.5 | A |
| 3824903800 | Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines or their protonated salts | 6.5 | A |
| 3824903911 | Mixtures consisting mainly of N,N dimethyl-2-amino-ethanol or N,N-diethyl-2-amino ethanol or their protonated salts | 6.5 | A |
| 3824903919 | Other | 6.5 | A |
| 3824903920 | Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols or their protonated salts | 6.5 | A |
| 3824903930 | Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms | 6.5 | A |
| 3824903990 | Other | 6.5 | A |
| 3824904100 | Mixed polyethylene glycol | 6.5 | A |
| 3824904200 | Ion-exchangers | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3824904300 | Anti-scaling compounds | 6.5 | A |
| 3824904400 | Additives to harden varnish or glue | 6.5 | A |
| 3824905100 | Ink-removers | 6.5 | A |
| 3824905200 | Stencil correctors | 6.5 | A |
| 3824905300 | Correcting fluids | 6.5 | A |
| 3824906100 | Compounded extenders for paints | 6.5 | A |
| 3824906200 | Preparations for the manufacture of certain ceramic articles (artificial teeth, etc) | 6.5 | A |
| 3824906300 | Soda-lime | 6.5 | A |
| 3824906400 | Hydrated silica gel | 6.5 | A |
| 3824906500 | Anti-rust preparations | 6.5 | A |
| 3824906600 | Preparations for the manufacture of ceramic condenser and ferrite core | 6.5 | A |
| 3824907100 | Metal plating preparations | 6.5 | A |
| 3824907200 | Chlorinated paraffin | 6.5 | A |
| 3824907300 | Anti-foaming agent | 6.5 | A |
| 3824907400 | Foaming agent | 6.5 | A |
| 3824907500 | Prepared calcium carbonate | 6.5 | A |
| 3824907600 | Liquid crystal preparations | 6.5 | A |
| 3824907700 | Ammoniacal gas liquors | 6.5 | A |
| 3824908010 | Based on methyl ethyl ketone peroxide | 6.5 | A |
| 3824908090 | Other | 6.5 | A |
| 3824909010 | Micro-element fertilisers (other than products of Chapter 31) | 6.5 | A |
| 3824909030 | Chewing gum base | 6.5 | A |
| 3824909050 | Naphthenic acids, their water-insoluble salts and their esters | 6.5 | A |
| 3824909061 | With nicotine | 6.5 | A |
| 3824909069 | Other | 6.5 | A |
| 3824909090 | Other | 6.5 | A |
| 3825100000 | Municipal waste | 6.5 | A |
| 3825200000 | Sewage sludge | 6.5 | A |
| 3825301000 | Of heading 30.05. | 0 | A |
| 3825302000 | Of subheading 3824.90 | 6.5 | A |
| 3825303000 | Of subheading 4015.11 | 8 | A |
| 3825304000 | Of subheading 9018.3 | 8 | A |
| 3825410000 | Halogenated | 6.5 | A |
| 3825490000 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3825500000 | Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids | 6.5 | A |
| 3825610000 | Mainly containing organic constituents | 6.5 | A |
| 3825690000 | Other | 6.5 | A |
| 3825900000 | Other | 6.5 | A |
| 3826000000 | Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals. | 6.5 | E |
| 3901101000 | Linear low density polyethylene | 6.5 | A |
| 3901109000 | Other | 6.5 | A |
| 3901201000 | Of pulp | 6.5 | A |
| 3901209000 | Other | 6.5 | A |
| 3901300000 | Ethylene-vinyl acetate copolymers | 6.5 | A |
| 3901900000 | Other | 6.5 | A |
| 3902100000 | Polypropylene | 6.5 | A |
| 3902200000 | Polyisobutylene | 6.5 | A |
| 3902300000 | Propylene copolymers | 6.5 | A |
| 3902900000 | Other | 6.5 | A |
| 3903110000 | Expansible | 6.5 | A |
| 3903190000 | Other | 6.5 | A |
| 3903200000 | Styrene-acrylonitrile (SAN) copolymers | 6.5 | A |
| 3903300000 | Acrylonitrile-butadiene-styrene (ABS) copolymers | 6.5 | A |
| 3903901000 | Styrene-butadiene copolymers | 6.5 | A |
| 3903909000 | Other | 6.5 | A |
| 3904100000 | Poly (vinyl chloride), not mixed with any other substances | 6.5 | A |
| 3904210000 | Non-plasticised | 6.5 | A |
| 3904220000 | Plasticised | 6.5 | A |
| 3904300000 | Vinyl chloride-vinyl acetate copolymers | 6.5 | A |
| 3904400000 | Other vinyl chloride copolymers | 6.5 | A |
| 3904500000 | Vinylidene chloride polymers | 6.5 | A |
| 3904610000 | Polytetrafluoroethylene | 6.5 | A |
| 3904690000 | Other | 6.5 | A |
| 3904900000 | Other | 6.5 | A |
| 3905120000 | In aqueous dispersion | 6.5 | A |
| 3905190000 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3905210000 | In aqueous dispersion | 6.5 | A |
| 3905290000 | Other | 6.5 | A |
| 3905300000 | Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups | 8 | A |
| 3905910000 | Copolymers | 6.5 | A |
| 3905990000 | Other | 6.5 | A |
| 3906100000 | Poly(methyl methacrylate) | 6.5 | A |
| 3906901000 | Poly acryl amide | 8 | A |
| 3906909000 | Other | 8 | A |
| 3907100000 | Polyacetals | 6.5 | A |
| 3907201000 | Polyoxyethylene (polyethylene glycol) | 6.5 | A |
| 3907202000 | Polyoxypropylene (polypropylene glycol) | 6.5 | A |
| 3907203000 | Poly phenylene oxide | 6.5 | A |
| 3907209000 | Other | 6.5 | A |
| 3907301000 | For making semiconductor | 6.5 | A |
| 3907309000 | Other | 6.5 | A |
| 3907400000 | Polycarbonates | 6.5 | A |
| 3907500000 | Alkyd resins | 6.5 | A |
| 3907600000 | Poly(ethylene terephthalate) | 6.5 | A |
| 3907700000 | Poly(lactic acid) | 6.5 | A |
| 3907910000 | Unsaturated | 6.5 | A |
| 3907991000 | Poly butylene terephthalate | 6.5 | A |
| 3907999000 | Other | 6.5 | A |
| 3908101000 | Polyamide-6 | 6.5 | A |
| 3908102000 | Polyamide-6,6 | 6.5 | A |
| 3908103000 | Polyamide-11, -12, -6,9, -6,10, -6,12 | 6.5 | A |
| 3908900000 | Other | 6.5 | A |
| 3909101000 | Urea resins | 6.5 | A |
| 3909102000 | Thiourea resins | 6.5 | A |
| 3909200000 | Melamine resins | 6.5 | A |
| 3909300000 | Other amino-resins | 6.5 | A |
| 3909400000 | Phenolic resins | 6.5 | A |
| 3909500000 | Polyurethanes | 6.5 | A |
| 3910001000 | For making semiconductor | 6.5 | A |
| 3910009010 | Silicon oil | 6.5 | A |
| 3910009020 | Silicon rubber | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3910009090 | Other | 6.5 | A |
| 3911101000 | Petroleum resins | 8 | A |
| 3911102000 | Coumarone, indene or coumarone-indene resins | 8 | A |
| 3911103000 | Polyterpenes | 8 | A |
| 3911901000 | Polysulphides | 6.5 | A |
| 3911902000 | Polysulphones | 6.5 | A |
| 3911903000 | Furan resin | 6.5 | A |
| 3911909000 | Other | 6.5 | A |
| 3912110000 | Non-plasticised | 5 | A |
| 3912120000 | Plasticised | 5 | A |
| 3912200000 | Cellulose nitrates (including collodions) | 6.5 | A |
| 3912311000 | Sodium carboxymethyl cellulose | 6.5 | A |
| 3912319000 | Other | 6.5 | A |
| 3912391000 | Methyl cellulose | 6.5 | A |
| 3912399000 | Other | 6.5 | A |
| 3912901000 | Regenerated cellulose | 6.5 | A |
| 3912909000 | Other | 6.5 | A |
| 3913101000 | Sodium alginate | 6.5 | A |
| 3913102000 | Propylene glycol alginate | 6.5 | A |
| 3913109000 | Other | 6.5 | A |
| 3913901000 | Hardened proteins | 6.5 | A |
| 3913902010 | Chlorinated rubber | 6.5 | A |
| 3913902020 | Rubber hydrochloride | 6.5 | A |
| 3913902030 | Oxidised rubber | 6.5 | A |
| 3913902040 | Cyclised rubber | 6.5 | A |
| 3913902090 | Other | 6.5 | A |
| 3913909010 | Dextran | 6.5 | A |
| 3913909090 | Other | 6.5 | A |
| 3914001000 | Cationic | 6.5 | A |
| 3914009000 | Other | 6.5 | A |
| 3915101000 | Film, sheets, plates and foil before they became wastes | 6.5 | A |
| 3915102000 | Pipes and hoses before they became wastes | 6.5 | A |
| 3915109000 | Other | 6.5 | A |
| 3915200000 | Of polymers of styrene | 6.5 | A |
| 3915300000 | Of polymers of vinyl chloride | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3915901000 | Of polymers of propylene | 6.5 | A |
| 3915902000 | Of acrylic polymers | 6.5 | A |
| 3915903000 | Of polyacetals | 6.5 | A |
| 3915904000 | Of polycarbonates | 6.5 | A |
| 3915905000 | Of polyamides | 6.5 | A |
| 3915909000 | Other | 6.5 | A |
| 3916100000 | Of polymers of ethylene | 6.5 | A |
| 3916200000 | Of polymers of vinyl chloride | 6.5 | A |
| 3916901000 | Of polymers of styrene | 6.5 | A |
| 3916902000 | Of polymers of propylene | 6.5 | A |
| 3916903000 | Of acrylic polymers | 6.5 | A |
| 3916904000 | Of polyamides | 6.5 | A |
| 3916909000 | Other | 6.5 | A |
| 3917101000 | Of hardened protein | 6.5 | A |
| 3917102000 | Of cellulosic materials | 6.5 | A |
| 3917210000 | Of polymers of ethylene | 6.5 | A |
| 3917220000 | Of polymers of propylene | 6.5 | A |
| 3917230000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917291000 | Of polymers of styrene | 6.5 | A |
| 3917292000 | Of polyamides | 6.5 | A |
| 3917299000 | Other | 6.5 | A |
| 3917311000 | Of polymers of ethylene | 6.5 | A |
| 3917312000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917319000 | Other | 6.5 | A |
| 3917321000 | Of polymers of ethylene | 6.5 | A |
| 3917322000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917329000 | Other | 6.5 | A |
| 3917331000 | Of polymers of ethylene | 6.5 | A |
| 3917332000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917339000 | Other | 6.5 | A |
| 3917391000 | Of polymers of ethylene | 6.5 | A |
| 3917392000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917399000 | Other | 6.5 | A |
| 3917400000 | Fittings | 6.5 | A |
| 3918101000 | Of polyvinyl chloride | 6.5 | A |
| 3918102000 | Of copolymers of vinyl chloride and vinyl acetate | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3918109000 | Other | 6.5 | A |
| 3918900000 | Of other plastics | 6.5 | A |
| 3919100000 | In rolls of a width not exceeding 20 cm | 6.5 | A |
| 3919900000 | Other | 6.5 | A |
| 3920100000 | Of polymers of ethylene | 6.5 | A |
| 3920200000 | Of polymers of propylene | 6.5 | A |
| 3920300000 | Of polymers of styrene | 6.5 | A |
| 3920430000 | Containing by weight not less than 6 % of plasticisers | 6.5 | A |
| 3920490000 | Other | 6.5 | A |
| 3920510000 | Of poly(methyl methacrylate) | 6.5 | A |
| 3920590000 | Other | 6.5 | A |
| 3920610000 | Of polycarbonates | 6.5 | A |
| 3920620000 | Of poly(ethylene terephthalate) | 6.5 | A |
| 3920630000 | Of unsaturated polyesters | 6.5 | A |
| 3920690000 | Of other polyesters | 6.5 | A |
| 3920710000 | Of regenerated cellulose | 6.5 | A |
| 3920730000 | Of cellulose acetate | 6.5 | A |
| 3920791000 | Of vulcanised fibre | 6.5 | A |
| 3920799000 | Other | 6.5 | A |
| 3920910000 | Of poly(vinyl butyral) | 6.5 | A |
| 3920920000 | Of polyamides | 6.5 | A |
| 3920930000 | Of amino-resins | 6.5 | A |
| 3920940000 | Of phenolic resins | 6.5 | A |
| 3920991000 | For aircrafts | 6.5 | A |
| 3920999010 | Polyimides film, for manufacturing Printed Circuit Board with the function of lead frame | 4 | A |
| 3920999090 | Other | 6.5 | A |
| 3921110000 | Of polymers of styrene | 6.5 | A |
| 3921120000 | Of polymers of vinyl chloride | 6.5 | A |
| 3921130000 | Of polyurethanes | 6.5 | A |
| 3921140000 | Of regenerated cellulose | 6.5 | A |
| 3921191010 | Separator, for manufacturing secondary battery | 4 | A |
| 3921191090 | Other | 6.5 | A |
| 3921192010 | Separator, for manufacturing secondary battery | 4 | A |
| 3921192090 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3921193010 | Of polymethyl methacrylate | 6.5 | A |
| 3921193090 | Other | 6.5 | A |
| 3921194010 | Of polycarbonates | 6.5 | A |
| 3921194020 | Of polyethylene terephthalate | 6.5 | A |
| 3921194030 | Of unsaturated polyesters | 6.5 | A |
| 3921194090 | Other | 6.5 | A |
| 3921195010 | Of vulcanised fibre | 6.5 | A |
| 3921195020 | Of cellulose acetate | 6.5 | A |
| 3921195090 | Other | 6.5 | A |
| 3921199010 | Of polyvinyl butyral | 6.5 | A |
| 3921199020 | Of polyamides | 6.5 | A |
| 3921199030 | Of amino-resins | 6.5 | A |
| 3921199040 | Of phenolic resins | 6.5 | A |
| 3921199090 | Other | 6.5 | A |
| 3921901000 | Of polymers of ethylene | 6.5 | A |
| 3921902000 | Of polymers of propylene | 6.5 | A |
| 3921903000 | Of polymers of styrene | 6.5 | A |
| 3921904010 | Rigid | 6.5 | A |
| 3921904020 | Flexible | 6.5 | A |
| 3921905010 | Of polymethyl methacrylate | 6.5 | A |
| 3921905090 | Other | 6.5 | A |
| 3921906010 | Of polycarbonates | 6.5 | A |
| 3921906020 | Of polyethylene terephthalate | 6.5 | A |
| 3921906030 | Of unsaturated polyesters | 6.5 | A |
| 3921906090 | Other | 6.5 | A |
| 3921907010 | Of regenerated cellulose | 6.5 | A |
| 3921907020 | Of vulcanised fibre | 6.5 | A |
| 3921907030 | Of cellulose acetate | 6.5 | A |
| 3921907090 | Other | 6.5 | A |
| 3921909010 | Of polyvinyl butyral | 6.5 | A |
| 3921909020 | Of polyamides | 6.5 | A |
| 3921909030 | Of amino-resins | 6.5 | A |
| 3921909040 | Of phenolic resins | 6.5 | A |
| 3921909050 | Of polyurethanes | 6.5 | A |
| 3921909090 | Other | 6.5 | A |
| 3922101000 | Baths and shower baths | 6.5 | A |
| 3922102000 | Wash-basins | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3922103000 | Sinks | 6.5 | A |
| 3922200000 | Lavatory seats and covers | 6.5 | A |
| 3922901000 | Bidets | 6.5 | A |
| 3922909000 | Other | 6.5 | A |
| 3923100000 | Boxes, cases, crates and similar articles | 6.5 | A |
| 3923210000 | Of polymers of ethylene | 6.5 | B |
| 3923290000 | Of other plastics | 6.5 | A |
| 3923300000 | Carboys, bottles, flasks and similar articles | 6.5 | B |
| 3923400000 | Spools, cops, bobbins and similar supports | 6.5 | A |
| 3923500000 | Stoppers, lids, caps and other closures | 6.5 | B |
| 3923900000 | Other | 6.5 | A |
| 3924100000 | Tableware and kitchenware | 6.5 | A |
| 3924901000 | Soap dishes and boxes | 6.5 | A |
| 3924902000 | Table cloths and other similar articles | 6.5 | A |
| 3924909000 | Other | 6.5 | A |
| 3925100000 | Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 ℓ | 6.5 | A |
| 3925200000 | Doors, windows and their frames and thresholds for doors | 6.5 | A |
| 3925300000 | Shutters, blinds (including Venetian blinds) and similar articles and parts thereof | 6.5 | A |
| 3925900000 | Other | 6.5 | A |
| 3926101000 | Pencil cases and erasers | 6.5 | A |
| 3926102000 | Binders | 6.5 | A |
| 3926109000 | Other | 6.5 | A |
| 3926200000 | Articles of apparel and clothing accessories (including gloves, mittens and mitts) | 6.5 | A |
| 3926300000 | Fittings for furniture, coachwork or the like | 6.5 | A |
| 3926400000 | Statuettes and other ornamental articles | 6.5 | A |
| 3926901000 | Parts for use in machinery and mechanical appliances | 6.5 | B |
| 3926902000 | Fans and hand screens non-mechanical; frames and handles therefor and parts of such frames and handles | 6.5 | A |
| 3926903000 | Lables and tags | 6.5 | B |
| 3926904000 | Adhesive tapes with case | 6.5 | B |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3926905000 | Frames for painting, photographs, mirrors and the like | 6.5 | A |
| 3926906000 | Albums | 6.5 | A |
| 3926909000 | Other | 6.5 | B |
| 4001100000 | Natural rubber latex, whether or not pre-vulcanised | 0 | A |
| 4001210000 | Smoked sheets | 0 | A |
| 4001220000 | Technically specified natural rubber (TSNR) | 0 | A |
| 4001290000 | Other | 0 | A |
| 4001301000 | Chicle gum | 2 | A |
| 4001309000 | Other | 2 | A |
| 4002110000 | Latex | 8 | A |
| 4002190000 | Other | 8 | A |
| 4002201000 | Latex | 8 | A |
| 4002209000 | Other | 8 | A |
| 4002311000 | Latex | 5 | A |
| 4002319000 | Other | 5 | A |
| 4002391000 | Latex | 5 | A |
| 4002399010 | Of chlorinated-isobutene-isoprene rubber (CIIR) | 5 | A |
| 4002399020 | Of brominated-isobutene-isoprene rubber (BIIR) | 5 | A |
| 4002410000 | Latex | 8 | A |
| 4002490000 | Other | 8 | A |
| 4002510000 | Latex | 8 | A |
| 4002590000 | Other | 8 | A |
| 4002601000 | Latex | 8 | A |
| 4002609000 | Other | 8 | A |
| 4002701000 | Latex | 8 | A |
| 4002709000 | Other | 8 | A |
| 4002801000 | Latex | 8 | A |
| 4002809000 | Other | 8 | A |
| 4002910000 | Latex | 8 | A |
| 4002991000 | Of carboxylated acrylonitrile-butadiene rubbers (XNBR) | 8 | A |
| 4002992000 | Of acrylonitrile-isoprene rubbers (NIR) | 8 | A |
| 4002993000 | Thioplasts (TM) | 8 | A |
| 4002999000 | Other | 8 | A |
| 4003000000 | Reclaimed rubber in primary forms or in plates, sheets or strip. | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4004000000 | Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom. | 3 | A |
| 4005101000 | Plates, sheets and strip | 8 | A |
| 4005109000 | Other | 8 | A |
| 4005200000 | Solutions; dispersions other than those of subheading 4005.10 | 8 | A |
| 4005910000 | Plates, sheets and strip | 8 | A |
| 4005991000 | Compounded rubber latex | 8 | A |
| 4005999000 | Other | 8 | A |
| 4006100000 | "Camel-back" strips for retreading rubber tyres | 8 | A |
| 4006901000 | Rubber rods | 8 | A |
| 4006902000 | Rubber tubes | 8 | A |
| 4006903000 | Rubber profile shapes | 8 | A |
| 4006904000 | Rubber discs, rings and washers | 8 | A |
| 4006905000 | Rubber thread | 8 | A |
| 4006909000 | Other | 8 | A |
| 4007001000 | Rubber thread | 5 | A |
| 4007002000 | Rubber cord | 8 | A |
| 4008111000 | Combined with textile fabrics for reinforcing purposes | 8 | A |
| 4008119000 | Other | 8 | A |
| 4008191000 | Combined with textile fabrics for reinforcing purposes | 8 | A |
| 4008199000 | Other | 8 | A |
| 4008211000 | Combined with textile fabrics for reinforcing purposes | 8 | A |
| 4008219000 | Other | 8 | A |
| 4008291000 | Combined with textile fabrics for reinforcing purposes | 8 | A |
| 4008299000 | Other | 8 | A |
| 4009110000 | Without fittings | 8 | A |
| 4009120000 | With fittings | 8 | A |
| 4009210000 | Without fittings | 8 | A |
| 4009220000 | With fittings | 8 | A |
| 4009310000 | Without fittings | 8 | A |
| 4009320000 | With fittings | 8 | A |
| 4009410000 | Without fittings | 8 | A |
| 4009420000 | With fittings | 8 | A |
| 4010110000 | Reinforced only with metal | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4010120000 | Reinforced only with textile materials | 8 | A |
| 4010191000 | Reinforced only with plastics | 8 | A |
| 4010199000 | Other | 8 | A |
| 4010310000 | Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 8 | A |
| 4010320000 | Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 8 | A |
| 4010330000 | Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 8 | A |
| 4010340000 | Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 8 | A |
| 4010350000 | Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | 8 | A |
| 4010360000 | Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm | 8 | A |
| 4010390000 | Other | 8 | A |
| 4011101000 | Of radial carcass | 5 | A |
| 4011102000 | Of biased carcass | 5 | A |
| 4011109000 | Other | 5 | A |
| 4011201010 | For use on a rim measuring less than 49.53 ㎝ in diameter | 5 | A |
| 4011201090 | Other | 5 | A |
| 4011202010 | For use on a rim measuring less than 49.53 ㎝ in diameter | 5 | A |
| 4011202090 | Other | 5 | A |
| 4011209000 | Other | 5 | A |
| 4011300000 | Of a kind used on aircraft | 5 | A |
| 4011400000 | Of a kind used on motorcycles | 5 | A |
| 4011500000 | Of a kind used on bicycles | 5 | A |
| 4011610000 | Of a kind used on agricultural or forestry vehicles and machines | 5 | A |
| 4011620000 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4011630000 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 5 | A |
| 4011690000 | Other | 5 | A |
| 4011920000 | Of a kind used on agricultural or forestry vehicles and machines | 5 | A |
| 4011930000 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 5 | A |
| 4011940000 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 5 | A |
| 4011990000 | Other | 5 | A |
| 4012110000 | Of a kind used on motor cars (including station wagons and racing cars) | 8 | A |
| 4012120000 | Of a kind used on buses or lorries | 8 | A |
| 4012130000 | Of a kind used on aircraft | 5 | A |
| 4012190000 | Other | 8 | A |
| 4012201000 | Of a kind used on aircraft | 5 | A |
| 4012209010 | Of a kind used on motor cars (including station wagons and racing cars) | 8 | A |
| 4012209020 | Of a kind used on buses or lorries | 8 | A |
| 4012209090 | Other | 8 | A |
| 4012901010 | Solid tyres | 5 | A |
| 4012901020 | Cushion tyres | 5 | A |
| 4012901030 | Tyre treads | 5 | A |
| 4012901040 | Tyre flaps | 5 | A |
| 4012909010 | Solid tyres | 8 | A |
| 4012909020 | Cushion tyres | 8 | A |
| 4012909030 | Tyre treads | 8 | A |
| 4012909040 | Tyre flaps | 8 | A |
| 4012909090 | Other | 8 | A |
| 4013101000 | Of a kind used on motor cars (including station wagons and racing cars) | 8 | A |
| 4013102000 | Of a kind used on buses or lorries | 8 | A |
| 4013200000 | Of a kind used on bicycles | 8 | A |
| 4013901000 | Of a kind used on aircraft | 5 | A |
| 4013909010 | Of a kind used on motorcycles or motor scooters | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4013909020 | Of a kind used on industrial vehicles or agricultural machinery | 8 | A |
| 4013909090 | Other | 8 | A |
| 4014100000 | Sheath contraceptives | 8 | A |
| 4014901000 | Teats | 8 | A |
| 4014909000 | Other | 8 | A |
| 4015110000 | Surgical | 8 | A |
| 4015190000 | Other | 8 | A |
| 4015901000 | Protective clothing for divers | 8 | A |
| 4015902000 | Protective clothing for radiologists | 8 | A |
| 4015909000 | Other | 8 | A |
| 4016100000 | Of cellular rubber | 8 | A |
| 4016910000 | Floor coverings and mats | 8 | A |
| 4016920000 | Erasers | 8 | A |
| 4016930000 | Gaskets, washers and other seals | 8 | B |
| 4016940000 | Boat or dock fenders, whether or not inflatable | 8 | A |
| 4016951000 | Pneumatic mattresses | 8 | A |
| 4016952000 | Pillows | 8 | A |
| 4016953000 | Cushions | 8 | A |
| 4016959000 | Other | 8 | A |
| 4016991010 | Parts of balloons, airships, flying machines, gliders, kites and rotochutes | 0 | A |
| 4016991090 | Other | 8 | A |
| 4016992000 | Rubber bands | 8 | A |
| 4016993000 | Stoppers and rings for bottles | 8 | A |
| 4016999000 | Other | 8 | A |
| 4017001000 | Hard rubber | 8 | A |
| 4017002000 | Articles of hard rubber | 8 | A |
| 4101201000 | Hides and skins, untanned | 0 | A |
| 4101202000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4101501011 | Cow hide | 0 | A |
| 4101501012 | Steer hide | 0 | A |
| 4101501013 | Ox hide | 0 | A |
| 4101501014 | Bull hide | 0 | A |
| 4101501019 | Other | 0 | A |
| 4101501021 | Cow hide | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4101501022 | Steer hide | 0 | A |
| 4101501023 | Ox hide | 0 | A |
| 4101501024 | Bull hide | 0 | A |
| 4101501029 | Other | 0 | A |
| 4101501090 | Other | 0 | A |
| 4101502000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4101901011 | Of calf skin | 0 | A |
| 4101901019 | Other | 0 | A |
| 4101901091 | Of calf skin | 0 | A |
| 4101901099 | Other | 0 | A |
| 4101902000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4102100000 | With wool on | 0 | A |
| 4102211000 | Hides and skins, untanned | 0 | A |
| 4102212000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4102291000 | Hides and skins, untanned | 0 | A |
| 4102292000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4103201010 | Of snake | 0 | A |
| 4103201020 | Of lizard | 0 | A |
| 4103201030 | Of crocodile | 0 | A |
| 4103201090 | Other | 0 | A |
| 4103202000 | Hides and skins, which have undergone a tanning (including pretanning) process which is reversible | 3 | A |
| 4103301000 | Hides and skins, untanned | 0 | A |
| 4103302000 | Hides and skins, which have undergone a tanning (including pretanning) process which is reversible | 3 | A |
| 4103901010 | Of eels | 0 | A |
| 4103901020 | Of kangaroo | 0 | A |
| 4103901030 | Of camels (including dromedaries) | 0 | A |
| 4103901090 | Other | 0 | A |
| 4103902010 | Of camels (including dromedaries) | 3 | A |
| 4103902090 | Other | 3 | A |
| 4104110000 | Full grains, unsplit; grain splits | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4104190000 | Other | 3 | A |
| 4104410000 | Full grains, unsplit; grain splits | 3 | A |
| 4104490000 | Other | 3 | A |
| 4105100000 | In the wet state (including wet-blue) | 3 | A |
| 4105300000 | In the dry state (crust) | 3 | A |
| 4106210000 | In the wet state (including wet-blue) | 3 | A |
| 4106220000 | In the dry state (crust) | 3 | A |
| 4106310000 | In the wet state (including wet-blue) | 5 | A |
| 4106320000 | In the dry state (crust) | 5 | A |
| 4106400000 | Of reptiles | 5 | A |
| 4106910000 | In the wet state (including wet-blue) | 5 | A |
| 4106920000 | In the dry state (crust) | 5 | A |
| 4107110000 | Full grains, unsplit | 5 | A |
| 4107120000 | Grain splits | 5 | A |
| 4107190000 | Other | 5 | A |
| 4107910000 | Full grains, unsplit | 5 | A |
| 4107920000 | Grain splits | 5 | A |
| 4107990000 | Other | 5 | A |
| 4112000000 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14. | 5 | A |
| 4113100000 | Of goats or kids | 5 | A |
| 4113200000 | Of swine | 5 | A |
| 4113300000 | Of reptiles | 5 | A |
| 4113900000 | Other | 5 | A |
| 4114100000 | Chamois (including combination chamois) leather | 5 | A |
| 4114201000 | Patent leather | 5 | A |
| 4114202000 | Patent laminated leather | 5 | A |
| 4114203000 | Metallised leather | 5 | A |
| 4115100000 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls | 8 | A |
| 4115200000 | Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour | 3 | A |
| 4201001000 | Of reptile leather | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4201009010 | Saddles and saddle cloths | 8 | A |
| 4201009020 | Traces | 8 | A |
| 4201009030 | Leads | 8 | A |
| 4201009040 | Muzzles | 8 | A |
| 4201009090 | Other | 8 | A |
| 4202111010 | Of snake | 8 | A |
| 4202111020 | Of lizard | 8 | A |
| 4202111030 | Of crocodile | 8 | A |
| 4202111040 | Of eels | 8 | A |
| 4202111050 | Of kangaroo | 8 | A |
| 4202111090 | Other | 8 | A |
| 4202112000 | Of composition leather | 8 | A |
| 4202113000 | Of patent leather | 8 | A |
| 4202121010 | Of polyvinylchloride | 8 | A |
| 4202121020 | Of polyurethane | 8 | A |
| 4202121090 | Other | 8 | A |
| 4202122000 | Of textile materials | 8 | A |
| 4202191000 | Of paper board | 8 | A |
| 4202199000 | Other | 8 | A |
| 4202211010 | Of snake | 8 | A |
| 4202211020 | Of lizard | 8 | A |
| 4202211030 | Of crocodile | 8 | A |
| 4202211040 | Of eels | 8 | A |
| 4202211050 | Of kangaroo | 8 | A |
| 4202211090 | Other | 8 | A |
| 4202212000 | Of composition leather | 8 | A |
| 4202213000 | Of patent leather | 8 | A |
| 4202221010 | Of polyvinylchloride | 8 | A |
| 4202221020 | Of polyurethane | 8 | A |
| 4202221090 | Other | 8 | A |
| 4202222000 | Of textile materials | 8 | A |
| 4202291000 | Of paper board | 8 | A |
| 4202299000 | Other | 8 | A |
| 4202311010 | Of snake | 8 | A |
| 4202311020 | Of lizard | 8 | A |
| 4202311030 | Of crocodile | 8 | A |
| 4202311040 | Of eels | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4202311050 | Of kangaroo | 8 | A |
| 4202311090 | Other | 8 | A |
| 4202312000 | Of composition leather | 8 | A |
| 4202313000 | Of patent leather | 8 | A |
| 4202321010 | Of polyvinylchloride | 8 | A |
| 4202321020 | Of polyurethane | 8 | A |
| 4202321090 | Other | 8 | A |
| 4202322000 | Of textile materials | 8 | A |
| 4202391000 | Of paper board | 8 | A |
| 4202399000 | Other | 8 | A |
| 4202911010 | Of snake | 8 | A |
| 4202911020 | Of lizard | 8 | A |
| 4202911030 | Of crocodile | 8 | A |
| 4202911040 | Of eels | 8 | A |
| 4202911050 | Of kangaroo | 8 | A |
| 4202911090 | Other | 8 | A |
| 4202912000 | Of composition leather | 8 | A |
| 4202913000 | Of patent leather | 8 | A |
| 4202921010 | Of polyvinylchloride | 8 | A |
| 4202921020 | Of polyurethane | 8 | A |
| 4202921090 | Other | 8 | A |
| 4202922000 | Of textile materials | 8 | A |
| 4202991000 | Of paper board | 8 | A |
| 4202999000 | Other | 8 | A |
| 4203101010 | Coats | 13 | A |
| 4203101020 | Jackets, blazers and jumpers | 13 | A |
| 4203101050 | Vests | 13 | A |
| 4203101060 | Pants and trousers | 13 | A |
| 4203101070 | Skirts | 13 | A |
| 4203101080 | Overalls | 13 | A |
| 4203101090 | Other | 13 | A |
| 4203102010 | Coats | 13 | A |
| 4203102020 | Jackets, blazers and jumpers | 13 | A |
| 4203102050 | Vests | 13 | A |
| 4203102060 | Pants and trousers | 13 | A |
| 4203102070 | Skirts | 13 | A |
| 4203102080 | Overalls | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4203102090 | Other | 13 | A |
| 4203103010 | Coats | 13 | A |
| 4203103020 | Jackets, blazers and jumpers | 13 | A |
| 4203103050 | Vests | 13 | A |
| 4203103060 | Pants and trousers | 13 | A |
| 4203103070 | Skirts | 13 | A |
| 4203103080 | Overalls | 13 | A |
| 4203103090 | Other | 13 | A |
| 4203109010 | Coats | 13 | A |
| 4203109020 | Jackets, blazers and jumpers | 13 | A |
| 4203109050 | Vests | 13 | A |
| 4203109060 | Pants and trousers | 13 | A |
| 4203109070 | Skirts | 13 | A |
| 4203109080 | Overalls | 13 | A |
| 4203109090 | Other | 13 | A |
| 4203211000 | Baseball glove | 13 | A |
| 4203212000 | Golf glove | 13 | A |
| 4203213000 | Ski glove | 13 | A |
| 4203214000 | Motor cycle glove | 13 | A |
| 4203215000 | Batting glove | 13 | A |
| 4203216000 | Tennis glove | 13 | A |
| 4203217000 | Ice hockey glove | 13 | A |
| 4203219000 | Other | 13 | A |
| 4203291000 | Working glove | 13 | A |
| 4203292000 | Thermal glove | 13 | A |
| 4203293000 | Driver's glove | 13 | A |
| 4203299000 | Other | 13 | A |
| 4203301010 | Of snake | 13 | A |
| 4203301020 | Of lizard | 13 | A |
| 4203301030 | Of crocodile | 13 | A |
| 4203301040 | Of eels | 13 | A |
| 4203301090 | Other | 13 | B |
| 4203309000 | Other | 13 | A |
| 4203400000 | Other clothing accessories | 13 | A |
| 4205001110 | Belts | 8 | A |
| 4205001190 | Other | 8 | A |
| 4205001900 | Other articles of leather | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4205002110 | Belts | 8 | A |
| 4205002190 | Other | 8 | A |
| 4205002900 | Other articles of composition leather | 8 | A |
| 4206001000 | Catgut | 8 | A |
| 4206009000 | Other | 8 | A |
| 4301100000 | Of mink, whole, with or without head, tail or paws | 3 | A |
| 4301300000 | Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws | 3 | A |
| 4301600000 | Of fox, whole, with or without head, tail or paws | 3 | A |
| 4301801000 | Of chinchila | 3 | A |
| 4301802000 | Of opossum | 3 | A |
| 4301803000 | Of raccoon | 3 | A |
| 4301804000 | Of coyote | 3 | A |
| 4301805000 | Of rabbit or hare | 3 | A |
| 4301806000 | Of musk-rat | 3 | A |
| 4301809000 | Other | 3 | A |
| 4301900000 | Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | 3 | A |
| 4302110000 | Of mink | 5 | A |
| 4302191000 | Of beaver | 5 | A |
| 4302192000 | Of musk-rat | 5 | A |
| 4302193000 | Of fox | 5 | A |
| 4302195000 | Of chinchila | 5 | A |
| 4302196000 | Of opossum | 5 | A |
| 4302197000 | Of raccoon | 5 | A |
| 4302198000 | Of coyote | 5 | A |
| 4302199010 | Of sheep | 5 | A |
| 4302199020 | Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb | 5 | A |
| 4302199090 | Other | 5 | A |
| 4302201000 | Of mink | 5 | A |
| 4302202000 | Of rabbit or hare | 5 | A |
| 4302203000 | Of beaver | 5 | A |
| 4302204000 | Of musk-rat | 5 | A |
| 4302205000 | Of fox | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4302207000 | Of chinchila | 5 | A |
| 4302209010 | Of opossum | 5 | A |
| 4302209020 | Of raccoon | 5 | A |
| 4302209030 | Of coyote | 5 | A |
| 4302209090 | Other | 5 | A |
| 4302300000 | Whole skins and pieces or cuttings thereof, assembled | 5 | A |
| 4303101100 | Of mink | 16 | A |
| 4303101200 | Of rabbit or hare | 16 | A |
| 4303101300 | Of lamb | 16 | A |
| 4303101400 | Of beaver | 16 | A |
| 4303101500 | Of musk-rat | 16 | A |
| 4303101600 | Of fox | 16 | A |
| 4303101800 | Of chinchila | 16 | A |
| 4303101910 | Of opossum | 16 | A |
| 4303101920 | Of raccoon | 16 | A |
| 4303101930 | Of coyote | 16 | A |
| 4303101990 | Other | 16 | A |
| 4303102100 | Of mink | 16 | A |
| 4303102200 | Of rabbit or hare | 16 | A |
| 4303102300 | Of lamb | 16 | A |
| 4303102400 | Of beaver | 16 | A |
| 4303102500 | Of musk-rat | 16 | A |
| 4303102600 | Of fox | 16 | A |
| 4303102800 | Of chinchila | 16 | A |
| 4303102910 | Of opossum | 16 | A |
| 4303102920 | Of raccoon | 16 | A |
| 4303102930 | Of coyote | 16 | A |
| 4303102990 | Other | 16 | A |
| 4303900000 | Other | 16 | A |
| 4304001000 | Artificial fur | 8 | A |
| 4304002000 | Articles of artificial fur | 8 | A |
| 4401100000 | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms | 2 | A |
| 4401210000 | Coniferous | 2 | A |
| 4401221000 | For manufacturing pulp | 0 | A |
| 4401229000 | Other | 2 | A |
| 4401310000 | Wood pellets | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4401390000 | Other | 2 | A |
| 4402101000 | Agglomerated wood charcoal | 2 | B |
| 4402109000 | Other | 2 | B |
| 4402901000 | Agglomerated wood charcoal | 2 | B |
| 4402909000 | Other | 2 | B |
| 4403101000 | Tropical woods | 0 | A |
| 4403102000 | Non-coniferous | 0 | A |
| 4403109000 | Coniferous | 0 | A |
| 4403201000 | Cedar | 0 | A |
| 4403202000 | Oregon pine | 0 | A |
| 4403203000 | Red pine | 0 | A |
| 4403204000 | White wood or fir | 0 | A |
| 4403205000 | Larch | 0 | A |
| 4403207000 | Spruce | 0 | A |
| 4403208000 | Radiata pine | 0 | A |
| 4403209000 | Other | 0 | A |
| 4403410000 | Dark Red Meranti, Light Red Meranti and Meranti Bakau | 0 | A |
| 4403491000 | White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 0 | A |
| 4403492000 | Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas | 0 | A |
| 4403493000 | Okoume', Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko | 0 | A |
| 4403494000 | Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe' | 0 | A |
| 4403495000 | Mahogany and Balsa | 0 | A |
| 4403499000 | Other | 0 | A |
| 4403910000 | Of oak (Quercus spp.) | 0 | A |
| 4403920000 | Of beech (Fagus spp.) | 0 | A |
| 4403991010 | Rosewood | 0 | A |
| 4403991020 | Ebonywood | 0 | A |
| 4403991040 | Ash | 0 | A |
| 4403991050 | Walnut | 0 | A |
| 4403991090 | Other | 0 | A |
| 4403992000 | Lignum vitae | 0 | A |
| 4403993010 | Aspen | 0 | A |
| 4403993020 | Poplar | 0 | A |
| 4403993030 | Maple | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4403993040 | Elm | 0 | A |
| 4403993050 | Birch | 0 | A |
| 4403993060 | Basswood | 0 | A |
| 4403994000 | Paulownia | 0 | A |
| 4403999011 | Malas | 0 | A |
| 4403999012 | Taun | 0 | A |
| 4403999019 | Other | 0 | A |
| 4403999090 | Other | 0 | A |
| 4404100000 | Coniferous | 5 | C |
| 4404200000 | Non-coniferous | 5 | C |
| 4405000000 | Wood wool; wood flour. | 5 | C |
| 4406100000 | Not impregnated | 5 | C |
| 4406900000 | Other | 5 | C |
| 4407101000 | Cedar | 5 | C |
| 4407102010 | Douglas-fir | 5 | C |
| 4407102020 | Hemlock | 5 | C |
| 4407102090 | Other | 5 | C |
| 4407103000 | Red pine | 5 | C |
| 4407104000 | White wood or fir | 5 | C |
| 4407105000 | Larch | 5 | C |
| 4407107000 | Spruce | 5 | C |
| 4407108000 | Radiata pine | 5 | C |
| 4407109010 | Retinispora | 5 | C |
| 4407109090 | Other | 5 | C |
| 4407210000 | Mahogany (Swietenia spp.) | 5 | C |
| 4407220000 | Virola, Imbuia and Balsa | 5 | C |
| 4407250000 | Dark Red Meranti, Light Red Meranti and Meranti Bakau | 5 | C |
| 4407260000 | White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 5 | C |
| 4407270000 | Sapelli | 5 | C |
| 4407280000 | Iroko | 5 | C |
| 4407291000 | Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas | 5 | C |
| 4407292000 | Teak | 5 | C |
| 4407293000 | Okoume, Obeche, Sipo, Acajou, d'afrique, Makore, Tiama, Mansonia, Ilomba, Dibetou Limba and Azobe | 5 | C |
| 4407299000 | Other | 5 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4407910000 | Of oak (Quercus spp.) | 5 | C |
| 4407920000 | Of beech (Fagus spp.) | 5 | C |
| 4407930000 | Of maple (Acer spp.) | 5 | C |
| 4407940000 | Of cherry (Prunus spp.) | 5 | C |
| 4407950000 | Of ash (Fraxinus spp.) | 5 | C |
| 4407991010 | Rosewood | 5 | C |
| 4407991020 | Ebonywood | 5 | C |
| 4407991040 | Walnut | 5 | C |
| 4407991090 | Other | 5 | C |
| 4407992000 | Lignum vitae | 5 | C |
| 4407993010 | Aspen | 5 | C |
| 4407993020 | Poplar | 5 | C |
| 4407993040 | Elm | 5 | C |
| 4407993050 | Birch | 5 | C |
| 4407993060 | Basswood | 5 | C |
| 4407994000 | Paulownia | 5 | C |
| 4407999010 | Tropical woods, not specified in the foregoing | 5 | C |
| 4407999090 | Other | 5 | C |
| 4408106000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8 | C |
| 4408109100 | For manufacturing plywood | 2 | A |
| 4408109200 | Patterned veneer | 3 | C |
| 4408109910 | Cedar | 5 | C |
| 4408109920 | Oregon pine | 5 | C |
| 4408109930 | Red pine | 5 | C |
| 4408109940 | White wood or fir | 5 | C |
| 4408109950 | Larch | 5 | C |
| 4408109960 | Spruce | 5 | C |
| 4408109970 | Radiata pine | 5 | C |
| 4408109990 | Other | 5 | C |
| 4408313000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8 | C |
| 4408319011 | For manufacturing plywood | 2 | A |
| 4408319012 | Patterned veneer | 3 | C |
| 4408319019 | Other | 5 | C |
| 4408319021 | For manufacturing plywood | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4408319022 | Patterned veneer | 3 | C |
| 4408319029 | Other | 5 | C |
| 4408396000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8 | C |
| 4408399011 | For manufacturing plywood | 2 | A |
| 4408399012 | Patterned veneer | 3 | C |
| 4408399019 | Other | 5 | C |
| 4408399021 | For manufacturing plywood | 2 | A |
| 4408399022 | Patterned veneer | 3 | C |
| 4408399029 | Other | 5 | C |
| 4408399031 | For manufacturing plywood | 2 | A |
| 4408399032 | Patterned veneer | 3 | C |
| 4408399039 | Other | 5 | C |
| 4408399041 | For manufacturing plywood | 2 | A |
| 4408399042 | Patterned veneer | 3 | C |
| 4408399049 | Other | 5 | C |
| 4408399051 | For manufacturing plywood | 2 | A |
| 4408399052 | Patterned veneer | 3 | C |
| 4408399059 | Other | 5 | C |
| 4408399091 | For manufacturing plywood | 2 | A |
| 4408399092 | Patterned veneer | 3 | C |
| 4408399099 | Other | 5 | C |
| 4408901000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8 | C |
| 4408909150 | For manufacturing plywood | 2 | A |
| 4408909160 | Patterned veneer | 3 | C |
| 4408909191 | Rosewood | 5 | C |
| 4408909192 | Ebonywood | 5 | C |
| 4408909193 | Ash | 5 | C |
| 4408909194 | Walnut | 5 | C |
| 4408909195 | Oak | 5 | C |
| 4408909199 | Other | 5 | C |
| 4408909210 | For manufacturing plywood | 2 | A |
| 4408909220 | Patterned veneer | 3 | C |
| 4408909290 | Other | 5 | C |
| 4408909370 | For manufacturing plywood | 2 | A |
| 4408909380 | Patterned veneer | 3 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4408909391 | Aspen | 5 | C |
| 4408909392 | Poplar | 5 | C |
| 4408909393 | Maple | 5 | C |
| 4408909394 | Elm | 5 | C |
| 4408909395 | Birch | 5 | C |
| 4408909396 | Basswood | 5 | C |
| 4408909410 | For manufacturing plywood | 2 | A |
| 4408909420 | Patterned veneer | 3 | C |
| 4408909490 | Other | 5 | C |
| 4408909912 | For manufacturing plywood | 2 | A |
| 4408909913 | Patterned veneer | 3 | C |
| 4408909914 | Baboen | 5 | C |
| 4408909919 | Other | 5 | C |
| 4408909991 | For manufacturing plywood | 2 | A |
| 4408909992 | Patterned veneer | 3 | C |
| 4408909999 | Other | 5 | C |
| 4409101000 | Siding | 8 | E |
| 4409102000 | Flooring | 8 | E |
| 4409109000 | Other | 8 | E |
| 4409210000 | Of bamboo | 8 | E |
| 4409291000 | Siding | 8 | E |
| 4409292000 | Flooring | 8 | E |
| 4409299000 | Other | 8 | E |
| 4410111000 | Unworked or not further worked than sanded | 8 | E |
| 4410112000 | Surface-covered with melamine-impregnated paper | 8 | E |
| 4410113000 | Surface-covered with decorative laminates of plastics | 8 | E |
| 4410119000 | Other | 8 | E |
| 4410121000 | Unworked or not further worked than sanded | 8 | E |
| 4410129000 | Other | 8 | E |
| 4410191010 | Unworked or not further worked than sanded | 8 | E |
| 4410191090 | Other | 8 | E |
| 4410199010 | Unworked or not further worked than sanded | 8 | E |
| 4410199020 | Surface-covered with melamine-impregnated paper | 8 | E |
| 4410199030 | Surface-covered with decorative laminates of plastics | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4410199090 | Other | 8 | E |
| 4410900000 | Other | 8 | D |
| 4411121000 | Not mechanically worked or surface covered | 8 | E |
| 4411122000 | Mechanically worked or surface covered | 8 | E |
| 4411129000 | Other | 8 | E |
| 4411131000 | Not mechanically worked or surface covered | 8 | E |
| 4411132000 | Mechanically worked or surface covered | 8 | E |
| 4411139000 | Other | 8 | E |
| 4411141000 | Not mechanically worked or surface covered | 8 | E |
| 4411142010 | Floor board | 8 | E |
| 4411142090 | Other | 8 | E |
| 4411149000 | Other | 8 | E |
| 4411921000 | Not mechanically worked or surface covered | 8 | E |
| 4411922010 | Floor board | 8 | E |
| 4411922090 | Other | 8 | E |
| 4411929000 | Other | 8 | E |
| 4411931000 | Not mechanically worked or surface covered | 8 | E |
| 4411932010 | Floor board | 8 | E |
| 4411932090 | Other | 8 | E |
| 4411939000 | Other | 8 | E |
| 4411941000 | Not mechanically worked or surface covered | 8 | E |
| 4411949000 | Other | 8 | E |
| 4412101010 | Of a thickness less than 6 mm | 8 | E |
| 4412101020 | Of a thickness not less than 6 mm | 8 | E |
| 4412102000 | Floor board | 8 | E |
| 4412109010 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 8 | E |
| 4412109090 | Other | 8 | E |
| 4412311000 | Of a thickness less than 3.2 mm | 8 | E |
| 4412312000 | Of a thickness less than 4 mm but not less than 3.2 mm | 8 | E |
| 4412313000 | Of a thickness less than 6 mm but not less than 4 mm | 8 | E |
| 4412314010 | Of a thickness less than 8mm but not less than 6mm | 10 | E |
| 4412314020 | Of a thickness less than 10mm but not less than 8mm | 10 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4412315000 | Of a thickness less than 12 mm but not less than 10 mm | 10 | E |
| 4412316000 | Of a thickness less than 15 mm but not less than 12 mm | 10 | E |
| 4412317000 | Of a thickness not less than 15 mm | 10 | E |
| 4412321000 | Of a thickness less than 3.2 mm | 8 | E |
| 4412322000 | Of a thickness less than 4 mm but not less than 3.2 mm | 8 | E |
| 4412323000 | Of a thickness less than 6 mm but not less than 4 mm | 8 | E |
| 4412324010 | Of a thickness less than 8mm but not less than 6mm | 10 | E |
| 4412324020 | Of a thickness less than 10mm but not less than 8mm | 10 | E |
| 4412325000 | Of a thickness less than 12 mm but not less than 10 mm | 10 | E |
| 4412326000 | Of a thickness less than 15 mm but not less than 12 mm | 10 | E |
| 4412327000 | Of a thickness not less than 15 mm | 10 | E |
| 4412391010 | Of a thickness less than 6 mm | 8 | E |
| 4412391090 | Other | 10 | E |
| 4412399010 | Of a thickness less than 6 mm | 8 | E |
| 4412399090 | Other | 10 | E |
| 4412941000 | Blockboard | 8 | E |
| 4412942000 | Laminboard | 8 | E |
| 4412943000 | Battenboard | 8 | E |
| 4412991011 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991019 | Other | 8 | E |
| 4412991021 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991029 | Other | 8 | E |
| 4412991031 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991039 | Other | 8 | E |
| 4412991041 | Floor board, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991042 | Floor board, other | 8 | E |
| 4412991043 | Other, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991049 | Other | 8 | E |
| 4412992010 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 | 10 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | mm thickness | | |
| 4412992090 | Other | 8 | E |
| 4412993010 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412993090 | Other | 8 | E |
| 4412999111 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412999119 | Other | 8 | E |
| 4412999191 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412999199 | Other | 8 | E |
| 4412999211 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412999219 | Other | 8 | E |
| 4412999291 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412999299 | Other | 8 | E |
| 4413000000 | Densified wood, in blocks, plates, strips or profile shapes. | 8 | E |
| 4414000000 | Wooden frames for paintings, photographs, mirrors or similar objects. | 8 | E |
| 4415100000 | Cases, boxes, crates, drums and similar packings; cable-drums | 8 | E |
| 4415200000 | Pallets, box pallets and other load boards; pallet collars | 8 | D |
| 4416000000 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves. | 8 | E |
| 4417000000 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood. | 8 | E |
| 4418100000 | Windows, French-windows and their frames | 8 | D |
| 4418200000 | Doors and their frames and thresholds | 8 | E |
| 4418400000 | Shuttering for concrete constructional work | 8 | E |
| 4418500000 | Shingles and shakes | 8 | E |
| 4418600000 | Posts and beams | 8 | E |
| 4418711000 | Parquet panels | 8 | E |
| 4418719000 | Other | 8 | E |
| 4418721000 | Parquet panels | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4418729000 | Other | 8 | E |
| 4418791000 | Parquet panels | 8 | E |
| 4418799000 | Other | 8 | E |
| 4418901000 | Cellular wood panels | 8 | E |
| 4418909000 | Other | 8 | E |
| 4419001000 | Bowls | 8 | E |
| 4419002010 | Of bamboo | 8 | E |
| 4419002090 | Other | 8 | E |
| 4419009000 | Other | 8 | E |
| 4420101000 | Statuettes | 8 | E |
| 4420109000 | Other | 8 | E |
| 4420901000 | Wood marquetry and inlaid wood | 8 | E |
| 4420902010 | Cigarette caskets or case | 8 | E |
| 4420902020 | Jewellery casket or case | 8 | E |
| 4420902030 | Other articles of furniture, not falling within Chapter 94 | 8 | E |
| 4420902090 | Other | 8 | E |
| 4420909010 | Cigarette, jewellery casket or case | 8 | E |
| 4420909020 | Other articles of furniture, not falling within Chapter 94 | 8 | E |
| 4420909090 | Other | 8 | E |
| 4421100000 | Clothes hangers | 8 | E |
| 4421901010 | Bobbins | 8 | E |
| 4421901090 | Other | 8 | E |
| 4421902000 | Match splints; wooden pegs or pins for footwear | 8 | E |
| 4421903000 | Toothpick | 8 | E |
| 4421904000 | Wood paving blocks | 8 | E |
| 4421905000 | Fans and hand screens, nonmechanical; frames and handles therefor and parts of such frames and handles | 8 | E |
| 4421909000 | Other | 8 | E |
| 4501100000 | Natural cork, raw or simply prepared | 8 | E |
| 4501900000 | Other | 8 | E |
| 4502000000 | Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers). | 8 | E |
| 4503100000 | Corks and stoppers | 8 | E |
| 4503900000 | Other | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4504100000 | Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs | 8 | E |
| 4504900000 | Other | 8 | E |
| 4601211000 | Mats and matting | 8 | A |
| 4601212000 | Screens | 8 | A |
| 4601221000 | Mats and matting | 8 | A |
| 4601222000 | Screens | 8 | A |
| 4601291000 | Mats and matting | 8 | A |
| 4601292000 | Screens | 8 | A |
| 4601921000 | Eunjukbaljang (of width less than 35 cm) | 8 | A |
| 4601929000 | Other | 8 | A |
| 4601930000 | Of rattan | 8 | A |
| 4601941000 | Eunjukbaljang (of width less than 35 cm) | 8 | A |
| 4601949000 | Other | 8 | A |
| 4601991000 | Articles in sheets plaited with plastics | 8 | A |
| 4601999000 | Other | 8 | A |
| 4602111000 | Basket | 8 | E |
| 4602112000 | Trays, dishes and other similar kitchen or tablewares | 8 | E |
| 4602119000 | Other | 8 | E |
| 4602120000 | Of rattan | 8 | E |
| 4602191000 | Articles of rush | 8 | A |
| 4602199000 | Other | 8 | A |
| 4602900000 | Other | 8 | A |
| 4701001000 | Unbleached | 0 | A |
| 4701002000 | Semi-bleached or bleached | 0 | A |
| 4702000000 | Chemical wood pulp, dissolving grades. | 0 | A |
| 4703110000 | Coniferous | 0 | A |
| 4703190000 | Non-coniferous | 0 | A |
| 4703211000 | Semi-bleached | 0 | A |
| 4703212000 | Bleached | 0 | A |
| 4703291000 | Semi-bleached | 0 | A |
| 4703292000 | Bleached | 0 | A |
| 4704110000 | Coniferous | 0 | A |
| 4704190000 | Non-coniferous | 0 | A |
| 4704210000 | Coniferous | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4704290000 | Non-coniferous | 0 | A |
| 4705000000 | Wood pulp obtained by a combination of mechanical and chemical pulping processes. | 0 | A |
| 4706100000 | Cotton linters pulp | 0 | A |
| 4706200000 | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard | 0 | A |
| 4706301000 | Mechanical | 0 | A |
| 4706302000 | Chemical | 0 | A |
| 4706303000 | Semi-chemical | 0 | A |
| 4706911000 | Unbleached | 0 | A |
| 4706912000 | Semi-bleached or bleached | 0 | A |
| 4706921000 | Unbleached | 0 | A |
| 4706922000 | Semi-bleached or bleached | 0 | A |
| 4706931000 | Unbleached | 0 | A |
| 4706932000 | Semi-bleached or bleached | 0 | A |
| 4707100000 | Unbleached kraft paper or paperboard or corrugated paper or paperboard | 0 | A |
| 4707200000 | Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | 0 | A |
| 4707300000 | Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) | 0 | A |
| 4707900000 | Other, including unsorted waste and scrap | 0 | A |
| 4801000000 | Newsprint, in rolls or sheets. | 0 | A |
| 4802100000 | Hand-made paper and paperboard | 0 | A |
| 4802200000 | Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard | 0 | A |
| 4802400000 | Wallpaper base | 0 | A |
| 4802541010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802541090 | Other | 0 | A |
| 4802549010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802549090 | Other | 0 | A |
| 4802551010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802551020 | Copy or duplicating paper | 0 | A |
| 4802551030 | Business machine paper and continuous forms bond(including | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | Optical Mark Reading paper and Optical Character Reading paper) | | |
| 4802551040 | Fancy paper | 0 | A |
| 4802551090 | Other | 0 | A |
| 4802559010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802559090 | Other | 0 | A |
| 4802561010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802561020 | Copy or duplicating paper | 0 | A |
| 4802561030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802561040 | Fancy paper | 0 | A |
| 4802561090 | Other | 0 | A |
| 4802569010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802569090 | Other | 0 | A |
| 4802571010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802571020 | Copy or duplicating paper | 0 | A |
| 4802571030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802571040 | Fancy paper | 0 | A |
| 4802571090 | Other | 0 | A |
| 4802579010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802579090 | Other | 0 | A |
| 4802581010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802581020 | Fancy paper | 0 | A |
| 4802581090 | Other | 0 | A |
| 4802582010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802582090 | Other | 0 | A |
| 4802589010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802589090 | Other | 0 | A |
| 4802611010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802611020 | Copy or duplicating paper | 0 | A |
| 4802611030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802611040 | Fancy paper | 0 | A |
| 4802611090 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4802619010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802619090 | Other | 0 | A |
| 4802621010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802621020 | Copy or duplicating paper | 0 | A |
| 4802621030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802621040 | Fancy paper | 0 | A |
| 4802621090 | Other | 0 | A |
| 4802629010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802629090 | Other | 0 | A |
| 4802691010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802691020 | Copy or duplicating paper | 0 | A |
| 4802691030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802691040 | Fancy paper | 0 | A |
| 4802691090 | Other | 0 | A |
| 4802699010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802699090 | Other | 0 | A |
| 4803001000 | Toilet or facial tissue stock for household or sanitary purposes | 0 | A |
| 4803002000 | Cellulose wadding and webs of cellulose fibres | 0 | A |
| 4803009000 | Other | 0 | A |
| 4804110000 | Unbleached | 0 | A |
| 4804190000 | Other | 0 | A |
| 4804210000 | Unbleached | 0 | A |
| 4804290000 | Other | 0 | A |
| 4804311000 | Electric insulating paper and paper board | 0 | A |
| 4804312000 | Condenser paper and paperboard | 0 | A |
| 4804313000 | Wrapping paper and paperboard | 0 | A |
| 4804319000 | Other | 0 | A |
| 4804391000 | Electric insulating paper and paperboard | 0 | A |
| 4804392000 | Condenser paper and paperboard | 0 | A |
| 4804393000 | Wrapping paper and paperboard | 0 | A |
| 4804399000 | Other | 0 | A |
| 4804411010 | Weighing less than 200 g/㎡ | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4804411090 | Other | 0 | A |
| 4804419010 | Weighing less than 200 g/㎡ | 0 | A |
| 4804419090 | Other | 0 | A |
| 4804421010 | Base stock for milk cartons and other beverage containers | 0 | A |
| 4804421020 | Folding carton stock (Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4804421030 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4804421090 | Other | 0 | A |
| 4804429010 | Base stock for milk cartons and other beverage containers | 0 | A |
| 4804429020 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4804429030 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4804429090 | Other | 0 | A |
| 4804491000 | Weighing less than 200 g/㎡ | 0 | A |
| 4804499000 | Other | 0 | A |
| 4804510000 | Unbleached | 0 | A |
| 4804521000 | Base stock for milk cartons and other beverage containers | 0 | A |
| 4804522000 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4804523000 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4804529000 | Other | 0 | A |
| 4804590000 | Other | 0 | A |
| 4805110000 | Semi-chemical fluting paper | 0 | A |
| 4805120000 | Straw fluting paper | 0 | A |
| 4805190000 | Other | 0 | A |
| 4805241000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805249000 | Other | 0 | A |
| 4805251000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805259000 | Other | 0 | A |
| 4805300000 | Sulphite wrapping paper | 0 | A |
| 4805400000 | Filter paper and paperboard | 0 | A |
| 4805500000 | Felt paper and paperboard | 0 | A |
| 4805911000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805919010 | Condenser paper and paperboard | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4805919090 | Other | 0 | A |
| 4805921000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805929000 | Other | 0 | A |
| 4805931000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805939000 | Other | 0 | A |
| 4806100000 | Vegetable parchment | 0 | A |
| 4806200000 | Greaseproof papers | 0 | A |
| 4806300000 | Tracing papers | 0 | A |
| 4806401000 | Glassine paper | 0 | A |
| 4806409000 | Other | 0 | A |
| 4807000000 | Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets. | 0 | A |
| 4808100000 | Corrugated paper and paperboard, whether or not perforated | 0 | A |
| 4808401000 | For sack | 0 | A |
| 4808409000 | Other | 0 | A |
| 4808900000 | Other | 0 | A |
| 4809201000 | One-ply | 0 | A |
| 4809202000 | Multi-ply | 0 | A |
| 4809901000 | Transfer paper | 0 | A |
| 4809902010 | Weighing not less than 65g/㎡ | 0 | A |
| 4809902090 | Other | 0 | A |
| 4809903000 | Graphic art paper | 0 | A |
| 4809904000 | Carbon or similar copying papers | 0 | A |
| 4809909000 | Other | 0 | A |
| 4810131000 | Printing or writing paper and paperboard | 0 | A |
| 4810139000 | Other | 0 | A |
| 4810141000 | Printing or writing paper and paperboard | 0 | A |
| 4810149000 | Other | 0 | A |
| 4810191000 | Printing or writing paper and paperboard | 0 | A |
| 4810199000 | Other | 0 | A |
| 4810220000 | Light-weight coated paper | 0 | A |
| 4810290000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4810311000 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4810312000 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4810319000 | Other | 0 | A |
| 4810321000 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4810322000 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4810329000 | Other | 0 | A |
| 4810390000 | Other | 0 | A |
| 4810921010 | Weighing not more than 250g/㎡ | 0 | A |
| 4810921090 | Other | 0 | A |
| 4810922000 | Ivory duplex board with white back | 0 | A |
| 4810929000 | Other | 0 | A |
| 4810991000 | Matrix paper | 0 | A |
| 4810992000 | Filter paper | 0 | A |
| 4810999000 | Other | 0 | A |
| 4811101000 | Roofing paper | 0 | A |
| 4811109000 | Other | 0 | A |
| 4811410000 | Self-adhesive | 0 | A |
| 4811490000 | Other | 0 | A |
| 4811511000 | Weighing more than 150 g/㎡ but not more than 265 g/㎡ | 0 | A |
| 4811519011 | Floor coverings on a base of paper or of paperboard | 0 | A |
| 4811519019 | Other | 0 | A |
| 4811519090 | Other | 0 | A |
| 4811590000 | Other | 0 | A |
| 4811600000 | Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol | 0 | A |
| 4811901010 | Ruled, lined or squared | 0 | A |
| 4811901090 | Other | 0 | A |
| 4811902010 | Cellulose wadding | 0 | A |
| 4811902090 | Other | 0 | A |
| 4812000000 | Filter blocks, slabs and plates, of paper pulp. | 0 | A |
| 4813100000 | In the form of booklets or tubes | 0 | A |
| 4813200000 | In rolls of a width not exceeding 5 cm | 0 | A |
| 4813900000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4814201000 | Wall paper | 0 | A |
| 4814202000 | Lincrusta | 0 | A |
| 4814209000 | Other | 0 | A |
| 4814901010 | Of kohemp fiber | 0 | A |
| 4814901090 | Other | 0 | A |
| 4814909000 | Other | 0 | A |
| 4816201000 | One ply | 0 | A |
| 4816202000 | Multi-ply | 0 | A |
| 4816901000 | Transfer paper | 0 | A |
| 4816902010 | Weighing not less than 65g/㎡ | 0 | A |
| 4816902090 | Other | 0 | A |
| 4816903000 | Graphic art paper | 0 | A |
| 4816904000 | Carbon or similar copying papers | 0 | A |
| 4816905000 | Duplicator stencils | 0 | A |
| 4816909000 | Other | 0 | A |
| 4817100000 | Envelopes | 0 | A |
| 4817200000 | Letter cards, plain postcards and correspondence cards | 0 | A |
| 4817300000 | Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | 0 | A |
| 4818100000 | Toilet paper | 0 | A |
| 4818200000 | Handkerchiefs, cleansing or facial tissues and towels | 0 | A |
| 4818300000 | Tablecloths and serviettes | 0 | A |
| 4818500000 | Articles of apparel and clothing accessories | 0 | A |
| 4818900000 | Other | 0 | A |
| 4819100000 | Cartons, boxes and cases, of corrugated paper or paperboard | 0 | A |
| 4819200000 | Folding cartons, boxes and cases, of non-corrugated paper or paperboard | 0 | A |
| 4819300000 | Sacks and bags, having a base of a width of 40 cm or more | 0 | A |
| 4819400000 | Other sacks and bags, including cones | 0 | A |
| 4819501000 | Suitable for packing liquid | 0 | A |
| 4819509000 | Other | 0 | A |
| 4819600000 | Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like | 0 | A |
| 4820100000 | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | diaries and similar articles | | |
| 4820200000 | Exercisebooks | 0 | A |
| 4820300000 | Binders (other than book covers), folders and file covers | 0 | A |
| 4820400000 | Manifold business forms and interleaved carbon sets | 0 | A |
| 4820500000 | Albums for samples or for collections | 0 | A |
| 4820900000 | Other | 0 | A |
| 4821100000 | Printed | 0 | A |
| 4821900000 | Other | 0 | A |
| 4822100000 | Of a kind used for winding textile yarn | 0 | A |
| 4822900000 | Other | 0 | A |
| 4823200000 | Filter paper and paperboard | 0 | A |
| 4823400000 | Rolls, sheets and dials, printed for self-recording apparatus | 0 | A |
| 4823610000 | Of bamboo | 0 | A |
| 4823690000 | Other | 0 | A |
| 4823700000 | Moulded or pressed articles of paper pulp | 0 | A |
| 4823901010 | Cards punched | 0 | A |
| 4823901090 | Other | 0 | A |
| 4823902000 | Electric insulating paper | 0 | A |
| 4823903011 | Floor coverings on a base of paper or of paperboard | 0 | A |
| 4823903019 | Other | 0 | A |
| 4823903021 | Floor coverings on a base of paper or of paperboard | 0 | A |
| 4823903029 | Other | 0 | A |
| 4823903090 | Other | 0 | A |
| 4823905000 | Perforated paper for jacquard weaving machines | 0 | A |
| 4823909011 | Floor coverings on a base of paper or of paperboard | 0 | A |
| 4823909019 | Other | 0 | A |
| 4823909090 | Other | 0 | A |
| 4901101000 | Printed in Korean | 0 | A |
| 4901109000 | Other | 0 | A |
| 4901911000 | Printed in Korean | 0 | A |
| 4901919000 | Other | 0 | A |
| 4901991000 | Printed in Korean | 0 | A |
| 4901999000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4902101010 | Newspapers | 0 | A |
| 4902101090 | Other | 0 | A |
| 4902109000 | Other | 0 | A |
| 4902901010 | Journals | 0 | A |
| 4902901090 | Other | 0 | A |
| 4902909010 | Journals | 0 | A |
| 4902909090 | Other | 0 | A |
| 4903000000 | Children's picture, drawing or colouring books. | 0 | A |
| 4904000000 | Music, printed or in manuscript, whether or not bound or illustrated. | 0 | A |
| 4905100000 | Globes | 0 | A |
| 4905911000 | Maps and hydrographic chart | 0 | A |
| 4905919000 | Other | 0 | A |
| 4905990000 | Other | 0 | A |
| 4906001000 | Plans | 0 | A |
| 4906002000 | Drawings | 0 | A |
| 4906009000 | Other | 0 | A |
| 4907001000 | Unused postage stamp | 0 | A |
| 4907002000 | Air way bill | 0 | A |
| 4907009000 | Other | 0 | A |
| 4908100000 | Transfers (decalcomanias), vitrifiable | 0 | A |
| 4908901000 | Transfers (decalcomanias) for cushion flooring sheet | 0 | A |
| 4908909000 | Other | 0 | A |
| 4909000000 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. | 0 | A |
| 4910001000 | Of paper or paperboard | 0 | A |
| 4910009000 | Other | 0 | A |
| 4911100000 | Trade advertising material, commercial catalogues and the like | 0 | A |
| 4911911000 | Printed plans and drawings | 0 | A |
| 4911919000 | Other | 0 | A |
| 4911990000 | Other | 0 | A |
| 5001000000 | Silk-worm cocoons suitable for reeling. | 51% or 5,276won/kg whichever is the greater | A |
| 5002001010 | Not more than 20 decitex | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5002001020 | More than 20 decitex but not more than 25.56 decitex | 51.7% or 17,215won/kg whichever is the greater | A |
| 5002001030 | More than 25.56 decitex but not more than 28.89 decitex | 51.7% or 17,215won/kg whichever is the greater | A |
| 5002001040 | More than 28.89 decitex but not more than 36.67 decitex | 51.7% or 17,215won/kg whichever is the greater | A |
| 5002001050 | More than 36.67 decitex | 51.7% or 17,215won/kg whichever is the greater | A |
| 5002002000 | Doupion silk | 3 | A |
| 5002009000 | Other | 8 | A |
| 5003001000 | Not carded or combed | 2 | A |
| 5003009000 | Other | 2 | A |
| 5004000000 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale. | 3 | A |
| 5005001000 | Hand made yarn | 3 | A |
| 5005002000 | Yarn spun from silk waste | 3 | A |
| 5005003000 | Yarn spun from noil silk | 3 | A |
| 5006001000 | Silk yarn | 8 | A |
| 5006002000 | Hand made yarn | 8 | A |
| 5006003000 | Yarn spun from silk waste | 8 | A |
| 5006004000 | Yarn spun from noil silk | 8 | A |
| 5006005000 | Silk worm gut | 8 | A |
| 5007100000 | Fabrics of noil silk | 13 | A |
| 5007201000 | Silk fabrics, grey | 13 | A |
| 5007202010 | Shibori | 13 | A |
| 5007202020 | Satin | 13 | A |
| 5007202030 | Crepe de chine | 13 | A |
| 5007202090 | Other | 13 | A |
| 5007209000 | Other | 13 | A |
| 5007901000 | Silk fabrics, grey | 13 | A |
| 5007902000 | Silk woven fabrics, mixed with acetate yarn | 13 | A |
| 5007903000 | Silk woven fabrics, mixed with other man-made fiber | 13 | A |
| 5007904000 | Silk woven fabrics, mixed with wool | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5007909000 | Other | 13 | A |
| 5101110000 | Shorn wool | 0 | A |
| 5101190000 | Other | 0 | A |
| 5101210000 | Shorn wool | 0 | A |
| 5101290000 | Other | 0 | A |
| 5101300000 | Carbonised | 0 | A |
| 5102110000 | Of Kashmir (cashmere) goats | 0 | A |
| 5102190000 | Other | 0 | A |
| 5102200000 | Coarse animal hair | 0 | A |
| 5103100000 | Noils of wool or of fine animal hair | 0 | A |
| 5103200000 | Other waste of wool or of fine animal hair | 0 | A |
| 5103300000 | Waste of coarse animal hair | 0 | A |
| 5104000000 | Garnetted stock of wool or of fine or coarse animal hair. | 0 | A |
| 5105100000 | Carded wool | 0 | A |
| 5105210000 | Combed wool in fragments | 0 | A |
| 5105290000 | Other | 0 | A |
| 5105310000 | Of Kashmir (cashmere) goats | 0 | A |
| 5105390000 | Other | 0 | A |
| 5105400000 | Coarse animal hair, carded or combed | 0 | A |
| 5106101000 | Of all wool | 8 | A |
| 5106109000 | Other | 8 | A |
| 5106201000 | Mixed with polyester fiber | 8 | A |
| 5106202000 | Mixed with polyamide fiber | 8 | A |
| 5106203000 | Mixed with acrylic fiber | 8 | A |
| 5106204000 | Mixed with other synthetic fiber | 8 | A |
| 5106209000 | Other | 8 | A |
| 5107101000 | Of all wool | 8 | A |
| 5107102000 | Mixed with synthetic fiber | 8 | A |
| 5107109000 | Mixed with other fiber | 8 | A |
| 5107201000 | Mixed with polyester fiber | 8 | A |
| 5107202000 | Mixed with polyamide fiber | 8 | A |
| 5107203000 | Mixed with acrylic fiber | 8 | A |
| 5107204000 | Mixed with other synthetic fiber | 8 | A |
| 5107209000 | Mixed with other fiber | 8 | A |
| 5108100000 | Carded | 8 | A |
| 5108200000 | Combed | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5109101000 | Yarn of wool | 8 | A |
| 5109109000 | Yarn of fine animal hair | 8 | A |
| 5109901000 | Yarn of wool | 8 | A |
| 5109909000 | Yarn of fine animal hair | 8 | A |
| 5110000000 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale. | 8 | A |
| 5111111000 | Of wool | 13 | A |
| 5111112000 | Of fine animal hair | 13 | A |
| 5111191000 | Of wool | 13 | A |
| 5111192000 | Of fine animal hair | 13 | A |
| 5111200000 | Other, mixed mainly or solely with man-made filaments | 13 | A |
| 5111300000 | Other, mixed mainly or solely with man-made staple fibres | 13 | A |
| 5111900000 | Other | 13 | A |
| 5112111000 | Of wool | 13 | A |
| 5112112000 | Of fine animal hair | 13 | A |
| 5112191000 | Of wool | 13 | A |
| 5112192000 | Of fine animal hair | 13 | A |
| 5112200000 | Other, mixed mainly or solely with man-made filaments | 13 | A |
| 5112300000 | Other, mixed mainly or solely with man-made staple fibres | 13 | A |
| 5112900000 | Other | 13 | A |
| 5113000000 | Woven fabrics of coarse animal hair or of horsehair. | 13 | A |
| 5201001000 | Seed cotton | 0 | A |
| 5201009010 | Less than 23.2 ㎜ (7/8 inch) of fibre-length | 0 | A |
| 5201009020 | Not less than 23.2 ㎜ (7/8 inch), but less than 25.4 ㎜ (1 inch) of fibre-length | 0 | A |
| 5201009030 | Not less than 25.4 ㎜ (1 inch), but less than 28.5 ㎜ (1-1/8 inch) of fibre-length | 0 | A |
| 5201009050 | Not less than 28.5 ㎜ (1-1/8 inch), but less than 34.9 ㎜ (1-3/8 inch) of fiber length | 0 | A |
| 5201009060 | Not less than 34.9 ㎜ (1-3/8 inch) of fiber-length | 0 | A |
| 5202100000 | Yarn waste (including thread waste) | 0 | A |
| 5202910000 | Garnetted stock | 0 | A |
| 5202990000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5203000000 | Cotton, carded or combed. | 0 | A |
| 5204110000 | Containing 85 % or more by weight of cotton | 8 | A |
| 5204190000 | Other | 8 | A |
| 5204200000 | Put up for retail sale | 8 | A |
| 5205111000 | Unbleached or not mercerized | 8 | A |
| 5205119000 | Other | 8 | A |
| 5205121010 | Measuring not more than 370.37 decitex but not less than 232.56 decitex (not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn | 1 | A |
| 5205121090 | Other | 8 | A |
| 5205129000 | Other | 8 | A |
| 5205131000 | Unbleached or not mercerized | 8 | A |
| 5205139000 | Other | 8 | A |
| 5205141000 | Unbleached or not mercerized | 8 | A |
| 5205149000 | Other | 8 | A |
| 5205151000 | Unbleached or not mercerized | 8 | A |
| 5205159000 | Other | 8 | A |
| 5205211000 | Unbleached or not mercerized | 8 | A |
| 5205219000 | Other | 8 | A |
| 5205221000 | Unbleached or not mercerized | 8 | A |
| 5205229000 | Other | 8 | A |
| 5205231000 | Unbleached or not mercerized | 8 | B |
| 5205239000 | Other | 8 | A |
| 5205241000 | Unbleached or not mercerized | 8 | A |
| 5205249000 | Other | 8 | A |
| 5205261000 | Unbleached or not mercerized | 8 | A |
| 5205269000 | Other | 8 | A |
| 5205271000 | Unbleached or not mercerized | 8 | A |
| 5205279000 | Other | 8 | A |
| 5205281000 | Unbleached or not mercerized | 8 | A |
| 5205289000 | Other | 8 | A |
| 5205311000 | Unbleached or not mercerized | 8 | A |
| 5205319000 | Other | 8 | A |
| 5205321010 | Measuring not more than 370.37 decitex but not less than 232.56 decitex(not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn | 1 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5205321090 | Other | 8 | A |
| 5205329000 | Other | 8 | A |
| 5205331000 | Unbleached or not mercerized | 8 | A |
| 5205339000 | Other | 8 | A |
| 5205341000 | Unbleached or not mercerized | 8 | A |
| 5205349000 | Other | 8 | A |
| 5205351000 | Unbleached or not mercerized | 8 | A |
| 5205359000 | Other | 8 | A |
| 5205411000 | Unbleached or not mercerized | 8 | A |
| 5205419000 | Other | 8 | A |
| 5205421000 | Unbleached or not mercerized | 8 | A |
| 5205429000 | Other | 8 | A |
| 5205431000 | Unbleached or not mercerized | 8 | A |
| 5205439000 | Other | 8 | A |
| 5205441000 | Unbleached or not mercerized | 8 | A |
| 5205449000 | Other | 8 | A |
| 5205461000 | Unbleached or not mercerized | 8 | A |
| 5205469000 | Other | 8 | A |
| 5205471000 | Unbleached or not mercerized | 8 | A |
| 5205479000 | Other | 8 | A |
| 5205481000 | Unbleached or not mercerized | 8 | A |
| 5205489000 | Other | 8 | A |
| 5206111000 | Unbleached or not mercerized | 8 | A |
| 5206119000 | Other | 8 | A |
| 5206121000 | Unbleached or not mercerized | 8 | A |
| 5206129000 | Other | 8 | A |
| 5206131000 | Unbleached or not mercerized | 8 | A |
| 5206139000 | Other | 8 | A |
| 5206141000 | Unbleached or not mercerized | 8 | A |
| 5206149000 | Other | 8 | A |
| 5206151000 | Unbleached or not mercerized | 8 | A |
| 5206159000 | Other | 8 | A |
| 5206211000 | Unbleached or not mercerized | 8 | A |
| 5206219000 | Other | 8 | A |
| 5206221000 | Unbleached or not mercerized | 8 | A |
| 5206229000 | Other | 8 | A |
| 5206231000 | Unbleached or not mercerized | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5206239000 | Other | 8 | A |
| 5206241000 | Unbleached or not mercerized | 8 | A |
| 5206249000 | Other | 8 | A |
| 5206251000 | Unbleached or not mercerized | 8 | A |
| 5206259000 | Other | 8 | A |
| 5206311000 | Unbleached or not mercerized | 8 | A |
| 5206319000 | Other | 8 | A |
| 5206321000 | Unbleached or not mercerized | 8 | A |
| 5206329000 | Other | 8 | A |
| 5206331000 | Unbleached or not mercerized | 8 | A |
| 5206339000 | Other | 8 | A |
| 5206341000 | Unbleached or not mercerized | 8 | A |
| 5206349000 | Other | 8 | A |
| 5206351000 | Unbleached or not mercerized | 8 | A |
| 5206359000 | Other | 8 | A |
| 5206411000 | Unbleached or not mercerized | 8 | A |
| 5206419000 | Other | 8 | A |
| 5206421000 | Unbleached or not mercerized | 8 | A |
| 5206429000 | Other | 8 | A |
| 5206431000 | Unbleached or not mercerized | 8 | A |
| 5206439000 | Other | 8 | A |
| 5206441000 | Unbleached or not mercerized | 8 | A |
| 5206449000 | Other | 8 | A |
| 5206451000 | Unbleached or not mercerized | 8 | A |
| 5206459000 | Other | 8 | A |
| 5207101000 | Unbleached or not mercerized | 8 | A |
| 5207109000 | Other | 8 | A |
| 5207901000 | Unbleached or not mercerized | 8 | A |
| 5207909000 | Other | 8 | A |
| 5208110000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208120000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208130000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208190000 | Other fabrics | 10 | A |
| 5208210000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208220000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5208230000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208290000 | Other fabrics | 10 | A |
| 5208310000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208320000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208330000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208390000 | Other fabrics | 10 | A |
| 5208410000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208420000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208430000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208490000 | Other fabrics | 10 | A |
| 5208510000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208520000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208591000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208599000 | Other | 10 | A |
| 5209110000 | Plain weave | 10 | A |
| 5209120000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209190000 | Other fabrics | 10 | A |
| 5209210000 | Plain weave | 10 | A |
| 5209220000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209290000 | Other fabrics | 10 | A |
| 5209310000 | Plain weave | 10 | A |
| 5209320000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209390000 | Other fabrics | 10 | A |
| 5209410000 | Plain weave | 10 | A |
| 5209420000 | Denim | 10 | A |
| 5209430000 | Other fabrics of 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209490000 | Other fabrics | 10 | A |
| 5209510000 | Plain weave | 10 | A |
| 5209520000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209590000 | Other fabrics | 10 | A |
| 5210110000 | Plain weave | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5210191000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210199000 | Other | 10 | A |
| 5210210000 | Plain weave | 10 | A |
| 5210291000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210299000 | Other | 10 | A |
| 5210310000 | Plain weave | 10 | A |
| 5210320000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210390000 | Other fabrics | 10 | A |
| 5210410000 | Plain weave | 10 | A |
| 5210491000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210499000 | Other | 10 | A |
| 5210510000 | Plain weave | 10 | A |
| 5210590000 | Other fabrics | 10 | A |
| 5211110000 | Plain weave | 10 | A |
| 5211120000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211190000 | Other fabrics | 10 | A |
| 5211200000 | Bleached | 10 | A |
| 5211310000 | Plain weave | 10 | A |
| 5211320000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211390000 | Other fabrics | 10 | A |
| 5211410000 | Plain weave | 10 | A |
| 5211420000 | Denim | 10 | A |
| 5211430000 | Other fabrics of 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211490000 | Other fabrics | 10 | A |
| 5211510000 | Plain weave | 10 | A |
| 5211520000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211590000 | Other fabrics | 10 | A |
| 5212110000 | Unbleached | 10 | A |
| 5212120000 | Bleached | 10 | A |
| 5212130000 | Dyed | 10 | A |
| 5212140000 | Of yarns of different colours | 10 | A |
| 5212150000 | Printed | 10 | A |
| 5212210000 | Unbleached | 10 | A |
| 5212220000 | Bleached | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5212230000 | Dyed | 10 | A |
| 5212240000 | Of yarns of different colours | 10 | A |
| 5212250000 | Printed | 10 | A |
| 5301100000 | Flax, raw or retted | 2 | A |
| 5301210000 | Broken or scutched | 2 | A |
| 5301290000 | Other | 2 | A |
| 5301301000 | Flax tow | 2 | A |
| 5301302000 | Flax waste | 2 | A |
| 5302100000 | True hemp, raw or retted | 2 | A |
| 5302901000 | True hemp, broken, scutched, hackled or otherwise processed, but not spun. | 2 | A |
| 5302902010 | Tow of true hemp | 2 | A |
| 5302902020 | Waste of true hemp | 2 | A |
| 5303101000 | Jute | 2 | A |
| 5303102000 | Other textile bast fibres | 2 | A |
| 5303901010 | Jute | 2 | A |
| 5303901090 | Other textile bast fibres | 2 | A |
| 5303909010 | Tow and waste of jute | 2 | A |
| 5303909090 | Tow and waste of other textile bast fibres | 2 | A |
| 5305001000 | Of coconut (coir) | 2 | A |
| 5305002000 | Of abaca | 2 | A |
| 5305003000 | Of sisal and the genus Agave | 2 | A |
| 5305009000 | Other | 2 | A |
| 5306101000 | Of all flax | 8 | A |
| 5306102000 | Of mixed | 8 | A |
| 5306201000 | Of all flax | 8 | A |
| 5306202000 | Of mixed | 8 | A |
| 5307101000 | Of jute | 8 | A |
| 5307109000 | Other | 8 | A |
| 5307201000 | Of jute | 8 | A |
| 5307209000 | Other | 8 | A |
| 5308100000 | Coir yarn | 8 | A |
| 5308200000 | True hemp yarn | 8 | A |
| 5308901000 | Ramie yarn | 8 | A |
| 5308909000 | Other | 8 | A |
| 5309110000 | Unbleached or bleached | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5309190000 | Other | 2 | A |
| 5309210000 | Unbleached or bleached | 2 | A |
| 5309290000 | Other | 2 | A |
| 5310101000 | Jute fabrics | 8 | A |
| 5310109000 | Other | 8 | A |
| 5310901000 | Jute fabrics | 8 | A |
| 5310909000 | Other | 8 | A |
| 5311001000 | Of ramie | 8 | A |
| 5311002000 | Of true hemp | 8 | A |
| 5311003000 | Of paper yarn | 8 | A |
| 5311009000 | Other | 8 | A |
| 5401101000 | Of nylon or other polyamides | 8 | A |
| 5401102000 | Of polyesters | 8 | A |
| 5401103000 | Of acrylic polymers | 8 | A |
| 5401109000 | Other | 8 | A |
| 5401201000 | Of viscose rayon | 8 | A |
| 5401202000 | Of cellulose acetate | 8 | A |
| 5401209000 | Other | 8 | A |
| 5402110000 | Of aramids | 8 | A |
| 5402191011 | For tire cord | 8 | A |
| 5402191012 | For fishing net | 8 | A |
| 5402191019 | For other | 8 | A |
| 5402191021 | For tire cord | 8 | A |
| 5402191022 | For fishing net | 8 | A |
| 5402191029 | For other | 8 | A |
| 5402191090 | Other | 8 | A |
| 5402199000 | Other | 8 | A |
| 5402200000 | High tenacity yarn of polyesters | 8 | A |
| 5402311010 | Of nylon 6 | 8 | A |
| 5402311020 | Of nylon 66 | 8 | A |
| 5402311090 | Other | 8 | A |
| 5402319000 | Other | 8 | A |
| 5402321010 | Of nylon 6 | 8 | A |
| 5402321020 | Of nylon 66 | 8 | A |
| 5402321090 | Other | 8 | A |
| 5402329000 | Other | 8 | A |
| 5402331000 | Of poly trimethylene terephthalate | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5402339000 | Other | 8 | B |
| 5402340000 | Of polypropylene | 8 | A |
| 5402390000 | Other | 8 | A |
| 5402440000 | Elastomeric | 8 | A |
| 5402451010 | Of nylon 6 | 8 | A |
| 5402451020 | Of nylon 66 | 8 | A |
| 5402451090 | Other | 8 | A |
| 5402459000 | Other | 8 | A |
| 5402461000 | Of poly trimethylene terephthalate | 8 | A |
| 5402469000 | Other | 8 | B |
| 5402471000 | Of poly trimethylene terephthalate | 8 | A |
| 5402479000 | Other | 8 | A |
| 5402480000 | Other, of polypropylene | 8 | A |
| 5402491000 | Of acrylic polymers | 8 | A |
| 5402499000 | Other | 8 | A |
| 5402510000 | Of nylon or other polyamides | 8 | A |
| 5402520000 | Of polyesters | 8 | A |
| 5402591000 | Of acrylic polymers | 8 | A |
| 5402599000 | Other | 8 | A |
| 5402610000 | Of nylon or other polyamides | 8 | A |
| 5402620000 | Of polyesters | 8 | A |
| 5402691000 | Of acrylic polymers | 8 | A |
| 5402692000 | Of polyvinyl alcohol | 8 | A |
| 5402699000 | Other | 8 | A |
| 5403100000 | High tenacity yarn of viscose rayon | 1 | A |
| 5403311000 | Textured yarn | 1 | A |
| 5403319000 | Other | 1 | A |
| 5403321000 | Textured yarn | 1 | A |
| 5403329000 | Other | 1 | A |
| 5403331000 | Textured yarn | 8 | A |
| 5403339000 | Other | 8 | A |
| 5403391000 | Textured yarn | 8 | A |
| 5403399000 | Other | 8 | A |
| 5403411000 | Textured yarn | 1 | A |
| 5403419000 | Other | 1 | A |
| 5403421000 | Textured yarn | 8 | A |
| 5403429000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5403491000 | Textured yarn | 8 | A |
| 5403499000 | Other | 8 | A |
| 5404110000 | Elastomeric | 8 | A |
| 5404120000 | Other, of polypropylene | 8 | A |
| 5404191000 | Of nylon or other polyamides | 8 | A |
| 5404192000 | Of polyurethane | 8 | A |
| 5404193000 | Of polyvinyl alcohol | 8 | A |
| 5404199000 | Other | 8 | A |
| 5404901000 | Of strip | 8 | A |
| 5404909000 | Other | 8 | A |
| 5405001000 | Monofilament | 8 | A |
| 5405009000 | Other | 8 | A |
| 5406001000 | Synthetic filament yarn | 8 | A |
| 5406002000 | Artificial filament yarn | 8 | A |
| 5407101000 | Of nylon or other polyamides | 8 | A |
| 5407102000 | Of polyesters | 8 | A |
| 5407200000 | Woven fabrics obtained from strip or the like | 8 | A |
| 5407300000 | Fabrics specified in note 9 to section XI | 8 | A |
| 5407410000 | Unbleached or bleached | 8 | A |
| 5407420000 | Dyed | 8 | A |
| 5407430000 | Of yarns of different colours | 8 | A |
| 5407440000 | Printed | 8 | A |
| 5407510000 | Unbleached or bleached | 8 | A |
| 5407520000 | Dyed | 8 | A |
| 5407530000 | Of yarns of different colours | 8 | A |
| 5407540000 | Printed | 8 | A |
| 5407611000 | Unbleached or bleached | 8 | A |
| 5407612000 | Dyed | 8 | A |
| 5407613000 | Of yarns of different colours | 8 | A |
| 5407614000 | Printed | 8 | A |
| 5407691000 | Unbleached or bleached | 8 | A |
| 5407692000 | Dyed | 8 | A |
| 5407693000 | Of yarns of different colours | 8 | A |
| 5407694000 | Printed | 8 | A |
| 5407711000 | Of acrylic polymers | 8 | A |
| 5407719000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5407721000 | Of acrylic polymers | 8 | A |
| 5407729000 | Other | 8 | A |
| 5407731000 | Of acrylic polymers | 8 | A |
| 5407739000 | Other | 8 | A |
| 5407741000 | Of acrylic polymers | 8 | A |
| 5407749000 | Other | 8 | A |
| 5407811000 | Of nylon or other polyamides | 8 | A |
| 5407812000 | Of polyesters | 8 | A |
| 5407813000 | Of acrylic polymers | 8 | A |
| 5407819000 | Other | 8 | A |
| 5407821000 | Of nylon or other polyamides | 8 | A |
| 5407822000 | Of polyesters | 8 | A |
| 5407823000 | Of acrylic polymers | 8 | A |
| 5407829000 | Other | 8 | A |
| 5407831000 | Of nylon or other polyamides | 8 | A |
| 5407832000 | Of polyesters | 8 | A |
| 5407833000 | Of acrylic polymers | 8 | A |
| 5407839000 | Other | 8 | A |
| 5407841000 | Of nylon or other polyamides | 8 | A |
| 5407842000 | Of polyesters | 8 | A |
| 5407843000 | Of acrylic polymers | 8 | A |
| 5407849000 | Other | 8 | A |
| 5407911000 | Of nylon or other polyamides | 8 | A |
| 5407912000 | Of polyesters | 8 | A |
| 5407913000 | Of acrylic polymers | 8 | A |
| 5407919000 | Other | 8 | A |
| 5407921000 | Of nylon or other polyamides | 8 | A |
| 5407922000 | Of polyesters | 8 | A |
| 5407923000 | Of acrylic polymers | 8 | A |
| 5407929000 | Other | 8 | A |
| 5407931000 | Of nylon or other polyamides | 8 | A |
| 5407932000 | Of polyesters | 8 | A |
| 5407933000 | Of acrylic polymers | 8 | A |
| 5407939000 | Other | 8 | A |
| 5407941000 | Of nylon or other polyamides | 8 | A |
| 5407942000 | Of polyesters | 8 | A |
| 5407943000 | Of acrylic polymers | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5407949000 | Other | 8 | A |
| 5408100000 | Woven fabrics obtained from high tenacity yarn of viscose rayon | 8 | A |
| 5408210000 | Unbleached or bleached | 8 | A |
| 5408220000 | Dyed | 8 | A |
| 5408230000 | Of yarns of different colours | 8 | A |
| 5408240000 | Printed | 8 | A |
| 5408310000 | Unbleached or bleached | 8 | A |
| 5408320000 | Dyed | 8 | A |
| 5408330000 | Of yarns of different colours | 8 | A |
| 5408340000 | Printed | 8 | A |
| 5501100000 | Of nylon or other polyamides | 8 | A |
| 5501200000 | Of polyesters | 8 | A |
| 5501301000 | Acrylic | 8 | A |
| 5501302000 | Modacrylic | 8 | A |
| 5501400000 | Of polypropylene | 8 | A |
| 5501900000 | Other | 8 | A |
| 5502001000 | Of viscose rayon | 7.5 | A |
| 5502002010 | Less than 44,000 decitex | 7.5 | A |
| 5502002020 | Not less than 44,000 decitex | 7.5 | A |
| 5502009000 | Other | 7.5 | A |
| 5503111000 | Of special section face | 8 | A |
| 5503119000 | Other | 8 | A |
| 5503191000 | Of special section face | 8 | A |
| 5503199000 | Other | 8 | A |
| 5503201000 | Of special section face | 8 | A |
| 5503209010 | Of poly trimethylene terephthalate | 8 | A |
| 5503209090 | Other | 8 | B |
| 5503301010 | Of special section face | 8 | A |
| 5503301020 | Of conjugated section face | 8 | A |
| 5503301090 | Other | 8 | A |
| 5503302010 | Of special section face | 8 | A |
| 5503302020 | Of conjugated section face | 8 | A |
| 5503302090 | Other | 8 | A |
| 5503400000 | Of polypropylene | 8 | A |
| 5503900000 | Other | 8 | A |
| 5504101000 | Of special section face | 1 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5504102000 | Of polynosic section face | 1 | A |
| 5504109000 | Other | 1 | A |
| 5504901000 | Of cellulose acetate | 8 | A |
| 5504902000 | Of lyocell | 2 | A |
| 5504909000 | Other | 8 | A |
| 5505100000 | Of synthetic fibres | 2 | A |
| 5505200000 | Of artificial fibres | 2 | A |
| 5506101000 | Of special section face | 8 | A |
| 5506109000 | Other | 8 | A |
| 5506201000 | Of special section face | 8 | A |
| 5506209000 | Other | 8 | A |
| 5506301010 | Of special section face | 8 | A |
| 5506301020 | Of conjugated section face | 8 | A |
| 5506301090 | Other | 8 | A |
| 5506302010 | Of special section face | 8 | A |
| 5506302020 | Of conjugated section face | 8 | A |
| 5506302090 | Other | 8 | A |
| 5506900000 | Other | 8 | A |
| 5507001010 | Of special section face | 8 | A |
| 5507001020 | Of polynosic section face | 8 | A |
| 5507001090 | Other | 8 | A |
| 5507002000 | Of cellulose acetate | 8 | A |
| 5507009000 | Other | 8 | A |
| 5508101000 | Of nylon or other polyamides | 8 | A |
| 5508102000 | Of polyesters | 8 | A |
| 5508103000 | Acrylic or modacrylic | 8 | A |
| 5508109000 | Other | 8 | A |
| 5508201000 | Of viscose rayon | 8 | A |
| 5508202000 | Of cellulose acetate | 8 | A |
| 5508209000 | Other | 8 | A |
| 5509111000 | High tenacity yarn | 8 | A |
| 5509119000 | Other | 8 | A |
| 5509121000 | High tenacity yarn | 8 | A |
| 5509129000 | Other | 8 | A |
| 5509211000 | High tenacity yarn | 8 | A |
| 5509219000 | Other | 8 | A |
| 5509221000 | High tenacity yarn | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5509229000 | Other | 8 | A |
| 5509311000 | Acrylic | 8 | A |
| 5509312000 | Modacrylic | 8 | A |
| 5509321000 | Acrylic | 8 | A |
| 5509322000 | Modacrylic | 8 | A |
| 5509410000 | Single yarn | 8 | A |
| 5509420000 | Multiple (folded) or cabled yarn | 8 | A |
| 5509510000 | Mixed mainly or solely with artificial staple fibres | 8 | A |
| 5509520000 | Mixed mainly or solely with wool or fine animal hair | 8 | A |
| 5509530000 | Mixed mainly or solely with cotton | 8 | A |
| 5509590000 | Other | 8 | A |
| 5509611000 | Acrylic | 8 | A |
| 5509612000 | Modacrylic | 8 | A |
| 5509621000 | Acrylic | 8 | A |
| 5509622000 | Modacrylic | 8 | A |
| 5509691010 | Acrylic | 8 | A |
| 5509691020 | Modacrylic | 8 | A |
| 5509692010 | Acrylic | 8 | A |
| 5509692020 | Modacrylic | 8 | A |
| 5509911000 | Of nylon or other polyamides | 8 | A |
| 5509919000 | Other | 8 | A |
| 5509921000 | Of nylon or other polyamides | 8 | A |
| 5509929000 | Other | 8 | A |
| 5509990000 | Other | 8 | A |
| 5510111000 | Of viscose rayon | 8 | A |
| 5510112000 | Of cellulose acetate | 8 | A |
| 5510119000 | Other | 8 | A |
| 5510121000 | Of viscose rayon | 8 | A |
| 5510122000 | Of cellulose acetate | 8 | A |
| 5510129000 | Other | 8 | A |
| 5510201000 | Of viscose rayon | 8 | A |
| 5510202000 | Of cellulose acetate | 8 | A |
| 5510209000 | Other | 8 | A |
| 5510301000 | Of viscose rayon | 8 | A |
| 5510302000 | Of cellulose acetate | 8 | A |
| 5510309000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5510901000 | Of viscose rayon | 8 | A |
| 5510902000 | Of cellulose acetate | 8 | A |
| 5510909000 | Other | 8 | A |
| 5511101000 | Of nylon or other polyamides | 8 | A |
| 5511102000 | Of polyesters | 8 | A |
| 5511103000 | Acrylic or modacrylic | 8 | A |
| 5511109000 | Other | 8 | A |
| 5511201000 | Of nylon or other polyamides | 8 | A |
| 5511202000 | Of polyesters | 8 | A |
| 5511203000 | Acrylic or modacrylic | 8 | A |
| 5511209000 | Other | 8 | A |
| 5511301000 | Of viscose rayon | 8 | A |
| 5511302000 | Of cellulose acetate | 8 | A |
| 5511309000 | Other | 8 | A |
| 5512110000 | Unbleached or bleached | 10 | A |
| 5512191000 | Dyed | 10 | A |
| 5512192000 | Of yarns of different colours | 10 | A |
| 5512193000 | Printed | 10 | A |
| 5512211000 | Acrylic | 10 | A |
| 5512212000 | Modacrylic | 10 | A |
| 5512290000 | Other | 10 | A |
| 5512911000 | Of nylon or other polyamides | 10 | A |
| 5512919000 | Other | 10 | A |
| 5512991000 | Of nylon or other polyamides | 10 | A |
| 5512999000 | Other | 10 | A |
| 5513110000 | Of polyester staple fibres, plain weave | 10 | A |
| 5513120000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5513130000 | Other woven fabrics of polyester staple fibres | 10 | A |
| 5513191000 | Of nylon or other polyamides | 10 | A |
| 5513192010 | Acrylic | 10 | A |
| 5513192020 | Modacrylic | 10 | A |
| 5513199000 | Other | 10 | A |
| 5513210000 | Of polyester staple fibres, plain weave | 10 | A |
| 5513231000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5513239000 | Other | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5513291000 | Of nylon or other polyamides | 10 | A |
| 5513292010 | Acrylic | 10 | A |
| 5513292020 | Modacrylic | 10 | A |
| 5513299000 | Other | 10 | A |
| 5513310000 | Of polyester staple fibres, plain weave. | 10 | A |
| 5513391000 | Of nylon or other polyamides | 10 | A |
| 5513392010 | Acrylic | 10 | A |
| 5513392020 | Modacrylic | 10 | A |
| 5513399000 | Other | 10 | A |
| 5513410000 | Of polyester staple fibres, plain weave | 10 | A |
| 5513491000 | Of nylon or other polyamides | 10 | A |
| 5513492010 | Acrylic | 10 | A |
| 5513492020 | Modacrylic | 10 | A |
| 5513499000 | Other | 10 | A |
| 5514110000 | Of polyester staple fibres, plain weave | 10 | A |
| 5514120000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5514191000 | Of nylon or other polyamides | 10 | A |
| 5514192010 | Acrylic | 10 | A |
| 5514192020 | Modacrylic | 10 | A |
| 5514193000 | Other woven fabrics of polyester staple fibres | 10 | A |
| 5514199000 | Other | 10 | A |
| 5514210000 | Of polyester staple fibres, plain weave | 10 | A |
| 5514220000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5514230000 | Other woven fabrics of polyester staple fibres | 10 | A |
| 5514291000 | Of nylon or other polyamides | 10 | A |
| 5514292010 | Acrylic | 10 | A |
| 5514292020 | Modacrylic | 10 | A |
| 5514299000 | Other | 10 | A |
| 5514300000 | Of yarns of different colours | 10 | A |
| 5514410000 | Of polyester staple fibres, plain weave | 10 | A |
| 5514420000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5514430000 | Other woven fabrics of polyester staple fibres | 10 | A |
| 5514491000 | Of nylon or other polyamides | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5514492010 | Acrylic | 10 | A |
| 5514492020 | Modacrylic | 10 | A |
| 5514499000 | Other | 10 | A |
| 5515111000 | Unbleached or bleached | 10 | A |
| 5515119000 | Other | 10 | A |
| 5515121000 | Unbleached or bleached | 10 | A |
| 5515129000 | Other | 10 | A |
| 5515131000 | Unbleached or bleached | 10 | A |
| 5515139000 | Other | 10 | A |
| 5515191000 | Unbleached or bleached | 10 | A |
| 5515199000 | Other | 10 | A |
| 5515211000 | Unbleached or bleached | 10 | A |
| 5515219000 | Other | 10 | A |
| 5515221000 | Unbleached or bleached | 10 | A |
| 5515229000 | Other | 10 | A |
| 5515291000 | Unbleached or bleached | 10 | A |
| 5515299000 | Other | 10 | A |
| 5515911000 | Unbleached or bleached | 10 | A |
| 5515919000 | Other | 10 | A |
| 5515991000 | Unbleached or bleached | 10 | A |
| 5515999000 | Other | 10 | A |
| 5516111000 | Of viscose rayon | 10 | A |
| 5516112000 | Of cellulose acetate | 10 | A |
| 5516119000 | Other | 10 | A |
| 5516121000 | Of viscose rayon | 10 | A |
| 5516122000 | Of cellulose acetate | 10 | A |
| 5516129000 | Other | 10 | A |
| 5516131000 | Of viscose rayon | 10 | A |
| 5516132000 | Of cellulose acetate | 10 | A |
| 5516139000 | Other | 10 | A |
| 5516141000 | Of viscose rayon | 10 | A |
| 5516142000 | Of cellulose acetate | 10 | A |
| 5516149000 | Other | 10 | A |
| 5516211000 | Of viscose rayon | 10 | A |
| 5516212000 | Of cellulose acetate | 10 | A |
| 5516219000 | Other | 10 | A |
| 5516221000 | Of viscose rayon | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5516222000 | Of cellulose acetate | 10 | A |
| 5516229000 | Other | 10 | A |
| 5516231000 | Of viscose rayon | 10 | A |
| 5516232000 | Of cellulose acetate | 10 | A |
| 5516239000 | Other | 10 | A |
| 5516241000 | Of viscose rayon | 10 | A |
| 5516242000 | Of cellulose acetate | 10 | A |
| 5516249000 | Other | 10 | A |
| 5516311000 | Of viscose rayon | 10 | A |
| 5516312000 | Of cellulose acetate | 10 | A |
| 5516319000 | Other | 10 | A |
| 5516321000 | Of viscose rayon | 10 | A |
| 5516322000 | Of cellulose acetate | 10 | A |
| 5516329000 | Other | 10 | A |
| 5516331000 | Of viscose rayon | 10 | A |
| 5516332000 | Of cellulose acetate | 10 | A |
| 5516339000 | Other | 10 | A |
| 5516341000 | Of viscose rayon | 10 | A |
| 5516342000 | Of cellulose acetate | 10 | A |
| 5516349000 | Other | 10 | A |
| 5516411000 | Of viscose rayon | 10 | A |
| 5516412000 | Of cellulose acetate | 10 | A |
| 5516419000 | Other | 10 | A |
| 5516421000 | Of viscose rayon | 10 | A |
| 5516422000 | Of cellulose acetate | 10 | A |
| 5516429000 | Other | 10 | A |
| 5516431000 | Of viscose rayon | 10 | A |
| 5516432000 | Of cellulose acetate | 10 | A |
| 5516439000 | Other | 10 | A |
| 5516441000 | Of viscose rayon | 10 | A |
| 5516442000 | Of cellulose acetate | 10 | A |
| 5516449000 | Other | 10 | A |
| 5516911000 | Of viscose rayon | 10 | A |
| 5516912000 | Of cellulose acetate | 10 | A |
| 5516919000 | Other | 10 | A |
| 5516921000 | Of viscose rayon | 10 | A |
| 5516922000 | Of cellulose acetate | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5516929000 | Other | 10 | A |
| 5516931000 | Of viscose rayon | 10 | A |
| 5516932000 | Of cellulose acetate | 10 | A |
| 5516939000 | Other | 10 | A |
| 5516941000 | Of viscose rayon | 10 | A |
| 5516942000 | Of cellulose acetate | 10 | A |
| 5516949000 | Other | 10 | A |
| 5601210000 | Of cotton | 8 | A |
| 5601220000 | Of man-made fibres | 8 | A |
| 5601290000 | Other | 8 | A |
| 5601301000 | Textile flock | 8 | A |
| 5601309000 | Other | 8 | A |
| 5602101000 | Needleloom felt | 8 | A |
| 5602102000 | Stitch-bonded fiber fabrics | 8 | A |
| 5602211000 | Piano felt | 8 | A |
| 5602219000 | Other | 8 | A |
| 5602290000 | Of other textile materials | 8 | A |
| 5602900000 | Other | 8 | A |
| 5603111000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603119000 | Other | 8 | A |
| 5603121000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603129000 | Other | 8 | A |
| 5603131000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603139000 | Other | 8 | A |
| 5603141000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603149000 | Other | 8 | A |
| 5603910000 | Weighing not more than 25 g/㎡ | 8 | A |
| 5603920000 | Weighing more than 25 g/㎡ but not more than 70 g/㎡ | 8 | A |
| 5603930000 | Weighing more than 70 g/㎡ but not more than 150 g/㎡ | 8 | A |
| 5603940000 | Weighing more than 150 g/㎡ | 8 | A |
| 5604100000 | Rubber thread and cord, textile covered | 8 | A |
| 5604901000 | Imitation catguts consisting of textile yarn | 8 | A |
| 5604902000 | High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | coated | | |
| 5604909000 | Other | 8 | A |
| 5605000000 | Metallised yarn, whether or not gimped,being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal. | 8 | A |
| 5606001000 | Gimped yarn | 8 | A |
| 5606002000 | Chenille yarn | 8 | A |
| 5606003000 | Loop wale-yarn | 8 | A |
| 5606009000 | Other | 8 | A |
| 5607210000 | Binder or baler twine | 10 | A |
| 5607290000 | Other | 10 | A |
| 5607410000 | Binder or baler twine | 10 | A |
| 5607490000 | Other | 10 | A |
| 5607500000 | Of other synthetic fibres | 10 | A |
| 5607901000 | Of jute or other textile bast fibres of heading 53.03 | 10 | A |
| 5607909000 | Other | 10 | A |
| 5608111000 | Of synthetic fibres | 10 | A |
| 5608119000 | Other | 10 | A |
| 5608191000 | Of synthetic fibres | 10 | A |
| 5608199000 | Other | 10 | A |
| 5608901000 | Of cotton | 10 | A |
| 5608909000 | Other | 10 | A |
| 5609001000 | Of cotton | 8 | A |
| 5609002000 | Of vegetable fibres, except cotton | 8 | A |
| 5609003000 | Of man-made fibres | 8 | A |
| 5609009000 | Other | 8 | A |
| 5701100000 | Of wool or fine animal hair | 10 | A |
| 5701900000 | Of other textile materials | 10 | A |
| 5702100000 | "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs | 10 | A |
| 5702200000 | Floor coverings of coconut fibres (coir) | 10 | A |
| 5702310000 | Of wool or fine animal hair | 10 | A |
| 5702320000 | Of man-made textile materials | 10 | A |
| 5702390000 | Of other textile materials | 10 | A |
| 5702410000 | Of wool or fine animal hair | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5702420000 | Of man-made textile materials | 10 | A |
| 5702490000 | Of other textile materials | 10 | A |
| 5702500000 | Other, not of pile construction, not made up | 10 | A |
| 5702910000 | Of wool or fine animal hair | 10 | A |
| 5702920000 | Of man-made textile materials | 10 | A |
| 5702990000 | Of other textile materials | 10 | A |
| 5703100000 | Of wool or fine animal hair | 10 | A |
| 5703200000 | Of nylon or other polyamides | 10 | A |
| 5703300000 | Of other man-made textile materials | 10 | A |
| 5703900000 | Of other textile materials | 10 | A |
| 5704100000 | Tiles, having a maximum surface area of 0.3 ㎡ | 10 | A |
| 5704900000 | Other | 10 | A |
| 5705000000 | Other carpets and other textile floor coverings, whether or not made up. | 10 | A |
| 5801101000 | Pile fabrics | 13 | A |
| 5801102000 | Chenille fabrics | 13 | A |
| 5801210000 | Uncut weft pile fabrics | 13 | A |
| 5801220000 | Cut corduroy | 13 | A |
| 5801230000 | Other weft pile fabrics | 13 | A |
| 5801260000 | Chenille fabrics | 13 | A |
| 5801271000 | Uncut | 13 | A |
| 5801272000 | Cut | 13 | A |
| 5801310000 | Uncut weft pile fabrics | 13 | A |
| 5801320000 | Cut corduroy | 13 | A |
| 5801330000 | Other weft pile fabrics | 13 | A |
| 5801360000 | Chenille fabrics | 13 | A |
| 5801371000 | Uncut | 13 | A |
| 5801372000 | Cut | 13 | A |
| 5801900000 | Of other textile materials | 13 | A |
| 5802110000 | Unbleached | 8 | A |
| 5802190000 | Other | 8 | A |
| 5802200000 | Terry towelling and similar woven terry fabrics, of other textile materials | 8 | A |
| 5802300000 | Tufted textile fabrics | 8 | A |
| 5803000000 | Gauze, other than narrow fabrics of heading 58.06. | 8 | A |
| 5804101000 | Of silk | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5804102000 | Of cotton | 13 | A |
| 5804103000 | Of man-made fibres | 13 | A |
| 5804109000 | Other | 13 | A |
| 5804210000 | Of man-made fibres | 13 | A |
| 5804291000 | Of silk | 13 | A |
| 5804292000 | Of cotton | 13 | A |
| 5804299000 | Other | 13 | A |
| 5804300000 | Hand-made lace | 13 | A |
| 5805001010 | Of wool or fine animal hair | 8 | A |
| 5805001090 | Other | 8 | A |
| 5805002000 | Needle-worked tapestries | 8 | A |
| 5806101000 | Of wool or fine animal hair | 8 | A |
| 5806102000 | Of cotton | 8 | A |
| 5806103000 | Of man-made fibres | 8 | A |
| 5806109000 | Other | 8 | A |
| 5806200000 | Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread | 8 | A |
| 5806310000 | Of cotton | 8 | A |
| 5806320000 | Of man-made fibres | 8 | A |
| 5806391000 | Of wool or fine animal hair | 8 | A |
| 5806392000 | Of vegetable fibres, except cotton | 8 | A |
| 5806399000 | Other | 8 | A |
| 5806400000 | Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | 8 | A |
| 5807101000 | Labels | 8 | A |
| 5807109000 | Other | 8 | A |
| 5807901000 | Labels | 8 | A |
| 5807909000 | Other | 8 | A |
| 5808100000 | Braids in the piece | 8 | A |
| 5808901000 | Ornamental trimmings | 8 | A |
| 5808909000 | Other | 8 | A |
| 5809000000 | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included. | 8 | A |
| 5810100000 | Embroidery without visible ground | 13 | A |
| 5810910000 | Of cotton | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5810920000 | Of man-made fibres | 13 | A |
| 5810990000 | Of other textile materials | 13 | A |
| 5811001000 | Of silk | 8 | A |
| 5811002000 | Of wool or fine animal hair | 8 | A |
| 5811003000 | Of cotton | 8 | A |
| 5811004000 | Of man-made fibres | 8 | A |
| 5811009000 | Other | 8 | A |
| 5901100000 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like | 8 | A |
| 5901901000 | Tracing cloth | 8 | A |
| 5901902000 | Prepared painting canvas | 8 | A |
| 5901903000 | Buckram and similar stiffened textile fabrics | 8 | A |
| 5902100000 | Of nylon or other polyamides | 8 | A |
| 5902200000 | Of polyesters | 8 | A |
| 5902900000 | Other | 8 | A |
| 5903100000 | With poly (vinyl chloride) | 10 | A |
| 5903200000 | With polyurethane | 10 | A |
| 5903900000 | Other | 10 | A |
| 5904100000 | Linoleum | 8 | A |
| 5904900000 | Other | 8 | A |
| 5905000000 | Textile wall coverings. | 8 | A |
| 5906100000 | Adhesive tape of a width not exceeding 20 cm | 8 | A |
| 5906910000 | Knitted or crocheted | 8 | A |
| 5906990000 | Other | 8 | A |
| 5907001000 | Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil | 8 | A |
| 5907002000 | Painted canvas being theatrical scenery, studio back-cloth or the like | 8 | A |
| 5907009000 | Other | 8 | A |
| 5908001000 | Wicks | 8 | A |
| 5908009000 | Other | 8 | A |
| 5909000000 | Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials. | 8 | A |
| 5910000000 | Transmission or conveyor belts or belting,of textile material, whether | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material. | | |
| 5911101000 | Of narrow fabrics | 8 | A |
| 5911109000 | Other | 8 | A |
| 5911200000 | Bolting cloth, whether or not made up | 8 | A |
| 5911310000 | Weighing less than 650 g/㎡ | 8 | A |
| 5911320000 | Weighing 650 g/㎡ or more | 8 | A |
| 5911400000 | Straining cloth of a kind used in oil presses or the like, including that of human hair | 8 | A |
| 5911900000 | Other | 8 | A |
| 6001101000 | Of cotton | 10 | A |
| 6001102000 | Of man-made fibres | 10 | A |
| 6001109000 | Other | 10 | A |
| 6001210000 | Of cotton | 10 | A |
| 6001220000 | Of man-made fibres | 10 | A |
| 6001290000 | Of other textile materials | 10 | A |
| 6001910000 | Of cotton | 10 | A |
| 6001920000 | Of man-made fibres | 10 | A |
| 6001990000 | Of other textile materials | 10 | A |
| 6002400000 | Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread | 10 | A |
| 6002900000 | Other | 10 | A |
| 6003100000 | Of wool or fine animal hair | 10 | A |
| 6003200000 | Of cotton | 10 | A |
| 6003300000 | Of synthetic fibres | 10 | A |
| 6003400000 | Of artificial fibres | 10 | A |
| 6003900000 | Other | 10 | A |
| 6004100000 | Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread | 10 | A |
| 6004900000 | Other | 10 | A |
| 6005210000 | Unbleached or bleached | 10 | A |
| 6005220000 | Dyed | 10 | A |
| 6005230000 | Of yarns of different colours | 10 | A |
| 6005240000 | Printed | 10 | A |
| 6005310000 | Unbleached or bleached | 10 | A |
| 6005320000 | Dyed | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6005330000 | Of yarns of different colours | 10 | A |
| 6005340000 | Printed | 10 | A |
| 6005410000 | Unbleached or bleached | 10 | A |
| 6005420000 | Dyed | 10 | A |
| 6005430000 | Of yarns of different colours | 10 | A |
| 6005440000 | Printed | 10 | A |
| 6005900000 | Other | 10 | A |
| 6006100000 | Of wool or fine animal hair | 10 | A |
| 6006210000 | Unbleached or bleached | 10 | A |
| 6006220000 | Dyed | 10 | B |
| 6006230000 | Of yarns of different colours | 10 | A |
| 6006240000 | Printed | 10 | A |
| 6006310000 | Unbleached or bleached | 10 | A |
| 6006320000 | Dyed | 10 | A |
| 6006330000 | Of yarns of different colours | 10 | A |
| 6006340000 | Printed | 10 | A |
| 6006410000 | Unbleached or bleached | 10 | A |
| 6006420000 | Dyed | 10 | A |
| 6006430000 | Of yarns of different colours | 10 | A |
| 6006440000 | Printed | 10 | A |
| 6006900000 | Other | 10 | A |
| 6101200000 | Of cotton | 13 | A |
| 6101301000 | Of synthetic fibres | 13 | A |
| 6101302000 | Of artificial fibres | 13 | A |
| 6101900000 | Of other textile materials | 13 | A |
| 6102100000 | Of wool or fine animal hair | 13 | A |
| 6102200000 | Of cotton | 13 | A |
| 6102301000 | Of synthetic fibres | 13 | A |
| 6102302000 | Of artificial fibres | 13 | A |
| 6102900000 | Of other textile materials | 13 | A |
| 6103101000 | Of wool or fine animal hair | 13 | A |
| 6103102000 | Of synthetic fibres | 13 | A |
| 6103109000 | Of other textile materials | 13 | A |
| 6103220000 | Of cotton | 13 | A |
| 6103230000 | Of synthetic fibres | 13 | A |
| 6103290000 | Of other textile materials | 13 | A |
| 6103310000 | Of wool or fine animal hair | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6103320000 | Of cotton | 13 | A |
| 6103330000 | Of synthetic fibres | 13 | A |
| 6103390000 | Of other textile materials | 13 | A |
| 6103410000 | Of wool or fine animal hair | 13 | A |
| 6103420000 | Of cotton | 13 | A |
| 6103430000 | Of synthetic fibres | 13 | A |
| 6103490000 | Of other textile materials | 13 | A |
| 6104130000 | Of synthetic fibres | 13 | A |
| 6104191000 | Of cotton | 13 | A |
| 6104199000 | Other | 13 | A |
| 6104220000 | Of cotton | 13 | A |
| 6104230000 | Of synthetic fibres | 13 | A |
| 6104290000 | Of other textile materials | 13 | A |
| 6104310000 | Of wool or fine animal hair | 13 | A |
| 6104320000 | Of cotton | 13 | A |
| 6104330000 | Of synthetic fibres | 13 | A |
| 6104390000 | Of other textile materials | 13 | A |
| 6104410000 | Of wool or fine animal hair | 13 | A |
| 6104420000 | Of cotton | 13 | A |
| 6104430000 | Of synthetic fibres | 13 | A |
| 6104440000 | Of artificial fibres | 13 | A |
| 6104491000 | Of silk | 13 | A |
| 6104499000 | Other | 13 | A |
| 6104510000 | Of wool or fine animal hair | 13 | A |
| 6104520000 | Of cotton | 13 | A |
| 6104530000 | Of synthetic fibres | 13 | A |
| 6104590000 | Of other textile materials | 13 | A |
| 6104610000 | Of wool or fine animal hair | 13 | A |
| 6104620000 | Of cotton | 13 | B |
| 6104630000 | Of synthetic fibres | 13 | A |
| 6104690000 | Of other textile materials | 13 | A |
| 6105100000 | Of cotton | 13 | A |
| 6105201000 | Of synthetic fibres | 13 | A |
| 6105202000 | Of artificial fibres | 13 | A |
| 6105901000 | Of silk | 13 | A |
| 6105902000 | Of wool or fine animal hair | 13 | A |
| 6105909000 | Other | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6106100000 | Of cotton | 13 | A |
| 6106201000 | Of synthetic fibres | 13 | A |
| 6106202000 | Of artificial fibres | 13 | A |
| 6106901000 | Of silk | 13 | A |
| 6106902000 | Of wool or fine animal hair | 13 | A |
| 6106909000 | Other | 13 | A |
| 6107110000 | Of cotton | 13 | A |
| 6107121000 | Of synthetic fibres | 13 | A |
| 6107122000 | Of artificial fibres | 13 | A |
| 6107190000 | Of other textile materials | 13 | A |
| 6107210000 | Of cotton | 13 | A |
| 6107221000 | Of synthetic fibres | 13 | A |
| 6107222000 | Of artificial fibres | 13 | A |
| 6107290000 | Of other textile materials | 13 | A |
| 6107910000 | Of cotton | 13 | A |
| 6107991000 | Of wool or fine animal hair | 13 | A |
| 6107999000 | Other | 13 | A |
| 6108111000 | Of synthetic fibres | 13 | A |
| 6108112000 | Of artificial fibres | 13 | A |
| 6108191000 | Of cotton | 13 | A |
| 6108199000 | Other | 13 | A |
| 6108210000 | Of cotton | 13 | A |
| 6108221000 | Of synthetic fibres | 13 | A |
| 6108222000 | Of artificial fibres | 13 | A |
| 6108290000 | Of other textile materials | 13 | A |
| 6108310000 | Of cotton | 13 | A |
| 6108321000 | Of synthetic fibres | 13 | A |
| 6108322000 | Of artificial fibres | 13 | A |
| 6108390000 | Of other textile materials | 13 | A |
| 6108910000 | Of cotton | 13 | A |
| 6108921000 | Of synthetic fibres | 13 | A |
| 6108922000 | Of artificial fibres | 13 | A |
| 6108991000 | Of wool or fine animal hair | 13 | A |
| 6108999000 | Other | 13 | A |
| 6109101000 | T-shirts | 13 | B |
| 6109109000 | Other | 13 | A |
| 6109901010 | T-shirts | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6109901090 | Other | 13 | A |
| 6109902010 | T-shirts | 13 | A |
| 6109902090 | Other | 13 | A |
| 6109903010 | T-shirts | 13 | B |
| 6109903090 | Other | 13 | A |
| 6109909010 | T-shirts | 13 | A |
| 6109909090 | Other | 13 | A |
| 6110110000 | Of wool | 13 | A |
| 6110120000 | Of Kashmir (cashmere) goats | 13 | A |
| 6110190000 | Other | 13 | A |
| 6110200000 | Of cotton | 13 | A |
| 6110301000 | Of synthetic fibres | 13 | A |
| 6110302000 | Of artificial fibres | 13 | A |
| 6110901000 | Of silk | 13 | A |
| 6110909000 | Other | 13 | A |
| 6111201000 | Garments | 8 | B |
| 6111202000 | Accessories | 8 | B |
| 6111301000 | Garments | 8 | A |
| 6111302000 | Accessories | 8 | A |
| 6111901000 | Garments | 8 | A |
| 6111902000 | Accessories | 8 | A |
| 6112110000 | Of cotton | 13 | A |
| 6112120000 | Of synthetic fibres | 13 | A |
| 6112190000 | Of other textile materials | 13 | A |
| 6112201000 | Of man-made fibres | 13 | A |
| 6112209000 | Other | 13 | A |
| 6112310000 | Of synthetic fibres | 13 | A |
| 6112390000 | Of other textile materials | 13 | A |
| 6112410000 | Of synthetic fibres | 13 | A |
| 6112490000 | Of other textile materials | 13 | A |
| 6113001000 | Of heading 59.03 | 13 | A |
| 6113002000 | Of heading 59.06 | 13 | A |
| 6113003000 | Of heading 59.07 | 13 | A |
| 6114200000 | Of cotton | 13 | A |
| 6114301000 | Of synthetic fibres | 13 | A |
| 6114302000 | Of artificial fibres | 13 | A |
| 6114901000 | Of silk | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6114909000 | Other | 13 | A |
| 6115100000 | Graduated compression hosiery (for example, stockings for varicose veins) | 13 | A |
| 6115210000 | Of synthetic fibres, measuring per single yarn less than 67 decitex | 13 | A |
| 6115220000 | Of synthetic fibres, measuring per single yarn 67 decitex or more | 13 | A |
| 6115290000 | Of other textile materials | 13 | A |
| 6115301000 | Of man-made fibres | 13 | A |
| 6115309000 | Other | 13 | A |
| 6115940000 | Of wool or fine animal hair | 13 | A |
| 6115950000 | Of cotton | 13 | A |
| 6115960000 | Of synthetic fibres | 13 | A |
| 6115990000 | Of other textile materials | 13 | A |
| 6116100000 | Impregnated, coated or covered with plastics or rubber | 8 | A |
| 6116910000 | Of wool or fine animal hair | 8 | A |
| 6116921000 | Working gloves | 8 | A |
| 6116929000 | Other | 8 | A |
| 6116930000 | Of synthetic fibres | 8 | A |
| 6116990000 | Of other textile materials | 8 | A |
| 6117101000 | Of silk | 13 | A |
| 6117102000 | Of wool or fine animal hair | 13 | A |
| 6117103000 | Of cotton | 13 | A |
| 6117104000 | Of man-made fibres | 13 | A |
| 6117109000 | Other | 13 | A |
| 6117801000 | Ties, bow ties and cravats | 13 | A |
| 6117809000 | Other | 13 | A |
| 6117900000 | Parts | 13 | A |
| 6201110000 | Of wool or fine animal hair | 13 | A |
| 6201120000 | Of cotton | 13 | A |
| 6201131000 | Of synthetic fibres | 13 | A |
| 6201132000 | Of artificial fibres | 13 | A |
| 6201190000 | Of other textile materials | 13 | A |
| 6201910000 | Of wool or fine animal hair | 13 | A |
| 6201920000 | Of cotton | 13 | A |
| 6201931000 | Of synthetic fibres | 13 | A |
| 6201932000 | Of artificial fibres | 13 | A |
| 6201990000 | Of other textile materials | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6202110000 | Of wool or fine animal hair | 13 | A |
| 6202120000 | Of cotton | 13 | A |
| 6202131000 | Of synthetic fibres | 13 | A |
| 6202132000 | Of artificial fibres | 13 | A |
| 6202190000 | Of other textile materials | 13 | A |
| 6202910000 | Of wool or fine animal hair | 13 | A |
| 6202920000 | Of cotton | 13 | A |
| 6202931000 | Of synthetic fibres | 13 | A |
| 6202932000 | Of artificial fibres | 13 | A |
| 6202990000 | Of other textile materials | 13 | A |
| 6203110000 | Of wool or fine animal hair | 13 | A |
| 6203120000 | Of synthetic fibres | 13 | A |
| 6203190000 | Of other textile fibres | 13 | A |
| 6203220000 | Of cotton | 13 | A |
| 6203230000 | Of synthetic fibres | 13 | A |
| 6203291000 | Of wool or fine animal hair | 13 | A |
| 6203299000 | Other | 13 | A |
| 6203310000 | Of wool or fine animal hair | 13 | A |
| 6203320000 | Of cotton | 13 | A |
| 6203330000 | Of synthetic fibres | 13 | A |
| 6203390000 | Of other textile materials | 13 | A |
| 6203410000 | Of wool or fine animal hair | 13 | A |
| 6203421000 | Of denim, including blue jeans | 13 | B |
| 6203429000 | Other | 13 | B |
| 6203430000 | Of synthetic fibres | 13 | A |
| 6203490000 | Of other textile materials | 13 | A |
| 6204110000 | Of wool or fine animal hair | 13 | A |
| 6204120000 | Of cotton | 13 | A |
| 6204130000 | Of synthetic fibres | 13 | A |
| 6204191000 | Of silk | 13 | A |
| 6204199000 | Other | 13 | A |
| 6204210000 | Of wool or fine animal hair | 13 | A |
| 6204220000 | Of cotton | 13 | A |
| 6204230000 | Of synthetic fibres | 13 | A |
| 6204291000 | Of silk | 13 | A |
| 6204299000 | Other | 13 | A |
| 6204310000 | Of wool or fine animal hair | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6204320000 | Of cotton | 13 | A |
| 6204330000 | Of synthetic fibres | 13 | A |
| 6204391000 | Of silk | 13 | A |
| 6204399000 | Other | 13 | A |
| 6204410000 | Of wool or fine animal hair | 13 | A |
| 6204420000 | Of cotton | 13 | A |
| 6204430000 | Of synthetic fibres | 13 | A |
| 6204440000 | Of artificial fibres | 13 | A |
| 6204491000 | Of silk | 13 | A |
| 6204499000 | Other | 13 | A |
| 6204510000 | Of wool or fine animal hair | 13 | A |
| 6204520000 | Of cotton | 13 | A |
| 6204530000 | Of synthetic fibres | 13 | A |
| 6204591000 | Of silk | 13 | A |
| 6204599000 | Other | 13 | A |
| 6204610000 | Of wool or fine animal hair | 13 | A |
| 6204621000 | Of denim, including blue jeans | 13 | B |
| 6204629000 | Other | 13 | B |
| 6204630000 | Of synthetic fibres | 13 | B |
| 6204691000 | Of silk | 13 | A |
| 6204699000 | Other | 13 | A |
| 6205200000 | Of cotton | 13 | A |
| 6205301000 | Of synthetic fibres | 13 | A |
| 6205302000 | Of artificial fibres | 13 | A |
| 6205901000 | Of silk | 13 | A |
| 6205902000 | Of wool or fine animal hair | 13 | A |
| 6205909000 | Other | 13 | A |
| 6206100000 | Of silk or silk waste | 13 | A |
| 6206200000 | Of wool or fine animal hair | 13 | A |
| 6206300000 | Of cotton | 13 | A |
| 6206401000 | Of synthetic fibres | 13 | A |
| 6206402000 | Of artificial fibres | 13 | A |
| 6206900000 | Of other textile materials | 13 | A |
| 6207110000 | Of cotton | 13 | A |
| 6207191000 | Of man-made fibres | 13 | A |
| 6207199000 | Other | 13 | A |
| 6207210000 | Of cotton | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6207221000 | Of synthetic fibres | 13 | A |
| 6207222000 | Of artificial fibres | 13 | A |
| 6207290000 | Of other textile materials | 13 | A |
| 6207910000 | Of cotton | 13 | A |
| 6207991000 | Of silk | 13 | A |
| 6207992000 | Of wool or fine animal hair | 13 | A |
| 6207993010 | Of synthetic fibres | 13 | A |
| 6207993020 | Of artificial fibres | 13 | A |
| 6207999000 | Other | 13 | A |
| 6208111000 | Of synthetic fibres | 13 | A |
| 6208112000 | Of artificial fibres | 13 | A |
| 6208191000 | Of silk | 13 | A |
| 6208192000 | Of cotton | 13 | A |
| 6208199000 | Other | 13 | A |
| 6208210000 | Of cotton | 13 | A |
| 6208221000 | Of synthetic fibres | 13 | A |
| 6208222000 | Of artificial fibres | 13 | A |
| 6208290000 | Of other textile materials | 13 | A |
| 6208910000 | Of cotton | 13 | A |
| 6208921000 | Of synthetic fibres | 13 | A |
| 6208922000 | Of artificial fibres | 13 | A |
| 6208991000 | Of silk | 13 | A |
| 6208992000 | Of wool or fine animal hair | 13 | A |
| 6208999000 | Other | 13 | A |
| 6209201000 | Garments | 8 | A |
| 6209202000 | Accessories | 8 | A |
| 6209301000 | Garments | 8 | A |
| 6209302000 | Accessories | 8 | A |
| 6209901010 | Of wool or fine animal hair | 8 | A |
| 6209901090 | Other | 8 | A |
| 6209902000 | Accessories | 8 | A |
| 6210101000 | Of fabrics of heading 56.02 | 13 | A |
| 6210102000 | Of fabrics of heading 56.03 | 13 | A |
| 6210201000 | Of fabrics of heading 59.03 | 13 | A |
| 6210202000 | Of fabrics of heading 59.06 | 13 | A |
| 6210203000 | Of fabrics of heading 59.07 | 13 | A |
| 6210301000 | Of fabrics of heading 59.03 | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6210302000 | Of fabrics of heading 59.06 | 13 | A |
| 6210303000 | Of fabrics of heading 59.07 | 13 | A |
| 6210401000 | Of fabrics of heading 59.03 | 13 | A |
| 6210402000 | Of fabrics of heading 59.06 | 13 | A |
| 6210403000 | Of fabrics of heading 59.07 | 13 | A |
| 6210501000 | Of fabrics of heading 59.03 | 13 | A |
| 6210502000 | Of fabrics of heading 59.06 | 13 | A |
| 6210503000 | Of fabrics of heading 59.07 | 13 | A |
| 6211111000 | Of man-made fibres | 13 | A |
| 6211119000 | Other | 13 | A |
| 6211121000 | Of man-made fibres | 13 | A |
| 6211129000 | Other | 13 | A |
| 6211201000 | Of man-made fibres | 13 | A |
| 6211209000 | Other | 13 | A |
| 6211321000 | Judo, taekwondo and other oriental martial arts uniforms | 13 | A |
| 6211329000 | Other | 13 | A |
| 6211331000 | Of synthetic fibres | 13 | A |
| 6211332000 | Of artificial fibres | 13 | A |
| 6211391000 | Of wool or fine animal hair | 13 | A |
| 6211399000 | Other | 13 | A |
| 6211421000 | Judo, taekwondo and other oriental martial arts uniforms | 13 | A |
| 6211429000 | Other | 13 | A |
| 6211431000 | Of synthetic fibres | 13 | A |
| 6211432000 | Of artificial fibres | 13 | A |
| 6211491000 | Of wool or fine animal hair | 13 | A |
| 6211499000 | Other | 13 | A |
| 6212101000 | Of cotton | 13 | A |
| 6212102000 | Of man-made fibres | 13 | A |
| 6212109000 | Other | 13 | A |
| 6212201000 | Of cotton | 13 | A |
| 6212202000 | Of man-made fibres | 13 | A |
| 6212209000 | Other | 13 | B |
| 6212300000 | Corselettes | 13 | A |
| 6212900000 | Other | 13 | A |
| 6213200000 | Of cotton | 8 | A |
| 6213900000 | Of other textile materials | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6214100000 | Of silk or silk waste | 8 | A |
| 6214200000 | Of wool or fine animal hair | 8 | A |
| 6214300000 | Of synthetic fibres | 8 | A |
| 6214400000 | Of artificial fibres | 8 | A |
| 6214900000 | Of other textile materials | 8 | A |
| 6215100000 | Of silk or silk waste | 8 | A |
| 6215200000 | Of man-made fibres | 8 | A |
| 6215900000 | Of other textile materials | 8 | A |
| 6216001000 | Impregnated, coated or covered with plastics or rubber | 8 | A |
| 6216009000 | Other | 8 | A |
| 6217100000 | Accessories | 13 | A |
| 6217900000 | Parts | 13 | A |
| 6301100000 | Electric blankets | 10 | A |
| 6301200000 | Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair | 10 | A |
| 6301300000 | Blankets (other than electric blankets) and travelling rugs, of cotton | 10 | A |
| 6301400000 | Blankets (other than electric blankets) and travelling rugs, of synthetic fibers | 10 | A |
| 6301900000 | Other blankets and travelling rugs | 10 | A |
| 6302101000 | Of cotton | 13 | A |
| 6302109000 | Other | 13 | A |
| 6302210000 | Of cotton | 13 | A |
| 6302220000 | Of man-made fibres | 13 | A |
| 6302290000 | Of other textile materials | 13 | A |
| 6302310000 | Of cotton | 13 | A |
| 6302320000 | Of man-made fibres | 13 | A |
| 6302390000 | Of other textile materials | 13 | A |
| 6302400000 | Table linen, knitted or crocheted | 13 | A |
| 6302510000 | Of cotton | 13 | A |
| 6302530000 | Of man-made fibres | 13 | A |
| 6302590000 | Of other textile materials | 13 | A |
| 6302600000 | Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton | 13 | A |
| 6302910000 | Of cotton | 13 | A |
| 6302930000 | Of man-made fibres | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6302990000 | Of other textile materials | 13 | A |
| 6303120000 | Of synthetic fibres | 13 | A |
| 6303191000 | Of cotton | 13 | A |
| 6303199000 | Other | 13 | A |
| 6303910000 | Of cotton | 13 | A |
| 6303920000 | Of synthetic fibres | 13 | A |
| 6303990000 | Of other textile materials | 13 | A |
| 6304110000 | Knitted or crocheted | 13 | A |
| 6304190000 | Other | 13 | A |
| 6304910000 | Knitted or crocheted | 13 | A |
| 6304920000 | Not knitted or crocheted,of cotton | 13 | A |
| 6304930000 | Not knitted or crocheted, of synthetic fibres | 13 | A |
| 6304990000 | Not knitted or crocheted, of other textile materials | 13 | A |
| 6305100000 | Of jute or of other textile bast fibres of heading 53.03 | 8 | A |
| 6305200000 | Of cotton | 8 | A |
| 6305320000 | Flexible intermediate bulk containers | 8 | A |
| 6305330000 | Other, of polyethylene or polypropylene strip or the like | 8 | A |
| 6305390000 | Other | 8 | A |
| 6305900000 | Of other textile materials | 8 | A |
| 6306120000 | Of synthetic fibres | 13 | A |
| 6306190000 | Of other textile materials | 13 | A |
| 6306220000 | Of synthetic fibres | 13 | A |
| 6306290000 | Of other textile materials | 13 | A |
| 6306300000 | Sails | 13 | A |
| 6306401000 | Of cotton | 13 | A |
| 6306409000 | Of other textile materials | 13 | A |
| 6306901000 | Of cotton | 13 | A |
| 6306902000 | Of synthetic fibres | 13 | A |
| 6306909000 | Other | 13 | A |
| 6307100000 | Floor-cloths, dish-cloths, dusters and similar cleaning cloths | 10 | A |
| 6307200000 | Life-jackets and life-belts | 10 | A |
| 6307901000 | Footwear lace | 10 | A |
| 6307902000 | Cloth wrappers | 10 | A |
| 6307903000 | Dress patterns | 10 | A |
| 6307909000 | Other | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6308000000 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. | 13 | A |
| 6309000000 | Worn clothing and other worn articles. | 8 | A |
| 6310100000 | Sorted | 8 | A |
| 6310900000 | Other | 8 | A |
| 6401100000 | Footwear incorporating a protective metal toe-cap | 8 | C |
| 6401921000 | Ski - boots | 8 | C |
| 6401929010 | Of rubber | 8 | C |
| 6401929090 | Other | 8 | C |
| 6401991010 | Of rubber | 8 | C |
| 6401991090 | Other | 8 | C |
| 6401999000 | Other | 8 | C |
| 6402120000 | Ski-boots, cross-country ski footwear and snowboard boots | 13 | C |
| 6402190000 | Other | 13 | C |
| 6402200000 | Footwear with upper straps or thongs assembled to the sole by means of plugs | 13 | C |
| 6402911000 | Footwear, protective against cold | 13 | C |
| 6402912000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | C |
| 6402919000 | Other | 13 | C |
| 6402991000 | Sandals or similar footwear, produced in one piece by moulding | 13 | B |
| 6402992000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | B |
| 6402999000 | Other | 13 | C |
| 6403120000 | Ski-boots, cross-country ski footwear and snowboard boots | 13 | C |
| 6403190000 | Other | 13 | C |
| 6403200000 | Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 13 | C |
| 6403400000 | Other footwear, incorporating a protective metal toe-cap | 13 | C |
| 6403511000 | Dress shoes | 13 | C |
| 6403519000 | Other | 13 | C |
| 6403591000 | Dress shoes | 13 | C |
| 6403599000 | Other | 13 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6403911000 | Dress shoes | 13 | C |
| 6403912000 | Mountaineering footwear | 13 | C |
| 6403913000 | Lace-boots | 13 | C |
| 6403914000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | C |
| 6403919000 | Other | 13 | C |
| 6403991000 | Dress shoes | 13 | C |
| 6403992000 | Mountaineering footwear | 13 | C |
| 6403993000 | Lace-boots | 13 | C |
| 6403994000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | C |
| 6403999000 | Other | 13 | C |
| 6404110000 | Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | C |
| 6404191000 | Slippers | 13 | C |
| 6404199000 | Other | 13 | C |
| 6404201000 | Slippers | 13 | C |
| 6404209000 | Other | 13 | C |
| 6405100000 | With uppers of leather or composition leather | 13 | C |
| 6405200000 | With uppers of textile materials | 13 | C |
| 6405900000 | Other | 13 | C |
| 6406101000 | Uppers | 8 | C |
| 6406102000 | Parts | 8 | C |
| 6406201000 | Outer soles | 8 | C |
| 6406202000 | Heels | 8 | C |
| 6406901000 | Of wood | 8 | C |
| 6406909010 | Removable in-soles | 8 | C |
| 6406909020 | Heel cushion | 8 | C |
| 6406909030 | Gaiters | 8 | C |
| 6406909040 | Leggings | 8 | C |
| 6406909090 | Other | 8 | C |
| 6501000000 | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt. | 8 | A |
| 6502000000 | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed. | 8 | A |
| 6504000000 | Hats and other headgear, plaited or made by assembling strips of any | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | material, whether or not lined or trimmed. | | |
| 6505001000 | Hair-nets | 8 | A |
| 6505009011 | Of synthetic fibres | 8 | A |
| 6505009019 | Of other fibres | 8 | A |
| 6505009021 | Sports cap | 8 | A |
| 6505009022 | Berets | 8 | A |
| 6505009029 | Other | 8 | A |
| 6505009090 | Other | 8 | A |
| 6506100000 | Safety headgear | 8 | A |
| 6506910000 | Of rubber or of plastics | 8 | A |
| 6506991000 | Of leather | 8 | A |
| 6506992000 | Of metal | 8 | A |
| 6506999000 | Other | 8 | A |
| 6507000000 | Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. | 8 | A |
| 6601100000 | Garden or similar umbrellas | 13 | A |
| 6601910000 | Having a telescopic shaft | 13 | A |
| 6601991000 | Walking-stick umbrellas | 13 | A |
| 6601992000 | Sun umbrellas | 13 | A |
| 6601999000 | Other | 13 | A |
| 6602001000 | Walking-sticks | 8 | A |
| 6602002000 | seat-sticks | 8 | A |
| 6602003000 | Whips, riding-crops | 8 | A |
| 6602009000 | Other | 8 | A |
| 6603200000 | Umbrella frames, including frames mounted on shafts (sticks) | 13 | A |
| 6603900000 | Other | 13 | A |
| 6701000000 | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes). | 8 | A |
| 6702100000 | Of plastics | 8 | A |
| 6702901000 | Of woven fabrics | 8 | A |
| 6702902000 | Of paper | 8 | A |
| 6702909000 | Other | 8 | A |
| 6703001010 | Washed, dressed, thinned | 8 | A |
| 6703001090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6703009000 | Other | 8 | A |
| 6704110000 | Complete wigs | 8 | A |
| 6704191000 | Partial wigs | 8 | A |
| 6704192000 | False beards | 8 | A |
| 6704193000 | False eyebrows | 8 | A |
| 6704194000 | False eyelashes | 8 | A |
| 6704199000 | Other | 8 | A |
| 6704201000 | Complete wigs | 8 | A |
| 6704202000 | Partial wigs | 8 | A |
| 6704203000 | False beards | 8 | A |
| 6704204000 | False eyebrows | 8 | A |
| 6704205000 | False eyelashes | 8 | A |
| 6704209000 | Other | 8 | A |
| 6704900000 | Of other materials | 8 | A |
| 6801000000 | Setts,curbstones and flagstones, of natural stone (except slate). | 8 | A |
| 6802100000 | Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder | 8 | B |
| 6802211000 | Marble | 8 | B |
| 6802212000 | Travertine | 8 | A |
| 6802213000 | Alabaster | 8 | A |
| 6802230000 | Granite | 8 | C |
| 6802291000 | Other calcareous stone | 8 | A |
| 6802299000 | Other | 8 | C |
| 6802911000 | Marble | 8 | B |
| 6802912000 | Travertine | 8 | A |
| 6802913000 | Alabaster | 8 | A |
| 6802920000 | Other calcareous stone | 8 | A |
| 6802930000 | Granite | 8 | C |
| 6802990000 | Other stone | 8 | C |
| 6803001000 | Inkstone | 8 | C |
| 6803009000 | Other | 8 | C |
| 6804100000 | Millstones and grindstones for milling, grinding or pulping | 8 | A |
| 6804210000 | Of agglomerated synthetic or natural diamond | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6804220000 | Of other agglomerated abrasives or of ceramics | 8 | A |
| 6804230000 | Of natural stone | 8 | A |
| 6804300000 | Hand sharpening or polishing stones | 8 | A |
| 6805100000 | On a base of woven textile fabric only | 8 | A |
| 6805200000 | On a base of paper or paperboard only | 8 | A |
| 6805300000 | On a base of other materials | 8 | A |
| 6806101000 | Slag wool | 8 | C |
| 6806102000 | Rock wool | 8 | C |
| 6806103000 | Ceramic fibre | 8 | C |
| 6806109000 | Other | 8 | C |
| 6806201000 | Exfoliated vermiculite | 8 | B |
| 6806202000 | Expanded clays | 8 | A |
| 6806204000 | Expanded perlite | 8 | A |
| 6806209000 | Other | 8 | A |
| 6806901000 | Fire proofing material | 8 | A |
| 6806909000 | Other | 8 | C |
| 6807100000 | In rolls | 8 | A |
| 6807900000 | Other | 8 | A |
| 6808000000 | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders. | 8 | A |
| 6809110000 | Faced or reinforced with paper or paperboard only | 8 | C |
| 6809190000 | Other | 8 | C |
| 6809900000 | Other articles | 8 | A |
| 6810111000 | Blocks | 8 | A |
| 6810112000 | Bricks | 8 | A |
| 6810191000 | Tiles | 8 | A |
| 6810192000 | Flagstones | 8 | A |
| 6810193000 | Roofing tiles | 8 | A |
| 6810199000 | Other | 8 | C |
| 6810910000 | Prefabricated structural components for building or civil engineering | 8 | A |
| 6810991000 | Beams and girders | 8 | A |
| 6810992000 | Pile | 8 | A |
| 6810993000 | Electric pole | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6810994000 | Railway sleepers | 8 | A |
| 6810995000 | Pipes | 8 | A |
| 6810999000 | Other | 8 | A |
| 6811401010 | For roofs, ceilings, walls or floors | 8 | A |
| 6811401090 | Other | 8 | A |
| 6811402010 | For roofs, ceilings, walls or floors | 8 | A |
| 6811402090 | Other | 8 | A |
| 6811403000 | Tubes, pipes and tube or pipe fittings | 8 | A |
| 6811409010 | For roofs, ceilings, walls or floors | 8 | A |
| 6811409090 | Other | 8 | A |
| 6811810000 | Corrugated sheets | 8 | A |
| 6811820000 | Other sheets, panels, tiles and similar articles | 8 | A |
| 6811891000 | Tubes, pipes and tube or pipe fittings | 8 | A |
| 6811899000 | Other | 8 | A |
| 6812801000 | Clothing, clothing accessories, footwear and headgear | 8 | A |
| 6812802000 | Paper, millboard and felt | 8 | A |
| 6812803000 | Compressed asbestos fibre jointing, in sheets or rolls | 8 | A |
| 6812809000 | Other | 8 | A |
| 6812910000 | Clothing, clothing accessories, footwear and headgear | 8 | A |
| 6812920000 | Paper, millboard and felt | 8 | A |
| 6812930000 | Compressed asbestos fibre jointing, in sheets or rolls | 8 | A |
| 6812990000 | Other | 8 | A |
| 6813201010 | For automobiles | 8 | A |
| 6813201090 | Other | 8 | A |
| 6813202010 | For automobiles | 8 | A |
| 6813202090 | Other | 8 | A |
| 6813209010 | For automobiles | 8 | A |
| 6813209090 | Other | 8 | A |
| 6813810000 | Brake linings and pads | 8 | A |
| 6813891000 | Clutch facing | 8 | A |
| 6813899000 | Other | 8 | A |
| 6814100000 | Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support | 8 | A |
| 6814900000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6815101000 | Non-electrical articles of graphite | 8 | A |
| 6815102000 | Carbon fibre | 8 | A |
| 6815109000 | Other | 8 | A |
| 6815200000 | Articles of peat | 8 | A |
| 6815910000 | Containing magnesite, dolomite or chromite | 8 | A |
| 6815990000 | Other | 8 | C |
| 6901001000 | Bricks | 8 | A |
| 6901002000 | Blocks | 8 | A |
| 6901003000 | Tiles | 8 | A |
| 6901009010 | Slabs and panels | 8 | A |
| 6901009090 | Other | 8 | A |
| 6902100000 | Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3 | 8 | A |
| 6902200000 | Containing by weight more than 50 % of alumina (Al2O3), of silica(SiO2) or of a mixture or compound of these products | 8 | A |
| 6902901000 | Based upon silicon carbide or zircon | 8 | A |
| 6902909000 | Other | 8 | A |
| 6903101000 | Retorts | 8 | A |
| 6903102010 | For furnaces for production of semiconductor wafers | 3 | A |
| 6903102090 | Other | 8 | A |
| 6903103000 | Reaction vessels | 8 | A |
| 6903104000 | Muffles | 8 | A |
| 6903105000 | Nozzles | 8 | A |
| 6903106000 | Plugs | 8 | A |
| 6903107000 | Tubes and pipes | 8 | A |
| 6903108000 | Bars and rods | 8 | A |
| 6903109000 | Others | 8 | A |
| 6903201000 | Retorts | 8 | A |
| 6903202000 | Crucibles | 8 | A |
| 6903203000 | Reaction vessels | 8 | A |
| 6903204000 | Muffles | 8 | A |
| 6903205000 | Nozzles | 8 | A |
| 6903206000 | Plugs | 8 | A |
| 6903207000 | Tubes and pipes | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6903208000 | Bars and rods | 8 | A |
| 6903209000 | Other | 8 | A |
| 6903901000 | Based upon silicon carbide or zircon | 8 | A |
| 6903909010 | Retorts | 8 | A |
| 6903909020 | Crucibles | 8 | A |
| 6903909030 | Reaction vessels | 8 | A |
| 6903909040 | Muffles | 8 | A |
| 6903909050 | Nozzles | 8 | A |
| 6903909060 | Plugs | 8 | A |
| 6903909070 | Tubes and pipes | 8 | A |
| 6903909080 | Bars and rods | 8 | A |
| 6903909090 | Other | 8 | A |
| 6904100000 | Building bricks | 8 | A |
| 6904900000 | Other | 8 | A |
| 6905100000 | Roofing tiles | 8 | A |
| 6905901000 | Chimney pots, cowls and chimney liners | 8 | A |
| 6905902000 | Architectural ornaments | 8 | A |
| 6905909000 | Other | 8 | A |
| 6906001000 | Pipes, conduits and guttering | 8 | A |
| 6906002000 | Pipe fittings | 8 | A |
| 6907101000 | Of porcelain or china | 8 | A |
| 6907109000 | Other | 8 | A |
| 6907901000 | Of porcelain or china | 8 | A |
| 6907909000 | Other | 8 | A |
| 6908101000 | Of porcelain or china | 8 | A |
| 6908109000 | Other | 8 | A |
| 6908901000 | Of porcelain or china | 8 | A |
| 6908909000 | Other | 8 | A |
| 6909110000 | Of porcelain or china | 8 | A |
| 6909120000 | Articles having a hardness equivalent to 9 or more on the Mohs scale | 8 | A |
| 6909190000 | Other | 8 | A |
| 6909900000 | Other | 8 | A |
| 6910101000 | Wash basins | 8 | A |
| 6910102000 | Baths | 8 | A |
| 6910103000 | Water closet pans | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6910104000 | Urinals | 8 | A |
| 6910109000 | Other | 8 | A |
| 6910900000 | Other | 8 | A |
| 6911101000 | Coffee sets or tea sets | 8 | A |
| 6911102000 | Bowls and dishes | 8 | A |
| 6911109000 | Other | 8 | A |
| 6911901000 | Household articles | 8 | A |
| 6911902000 | Toilet articles | 8 | A |
| 6911909000 | Other | 8 | A |
| 6912001010 | Coffee sets or tea sets | 8 | A |
| 6912001020 | Bowls and dishes | 8 | A |
| 6912001090 | Other | 8 | A |
| 6912002000 | Household articles | 8 | A |
| 6912003000 | Toilet articles | 8 | A |
| 6912009000 | Other | 8 | A |
| 6913101000 | Statues, statuettes and busts | 8 | A |
| 6913109020 | Ornamental tablewares | 8 | A |
| 6913109090 | Other | 8 | A |
| 6913901000 | Statues, statuettes and busts | 8 | A |
| 6913909020 | Ornamental tablewares | 8 | A |
| 6913909090 | Other | 8 | A |
| 6914101000 | Flower-pots | 8 | A |
| 6914109000 | Other | 8 | A |
| 6914901000 | Flower-pots | 8 | A |
| 6914909000 | Other | 8 | A |
| 7001001000 | Mass | 5 | A |
| 7001002000 | Waste and scrap, cullet | 3 | A |
| 7002100000 | Balls | 8 | A |
| 7002201000 | For the manufacture of quartz wares for semiconductor | 3 | A |
| 7002209000 | Other | 8 | A |
| 7002311000 | For the manufacture of quartz wares for semiconductor | 3 | A |
| 7002319000 | Other | 8 | A |
| 7002320000 | Of other glass having a linear coefficient of expansion not exceeding 5×10-6 per Kelvin within a temperature range of 0℃ to 300℃ | 8 | A |
| 7002390000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7003121000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7003122000 | More than 2 ㎜ but not more than 3 ㎜ in thickness | 8 | A |
| 7003123000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |
| 7003124000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7003125000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7003126000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7003127000 | More than 8 ㎜ in thickness | 8 | A |
| 7003191000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7003192000 | More than 2 ㎜ but not more than 3 ㎜ in thickness | 8 | A |
| 7003193000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |
| 7003194000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7003195000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7003196000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7003197000 | More than 8 ㎜ in thickness | 8 | A |
| 7003200000 | Wired sheets | 8 | A |
| 7003300000 | Profiles | 8 | A |
| 7004201000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7004202000 | More than 2 ㎜ but not more than 3 ㎜ in thickness | 8 | A |
| 7004203000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |
| 7004204000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7004205000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7004206000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7004207000 | More than 8 ㎜ in thickness | 8 | A |
| 7004901000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7004902000 | More than 2 ㎜ but not more than 3 ㎜ in thickness | 8 | A |
| 7004903000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |
| 7004904000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7004905000 | More than 5 ㎜ but not more than | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 6 ㎜ in thickness | | |
| 7004906000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7004907000 | More than 8 ㎜ in thickness | 8 | A |
| 7005101010 | Not more than 4 mm in thickness | 8 | A |
| 7005101020 | More than 4 mm but not more than 6 mm in thickness | 8 | A |
| 7005101030 | More than 6 mm but not more than 8 mm in thickness | 8 | A |
| 7005101040 | More than 8 mm in thickness | 8 | A |
| 7005102010 | Not more than 4 mm in thickness | 8 | A |
| 7005102020 | More than 4 mm but not more than 6 mm in thickness | 8 | A |
| 7005102030 | More than 6 mm but not more than 8 mm in thickness | 8 | A |
| 7005102040 | More than 8 mm in thickness | 8 | A |
| 7005109010 | Not more than 4 mm in thickness | 8 | A |
| 7005109020 | More than 4 mm but not more than 6 mm in thickness | 8 | A |
| 7005109030 | More than 6 mm but not more than 8 mm in thickness | 8 | A |
| 7005109040 | More than 8 mm in thickness | 8 | A |
| 7005211000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7005212000 | More than 2 ㎜ but not more than 3 ㎜ in thickness | 8 | A |
| 7005213000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |
| 7005214000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7005215000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7005216000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7005217010 | Not more than 10 mm in thickness | 8 | A |
| 7005217020 | More than 10 mm but not more than 12 mm in thickness | 8 | A |
| 7005217030 | More than 12 mm in thickness | 8 | A |
| 7005291010 | For PDP (plasma display panel) | 4 | A |
| 7005291020 | For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display) | 3 | A |
| 7005291030 | For OLED (organic light emitting display) | 4 | A |
| 7005291040 | For LCD (liquid cristal display) | 8 | A |
| 7005291091 | Clear and transparent glass | 8 | A |
| 7005291092 | Extra clear low-iron glass | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7005291099 | Other | 8 | A |
| 7005292010 | For PDP (plasma display panel) | 4 | A |
| 7005292020 | For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display) | 3 | A |
| 7005292030 | For OLED (organic light emitting display) | 4 | A |
| 7005292091 | Clear and transparent glass | 8 | A |
| 7005292092 | Extra clear low-iron glass | 8 | A |
| 7005292099 | Other | 8 | A |
| 7005293010 | Clear and transparent glass | 8 | A |
| 7005293020 | Extra clear low-iron glass | 8 | A |
| 7005293090 | Other | 8 | A |
| 7005294010 | Clear and transparent glass | 8 | A |
| 7005294020 | Extra clear low-iron glass | 8 | A |
| 7005294090 | Other | 8 | A |
| 7005295010 | Clear and transparent glass | 8 | A |
| 7005295020 | Extra clear low-iron glass | 8 | A |
| 7005295090 | Other | 8 | A |
| 7005296010 | Clear and transparent glass | 8 | A |
| 7005296020 | Extra clear low-iron glass | 8 | A |
| 7005296090 | Other | 8 | A |
| 7005297010 | Clear and transparent glass | 8 | A |
| 7005297020 | Extra clear low-iron glass | 8 | A |
| 7005297090 | Other | 8 | A |
| 7005298010 | Clear and transparent glass | 8 | A |
| 7005298020 | Extra clear low-iron glass | 8 | A |
| 7005298090 | Other | 8 | A |
| 7005299010 | Clear and transparent glass | 8 | A |
| 7005299020 | Extra clear low-iron glass | 8 | A |
| 7005299090 | Other | 8 | A |
| 7005300000 | Wired glass | 8 | A |
| 7006001000 | For PDP (plasma display panel) | 4 | A |
| 7006002000 | For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display) | 3 | A |
| 7006003000 | For OLED (organic light emitting display) | 4 | A |
| 7006004000 | For LCD (liquid cristal display) | 8 | A |
| 7006009000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7007111000 | Not more than 8 mm in thickness | 8 | A |
| 7007112000 | More than 8 mm in thickness | 8 | A |
| 7007191000 | Not more than 8 mm in thickness | 8 | A |
| 7007192000 | More than 8 mm in thickness | 8 | A |
| 7007211000 | Not more than 12 mm in total thickness, including film thickness | 8 | A |
| 7007212000 | More than 12 mm in total thickness, including film thickness | 8 | A |
| 7007291000 | Not more than 12 mm in total thickness, including film thickness | 8 | A |
| 7007292000 | More than 12 mm in total thickness, including film thickness | 8 | A |
| 7008000000 | Multiple-walled insulating units of glass. | 8 | A |
| 7009100000 | Rear-view mirrors for vehicles | 8 | A |
| 7009910000 | Unframed | 8 | A |
| 7009920000 | Framed | 8 | A |
| 7010100000 | Ampoules | 8 | A |
| 7010200000 | Stoppers, lids and other closures | 8 | A |
| 7010900000 | Other | 8 | B |
| 7011100000 | For electric lighting | 8 | A |
| 7011201000 | Color | 8 | A |
| 7011209000 | Other | 8 | A |
| 7011900000 | Other | 8 | A |
| 7013100000 | Of glass-ceramics | 8 | A |
| 7013220000 | Of lead crystal | 8 | A |
| 7013280000 | Other | 8 | A |
| 7013330000 | Of lead crystal | 8 | A |
| 7013370000 | Other | 8 | A |
| 7013410000 | Of lead crystal | 8 | A |
| 7013420000 | Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0℃ to 300℃ | 8 | A |
| 7013490000 | Other | 8 | A |
| 7013910000 | Of lead crystal | 8 | A |
| 7013990000 | Other | 8 | A |
| 7014001000 | Of sealed beam lamp | 8 | A |
| 7014009010 | Signalling glassware | 8 | A |
| 7014009020 | Optical elements of glass | 8 | A |
| 7015100000 | Glasses for corrective spectacles | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7015901000 | For sun glasses | 8 | A |
| 7015902000 | Clock or watch glasses and the like | 8 | A |
| 7015909000 | Other | 8 | A |
| 7016100000 | Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes | 8 | A |
| 7016901000 | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes | 8 | A |
| 7016909010 | Leaded lights | 8 | A |
| 7016909020 | Stained glass | 8 | A |
| 7016909090 | Other | 8 | A |
| 7017100000 | Of fused quartz or other fused silica | 8 | A |
| 7017200000 | Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0℃ to 300℃ | 8 | A |
| 7017900000 | Other | 8 | A |
| 7018101000 | Beads | 8 | A |
| 7018102000 | Imitation pearls | 8 | A |
| 7018103000 | Imitation precious and semi-precious stones | 8 | A |
| 7018104000 | Imitation coral | 8 | A |
| 7018109000 | Other | 8 | A |
| 7018200000 | Glass microspheres not exceeding 1 ㎜ in diameter | 8 | A |
| 7018901000 | Glass eyes other than prosthetic articles | 8 | A |
| 7018909000 | Other | 8 | A |
| 7019110000 | Chopped strands, of a length of not more than 50 ㎜ | 8 | C |
| 7019120000 | Rovings | 8 | C |
| 7019190000 | Other | 8 | A |
| 7019310000 | Mats | 8 | C |
| 7019320000 | Thin sheets (voiles) | 8 | C |
| 7019390000 | Other | 8 | A |
| 7019400000 | Woven fabrics of rovings | 8 | C |
| 7019510000 | Of a width not exceeding 30 ㎝ | 8 | A |
| 7019520000 | Of a width exceeding 30 ㎝, plain weave, weighing less than 250 g/㎡, of filaments measuring per single | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | yarn not more than 136 tex | | |
| 7019590000 | Other | 8 | A |
| 7019901000 | Glass wool | 8 | C |
| 7019909000 | Other | 8 | A |
| 7020001011 | Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers | 0 | A |
| 7020001012 | Quartz crucibles for furnace of production of semiconductor wafers | 3 | A |
| 7020001013 | For the manufacture of quartz wares for semiconductor | 3 | A |
| 7020001019 | Other | 8 | A |
| 7020001090 | Other | 8 | A |
| 7020009000 | Other | 8 | A |
| 7101101000 | Unworked | 8 | A |
| 7101102000 | Worked | 8 | A |
| 7101210000 | Unworked | 8 | A |
| 7101220000 | Worked | 8 | A |
| 7102100000 | unsorted | 1 | A |
| 7102210000 | Unworked or simply sawn, cleaved or bruted | 1 | A |
| 7102290000 | Other | 5 | A |
| 7102310000 | Unworked or simply sawn, cleaved or bruted | 1 | A |
| 7102390000 | Other | 5 | A |
| 7103100000 | Unworked or simply sawn or roughly shaped | 1 | A |
| 7103911000 | Industrial | 5 | A |
| 7103919010 | Rubies | 5 | A |
| 7103919020 | Sapphires | 5 | A |
| 7103919030 | Emeralds | 5 | A |
| 7103991000 | Industrial | 5 | A |
| 7103999010 | Opal | 5 | A |
| 7103999020 | Jade | 5 | A |
| 7103999030 | Chalcedony | 5 | A |
| 7103999040 | Rocky crystal | 5 | A |
| 7103999090 | Other | 5 | A |
| 7104100000 | piezo-electric quartz | 5 | A |
| 7104201000 | Diamonds | 5 | A |
| 7104209000 | Other | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7104901010 | Diamonds | 5 | A |
| 7104901020 | Artificial crystal | 5 | A |
| 7104901090 | Other | 5 | A |
| 7104909010 | Diamonds | 5 | A |
| 7104909090 | Other | 5 | A |
| 7105101000 | Natural | 5 | A |
| 7105102000 | Synthetic | 5 | A |
| 7105901000 | Of garnet | 5 | A |
| 7105909000 | Other | 5 | A |
| 7106100000 | Powder | 3 | B |
| 7106911000 | Containing by weight 99.99 % or more of silver | 3 | A |
| 7106919000 | Other | 3 | B |
| 7106921000 | Bars, rods and shapes | 3 | B |
| 7106922000 | Plates, sheets and strips | 3 | B |
| 7106923000 | Wire | 3 | B |
| 7106929000 | Other | 3 | B |
| 7107001000 | Bars, rods and shapes | 3 | A |
| 7107002000 | Plates, sheets and strips | 3 | A |
| 7107003000 | Wire | 3 | A |
| 7107004000 | Tubes, pipes and hollow bars | 3 | A |
| 7107009000 | Other | 3 | A |
| 7108110000 | Powder | 3 | A |
| 7108121000 | Lumps, billets and grains | 3 | C |
| 7108129000 | Other | 3 | C |
| 7108131010 | For use in manufacturing semiconductor | 3 | A |
| 7108131090 | Other | 3 | A |
| 7108139010 | Bars, rods and shapes | 3 | A |
| 7108139020 | Plates, sheets and strips | 3 | A |
| 7108139090 | Other | 3 | A |
| 7108200000 | Monetary | 0 | A |
| 7109000000 | Base metals or silver, clad with gold, not further worked than semi-manufactured. | 3 | A |
| 7110110000 | Unwrought or in powder form | 3 | A |
| 7110190000 | Other | 3 | A |
| 7110210000 | Unwrought or in powder form | 3 | A |
| 7110290000 | Other | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7110310000 | Unwrought or in powder form | 3 | A |
| 7110390000 | Other | 3 | A |
| 7110410000 | Unwrought or in powder form | 3 | A |
| 7110490000 | Other | 3 | A |
| 7111000000 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured. | 3 | A |
| 7112300000 | Ash containing precious metal or precious metal compounds | 2 | A |
| 7112911000 | Of residues | 2 | A |
| 7112919000 | Other | 3 | A |
| 7112921000 | Of residues | 2 | A |
| 7112929000 | Other | 3 | A |
| 7112991000 | Of residues | 2 | C |
| 7112992000 | Of waste, paring and scrap of plastics | 6.5 | B |
| 7112999000 | Other | 3 | A |
| 7113110000 | Of silver, whether or not plated or clad with other precious metal | 8 | A |
| 7113191000 | Of platinum | 8 | A |
| 7113192000 | Of gold | 8 | A |
| 7113199000 | Other | 8 | A |
| 7113201000 | Platinum-clad | 8 | A |
| 7113202000 | Gold-clad | 8 | A |
| 7113203000 | Silver-clad | 8 | A |
| 7113209000 | Other | 8 | A |
| 7114111000 | For table | 8 | A |
| 7114112000 | For toilet | 8 | A |
| 7114113000 | For office and desk | 8 | A |
| 7114114000 | For use by smokers | 8 | A |
| 7114119000 | Other | 8 | A |
| 7114191000 | For table | 8 | A |
| 7114192000 | For toilet | 8 | A |
| 7114193000 | For office and desk | 8 | A |
| 7114194000 | For use by smokers | 8 | A |
| 7114199000 | Other | 8 | A |
| 7114201000 | For table | 8 | A |
| 7114202000 | For toilet | 8 | A |
| 7114203000 | For office and desk | 8 | A |
| 7114204000 | For use by smokers | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7114209000 | Other | 8 | A |
| 7115100000 | Catalysts in the form of wire cloth or grill, of platinum | 8 | A |
| 7115901010 | Platinum crucible | 8 | A |
| 7115901090 | Other | 8 | A |
| 7115909010 | Of gold, including metals clad with gold | 8 | A |
| 7115909020 | Of silver, including metals clad with silver | 8 | A |
| 7115909090 | Other | 8 | A |
| 7116101000 | Of natural pearls | 8 | A |
| 7116102000 | Of cultured pearls | 8 | A |
| 7116201000 | Industrial | 8 | A |
| 7116209010 | For personal adornment | 8 | A |
| 7116209090 | Other | 8 | A |
| 7117110000 | Cuff-links and studs | 8 | A |
| 7117191000 | Necklace | 8 | A |
| 7117192000 | Bracelet | 8 | A |
| 7117193000 | Earring | 8 | A |
| 7117194000 | Brooch | 8 | A |
| 7117195000 | Ring | 8 | A |
| 7117196000 | Chains for personal adornment | 8 | A |
| 7117199000 | Other | 8 | A |
| 7117900000 | Other | 8 | A |
| 7118100000 | Coin (other than gold coin), not being legal tender | 0 | A |
| 7118901000 | Gold coin | 0 | A |
| 7118902000 | Silver coin | 0 | A |
| 7118909000 | Other | 0 | A |
| 7201101000 | For casting | 0 | A |
| 7201102000 | For steel manufacture | 0 | A |
| 7201109000 | Other | 0 | A |
| 7201200000 | Non-alloy pig iron containing by weight more than 0.5 % of phosphorus | 0 | A |
| 7201501000 | Alloy pig iron | 2 | A |
| 7201502000 | Spiegeleisen | 2 | A |
| 7202110000 | Containing by weight more than 2 % of carbon. | 5 | A |
| 7202190000 | Other | 5 | A |
| 7202210000 | Containing by weight more than 55 % of silicon | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7202291000 | Containing by weight 2 % or more of magnesium | 3 | A |
| 7202299000 | Other | 3 | A |
| 7202300000 | Ferro-silico-manganese | 5 | A |
| 7202410000 | Containing by weight more than 4 % of carbon | 2 | A |
| 7202490000 | Other | 2 | A |
| 7202500000 | Ferro-silico-chromium | 2 | A |
| 7202600000 | Ferro-nickel | 3 | A |
| 7202700000 | Ferro-molybdenum | 3 | A |
| 7202800000 | Ferro-tungsten and ferro-silico-tungsten | 3 | A |
| 7202910000 | Ferro-titanium and ferro-silico-titanium | 3 | A |
| 7202920000 | Ferro-vanadium | 3 | A |
| 7202930000 | Ferro-niobium | 3 | A |
| 7202991000 | Ferro-phosphorus (iron phosphide),containing by weight 15 % or more of phosphorus | 3 | A |
| 7202999000 | Other | 3 | A |
| 7203100000 | Ferrous products obtained by direct reduction of iron ore | 0 | A |
| 7203900000 | Other | 1 | A |
| 7204100000 | Waste and scrap of cast iron | 0 | A |
| 7204210000 | Of stainless steel | 0 | A |
| 7204290000 | Other | 0 | A |
| 7204300000 | Waste and scrap of tinned iron or steel | 0 | A |
| 7204410000 | Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles | 0 | A |
| 7204490000 | Other | 0 | A |
| 7204500000 | Remelting scrap ingots | 0 | A |
| 7205101000 | Shot | 5 | A |
| 7205102000 | Grit | 5 | A |
| 7205109000 | Other | 5 | A |
| 7205210000 | Of alloy steel | 3 | A |
| 7205290000 | Other | 3 | A |
| 7206100000 | Ingots | 0 | A |
| 7206900000 | Other | 0 | A |
| 7207111000 | Blooms | 0 | A |
| 7207112000 | Billets | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7207121000 | Slabs | 0 | A |
| 7207122000 | Sheet bars | 0 | A |
| 7207190000 | Other | 0 | A |
| 7207201000 | Blooms | 0 | A |
| 7207202000 | Billets | 0 | A |
| 7207203000 | Slabs | 0 | A |
| 7207204000 | Sheet bars | 0 | A |
| 7207209000 | Other | 0 | A |
| 7208101000 | Of a thickness of 4.75 ㎜ or more | 0 | A |
| 7208109000 | Of a thickness of less than 4.75 ㎜ | 0 | A |
| 7208251000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208259000 | Other | 0 | A |
| 7208261000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208269000 | Other | 0 | A |
| 7208271000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208279000 | Other | 0 | A |
| 7208361000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208369000 | Other | 0 | A |
| 7208371000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208379000 | Other | 0 | A |
| 7208381000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208389000 | Other | 0 | A |
| 7208391000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208399000 | Other | 0 | A |
| 7208400000 | Not in coils, not further worked than hot-rolled, with patterns in relief | 0 | A |
| 7208511000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208519000 | Other | 0 | A |
| 7208521000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208529000 | Other | 0 | A |
| 7208531000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208539000 | Other | 0 | A |
| 7208541000 | Of a tensile strength of 490MPa or more | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7208549000 | Other | 0 | A |
| 7208900000 | Other | 0 | A |
| 7209151000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209159000 | Other | 0 | A |
| 7209161000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209169000 | Other | 0 | A |
| 7209171000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209179000 | Other | 0 | A |
| 7209181000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209189000 | Other | 0 | A |
| 7209251000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209259000 | Other | 0 | A |
| 7209261000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209269000 | Other | 0 | A |
| 7209271000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209279000 | Other | 0 | A |
| 7209281000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209289000 | Other | 0 | A |
| 7209900000 | Other | 0 | A |
| 7210110000 | Of a thickness of 0.5 ㎜ or more | 0 | A |
| 7210120000 | Of a thickness of less than 0.5 ㎜ | 0 | A |
| 7210200000 | Plated or coated with lead, including terneplate | 0 | A |
| 7210301000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7210309000 | Other | 0 | A |
| 7210410000 | Corrugated | 0 | A |
| 7210491010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7210491090 | Other | 0 | A |
| 7210499010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7210499090 | Other | 0 | A |
| 7210500000 | Plated or coated with chromium oxides or with chromium and chromium oxides | 0 | A |
| 7210610000 | Plated or coated with aluminium-zinc alloys | 0 | A |
| 7210690000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7210701000 | Of a thickness of 4.75mm or more | 0 | A |
| 7210702000 | Of a thickness of less than 4.75mm | 0 | A |
| 7210901000 | Plated or coated with nickel | 0 | A |
| 7210902000 | Plated or coated with copper | 0 | A |
| 7210909000 | Other | 0 | A |
| 7211130000 | Rolled on four faces or in a closed box pass, of a width exceeding 150 ㎜ and a thickness of not less than 4 ㎜, not in coils and without patterns in relief | 0 | A |
| 7211141000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7211149000 | Other | 0 | A |
| 7211191000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7211199000 | Other | 0 | A |
| 7211231000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7211239000 | Other | 0 | A |
| 7211291000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7211299000 | Other | 0 | A |
| 7211901000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7211909000 | Other | 0 | A |
| 7212101000 | Of a thickness of 0.5 ㎜ or more | 0 | A |
| 7212102000 | Of a thickness of less than 0.5 ㎜ | 0 | A |
| 7212201000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7212209000 | Other | 0 | A |
| 7212301010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7212301090 | Other | 0 | A |
| 7212309010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7212309090 | Other | 0 | A |
| 7212401000 | Of a thickness of 4.75mm or more | 0 | A |
| 7212402000 | Of a thickness of less than 4.75mm | 0 | A |
| 7212501000 | Plated or coated with nickel | 0 | A |
| 7212502000 | Plated or coated with copper | 0 | A |
| 7212509000 | Other | 0 | A |
| 7212600000 | Clad | 0 | A |
| 7213100000 | Containing indentations, ribs, grooves or other deformations produced during the rolling process | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7213200000 | Other, of free-cutting steel | 0 | A |
| 7213911010 | Containing by weight 0.25 % or more of carbon | 0 | A |
| 7213911090 | Other | 0 | A |
| 7213919000 | Other | 0 | A |
| 7213991010 | Containing by weight 0.25 % or more of carbon | 0 | A |
| 7213991090 | Other | 0 | A |
| 7213999000 | Other | 0 | A |
| 7214100000 | Forged | 0 | A |
| 7214201000 | Concrete reinforcing bar | 0 | A |
| 7214209000 | Other | 0 | A |
| 7214300000 | Other, of free-cutting steel | 0 | A |
| 7214910000 | Of rectangular (other than square)cross-section | 0 | A |
| 7214991000 | Containing by weight less than 0.6 % of carbon | 0 | A |
| 7214999000 | Other | 0 | A |
| 7215100000 | Of free-cutting steel, not further worked than cold-formed or cold-finished | 0 | A |
| 7215500000 | Other, not further worked than cold-formed or cold-finished | 0 | A |
| 7215900000 | Other | 0 | A |
| 7216101000 | U section | 0 | A |
| 7216102000 | I sections | 0 | A |
| 7216103000 | H section | 0 | A |
| 7216210000 | L sections | 0 | A |
| 7216220000 | T sections | 0 | A |
| 7216310000 | U sections | 0 | A |
| 7216320000 | I sections | 0 | A |
| 7216333000 | Less than 300 ㎜ in height | 0 | A |
| 7216334000 | 300 mm or more but not more than 600 mm in height | 0 | A |
| 7216335000 | More than 600 ㎜ in height | 0 | A |
| 7216401000 | L sections | 0 | A |
| 7216402000 | T sections | 0 | A |
| 7216500000 | Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded | 0 | A |
| 7216610000 | Obtained from flat-rolled products | 0 | A |
| 7216690000 | Other | 0 | A |
| 7216910000 | Cold-formed or cold-finished from | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | flat-rolled products | | |
| 7216990000 | Other | 0 | A |
| 7217100000 | Not plated or coated, whether or not polished | 0 | A |
| 7217200000 | Plated or coated with zinc | 0 | A |
| 7217301000 | Plated or coated with copper | 0 | A |
| 7217309000 | Other | 0 | A |
| 7217900000 | Other | 0 | A |
| 7218101000 | Ingots | 0 | A |
| 7218109000 | Other | 0 | A |
| 7218911000 | Slabs | 0 | A |
| 7218912000 | Sheet bars | 0 | A |
| 7218919000 | Other | 0 | A |
| 7218991000 | Blooms | 0 | A |
| 7218992000 | Billets | 0 | A |
| 7218999000 | Other | 0 | A |
| 7219111010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219111090 | Other | 0 | A |
| 7219119000 | Other | 0 | A |
| 7219121010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219121090 | Other | 0 | A |
| 7219129000 | Other | 0 | A |
| 7219131010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219131090 | Other | 0 | A |
| 7219139000 | Other | 0 | A |
| 7219141010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219141090 | Other | 0 | A |
| 7219149000 | Other | 0 | A |
| 7219211010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219211090 | Other | 0 | A |
| 7219219000 | Other | 0 | A |
| 7219221010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7219221090 | Other | 0 | A |
| 7219229000 | Other | 0 | A |
| 7219231010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219231090 | Other | 0 | A |
| 7219239000 | Other | 0 | A |
| 7219241010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219241090 | Other | 0 | A |
| 7219249000 | Other | 0 | A |
| 7219311010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219311090 | Other | 0 | A |
| 7219319000 | Other | 0 | A |
| 7219321010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219321090 | Other | 0 | A |
| 7219329000 | Other | 0 | A |
| 7219331010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219331090 | Other | 0 | A |
| 7219339000 | Other | 0 | A |
| 7219341010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219341090 | Other | 0 | A |
| 7219349000 | Other | 0 | A |
| 7219351010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219351090 | Other | 0 | A |
| 7219359000 | Other | 0 | A |
| 7219901010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219901090 | Other | 0 | A |
| 7219909000 | Other | 0 | A |
| 7220111010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7220111090 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7220119000 | Other | 0 | A |
| 7220121010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7220121090 | Other | 0 | A |
| 7220129000 | Other | 0 | A |
| 7220201010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7220201090 | Other | 0 | A |
| 7220209000 | Other | 0 | A |
| 7220901010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7220901090 | Other | 0 | A |
| 7220909000 | Other | 0 | A |
| 7221000000 | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel. | 0 | A |
| 7222110000 | Of circular cross-section | 0 | A |
| 7222190000 | Other | 0 | A |
| 7222200000 | Bars and rods, not further worked than cold-formed or cold-finished | 0 | A |
| 7222300000 | Other bars and rods | 0 | A |
| 7222400000 | Angles, shapes and sections | 0 | A |
| 7223000000 | Wire of stainless steel. | 0 | A |
| 7224101000 | Ingots | 0 | A |
| 7224109000 | Other | 0 | A |
| 7224901000 | Blooms | 0 | A |
| 7224902000 | Billets | 0 | A |
| 7224903000 | Slabs | 0 | A |
| 7224904000 | Sheet bars | 0 | A |
| 7224909000 | Other | 0 | A |
| 7225110000 | Grain-oriented | 0 | A |
| 7225190000 | Other | 0 | A |
| 7225301000 | Of high speed steel | 0 | A |
| 7225309010 | Of a tensile strength of 490MPa or more | 0 | A |
| 7225309091 | Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron | 0 | A |
| 7225309092 | Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7225309099 | Other | 0 | A |
| 7225401000 | Of high speed steel | 0 | A |
| 7225409010 | Of a tensile strength of 490MPa or more | 0 | A |
| 7225409091 | Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron | 0 | A |
| 7225409092 | Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron | 0 | A |
| 7225409099 | Other | 0 | A |
| 7225501000 | Of high speed steel | 0 | A |
| 7225509000 | Other | 0 | A |
| 7225911000 | Of high speed steel | 0 | A |
| 7225919010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7225919090 | Other | 0 | A |
| 7225921000 | Of high speed steel | 0 | A |
| 7225929011 | Of a tensile strength of 340MPa or more | 0 | A |
| 7225929019 | Other | 0 | A |
| 7225929091 | Of a tensile strength of 340MPa or more | 0 | A |
| 7225929099 | Other | 0 | A |
| 7225991000 | Of high speed steel | 0 | A |
| 7225999000 | Other | 0 | A |
| 7226110000 | Grain-oriented | 0 | A |
| 7226190000 | Other | 0 | A |
| 7226200000 | Of high speed steel | 0 | A |
| 7226911000 | Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron | 0 | A |
| 7226912000 | Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron | 0 | A |
| 7226919000 | Other | 0 | A |
| 7226920000 | Not further worked than cold-rolled (cold- reduced) | 0 | A |
| 7226991000 | Amorphous alloy steel thin sheet of a thickness of less than 100 ㎛ | 0 | A |
| 7226992000 | Electrolytically plated or coated with zinc | 0 | A |
| 7226993000 | Otherwise plated or coated with zinc | 0 | A |
| 7226999000 | Other | 0 | A |
| 7227100000 | Of high speed steel | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7227200000 | Of silico-manganese steel | 0 | A |
| 7227901000 | Of heat-resisting steel | 0 | A |
| 7227909010 | Containing by weight 0.0008% or more but less than 0.003% of boron | 0 | A |
| 7227909020 | Containing by weight 0.003% or more of boron | 0 | A |
| 7227909090 | Other | 0 | A |
| 7228100000 | Bars and rods, of high speed steel | 0 | A |
| 7228200000 | Bars and rods, of silico-manganese steel | 0 | A |
| 7228301000 | Containing by weight 0.0008% or more of boron | 0 | A |
| 7228309000 | Other | 0 | A |
| 7228401000 | Containing by weight 0.0008% or more of boron | 0 | A |
| 7228409000 | Other | 0 | A |
| 7228500000 | Other bars and rods, not further worked than cold-formed or cold-finished | 0 | A |
| 7228601000 | Concrete reinforcing bar, containing by weight 0.0008% or more of boron | 0 | A |
| 7228609000 | Other | 0 | A |
| 7228701010 | Containing by weight 0.0008% or more of boron | 0 | A |
| 7228701090 | Other | 0 | A |
| 7228709000 | Other | 0 | A |
| 7228800000 | Hollow drill bars and rods | 0 | A |
| 7229200000 | Of silico-manganese steel | 0 | A |
| 7229901010 | Of high speed steel | 0 | A |
| 7229901090 | Other | 0 | A |
| 7229902010 | Of high speed steel | 0 | A |
| 7229902090 | Other | 0 | A |
| 7229909010 | Of high speed steel | 0 | A |
| 7229909090 | Other | 0 | A |
| 7301101000 | U type | 0 | A |
| 7301109000 | Other | 0 | A |
| 7301201000 | U sections | 0 | A |
| 7301202000 | H sections | 0 | A |
| 7301203000 | I sections | 0 | A |
| 7301209000 | Other | 0 | A |
| 7302101010 | Heat treated | 0 | A |
| 7302101090 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7302102010 | Heat treated | 0 | A |
| 7302102090 | Other | 0 | A |
| 7302103010 | Heat treated | 0 | A |
| 7302103090 | Other | 0 | A |
| 7302104010 | Heat treated | 0 | A |
| 7302104090 | Other | 0 | A |
| 7302300000 | Switch blades, crossing frogs, point rods and other crossing pieces | 8 | A |
| 7302400000 | Fish-plates and sole plates | 0 | A |
| 7302900000 | Other | 0 | A |
| 7303001010 | Of ductile cast iron | 8 | A |
| 7303001090 | Other | 8 | A |
| 7303002000 | Hollow profiles | 8 | A |
| 7304110000 | Of stainless steel | 0 | A |
| 7304190000 | Other | 0 | A |
| 7304220000 | Drill pipe of stainless steel | 0 | A |
| 7304230000 | Other drill pipe | 0 | A |
| 7304240000 | Other, of stainless steel | 0 | A |
| 7304290000 | Other | 0 | A |
| 7304310000 | Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 7304390000 | Other | 0 | A |
| 7304410000 | Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 7304490000 | Other | 0 | A |
| 7304510000 | Cold-drawn or cold-rolled(cold-reduced) | 0 | A |
| 7304590000 | Other | 0 | A |
| 7304900000 | Other | 0 | A |
| 7305111000 | More than 406.4 mm but not more than 1,422.4 mm in external diameter | 0 | A |
| 7305112000 | More than 1,422.4 mm in external diameter | 0 | A |
| 7305120000 | Other, longitudinally welded | 0 | A |
| 7305190000 | Other | 0 | A |
| 7305200000 | Casing of a kind used in drilling for oil or gas | 0 | A |
| 7305311000 | Submerged arc welded | 0 | A |
| 7305312000 | Electric resistance welded | 0 | A |
| 7305319000 | Other | 0 | A |
| 7305390000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7305900000 | Other | 0 | A |
| 7306110000 | Welded, of stainless steel | 0 | A |
| 7306190000 | Other | 0 | A |
| 7306211000 | Casing | 0 | A |
| 7306212000 | Tubing | 0 | A |
| 7306291000 | Casing | 0 | A |
| 7306292000 | Tubing | 0 | A |
| 7306301010 | Zinc galvanized | 0 | A |
| 7306301020 | Plated or clad with metal other than zinc | 0 | A |
| 7306301030 | Coated with non-metal | 0 | A |
| 7306301090 | Other | 0 | A |
| 7306302010 | Zinc galvanized | 0 | A |
| 7306302020 | Plated or clad with metal other than zinc | 0 | A |
| 7306302030 | Coated with non-metal | 0 | A |
| 7306302090 | Other | 0 | A |
| 7306401000 | More than 114.3 ㎜ in external diameter | 0 | A |
| 7306402000 | Not more than 114.3 ㎜ in external diameter | 0 | A |
| 7306500000 | Other, welded, of circular cross-section, of other alloy steel | 0 | A |
| 7306611010 | Galvanized zinc | 0 | A |
| 7306611090 | Other | 0 | A |
| 7306612000 | Of stainless steel | 0 | A |
| 7306613000 | Of other alloy steel | 0 | A |
| 7306691010 | Galvanized zinc | 0 | A |
| 7306691090 | Other | 0 | A |
| 7306692000 | Of stainless steel | 0 | A |
| 7306693000 | Of other alloy steel | 0 | A |
| 7306901000 | Double wall steel tube | 0 | A |
| 7306909000 | Other | 0 | A |
| 7307110000 | Of non-malleable cast iron | 8 | A |
| 7307190000 | Other | 8 | A |
| 7307210000 | Flanges | 8 | A |
| 7307221000 | Threaded sleeves, of stainless steel | 0 | A |
| 7307229000 | Other | 8 | A |
| 7307230000 | Butt welding fittings | 8 | A |
| 7307290000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7307910000 | Flanges | 8 | A |
| 7307921000 | Threaded sleeves, of iron or steel | 0 | A |
| 7307929000 | Other | 8 | A |
| 7307930000 | Butt welding fittings | 8 | A |
| 7307991000 | Threaded, whether or not plated | 8 | A |
| 7307999000 | Other | 8 | A |
| 7308100000 | Bridges and bridge-sections | 0 | A |
| 7308200000 | Towers and lattice masts | 8 | A |
| 7308300000 | Doors, windows and their frames and thresholds for doors | 8 | A |
| 7308400000 | Equipment for scaffolding, shuttering, propping or pitpropping | 8 | A |
| 7308901000 | Lock-gates | 0 | A |
| 7308909000 | Other | 0 | A |
| 7309000000 | Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | 8 | A |
| 7310100000 | Of a capacity of 50 ℓ or more | 8 | A |
| 7310210000 | Cans which are to be closed by soldering or crimping | 8 | A |
| 7310290000 | Other | 8 | A |
| 7311001000 | Not more than 30 ℓ in capacity | 8 | A |
| 7311002000 | More than 30 ℓ but not more than 100 ℓ in capacity | 8 | A |
| 7311003000 | More than 100 ℓ in capacity | 8 | A |
| 7312101011 | Fitted with fittings or made up into articles | 0 | A |
| 7312101019 | Other | 0 | A |
| 7312101091 | Fitted with fittings or made up into articles | 0 | A |
| 7312101092 | Steel tire cords | 0 | A |
| 7312101099 | Other | 0 | A |
| 7312102011 | Fitted with fitting or made up into articles | 0 | A |
| 7312102019 | Other | 0 | A |
| 7312102091 | Fitted with fittings or made up into articles | 0 | A |
| 7312102092 | Steel tire cords | 0 | A |
| 7312102099 | Other | 0 | A |
| 7312900000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7313001000 | Barbed iron or steel wire | 0 | A |
| 7313009000 | Other | 0 | A |
| 7314120000 | Endless bands for machinery, of stainless steel | 0 | A |
| 7314140000 | Other woven cloth, of stainless steel | 0 | A |
| 7314190000 | Other | 0 | A |
| 7314200000 | Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 ㎜ or more and having a mesh size of 100 ㎠ or more | 0 | A |
| 7314310000 | Plated or coated with zinc | 0 | A |
| 7314390000 | Other | 0 | A |
| 7314410000 | Plated or coated with zinc | 0 | A |
| 7314420000 | Coated with plastics | 0 | A |
| 7314490000 | Other | 0 | A |
| 7314500000 | Expanded metal | 0 | A |
| 7315110000 | Roller chain | 8 | A |
| 7315120000 | Other chain | 8 | A |
| 7315190000 | Parts | 8 | A |
| 7315200000 | Skid chain | 8 | A |
| 7315810000 | Stud-link | 8 | A |
| 7315820000 | Other, welded link | 8 | A |
| 7315890000 | Other | 8 | A |
| 7315900000 | Other parts | 8 | A |
| 7316001000 | Anchors and grapnels | 8 | A |
| 7316002000 | Parts | 8 | A |
| 7317001011 | Plated, coated or painted | 0 | A |
| 7317001019 | Other | 0 | A |
| 7317001021 | Plated, coated or painted | 0 | A |
| 7317001029 | Other | 0 | A |
| 7317002000 | Tacks | 0 | A |
| 7317003000 | Drawing or office working pins | 0 | A |
| 7317004000 | Corrugated nails | 0 | A |
| 7317005000 | Staples | 0 | A |
| 7317009000 | Other | 0 | A |
| 7318110000 | Coach screws | 8 | A |
| 7318120000 | Other wood screws | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7318130000 | Screw hooks and screw rings | 8 | A |
| 7318140000 | Self-tapping screws | 8 | A |
| 7318151000 | Machine screws | 8 | A |
| 7318152000 | Bolts | 8 | A |
| 7318153000 | Bolts and nuts (in set) | 8 | A |
| 7318159000 | Other | 8 | A |
| 7318160000 | Nuts | 8 | A |
| 7318190000 | Other | 8 | A |
| 7318210000 | Spring washers and other lock washers | 8 | A |
| 7318220000 | Other washers | 8 | A |
| 7318230000 | Rivets | 8 | A |
| 7318240000 | Cotters and cotter-pins | 8 | A |
| 7318290000 | Other | 8 | A |
| 7319401000 | Safety pins | 8 | A |
| 7319402000 | Pin used for measuring or checking semiconductor wafers or device | 8 | A |
| 7319409000 | Other | 8 | A |
| 7319901010 | Sewing needles | 8 | A |
| 7319901020 | Darning needles | 8 | A |
| 7319901090 | Other | 8 | A |
| 7319909000 | Other | 8 | A |
| 7320101000 | Leaf-springs for automobiles | 8 | A |
| 7320102000 | Leaf-springs for railway locomotives and rolling stocks | 8 | A |
| 7320109000 | Other | 8 | A |
| 7320201000 | For automobiles | 8 | A |
| 7320202000 | For shock-absorbers | 8 | A |
| 7320203000 | For buffers on rolling stock couplings | 8 | A |
| 7320204000 | For upholstery | 8 | A |
| 7320209000 | Other | 8 | A |
| 7320901000 | Flat spiral springs | 8 | A |
| 7320909000 | Other springs | 8 | A |
| 7321110000 | For gas fuel or for both gas and other fuels | 8 | A |
| 7321120000 | For liquid fuel | 8 | A |
| 7321190000 | Other, including appliances for solid fuel | 8 | A |
| 7321810000 | For gas fuel or for both gas and other fuels | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7321820000 | For liquid fuel | 8 | A |
| 7321890000 | Other, including appliances for solid fuel | 8 | A |
| 7321900000 | Parts | 8 | A |
| 7322111000 | Radiators | 8 | A |
| 7322112000 | Parts | 8 | A |
| 7322191000 | Radiators | 8 | A |
| 7322192000 | Parts | 8 | A |
| 7322901000 | Solar collector and parts thereof | 8 | A |
| 7322909010 | Air heater | 8 | A |
| 7322909020 | Hot air distributor | 8 | A |
| 7322909030 | Parts | 8 | A |
| 7323100000 | Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like | 8 | A |
| 7323910000 | Of cast iron, not enamelled | 8 | A |
| 7323920000 | Of cast iron, enamelled | 8 | A |
| 7323930000 | Of stainless steel | 8 | A |
| 7323940000 | Of iron (other than cast iron) or steel, enamelled | 8 | A |
| 7323990000 | Other | 8 | A |
| 7324101000 | Sinks | 8 | A |
| 7324102000 | Wash basins | 8 | A |
| 7324210000 | Of cast iron, whether or not enamelled | 8 | A |
| 7324291000 | Of stainless steel | 8 | A |
| 7324299000 | Other | 8 | A |
| 7324901000 | Toilet sets | 8 | A |
| 7324908000 | Other | 8 | A |
| 7324909000 | Parts | 8 | A |
| 7325100000 | Of non-malleable cast iron | 8 | A |
| 7325910000 | Grinding balls and similar articles for mills | 8 | A |
| 7325991000 | Of cast iron | 8 | A |
| 7325992000 | Of cast steel | 8 | A |
| 7325993000 | Of alloy steel | 8 | A |
| 7325999000 | Other | 8 | A |
| 7326110000 | Grinding balls and similar articles for mills | 8 | A |
| 7326190000 | Other | 8 | A |
| 7326200000 | Articles of iron or steel wire | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7326901000 | Bobbins for textile machinery | 8 | A |
| 7326909000 | Other | 8 | B |
| 7401001000 | Copper mattes | 0 | A |
| 7401002000 | Cement copper (precipitated copper) | 0 | A |
| 7402001000 | Unrefined copper | 0 | A |
| 7402002000 | Copper anodes for electrolytic refining | 0 | A |
| 7403110000 | Cathodes and sections of cathodes | 3 | A |
| 7403120000 | Wire-bars | 5 | A |
| 7403130000 | Billets | 5 | A |
| 7403191000 | Slabs | 5 | A |
| 7403192000 | Ingots | 5 | A |
| 7403199000 | Other | 5 | A |
| 7403210000 | Copper-zinc base alloys (brass) | 5 | A |
| 7403220000 | Copper-tin base alloys (bronze) | 5 | A |
| 7403291010 | Copper-nickel base alloys (cupro-nickel) | 5 | A |
| 7403291020 | Copper-nickel-zinc base alloys (nickel silver) | 5 | A |
| 7403299000 | Other | 5 | A |
| 7404000000 | Copper waste and scrap. | 0 | A |
| 7405000000 | Master alloys of copper. | 5 | A |
| 7406100000 | Powders of non-lamellar structure | 8 | A |
| 7406201000 | Powders of lamellar structure | 8 | A |
| 7406202000 | Flakes | 8 | A |
| 7407100000 | Of refined copper | 8 | A |
| 7407210000 | Of copper-zinc base alloys (brass) | 8 | A |
| 7407291000 | Of copper-tin base alloys (bronze) | 8 | A |
| 7407292010 | Of copper-nickel base alloys (cupro-nickel) | 8 | A |
| 7407292020 | Of copper-nickel-zinc base alloys (nickel silver) | 8 | A |
| 7407299000 | Other | 8 | A |
| 7408110000 | Of which the maximum cross-sectional dimension exceeds 6 ㎜ | 8 | A |
| 7408190000 | Other | 8 | A |
| 7408210000 | Of copper-zinc base alloys (brass) | 8 | A |
| 7408221000 | Of copper-nickel base alloys (cupro-nickel) | 8 | A |
| 7408222000 | Of copper-nickel-zinc base alloys (nickel silver) | 8 | A |
| 7408291000 | Of copper-tin base alloys (bronze) | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7408299000 | Other | 8 | A |
| 7409111000 | For use in manufacturing semiconductor | 5 | A |
| 7409119000 | Other | 8 | A |
| 7409191000 | For use in manufacturing semiconductor | 5 | A |
| 7409199000 | Other | 8 | A |
| 7409211000 | For use in manufacturing semiconductor | 5 | A |
| 7409219000 | Other | 8 | A |
| 7409291000 | For use in manufacturing semiconductor | 5 | A |
| 7409299000 | Other | 8 | A |
| 7409311000 | For use in manufacturing semiconductor | 5 | A |
| 7409319000 | Other | 8 | A |
| 7409391000 | For use in manufacturing semiconductor | 5 | A |
| 7409399000 | Other | 8 | A |
| 7409401010 | For use in manufacturing semiconductor | 5 | A |
| 7409401090 | Other | 8 | A |
| 7409402010 | For use in manufacturing semiconductor | 5 | A |
| 7409402090 | Other | 8 | A |
| 7409901000 | For use in manufacturing semiconductor | 5 | A |
| 7409909000 | Other | 8 | A |
| 7410110000 | Of refined copper | 8 | A |
| 7410120000 | Of copper alloys | 8 | A |
| 7410211000 | Suitable for manufacturing printed circuit board | 8 | A |
| 7410219000 | Other | 8 | A |
| 7410221000 | Suitable for manufacturing printed circuit board | 8 | A |
| 7410229000 | Other | 8 | A |
| 7411100000 | Of refined copper | 8 | A |
| 7411210000 | Of copper-zinc base alloys (brass) | 8 | A |
| 7411221000 | Of copper-nickel base alloys (cupro-nickel) | 8 | A |
| 7411222000 | Of copper-nickel-zinc base alloys (nickel silver) | 8 | A |
| 7411291000 | Of copper-tin base alloys (bronze) | 8 | A |
| 7411299000 | Other | 8 | A |
| 7412100000 | Of refined copper | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7412200000 | Of copper alloys | 3 | A |
| 7413000000 | Stranded wire, cable, plaited bands and the like, of copper, not electrically insulated. | 3 | A |
| 7415101000 | Plated, rolled or coated with precious metal | 8 | A |
| 7415109000 | Other | 8 | A |
| 7415210000 | Washers (including spring washers) | 8 | A |
| 7415290000 | Other | 8 | A |
| 7415330000 | Screws; bolts and nuts | 8 | A |
| 7415390000 | Other | 8 | A |
| 7418101000 | Pot scourers and scouring or polishing pads, gloves and the like | 8 | A |
| 7418109010 | Table, kitchen articles | 8 | A |
| 7418109020 | Solar collectors of a kind used for domestic purposes, non-electric | 5 | A |
| 7418109030 | Other household articles | 8 | A |
| 7418109091 | Of solar collectors of a kind used for domestic purposes, non-electric | 5 | A |
| 7418109099 | Other | 8 | A |
| 7418201000 | Sanitary ware | 8 | A |
| 7418202000 | Parts | 8 | A |
| 7419101000 | Chain | 8 | A |
| 7419102000 | Parts | 8 | A |
| 7419910000 | Cast, moulded, stamped or forged, but not further worked | 0 | A |
| 7419991010 | Cloth | 8 | A |
| 7419991090 | Other | 8 | A |
| 7419992000 | Copper springs | 8 | A |
| 7419999000 | Other | 8 | A |
| 7501100000 | Nickel mattes | 0 | A |
| 7501201010 | Containing by weight 88 % or more of nickel | 2 | A |
| 7501201090 | Other | 0 | A |
| 7501209010 | Containing by weight 88 % or more of nickel | 2 | A |
| 7501209090 | Other | 0 | A |
| 7502101000 | Cathode | 3 | A |
| 7502109000 | Other | 3 | A |
| 7502200000 | Nickel alloys | 3 | A |
| 7503000000 | Nickel waste and scrap. | 0 | A |
| 7504001000 | Powders | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7504002000 | Flakes | 5 | A |
| 7505110000 | Of nickel, not alloyed | 5 | A |
| 7505120000 | Of nickel alloys | 5 | A |
| 7505210000 | Of nickel, not alloyed | 5 | A |
| 7505220000 | Of nickel alloys | 5 | A |
| 7506101000 | Plates, sheets and strip | 3 | A |
| 7506102000 | Foil | 5 | A |
| 7506201000 | Plates, sheets and strip | 5 | A |
| 7506202000 | Foil | 5 | A |
| 7507110000 | Of nickel, not alloyed | 8 | A |
| 7507120000 | Of nickel alloys | 8 | A |
| 7507200000 | Tube or pipe fittings | 8 | A |
| 7508100000 | Cloth, grill and netting, of nickel wire | 8 | A |
| 7508901000 | Electro-plating anodes | 8 | A |
| 7508902010 | Of nickel, not alloyed | 5 | A |
| 7508902020 | Of nickel alloys | 8 | A |
| 7508909000 | Other | 8 | A |
| 7601100000 | Aluminium, not alloyed | 1 | A |
| 7601201000 | Casting alloy | 1 | A |
| 7601202000 | Billet | 3 | A |
| 7601209000 | Other | 1 | A |
| 7602000000 | Aluminium waste and scrap. | 0 | A |
| 7603100000 | Powders of non-lamellar structure | 8 | A |
| 7603201000 | Powders | 8 | A |
| 7603202000 | Flakes | 8 | A |
| 7604101000 | Bars and rods | 8 | A |
| 7604102010 | Hollow profiles | 8 | A |
| 7604102090 | Other | 8 | A |
| 7604210000 | Hollow profiles | 8 | A |
| 7604291000 | Bars and rods | 8 | A |
| 7604299000 | Other profiles | 8 | A |
| 7605110000 | Of which the maximum cross-sectional dimension exceeds 7 ㎜ | 8 | A |
| 7605190000 | Other | 8 | A |
| 7605210000 | Of which the maximum cross-sectional dimension exceeds 7 ㎜ | 8 | A |
| 7605290000 | Other | 8 | A |
| 7606111000 | Containing not less than 99.99 % by | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | weight of aluminium | | |
| 7606119000 | Other | 8 | A |
| 7606120000 | Of aluminium alloys | 8 | A |
| 7606911000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7606919000 | Other | 8 | A |
| 7606920000 | Of aluminium alloys | 8 | A |
| 7607111000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7607119000 | Other | 8 | A |
| 7607191000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7607199000 | Other | 8 | A |
| 7607201000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7607209000 | Other | 8 | A |
| 7608100000 | Of aluminium, not alloyed | 8 | A |
| 7608200000 | Of aluminium alloys | 8 | A |
| 7609000000 | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves). | 8 | A |
| 7610100000 | Doors, windows and their frames and thresholds for doors | 8 | A |
| 7610901000 | Structures | 8 | A |
| 7610908000 | Other | 8 | A |
| 7610909000 | Parts | 8 | A |
| 7611000000 | Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | 8 | A |
| 7612100000 | Collapsible tubular containers | 8 | A |
| 7612901000 | Rigid tubular containers | 8 | A |
| 7612909010 | Less than 1 ℓ capacity | 8 | A |
| 7612909020 | Not less than 1 ℓ but less than 20 ℓ in capacity | 8 | A |
| 7612909030 | Not less than 20 ℓ in capacity | 8 | A |
| 7613001000 | For compressed gas | 8 | A |
| 7613002000 | For liquefied gas | 8 | A |
| 7614100000 | With steel core | 8 | A |
| 7614900000 | Other | 8 | A |
| 7615101000 | Pot scourers and scouring or | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | polishing pads, gloves and the like | | |
| 7615109010 | Solar collectors and parts thereof | 5 | A |
| 7615109020 | Table, kitchen articles | 8 | A |
| 7615109030 | Other household articles | 8 | A |
| 7615109090 | Parts | 8 | A |
| 7615201000 | Sanitary ware | 8 | A |
| 7615202000 | Parts | 8 | A |
| 7616100000 | Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles | 8 | A |
| 7616910000 | Cloth, grill, netting and fencing, of aluminium wire | 8 | A |
| 7616991000 | Bobbins | 8 | A |
| 7616999010 | Aluminium pouch | 8 | A |
| 7616999020 | Aluminium knob | 8 | A |
| 7616999090 | Other | 8 | A |
| 7801101000 | Containing by weight 99.99 % or more of lead | 3 | A |
| 7801109000 | Other | 3 | A |
| 7801910000 | Containing by weight antimony as the principal other element | 3 | B |
| 7801991000 | Unrefined lead | 1 | A |
| 7801992010 | Lead-tin alloys | 3 | A |
| 7801992090 | Other | 3 | A |
| 7802000000 | Lead waste and scrap. | 0 | A |
| 7804111000 | Sheets and strip | 8 | A |
| 7804112000 | Foil | 8 | A |
| 7804190000 | Other | 8 | A |
| 7804201000 | Powders | 8 | A |
| 7804202000 | Flakes | 8 | A |
| 7806001000 | Lead containers | 8 | A |
| 7806002000 | Electro-plating anodes | 8 | A |
| 7806003010 | Bars and rods | 8 | A |
| 7806003020 | Profiles | 8 | A |
| 7806003030 | Wire | 8 | A |
| 7806004010 | Tubes and pipes | 8 | A |
| 7806004020 | Tubes or pipe fittings | 8 | A |
| 7806009000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7901110000 | Containing by weight 99.99 % or more of zinc | 3 | A |
| 7901120000 | Containing by weight less than 99.99 % of zinc | 3 | A |
| 7901201000 | Zinc-aluminium alloy | 3 | A |
| 7901202000 | Zinc-copper alloy | 3 | A |
| 7901209000 | Other | 3 | A |
| 7902000000 | Zinc waste and scrap. | 0 | A |
| 7903100000 | Zinc dust | 8 | A |
| 7903901000 | Powders | 8 | A |
| 7903902000 | Flakes | 8 | A |
| 7904001000 | Bars and rods | 8 | A |
| 7904002000 | Profiles | 8 | A |
| 7904003000 | Wire | 8 | A |
| 7905001000 | Plates, sheets and strip | 8 | A |
| 7905002000 | Foil | 8 | A |
| 7907001000 | Gutters, roof capping, skylight frames and other fabricated building components | 8 | A |
| 7907002010 | Tubes and pipes | 8 | A |
| 7907002020 | Tube or pipe fittings | 8 | A |
| 7907009010 | Electro-plating anodes | 8 | A |
| 7907009090 | Other | 8 | A |
| 8001100000 | Tin, not alloyed | 2 | A |
| 8001200000 | Tin alloys | 3 | A |
| 8002000000 | Tin waste and scrap. | 0 | A |
| 8003001010 | Unalloyed | 8 | A |
| 8003001090 | Other | 8 | A |
| 8003002010 | Unalloyed | 8 | A |
| 8003002090 | Other | 8 | A |
| 8007001000 | Electro-plating anodes | 8 | A |
| 8007002000 | Plates, sheets and strip, of a thickness exceeding 0.2 ㎜ | 8 | A |
| 8007003010 | Foil | 8 | A |
| 8007003021 | Powders | 8 | A |
| 8007003022 | Flakes | 8 | A |
| 8007004000 | Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | 8 | A |
| 8007009000 | Other | 8 | A |
| 8101100000 | Powders | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8101940000 | Unwrought tungsten, including bars and rods obtained simply by sintering | 3 | A |
| 8101961000 | Spiral filament for electric bulbs or electronic bulbs | 8 | A |
| 8101969000 | Other | 8 | A |
| 8101970000 | Waste and scrap | 0 | A |
| 8101991010 | Bars and rods | 8 | A |
| 8101991020 | Profiles | 8 | A |
| 8101991030 | Plates, sheets and strips | 8 | A |
| 8101991040 | Foil | 8 | A |
| 8101999000 | Other | 8 | A |
| 8102100000 | Powders | 3 | A |
| 8102940000 | Unwrought molybdenum, including bars and rods obtained simply by sintering | 3 | A |
| 8102951000 | Bars and rods | 8 | A |
| 8102952000 | Profiles | 8 | A |
| 8102953000 | Plates, sheets and strip | 8 | A |
| 8102954000 | Foil | 8 | A |
| 8102961000 | Spiral filament for electric bulbs or electronic bulbs | 8 | A |
| 8102969000 | Other | 8 | A |
| 8102970000 | Waste and scrap | 0 | A |
| 8102990000 | Other | 8 | A |
| 8103201000 | Unwrought | 3 | A |
| 8103202000 | Powders | 3 | A |
| 8103300000 | Waste and scrap | 0 | A |
| 8103900000 | Other | 8 | A |
| 8104110000 | Containing at least 99.8 % by weight of magnesium | 3 | A |
| 8104190000 | Other | 3 | A |
| 8104200000 | Waste and scrap | 0 | A |
| 8104301000 | Raspings, turnings and granules | 8 | A |
| 8104302000 | Powders | 8 | A |
| 8104901000 | Bars and rods | 8 | A |
| 8104909000 | Other | 8 | A |
| 8105201000 | Unwrought cobalt | 3 | A |
| 8105202000 | Cobalt mattes and other intermediate products of cobalt metallurgy | 3 | A |
| 8105203000 | Powders | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8105300000 | Waste and scrap | 3 | A |
| 8105900000 | Other | 3 | A |
| 8106001010 | Unwrought bismuth | 3 | A |
| 8106001020 | Waste and scrap | 3 | A |
| 8106001030 | Powders | 3 | A |
| 8106009000 | Other | 3 | A |
| 8107201000 | Unwrought cadmium | 3 | A |
| 8107202000 | Powders | 3 | A |
| 8107300000 | Waste and scrap | 3 | A |
| 8107900000 | Other | 3 | A |
| 8108201000 | Unwrought | 2 | A |
| 8108202000 | Powders | 3 | A |
| 8108300000 | Waste and scrap | 3 | A |
| 8108901000 | Plates and strips | 8 | A |
| 8108902000 | Tubes and pipes | 8 | A |
| 8108909000 | Other | 8 | A |
| 8109201000 | Unwrought | 3 | A |
| 8109202000 | Powders | 3 | A |
| 8109300000 | Waste and scrap | 3 | A |
| 8109901010 | Tubes and pipes | 0 | A |
| 8109901020 | Plates, sheets and strips | 0 | A |
| 8109901030 | Bars | 0 | A |
| 8109901090 | Other | 0 | A |
| 8109909000 | Other | 3 | A |
| 8110100000 | Unwrought antimony; powders | 3 | A |
| 8110200000 | Waste and scrap | 3 | A |
| 8110900000 | Other | 3 | A |
| 8111000000 | Manganese and articles thereof, including waste and scrap. | 2 | A |
| 8112120000 | Unwrought; powders | 3 | A |
| 8112130000 | Waste and scrap | 3 | A |
| 8112190000 | Other | 3 | A |
| 8112210000 | Unwrought; powders | 3 | A |
| 8112220000 | Waste and scrap | 3 | A |
| 8112290000 | Other | 3 | A |
| 8112510000 | Unwrought; powders | 3 | A |
| 8112520000 | Waste and scrap | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8112590000 | Other | 3 | A |
| 8112921000 | Germanium | 3 | A |
| 8112922000 | Vanadium | 3 | A |
| 8112923000 | Gallium | 3 | A |
| 8112924000 | Hafnium | 3 | A |
| 8112925000 | Indium | 3 | A |
| 8112926000 | Niobium(Columbium) | 3 | A |
| 8112927000 | Rhenium | 3 | A |
| 8112929000 | Other | 3 | A |
| 8112991000 | Germanium | 3 | A |
| 8112992000 | Vanadium | 3 | A |
| 8112993000 | Gallium | 3 | A |
| 8112994000 | Hafnium | 3 | A |
| 8112995000 | Indium | 3 | A |
| 8112996000 | Niobium(Columbium) | 3 | A |
| 8112997000 | Rhenium | 3 | A |
| 8112999000 | Other | 3 | A |
| 8113000000 | Cermets and articles thereof, including waste and scrap. | 3 | A |
| 8201100000 | Spades and shovels | 8 | A |
| 8201300000 | Mattocks, picks, hoes and rakes | 8 | A |
| 8201400000 | Axes, bill hooks and similar hewing tools | 8 | A |
| 8201500000 | Secateurs and similar one-handed pruners and shears (including poultry shears) | 8 | A |
| 8201600000 | Hedge shears, two-handed pruning shears and similar two-handed shears | 8 | A |
| 8201901000 | Scythes and sickles | 8 | A |
| 8201902000 | Hay knives | 8 | A |
| 8201903000 | Timber wedges | 8 | A |
| 8201904000 | Forks | 8 | A |
| 8201909000 | Other | 8 | A |
| 8202101000 | For wood | 8 | A |
| 8202102000 | For metal | 8 | A |
| 8202109000 | Other | 8 | A |
| 8202200000 | Band saw blades | 8 | A |
| 8202310000 | With working part of steel | 8 | A |
| 8202391000 | With working part of tungsten carbide | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8202392010 | For machines sawing semiconductor wafer or device into each unit | 8 | A |
| 8202392090 | Other | 8 | A |
| 8202393000 | With working part of other materials | 8 | A |
| 8202399000 | Parts | 8 | A |
| 8202400000 | Chain saw blades | 8 | A |
| 8202911000 | Hack-saw blades | 8 | A |
| 8202919000 | Other | 8 | A |
| 8202991000 | For cutting sapphire ingots | 5 | A |
| 8202999000 | Other | 8 | A |
| 8203101000 | For saw blades | 8 | A |
| 8203109000 | Other | 8 | A |
| 8203201000 | Plier (including cutting pliers) | 8 | A |
| 8203202000 | Pincer | 8 | A |
| 8203203000 | Tweezers | 8 | A |
| 8203204000 | Nail pullers | 8 | A |
| 8203209000 | Other | 8 | A |
| 8203300000 | Metal cutting shears and similar tools | 8 | A |
| 8203401000 | Pipe cutters | 8 | A |
| 8203402000 | Bolt croppers and clippers | 8 | A |
| 8203403000 | Perforating punches | 8 | A |
| 8203409000 | Other | 8 | A |
| 8204110000 | Non-adjustable | 8 | A |
| 8204120000 | Adjustable | 8 | A |
| 8204200000 | Interchangeable spanner sockets, with or without handles | 8 | A |
| 8205101000 | For drilling | 8 | A |
| 8205102000 | For threading | 8 | A |
| 8205103000 | For tapping | 8 | A |
| 8205109000 | Other | 8 | A |
| 8205200000 | Hammers and sledge hammers | 8 | A |
| 8205300000 | Planes, chisels, gouges and similar cutting tools for working wood | 8 | A |
| 8205400000 | Screwdrivers | 8 | A |
| 8205510000 | Household tools | 8 | A |
| 8205591000 | Glaziers' diamond | 8 | A |
| 8205592000 | Soldering irons | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8205593000 | Grease guns | 8 | A |
| 8205595000 | Tools for mining and public works | 8 | A |
| 8205596000 | Tools for cement workers and painters | 8 | A |
| 8205597000 | Watch makers' tools | 8 | A |
| 8205599000 | Other | 8 | A |
| 8205600000 | Blow lamps | 8 | A |
| 8205701000 | Vices | 8 | A |
| 8205702000 | Clamps | 8 | A |
| 8205709000 | Other | 8 | A |
| 8205901000 | Anvils | 8 | A |
| 8205902000 | Hand or pedal-operated grinding wheels with frameworks | 8 | A |
| 8205909010 | Sets of articles of two or more subheadings of this heading | 8 | A |
| 8205909090 | Other | 8 | A |
| 8206000000 | Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale. | 8 | A |
| 8207130000 | With working part of cermets | 8 | A |
| 8207191000 | With working part of other materials | 8 | A |
| 8207199000 | Parts | 8 | A |
| 8207201000 | For drawing | 8 | A |
| 8207202000 | For extruding | 8 | A |
| 8207301000 | For pressing | 8 | A |
| 8207302000 | For stamping | 8 | A |
| 8207303000 | For punching | 8 | A |
| 8207309000 | Other | 8 | A |
| 8207401000 | For tapping | 8 | A |
| 8207402000 | For threading | 8 | A |
| 8207409000 | Other | 8 | A |
| 8207501010 | Of high speed steel | 8 | A |
| 8207501090 | Other | 8 | A |
| 8207502000 | Brace bits | 8 | A |
| 8207509000 | Other | 8 | A |
| 8207601000 | Reamers | 8 | A |
| 8207602000 | Laps | 8 | A |
| 8207603000 | Broaches | 8 | A |
| 8207609000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8207701000 | Gear cutters | 8 | A |
| 8207702000 | Milling cutters | 8 | A |
| 8207703000 | Gear cutting hobs | 8 | A |
| 8207704000 | Rotary files | 8 | A |
| 8207709000 | Other | 8 | A |
| 8207801000 | Tools for lathes | 8 | A |
| 8207809000 | Other | 8 | A |
| 8207901000 | Diamond tools | 8 | A |
| 8207909000 | Other | 8 | A |
| 8208100000 | For metal working | 8 | A |
| 8208200000 | For wood working | 8 | A |
| 8208300000 | For kitchen appliances or for machines used by the food industry | 8 | A |
| 8208400000 | For agricultural, horticultural or forestry machines | 8 | A |
| 8208900000 | Other | 8 | A |
| 8209001010 | Of tungsten carbide, treated with gamma coating | 8 | A |
| 8209001040 | Of cermets | 8 | A |
| 8209001090 | Others | 8 | A |
| 8209002010 | Of tungsten carbide | 8 | A |
| 8209002040 | Of cermets | 8 | A |
| 8209002090 | Other | 8 | A |
| 8210001000 | Mills and grinders | 8 | A |
| 8210002000 | Extractors and pressers | 8 | A |
| 8210003000 | Beaters and mixers | 8 | A |
| 8210004000 | Slicers and cutters | 8 | A |
| 8210005000 | Openers, corkers and sealers | 8 | A |
| 8210008000 | Other domestic food-processing appliances | 8 | A |
| 8210009000 | Parts | 8 | A |
| 8211100000 | Sets of assorted articles | 8 | A |
| 8211910000 | Table knives having fixed blades | 8 | A |
| 8211920000 | Other knives having fixed blades | 8 | A |
| 8211930000 | Knives having other than fixed blades | 8 | A |
| 8211940000 | Blades | 8 | A |
| 8211950000 | Handles of base metal | 8 | A |
| 8212100000 | Razors | 8 | A |
| 8212200000 | Safety razor blades, including razor blade blanks in strips | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8212900000 | Other parts | 8 | A |
| 8213001000 | Ordinary scissors | 8 | A |
| 8213002010 | For tailors and dressmakers | 8 | A |
| 8213002020 | For hairdressers | 8 | A |
| 8213002090 | Other | 8 | A |
| 8213003000 | Manicure scissors | 8 | A |
| 8213004000 | Scissor blades | 8 | A |
| 8213009000 | Other | 8 | A |
| 8214101000 | Pencil sharpeners | 8 | A |
| 8214109000 | Other | 8 | A |
| 8214200000 | Manicure or pedicure sets and instruments (including nail files) | 8 | A |
| 8214901000 | Hair clippers | 8 | A |
| 8214902000 | Butchers' or kitchen cleavers, choppers and mincing knives | 8 | A |
| 8214909000 | Other | 8 | A |
| 8215100000 | Sets of assorted articles containing at least one article plated with precious metal | 8 | A |
| 8215200000 | Other sets of assorted articles | 8 | A |
| 8215911000 | Spoons | 8 | A |
| 8215912000 | Forks | 8 | A |
| 8215913000 | Ladles and skimmers | 8 | A |
| 8215914000 | Fish-knives and butter-knives | 8 | A |
| 8215915000 | Tongs of all kinds | 8 | A |
| 8215919000 | Other | 8 | A |
| 8215991000 | Spoons | 8 | A |
| 8215992000 | Forks | 8 | A |
| 8215993000 | Ladles and skimmers | 8 | A |
| 8215994000 | Fish-knives and butter-knives | 8 | A |
| 8215995000 | Tong of all kinds | 8 | A |
| 8215999000 | Other | 8 | A |
| 8301100000 | Padlocks | 8 | A |
| 8301200000 | Locks of a kind used for motor vehicles | 8 | A |
| 8301300000 | Locks of a kind used for furniture | 8 | A |
| 8301401010 | Digital door locks | 8 | A |
| 8301401090 | Other | 8 | A |
| 8301409000 | Other | 8 | A |
| 8301500000 | Clasps and frames with clasps, | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | incorporating locks | | |
| 8301600000 | Parts | 8 | A |
| 8301700000 | Keys presented separately | 8 | A |
| 8302100000 | Hinges | 8 | A |
| 8302200000 | Castors | 8 | A |
| 8302300000 | Other mountings, fittings and similar articles suitable for motor vehicles | 8 | A |
| 8302411000 | Suitable for doors or windows | 8 | A |
| 8302419000 | Other | 8 | A |
| 8302420000 | Other, suitable for furniture | 8 | A |
| 8302491000 | Suitable for trunks, suitcases, or similar travel goods. | 8 | A |
| 8302499000 | Other | 8 | A |
| 8302500000 | Hat-racks, hat-pegs, brackets and similar fixtures | 8 | A |
| 8302600000 | Automatic door closers | 8 | A |
| 8303001000 | Safes | 8 | A |
| 8303009000 | Other | 8 | A |
| 8304000000 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03. | 8 | A |
| 8305100000 | Fittings for loose-leaf binders or files | 8 | A |
| 8305200000 | Staples in strips | 8 | A |
| 8305900000 | Other, including parts | 8 | A |
| 8306100000 | Bells, gongs and the like | 8 | A |
| 8306210000 | Plated with precious metal | 8 | A |
| 8306290000 | Other | 8 | A |
| 8306301000 | Photograph, picture or similar frames | 8 | A |
| 8306302000 | Mirrors of base metal | 8 | A |
| 8307100000 | Of iron or steel | 8 | A |
| 8307900000 | Of other base metal | 8 | A |
| 8308101000 | Hooks | 8 | A |
| 8308102000 | Eyes and eyelets | 8 | A |
| 8308200000 | Tubular or bifurcated rivets | 8 | A |
| 8308901000 | Clasps and frames with clasps | 8 | A |
| 8308902000 | Buckles and buckle-clasps | 8 | A |
| 8308903000 | Beads | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8308904000 | Spangles | 8 | A |
| 8308909000 | Other | 8 | A |
| 8309100000 | Crown corks | 8 | A |
| 8309901000 | Easy opener end | 8 | A |
| 8309909000 | Other | 8 | A |
| 8310000000 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05. | 8 | A |
| 8311101000 | For use in manufacturing semiconductor | 8 | A |
| 8311109000 | Other | 8 | A |
| 8311201000 | For use in manufacturing semiconductor | 8 | A |
| 8311209000 | Other | 8 | A |
| 8311301000 | For use in manufacturing semiconductor | 8 | A |
| 8311309010 | Lead-tin alloy solders | 8 | A |
| 8311309090 | Other | 8 | A |
| 8311901000 | For use in manufacturing semiconductor | 8 | A |
| 8311909000 | Other | 8 | A |
| 8401100000 | Nuclear reactors | 0 | A |
| 8401200000 | Machinery and apparatus for isotopic separation, and parts thereof | 0 | A |
| 8401300000 | Fuel elements (cartridges), non-irradiated | 0 | A |
| 8401400000 | Parts of nuclear reactors | 0 | A |
| 8402110000 | Watertube boilers with a steam production exceeding 45t per hour | 8 | A |
| 8402120000 | Watertube boilers with a steam production not exceeding 45t per hour | 8 | A |
| 8402191000 | Heating medium boiler | 8 | A |
| 8402199000 | Other | 8 | A |
| 8402200000 | Super-heated water boilers | 8 | A |
| 8402901000 | Of steam and other vapour generating boilers | 8 | A |
| 8402902000 | Of super-heated water boilers | 8 | A |
| 8403101000 | Central heating boilers, using fuel oil | 8 | A |
| 8403102000 | Central heating boilers, using coal or coke | 8 | A |
| 8403103000 | Central heating boilers, using gas | 8 | A |
| 8403109000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8403900000 | Parts | 8 | A |
| 8404101000 | Economisers | 8 | A |
| 8404102000 | Super-heaters | 8 | A |
| 8404103000 | Soot removers | 8 | A |
| 8404104000 | Gas recoverers | 8 | A |
| 8404109000 | Other | 8 | A |
| 8404200000 | Condensers for steam or other vapour power units | 8 | A |
| 8404901000 | Of condensers for boilers | 8 | A |
| 8404902000 | Of condensers for vapour engines and power units | 8 | A |
| 8404909000 | Other | 8 | A |
| 8405101000 | Producer gas generators | 8 | A |
| 8405102000 | Water gas generators | 8 | A |
| 8405103000 | Acetylene gas generators | 8 | A |
| 8405104000 | Oxygen generators | 8 | A |
| 8405109000 | Other | 8 | A |
| 8405901000 | Of producer gas generators | 8 | A |
| 8405902000 | Of water gas generators | 8 | A |
| 8405903000 | Of acetylene gas generators | 8 | A |
| 8405904000 | Of oxygen generators | 8 | A |
| 8405909000 | Other | 8 | A |
| 8406103000 | Of an output exceeding 2 MW | 5 | A |
| 8406109000 | Other | 5 | A |
| 8406811000 | Of an output exceeding 40 MW but not exceeding 100 MW | 5 | A |
| 8406812000 | Of an output exceeding 100 MW but not exceeding 300 MW | 5 | A |
| 8406813000 | Of an output exceeding 300 MW | 5 | A |
| 8406820000 | Of an output not exceeding 40 MW | 5 | A |
| 8406901000 | Of steam turbines for marine propulsion | 8 | A |
| 8406909000 | Other | 8 | A |
| 8407100000 | Aircraft engines | 0 | A |
| 8407210000 | Outboard motors | 8 | A |
| 8407290000 | Other | 8 | A |
| 8407311000 | For moter-cycles | 8 | A |
| 8407319000 | Other | 8 | A |
| 8407321000 | For motor-cycles | 8 | A |
| 8407329000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8407331000 | For motor-cycles | 8 | A |
| 8407339000 | Other | 8 | A |
| 8407341000 | For motor-cycles | 8 | A |
| 8407349000 | Other | 8 | A |
| 8407901000 | For railway locomotives | 0 | A |
| 8407909000 | Other | 8 | A |
| 8408101000 | With a rating not exceeding 300 kW | 8 | A |
| 8408102000 | With a rating more than 300 kW, not exceeding 2,000 kW | 8 | A |
| 8408103000 | With a rating more than 2,000 kW | 8 | A |
| 8408201000 | Of a cylinder capacity not exceeding 1,000cc | 8 | A |
| 8408202000 | Of a cylinder capacity exceeding 1,000cc but not exceeding 2,000cc | 8 | A |
| 8408203000 | Of a cylinder capacity exceeding 2,000cc but not exceeding 4,000cc | 8 | A |
| 8408204000 | Of a cylinder capacity exceeding 4,000cc but not exceeding 10,000cc | 8 | A |
| 8408205000 | Of a cylinder capacity exceeding 10,000cc | 8 | A |
| 8408901010 | Internal combustion engines for railway locomotives | 0 | A |
| 8408901090 | Other | 5 | A |
| 8408909010 | Internal combustion engines for ships | 8 | A |
| 8408909021 | For generating of a power not less than 400 kW (Of a rpm 1,500 or 1,800) | 4 | A |
| 8408909029 | Other | 8 | A |
| 8408909030 | Internal combustion engines for heading 84.29 | 8 | A |
| 8408909090 | Other | 8 | A |
| 8409100000 | For aircraft engines | 5 | A |
| 8409911000 | For vehicles of Chapter 87 | 8 | A |
| 8409912000 | For outboard motors | 8 | A |
| 8409919000 | Other | 8 | A |
| 8409991000 | For railway locomotives and rolling stock | 5 | A |
| 8409992000 | For vehicles of Chapter 87 | 8 | A |
| 8409993010 | Of internal combustion engines with a rating not exceeding 300 kW | 8 | A |
| 8409993020 | Of internal combustion engines with a rating exceeding 300 kW, but not exceeding 2,000 kW | 8 | A |
| 8409993030 | Of internal combustion engines with a rating exceeding 2,000 kW | 8 | A |
| 8409999010 | For generating | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8409999090 | Other | 8 | A |
| 8410111000 | Hydraulic turbines | 0 | A |
| 8410119000 | Other | 8 | A |
| 8410120000 | Of a power exceeding 1,000 kW but not exceeding 10,000 kW | 0 | A |
| 8410130000 | Of a power exceeding 10,000 kW | 0 | A |
| 8410901010 | For water turbines | 0 | A |
| 8410901090 | Other | 8 | A |
| 8410909010 | For water turbines | 0 | A |
| 8410909090 | Other | 8 | A |
| 8411111000 | For aircraft | 3 | A |
| 8411119010 | For marine | 8 | A |
| 8411119090 | Other | 8 | A |
| 8411121000 | For aircraft | 3 | A |
| 8411129010 | For marine | 8 | A |
| 8411129090 | Other | 8 | A |
| 8411211000 | For aircraft | 3 | A |
| 8411219010 | For marine | 8 | A |
| 8411219090 | Other | 8 | A |
| 8411221000 | For aircraft | 3 | A |
| 8411229010 | For marine | 8 | A |
| 8411229090 | Other | 8 | A |
| 8411811000 | For aircraft | 3 | A |
| 8411819010 | For marine | 8 | A |
| 8411819090 | Other | 8 | A |
| 8411821000 | For aircraft | 3 | A |
| 8411829010 | For marine | 8 | A |
| 8411829090 | Other | 8 | A |
| 8411911000 | For aircraft | 3 | A |
| 8411919000 | Other | 8 | A |
| 8411991000 | For aircraft | 3 | A |
| 8411999000 | Other | 8 | A |
| 8412101010 | Ram-jet or pulsejet engines | 5 | A |
| 8412101090 | Other | 5 | A |
| 8412109000 | Other | 8 | A |
| 8412211000 | Hydraulic cylinder | 8 | A |
| 8412219000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8412290000 | Other | 8 | A |
| 8412310000 | Linear acting (cylinders) | 8 | A |
| 8412390000 | Other | 8 | A |
| 8412800000 | Other | 8 | A |
| 8412901010 | Of ram-jet or pulse-jet engines | 5 | A |
| 8412901090 | Other | 5 | A |
| 8412902000 | Of water engines | 0 | A |
| 8412909000 | Other | 8 | A |
| 8413110000 | Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages | 8 | A |
| 8413190000 | Other | 8 | A |
| 8413200000 | Hand pumps, other than those of subheading 8413.11 or 8413. 19 | 8 | A |
| 8413301000 | For aircraft | 8 | A |
| 8413302000 | For railway locomotive | 8 | A |
| 8413303000 | For marine | 8 | A |
| 8413304000 | For vehicles falling within Chapter 87 | 8 | A |
| 8413309000 | Other | 8 | A |
| 8413400000 | Concrete pumps | 8 | A |
| 8413504000 | Pumps to be used with swimming pools | 8 | A |
| 8413509010 | Plunger pumps | 8 | A |
| 8413509020 | Piston pumps | 8 | A |
| 8413509030 | Diaphram pumps | 8 | A |
| 8413509090 | Other | 8 | A |
| 8413604000 | Pumps to be used with swimming pools | 8 | A |
| 8413609010 | Gear pumps | 8 | A |
| 8413609020 | Vane pumps | 8 | A |
| 8413609030 | Screw pumps | 8 | A |
| 8413609090 | Other | 8 | A |
| 8413703000 | Pumps to be used with swimming pools | 8 | A |
| 8413709010 | Turbine pumps | 8 | A |
| 8413709020 | Volute pumps | 8 | A |
| 8413709090 | Other | 8 | A |
| 8413811000 | Pumps to be used with swimming pools | 8 | A |
| 8413819000 | Other | 8 | A |
| 8413820000 | Liquid elevators | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8413911000 | Of pumps for dispensing fuel or lubricants | 8 | A |
| 8413912000 | Of internal combustion engine | 8 | A |
| 8413913000 | Of reciprocating pumps | 8 | A |
| 8413914000 | Of contrifugal pumps | 8 | A |
| 8413915000 | Of rotary pumps | 8 | A |
| 8413919000 | Other | 8 | A |
| 8413920000 | Of liquid elevators | 8 | A |
| 8414101000 | For aircrafts | 8 | A |
| 8414109010 | For machines and mechanical appliances for making semiconductor devices(other than those of an ultimate vacuum less than 9×10-³Torr) | 3 | A |
| 8414109090 | Other | 8 | A |
| 8414200000 | Hand- or foot-operated air pumps | 8 | A |
| 8414301000 | Of a power requirement less than 11 kW | 8 | A |
| 8414302000 | Of a power requirement not less than 11 kW | 8 | A |
| 8414400000 | Air compressors mounted on a wheeled chassis for towing | 8 | A |
| 8414511000 | For aircrafts | 8 | A |
| 8414519000 | Other | 8 | A |
| 8414591000 | For aircrafts | 8 | A |
| 8414599000 | Other | 8 | A |
| 8414601000 | For aircrafts | 8 | A |
| 8414609000 | Other | 8 | A |
| 8414801000 | Hoods having a maximum horizontal side exceeding 120 cm | 8 | A |
| 8414809110 | For aircrafts | 8 | A |
| 8414809190 | Other | 8 | A |
| 8414809210 | Of a power requirement less than 74.6 kW | 8 | A |
| 8414809220 | Of a power requirement not less than 74.6 kW, less than 373 kW | 8 | A |
| 8414809230 | Of a power not less than 373 kW | 8 | A |
| 8414809900 | Other | 8 | A |
| 8414901000 | Of fans and hoods | 8 | A |
| 8414909010 | Of compressors used in refrigerating equipment | 8 | A |
| 8414909020 | Of air or gas compressors (excluding for refrigerating equipment) | 8 | A |
| 8414909090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8415101011 | Of a power less than 11 kW | 8 | A |
| 8415101012 | Of a power not less than 11 kW | 8 | A |
| 8415101021 | Of a power less than 11 kW | 8 | A |
| 8415101022 | Of a power not less than 11 kW | 8 | A |
| 8415102010 | Of a power less than 11 kW | 8 | A |
| 8415102020 | Of a power not less than 11 kW | 8 | A |
| 8415200000 | Of a kind used for persons, in motor vehicles | 8 | A |
| 8415810000 | Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) | 8 | A |
| 8415820000 | Other, incorporating a refrigerating unit | 8 | A |
| 8415830000 | Not incorporating a refrigerating unit | 8 | A |
| 8415900000 | Parts | 8 | A |
| 8416101000 | Of the maximum consumption capacity of fuel not more than 200 ℓ per hour | 8 | A |
| 8416102000 | Of the maximum consumption capacity of fuel exceeding 200 ℓ, but less than 1,500 ℓ per hour | 8 | A |
| 8416103000 | Of the maximum consumption capacity of fuel not less than 1,500 ℓ per hour | 8 | A |
| 8416201000 | Furnace burners for pulverised solid fuel | 8 | A |
| 8416202000 | Furnace burners for gas | 8 | A |
| 8416209000 | Other | 8 | A |
| 8416300000 | Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | 8 | A |
| 8416901000 | Of furnace burners | 8 | A |
| 8416909000 | Other | 8 | A |
| 8417101010 | For iron-ores | 8 | A |
| 8417101090 | Other | 8 | A |
| 8417102010 | For iron or steel | 8 | A |
| 8417102090 | Other | 8 | A |
| 8417200000 | Bakery ovens, including biscuit ovens | 8 | A |
| 8417801010 | For cements | 8 | A |
| 8417801020 | For glass | 8 | A |
| 8417801030 | For ceramics | 8 | A |
| 8417801090 | Other | 8 | A |
| 8417802000 | Laboratory type | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8417809000 | Other | 8 | A |
| 8417900000 | Parts | 8 | A |
| 8418101010 | Of a capacity not exceeding 200 ℓ. | 8 | A |
| 8418101020 | Of a capacity exceeding 200 ℓ but not exceeding 400 ℓ | 8 | A |
| 8418101030 | Of a capacity exceeding 400 ℓ | 8 | A |
| 8418109000 | Other | 8 | A |
| 8418211000 | Of a capacity less than 200 ℓ | 8 | A |
| 8418212000 | Of a capacity not less than 200 ℓ, but less than 400 ℓ | 8 | A |
| 8418213000 | Of a capacity not less than 400 ℓ | 8 | A |
| 8418291000 | Absorption-type, electrical | 8 | A |
| 8418299000 | Other | 8 | A |
| 8418300000 | Freezers of the chest type, not exceeding 800 ℓ capacity | 8 | A |
| 8418400000 | Freezers of the upright type, not exceeding 900 ℓ capacity | 8 | A |
| 8418501000 | Show-cases | 8 | A |
| 8418509000 | Other | 8 | A |
| 8418610000 | Heat pumps other than air conditioning machines of heading 84.15 | 8 | A |
| 8418691000 | Blood storage refrigerators | 8 | A |
| 8418692010 | Ice-cream making machines | 8 | A |
| 8418692020 | Ice-cuber | 8 | A |
| 8418692030 | Water cooler | 8 | A |
| 8418692090 | Other | 8 | A |
| 8418693000 | Heat pumps | 8 | A |
| 8418910000 | Furniture designed to receive refrigerating or freezing equipment | 8 | A |
| 8418991000 | Of house hold type refrigerators | 8 | A |
| 8418999000 | Other | 8 | A |
| 8419110000 | Instantaneous gas water heaters | 8 | A |
| 8419190000 | Other | 8 | A |
| 8419200000 | Medical, surgical or laboratory sterilisers | 0 | A |
| 8419310000 | For agricultural products | 8 | A |
| 8419320000 | For wood, paper pulp, paper or paperboard | 8 | A |
| 8419391000 | Spin dryers for machines and mechanical appliances for making semiconductor devices | 3 | A |
| 8419399000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8419400000 | Distilling or rectifying plant | 8 | A |
| 8419501000 | For aircrafts | 8 | A |
| 8419509000 | Other | 8 | A |
| 8419600000 | Machinery for liquefying air or other gases | 8 | A |
| 8419810000 | For making hot drinks or for cooking or heating food | 8 | A |
| 8419891000 | Polymerization autoclaves for man-made fibre making | 8 | A |
| 8419899010 | Heating plant and machinery | 8 | A |
| 8419899020 | Cooling plant and machinery | 8 | A |
| 8419899030 | Evaporating plant and machinery | 8 | A |
| 8419899040 | Condensing plant and machinery | 8 | A |
| 8419899050 | Sollar-collectors and equipments | 8 | A |
| 8419899060 | Constant high or low temperature chambers | 8 | A |
| 8419899070 | Constant temperature and humidity chambers | 8 | A |
| 8419899080 | Air-conditioner | 8 | A |
| 8419899090 | Other | 8 | A |
| 8419901000 | Of polymerization autoclaves for man-made fibre making | 8 | A |
| 8419909010 | Of instantaneous or storage water heaters | 8 | A |
| 8419909020 | Of making hot drinks or for cooking or heating food machinery and equipment | 8 | A |
| 8419909030 | Of air-conditioning machinery, plant and equipment | 8 | A |
| 8419909040 | Of medical, surgical or laboratory sterilisers | 0 | A |
| 8419909090 | Other | 8 | A |
| 8420101000 | For paper making | 8 | A |
| 8420102000 | For textile fabrics | 8 | A |
| 8420103000 | For leather | 8 | A |
| 8420104000 | For rubber or plastic | 8 | A |
| 8420109000 | Other | 8 | A |
| 8420910000 | Cylinders | 8 | A |
| 8420990000 | Other | 8 | A |
| 8421110000 | Cream separators | 8 | A |
| 8421120000 | Clothes-dryers | 8 | A |
| 8421191000 | For medical, surgical or laboratory use | 8 | A |
| 8421192000 | For food industry use | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8421193000 | For petro-chemical industry use | 8 | A |
| 8421199000 | Other | 8 | A |
| 8421211000 | Of the household type | 8 | A |
| 8421219010 | Filtering or purifying machinery and apparatus to be used with swimming pools | 8 | A |
| 8421219020 | Filtering or purifying machinery and apparatus for making semiconductor devices | 3 | A |
| 8421219090 | Other | 8 | A |
| 8421220000 | For filtering or purifying beverages other than water | 8 | A |
| 8421231000 | For internal combustion engines for vehicles of Chapter 87 | 8 | A |
| 8421232000 | For aircrafts | 8 | A |
| 8421239000 | Other | 8 | A |
| 8421291000 | For dairy industry | 8 | A |
| 8421292000 | For the treatment of harmful waste water | 8 | A |
| 8421293000 | For the purpose of semiconductor manufacturing | 0 | A |
| 8421294000 | For aircrafts | 8 | A |
| 8421299000 | Other | 8 | A |
| 8421311000 | For internal combustion engines for vehicles of Chapter 87 | 8 | A |
| 8421312000 | For aircrafts | 8 | A |
| 8421319000 | Other | 8 | A |
| 8421391000 | For the household type | 8 | A |
| 8421392000 | For purifying exhaust gas for vehicles of Chapter 87 | 8 | A |
| 8421399010 | For the treatment of harmful exhaust gas | 8 | A |
| 8421399020 | For the purpose of semiconductor manufacturing | 0 | A |
| 8421399030 | For aircrafts | 8 | A |
| 8421399090 | Other | 8 | A |
| 8421910000 | Of centrifuges, including centrifugal dryers | 8 | A |
| 8421991000 | For purifying exhaust gas for vehicles of Chapter 87 | 8 | A |
| 8421999010 | Of filtering or purifying machinery and apparatus, for internal combustion engines | 8 | A |
| 8421999020 | Filter for purifying machinery | 8 | A |
| 8421999030 | For the purpose of semiconductor manufacturing | 0 | A |
| 8421999090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8422110000 | Of the household type | 8 | A |
| 8422190000 | Other | 8 | A |
| 8422200000 | Machinery for cleaning or drying bottles or other containers | 8 | A |
| 8422301000 | Machinery for filling bottles or other containers | 8 | A |
| 8422302000 | Machinery for closing or sealing bottles or other containers | 8 | A |
| 8422303000 | Machinery for capsuling or labelling bottles or other containers | 8 | A |
| 8422304000 | Machinery for aerating beverages | 8 | A |
| 8422309000 | Other | 8 | A |
| 8422404000 | Heat shrink wrapping machinery | 8 | A |
| 8422409010 | Automatic wrapping machinery | 8 | A |
| 8422409020 | Automatic pack tiers | 8 | A |
| 8422409030 | Vacuum packers | 8 | A |
| 8422409090 | Other | 8 | A |
| 8422901000 | Of dish washing machines | 8 | A |
| 8422902000 | Of other packing or wrapping machinery | 8 | A |
| 8422909000 | Other | 8 | A |
| 8423100000 | Personal weighing machines, including baby scales; household scales | 8 | A |
| 8423201000 | Conveyer scale | 8 | A |
| 8423202000 | Feed meter or feed weighers | 8 | A |
| 8423209000 | Other | 8 | A |
| 8423300000 | Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | 8 | A |
| 8423810000 | Having a maximum weighing capacity not exceeding 30 kg | 8 | A |
| 8423820000 | Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg | 8 | A |
| 8423891000 | Truck scale | 8 | A |
| 8423899000 | Other | 8 | A |
| 8423901010 | Weights in the accuracy class | 8 | A |
| 8423901090 | Other | 8 | A |
| 8423909000 | Parts of weighing machinery | 8 | A |
| 8424100000 | Fire extinguishers, whether or not charged | 8 | A |
| 8424201000 | Spray guns | 8 | A |
| 8424202010 | Of robot type | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8424202090 | Other | 8 | A |
| 8424209000 | Other | 8 | A |
| 8424301000 | Steam or sand blasting machines | 8 | A |
| 8424302000 | High-pressure steam cleaners | 8 | A |
| 8424309000 | Other | 8 | A |
| 8424811000 | Self-propelled sprayers | 8 | A |
| 8424812000 | Other sprayers | 8 | A |
| 8424819000 | Other | 8 | A |
| 8424891000 | For the purpose of semiconductor manufacturing | 0 | A |
| 8424899000 | Other | 8 | A |
| 8424901000 | Of fire extinguishers | 8 | A |
| 8424902000 | Of spray guns | 8 | A |
| 8424903000 | Of sprayers | 8 | A |
| 8424909010 | For the purpose of semiconductor manufacturing | 0 | A |
| 8424909090 | Other | 8 | A |
| 8425111010 | Chain blocks | 0 | A |
| 8425111090 | Other | 0 | A |
| 8425112010 | Chain blocks | 0 | A |
| 8425112090 | Other | 0 | A |
| 8425190000 | Other | 0 | A |
| 8425311000 | Pit-head winding gear; winches specially designed for use underground | 0 | A |
| 8425319000 | Other | 0 | A |
| 8425391000 | Pit-head winding gear; winches specially designed for use underground | 0 | A |
| 8425399000 | Other | 0 | A |
| 8425410000 | Built-in jacking systems of a type used in garages | 0 | A |
| 8425421000 | Of a freight-lifting capacity not exceeding 10 metric tons | 0 | A |
| 8425422000 | Of a freight-lifting capacity exceeding 10 metric tons | 0 | A |
| 8425491000 | Of a freight-lifting capacity not exceeding 10 metric tons | 0 | A |
| 8425492000 | Of a freight-lifting capacity exceeding 10 metric tons | 0 | A |
| 8426110000 | Overhead travelling cranes on fixed support | 0 | A |
| 8426121000 | Mobile lifting frames on tyres | 0 | A |
| 8426122000 | Straddle carriers | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8426190000 | Other | 0 | A |
| 8426200000 | Tower cranes | 0 | A |
| 8426301000 | Portal cranes | 0 | A |
| 8426302000 | Pedestal jib cranes | 0 | A |
| 8426410000 | On tyres | 0 | A |
| 8426491000 | Of telescopic boom type | 0 | A |
| 8426492000 | Of latticed boom type | 0 | A |
| 8426499000 | Other | 0 | A |
| 8426910000 | Designed for mounting on road vehicles | 0 | A |
| 8426991000 | Ships' derricks | 0 | A |
| 8426999000 | Other | 0 | A |
| 8427101010 | New | 8 | A |
| 8427101020 | Used | 8 | A |
| 8427102010 | New | 8 | A |
| 8427102020 | Used | 8 | A |
| 8427201011 | New | 8 | A |
| 8427201012 | Used | 8 | A |
| 8427201021 | New | 8 | A |
| 8427201022 | Used | 8 | A |
| 8427209000 | Other | 8 | A |
| 8427901000 | Hand pallet trucks | 8 | A |
| 8427909000 | Other | 8 | A |
| 8428101000 | Lifts | 0 | A |
| 8428102000 | Skip hoists | 0 | A |
| 8428201000 | Pneumatic elevators | 0 | A |
| 8428202000 | Pneumatic conveyors | 0 | A |
| 8428310000 | Specially designed for underground use | 0 | A |
| 8428320000 | Other, bucket type | 0 | A |
| 8428331010 | Of a lifting speed less than 240m per minute | 0 | A |
| 8428331020 | Of a lifting speed not less than 240m per minute | 0 | A |
| 8428332000 | Conveyors | 0 | A |
| 8428390000 | Other | 0 | A |
| 8428401000 | Escalators | 0 | A |
| 8428402000 | Moving walkways | 0 | A |
| 8428600000 | Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8428901000 | Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment | 0 | A |
| 8428909000 | Other | 0 | A |
| 8429111000 | Bulldozers | 0 | A |
| 8429112000 | Angledozers | 0 | A |
| 8429190000 | Other | 0 | A |
| 8429200000 | Graders and levellers | 0 | A |
| 8429300000 | Scrapers | 0 | A |
| 8429401000 | Tamping machines | 0 | A |
| 8429402000 | Road rollers | 0 | A |
| 8429511011 | New | 0 | A |
| 8429511012 | Used | 0 | A |
| 8429511021 | New | 0 | A |
| 8429511022 | Used | 0 | A |
| 8429511031 | New | 0 | A |
| 8429511032 | Used | 0 | A |
| 8429511091 | New | 0 | A |
| 8429511092 | Used | 0 | A |
| 8429519000 | Other | 0 | A |
| 8429521011 | New | 0 | A |
| 8429521012 | Used | 0 | A |
| 8429521021 | New | 0 | A |
| 8429521022 | Used | 0 | A |
| 8429521090 | Other | 0 | A |
| 8429529000 | Other | 0 | A |
| 8429591000 | Mechanical shovel | 0 | A |
| 8429599000 | Other | 0 | A |
| 8430100000 | Pile-drivers and pile-extractors | 0 | A |
| 8430200000 | Snow-ploughs and snow-blowers | 0 | A |
| 8430310000 | Self-propelled | 0 | A |
| 8430390000 | Other | 0 | A |
| 8430411000 | Boring machines | 0 | A |
| 8430412000 | Sinking machines | 0 | A |
| 8430491000 | Test boring machines | 0 | A |
| 8430499000 | Other | 0 | A |
| 8430500000 | Other machinery, self-propelled | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8430610000 | Tamping or compacting machinery | 0 | A |
| 8430690000 | Other | 0 | A |
| 8431100000 | Of machinery of heading 84.25 | 0 | A |
| 8431200000 | Of machinery of heading 84.27 | 8 | A |
| 8431310000 | Of lifts, skip hoists or escalators | 0 | A |
| 8431390000 | Other | 0 | A |
| 8431411000 | Of excavators | 0 | A |
| 8431419000 | Other | 0 | A |
| 8431420000 | Bulldozer or angledozer blades | 0 | A |
| 8431430000 | Parts for boring or sinking machinery of subheading 8430.41 or 8430.49 | 0 | A |
| 8431491000 | Hydraulic breaker | 0 | A |
| 8431492000 | Crushers | 0 | A |
| 8431499000 | Other | 0 | A |
| 8432100000 | Ploughs | 0 | A |
| 8432210000 | Disc harrows | 0 | A |
| 8432291000 | Scarifiers | 0 | A |
| 8432292000 | Weeders | 0 | A |
| 8432299000 | Other | 0 | A |
| 8432301000 | Seeders | 0 | A |
| 8432302000 | Planters | 0 | A |
| 8432303000 | Transplanters | 0 | A |
| 8432309000 | Other | 0 | A |
| 8432401000 | Manure spreaders | 0 | A |
| 8432402000 | Fertiliser distributors | 0 | A |
| 8432800000 | Other machinery | 0 | A |
| 8432901000 | Of ploughs | 0 | A |
| 8432902000 | Of automatic cultivators | 0 | A |
| 8432909000 | Other | 0 | A |
| 8433110000 | Powered, with the cutting device rotating in a horizontal plane | 0 | A |
| 8433190000 | Other | 0 | A |
| 8433200000 | Other mowers, including cutter bars for tractor mounting | 0 | A |
| 8433300000 | Other haymaking machinery | 0 | A |
| 8433400000 | Straw or fodder balers, including pick-up balers | 0 | A |
| 8433510000 | Combine harvester-threshers | 0 | A |
| 8433520000 | Other threshing machinery | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8433530000 | Root or tuber harvesting machines | 0 | A |
| 8433590000 | Other | 0 | A |
| 8433601000 | Eggs grading machines | 0 | A |
| 8433609010 | Grading machines for agricultural produce | 0 | A |
| 8433609090 | Other | 0 | A |
| 8433901000 | Of combine harvester-threshers | 0 | A |
| 8433902000 | Of hay or grass mowers | 0 | A |
| 8433909000 | Other | 0 | A |
| 8434100000 | Milking machines | 0 | A |
| 8434201000 | Homogenisers | 0 | A |
| 8434209000 | Other | 0 | A |
| 8434901000 | Of milking machines | 0 | A |
| 8434902000 | Of homogenisers | 0 | A |
| 8434909000 | Other | 0 | A |
| 8435101000 | Presses for the extraction of fruit juice | 8 | A |
| 8435102000 | Crushers for the extraction of fruit juice | 8 | A |
| 8435103000 | Homogenisers for the preparation of fruit juice | 8 | A |
| 8435109000 | Other | 8 | A |
| 8435900000 | Parts | 8 | A |
| 8436101000 | Feed cutter | 8 | A |
| 8436102000 | Feed grinder, mill or crusher | 8 | A |
| 8436103000 | Feed mixer | 8 | A |
| 8436109000 | Other | 8 | A |
| 8436211000 | Incubators | 8 | A |
| 8436219000 | Other | 8 | A |
| 8436290000 | Other | 8 | A |
| 8436800000 | Other machinery | 8 | A |
| 8436910000 | Of poultry-keeping machinery or poultry incubators and brooders | 8 | A |
| 8436990000 | Other | 8 | A |
| 8437101000 | Forage-grass seed selectors | 8 | A |
| 8437109000 | Other | 8 | A |
| 8437801000 | Machinery used in the milling industry | 8 | A |
| 8437802000 | Machinery for the working of cereals or dried leguminous vegetables | 8 | A |
| 8437901000 | Of machines for cleaning, sorting or | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | grading seed, grain or dried leguminous vegetables | | |
| 8437909000 | Other | 8 | A |
| 8438101000 | Bakery machinery | 8 | A |
| 8438109000 | Other | 8 | A |
| 8438200000 | Machinery for the manufacture of confectionery, cocoa or chocolate | 8 | A |
| 8438300000 | Machinery for sugar manufacture | 8 | A |
| 8438400000 | Brewery machinery | 8 | A |
| 8438501000 | Machinery used in meat preparation | 8 | A |
| 8438509000 | Other | 8 | A |
| 8438600000 | Machinery for the preparation of fruits, nuts or vegetables | 8 | A |
| 8438801000 | Machines for preparing fish, shell fish, etc | 8 | A |
| 8438809000 | Other | 8 | A |
| 8438900000 | Parts | 8 | A |
| 8439101000 | Grinders | 8 | A |
| 8439102000 | Cutters | 8 | A |
| 8439103000 | Strainers | 8 | A |
| 8439104000 | Press-pate machines | 8 | A |
| 8439105000 | Beaters | 8 | A |
| 8439109000 | Other | 8 | A |
| 8439201000 | Machines for forming paper | 8 | A |
| 8439202000 | Paper making machine | 8 | A |
| 8439209000 | Other | 8 | A |
| 8439301000 | Reeling machines | 8 | A |
| 8439302000 | Machines for working surface | 8 | A |
| 8439303000 | Machines for impregnating paper or paperboard | 8 | A |
| 8439309000 | Other | 8 | A |
| 8439910000 | Of machinery for making pulp of fibrous cellulosic material | 8 | A |
| 8439990000 | Other | 8 | A |
| 8440101000 | Book-sewing machines | 8 | A |
| 8440102000 | Leaf-folding machines for book-binding | 8 | A |
| 8440109000 | Other | 8 | A |
| 8440901000 | Of book-sewing machines | 8 | A |
| 8440909000 | Other | 8 | A |
| 8441100000 | Cutting machines | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8441201000 | Machines for making bags or sacks | 8 | A |
| 8441202000 | Machines for making envelopes | 8 | A |
| 8441300000 | Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding | 8 | A |
| 8441400000 | Machines for moulding articles in paper pulp, paper or paperboard | 8 | A |
| 8441801000 | Paper or paperboard trimming machines | 8 | A |
| 8441809000 | Other | 8 | A |
| 8441900000 | Parts | 8 | A |
| 8442301000 | Machinery and apparatus for type-founding | 8 | A |
| 8442302000 | Special moulding presses | 8 | A |
| 8442303000 | Acid etching machines | 8 | A |
| 8442304000 | Phototype-setting and composing machines | 8 | A |
| 8442305000 | Machinery,apparatus and equipment for type-setting or composing by other processes,with or without founding device | 8 | A |
| 8442309000 | Other | 8 | A |
| 8442401000 | Of machinery and apparatus for type-setting | 8 | A |
| 8442402000 | Of machinery and apparatus for type-founding | 8 | A |
| 8442409000 | Other | 8 | A |
| 8442500000 | Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | 8 | A |
| 8443110000 | Offset printing machinery, reel fed | 8 | A |
| 8443120000 | Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state) | 8 | A |
| 8443130000 | Other offset printing machinery | 8 | A |
| 8443140000 | Letterpress printing machinery, reel fed, excluding flexographic printing | 8 | A |
| 8443150000 | Letterpress printing machinery, other than reel fed, excluding flexographic printing | 8 | A |
| 8443160000 | Flexographic printing machinery | 8 | A |
| 8443170000 | Gravure printing machinery | 8 | A |
| 8443191000 | Textile printing machines | 8 | A |
| 8443192000 | Other printing machines of a type | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials | | |
| 8443199000 | Other | 8 | A |
| 8443311010 | Laser beam printer | 0 | A |
| 8443311020 | Dot-matrix printer | 0 | A |
| 8443311030 | ink-jet printer | 0 | A |
| 8443311090 | Other | 0 | A |
| 8443312000 | Facsimile machine which perform one or more of the functions of printing or copying | 0 | A |
| 8443313010 | Operating by reproducing the original image directly onto the copy (direct process) | 0 | A |
| 8443313020 | Operating by reproducing the original image via an intermediate onto the copy (indirect process) | 8 | A |
| 8443314000 | Ink-jet printing machines, other than subheading 8443.31.10 | 8 | A |
| 8443321010 | Laser beam printer | 0 | A |
| 8443321020 | Dot-matrix printer | 0 | A |
| 8443321030 | Ink-jet printer | 0 | A |
| 8443321090 | Other | 0 | A |
| 8443322000 | Facsimile machine | 0 | A |
| 8443323000 | Teleprinters | 0 | A |
| 8443324010 | Operating by reproducing the original image directly onto the copy (direct process) | 0 | A |
| 8443324020 | Operating by reproducing the original image via an intermediate onto the copy (indirect process) | 8 | A |
| 8443325010 | For the purpose of semiconductor manufacturing | 0 | A |
| 8443325090 | Other | 8 | A |
| 8443391010 | For the purpose of semiconductor manufacturing | 0 | A |
| 8443391090 | Other | 8 | A |
| 8443392010 | Operating by reproducing the original image directly onto the copy (direct process) | 0 | A |
| 8443392020 | Operating by reproducing the original image via an intermediate onto the copy (indirect process) | 8 | A |
| 8443393010 | Incorporating an optical system | 0 | A |
| 8443393020 | Of the contact type | 8 | A |
| 8443394000 | Thermo-copying apparatus | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8443399000 | Other | 8 | A |
| 8443911010 | Automatic feeders | 8 | A |
| 8443911020 | Folders, gummers, perforators and staplers | 8 | A |
| 8443911030 | Serial numbering machines | 8 | A |
| 8443911090 | Other | 8 | A |
| 8443919000 | Other | 8 | A |
| 8443991000 | Of subheading 8443.31.10 or 8443.32.10 | 0 | A |
| 8443992000 | Of facsimile machines | 0 | A |
| 8443993000 | Of teleprinters | 0 | A |
| 8443994010 | Automatic document feeders | 0 | A |
| 8443994020 | Paper feeders | 0 | A |
| 8443994030 | Sorters | 0 | A |
| 8443994090 | Others | 0 | A |
| 8443995000 | Of subheading 8443.31.4000, 8443.32.5010, 8443.32.5090, 8443.39.1010 or 8443.39.1090 | 8 | A |
| 8443999000 | Other | 8 | A |
| 8444001000 | Machines for extruding man-made textiles | 5 | A |
| 8444002000 | Machines for drawing man-made textiles | 5 | A |
| 8444003000 | Machines for texturing man-made textiles | 5 | A |
| 8444004000 | Machines for cutting man-made textiles | 5 | A |
| 8444009000 | Other | 5 | A |
| 8445110000 | Carding machines | 5 | A |
| 8445120000 | Combing machines | 5 | A |
| 8445130000 | Drawing or roving machines | 5 | A |
| 8445191000 | Blowing and mixing machines | 5 | A |
| 8445192000 | Lap machines | 5 | A |
| 8445193000 | Cotton gin | 8 | A |
| 8445199000 | Other | 5 | A |
| 8445201010 | Fine spinning frames | 5 | A |
| 8445201090 | Other | 5 | A |
| 8445202010 | Fine spinning frames | 5 | A |
| 8445202090 | Other | 5 | A |
| 8445203000 | For silk | 5 | A |
| 8445209000 | Other | 5 | A |
| 8445301000 | For filament yarns | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8445302000 | For spun yarns | 5 | A |
| 8445309000 | Other | 5 | A |
| 8445401000 | Cone winders | 5 | A |
| 8445402000 | Cheese winders | 5 | A |
| 8445409000 | Other | 5 | A |
| 8445901000 | Warping machines | 8 | A |
| 8445902000 | Warp sizing machines | 8 | A |
| 8445903000 | Drawing-in machines | 8 | A |
| 8445904000 | Warp tying-in machines | 8 | A |
| 8445909000 | Other | 8 | A |
| 8446100000 | For weaving fabrics of a width not exceeding 30 cm | 8 | A |
| 8446211000 | For cotton | 8 | A |
| 8446212000 | For wool | 8 | A |
| 8446213000 | For silk | 8 | A |
| 8446219000 | Other | 8 | A |
| 8446290000 | Other | 8 | A |
| 8446301010 | For cotton | 8 | A |
| 8446301020 | For silk | 8 | A |
| 8446301030 | For towel | 8 | A |
| 8446301090 | Other | 8 | A |
| 8446302010 | For cotton | 8 | A |
| 8446302020 | For silk | 8 | A |
| 8446302030 | For towel | 8 | A |
| 8446302090 | Other | 8 | A |
| 8446303010 | For cotton | 8 | A |
| 8446303020 | For silk | 8 | A |
| 8446303030 | For towel | 8 | A |
| 8446303090 | Other | 8 | A |
| 8446309010 | For cotton | 8 | A |
| 8446309020 | For silk | 8 | A |
| 8446309030 | For towel | 8 | A |
| 8446309090 | Other | 8 | A |
| 8447111000 | Stocking knitting machines | 8 | A |
| 8447119000 | Other | 8 | A |
| 8447120000 | With cylinder diameter exceeding 165 ㎜ | 8 | A |
| 8447201010 | Hand-knitting machines (including semi- automatic flat knitting | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | machines) | | |
| 8447201020 | Automatic flat knitting machines | 8 | A |
| 8447201090 | Other | 8 | A |
| 8447202010 | Raschel knitting machines | 8 | A |
| 8447202020 | Tricot knitting machines | 8 | A |
| 8447202090 | Other | 8 | A |
| 8447209000 | Other | 8 | A |
| 8447901000 | Lace machines | 8 | A |
| 8447902010 | Automatic embroidery machines | 8 | A |
| 8447902090 | Other | 8 | A |
| 8447903000 | Machines for making knotted net | 8 | A |
| 8447909000 | Other | 8 | A |
| 8448111000 | Dobbies | 8 | A |
| 8448112000 | Jacquards | 8 | A |
| 8448113000 | Card punching machines | 8 | A |
| 8448119000 | Other | 8 | A |
| 8448191000 | Warp beam stands or creels | 8 | A |
| 8448192000 | Automatic stop motions | 8 | A |
| 8448193000 | Warp tyers | 8 | A |
| 8448199010 | Auxiliary machines for making yarn (excluding cotton gin) | 5 | A |
| 8448199090 | Other | 8 | A |
| 8448201000 | Extruding nipples | 5 | A |
| 8448209000 | Other | 5 | A |
| 8448310000 | Card clothing | 8 | A |
| 8448321000 | For carding machine(excluding garnet wires) | 5 | A |
| 8448329000 | Other | 8 | A |
| 8448331000 | Spindle flyers | 5 | A |
| 8448339010 | Spindle | 8 | A |
| 8448339020 | Spinning ring | 8 | A |
| 8448339030 | Ring travellers | 8 | A |
| 8448391000 | Warp beams | 8 | A |
| 8448399000 | Other | 8 | A |
| 8448420000 | Reeds for looms, healds and heald-frames | 8 | A |
| 8448491000 | Shuttles | 8 | A |
| 8448499000 | Other | 8 | A |
| 8448511000 | Hosiery needles | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8448512000 | Needles for embroidery machines | 8 | A |
| 8448513000 | Needles for lace machines | 8 | A |
| 8448519000 | Other | 8 | A |
| 8448590000 | Other | 8 | A |
| 8449001010 | Machinery for making felt hats | 8 | A |
| 8449001090 | Other | 8 | A |
| 8449002000 | Blocks for making hats | 8 | A |
| 8449009000 | Parts | 8 | A |
| 8450110000 | Fully-automatic machines | 8 | A |
| 8450120000 | Other machines, with built-in centrifugal drier | 8 | A |
| 8450190000 | Other | 8 | A |
| 8450200000 | Machines, each of a dry linen capacity exceeding 10 kg | 8 | A |
| 8450900000 | Parts | 8 | A |
| 8451100000 | Dry-cleaning machines | 8 | A |
| 8451210000 | Each of a dry linen capacity not exceeding 10 kg | 8 | A |
| 8451290000 | Other | 8 | A |
| 8451301000 | Steam presses | 8 | A |
| 8451309000 | Other | 8 | A |
| 8451401000 | Washing machines | 8 | A |
| 8451402000 | Bleaching machines | 8 | A |
| 8451403000 | Dyeing machines | 8 | A |
| 8451501000 | Reeling, unreeling machines | 8 | A |
| 8451502000 | Cutting machines | 8 | A |
| 8451509000 | Other | 8 | A |
| 8451801000 | Heat treating machines | 8 | A |
| 8451802000 | Stentering machines | 8 | A |
| 8451803000 | Mercerising machines | 8 | A |
| 8451809010 | Shrinking machines | 8 | B |
| 8451809020 | Coating or impregnating machines | 8 | A |
| 8451809030 | Raising machines | 8 | A |
| 8451809040 | Padding machines | 8 | A |
| 8451809090 | Other | 8 | A |
| 8451901000 | Of dry cleaning machines | 8 | A |
| 8451902000 | Of drying machines | 8 | A |
| 8451909000 | Other | 8 | A |
| 8452101010 | For straight stitch | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8452101020 | For zigzag stitch | 8 | A |
| 8452101030 | Of free arm type | 8 | A |
| 8452101090 | Other | 8 | A |
| 8452102000 | Of manual type | 8 | A |
| 8452211000 | For manufacturing shoes | 8 | A |
| 8452212000 | For sewing sacks | 8 | A |
| 8452213000 | For sewing leather or other thick stuffs | 8 | A |
| 8452214000 | For sewing furs | 8 | A |
| 8452219000 | Other | 8 | A |
| 8452291000 | For manufacturing shoes | 8 | A |
| 8452292000 | For sewing sacks | 8 | A |
| 8452293000 | For sewing leather or other thick stuffs | 8 | A |
| 8452294000 | For sewing furs | 8 | A |
| 8452299000 | Other | 8 | A |
| 8452300000 | Sewing machine needles | 8 | A |
| 8452901000 | Furniture, bases and covers for sewing machines and parts thereof | 8 | A |
| 8452909000 | Other parts of sewing machines | 8 | A |
| 8453101000 | Machinery for preparing hides, skins or leather | 8 | A |
| 8453102000 | Machinery for tanning hides, skins or leather | 8 | A |
| 8453103000 | Machinery for working hides, skins or leather | 8 | A |
| 8453201000 | Machinery for making footwear | 8 | A |
| 8453202000 | Machinery for repairing footwear | 8 | A |
| 8453800000 | Other machinery | 8 | A |
| 8453900000 | Parts | 8 | A |
| 8454100000 | Converters | 8 | A |
| 8454200000 | Ingot moulds and ladles | 8 | A |
| 8454301010 | Die-casting machines | 8 | A |
| 8454301090 | Other | 8 | A |
| 8454309000 | Other | 8 | A |
| 8454901000 | Of converters | 8 | A |
| 8454909000 | Other | 8 | A |
| 8455100000 | Tube mills | 8 | A |
| 8455210000 | Hot or combination hot and cold | 8 | A |
| 8455220000 | Cold | 8 | A |
| 8455301000 | Of casting | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8455302000 | Of forging | 8 | A |
| 8455309000 | Other | 8 | A |
| 8455900000 | Other parts | 8 | A |
| 8456103000 | Operated by laser processes | 8 | A |
| 8456109000 | Other | 8 | A |
| 8456200000 | Operated by ultrasonic processes | 8 | A |
| 8456301010 | Wire-cut machine,operated by electro-discharge processes | 8 | A |
| 8456301090 | Other | 8 | A |
| 8456309000 | Other | 8 | A |
| 8456901000 | Water-jet cutting machines | 8 | A |
| 8456909000 | Other | 8 | A |
| 8457101000 | Of vertical type | 8 | A |
| 8457102000 | Of horizontal type | 8 | A |
| 8457103000 | Of double column type | 8 | A |
| 8457109000 | Other | 8 | A |
| 8457200000 | Unit construction machines (single station) | 8 | A |
| 8457300000 | Multi-station transfer machines | 8 | A |
| 8458110000 | Numerically controlled | 8 | A |
| 8458190000 | Other | 8 | A |
| 8458910000 | Numerically controlled | 8 | A |
| 8458990000 | Other | 8 | A |
| 8459100000 | Way-type unit head machines | 8 | A |
| 8459210000 | Numerically controlled | 8 | A |
| 8459291000 | Radial drilling machines | 8 | A |
| 8459292000 | Upright drilling machines | 8 | A |
| 8459293000 | Multi-spindle drilling machines | 8 | A |
| 8459299000 | Other | 8 | A |
| 8459310000 | Numerically controlled | 8 | A |
| 8459390000 | Other | 8 | A |
| 8459401000 | Jig boring machines | 8 | A |
| 8459402000 | Horizontal boring machines | 8 | A |
| 8459409000 | Other | 8 | A |
| 8459510000 | Numerically controlled | 8 | A |
| 8459590000 | Other | 8 | A |
| 8459611000 | Bed type milling machines | 8 | A |
| 8459612000 | Planing milling machines | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8459619000 | Other | 8 | A |
| 8459691000 | Bed type milling machines | 8 | A |
| 8459692000 | Planing milling machines | 8 | A |
| 8459693000 | Universal tool milling machines | 8 | A |
| 8459694000 | Profile milling machines | 8 | A |
| 8459699000 | Other | 8 | A |
| 8459701000 | Tapping machines | 8 | A |
| 8459709000 | Other threading machines | 8 | A |
| 8460110000 | Numerically controlled | 8 | A |
| 8460190000 | Other | 8 | A |
| 8460211000 | Cylindrical grinders | 8 | A |
| 8460212000 | Internal grinders | 8 | A |
| 8460213000 | Centerless grinders | 8 | A |
| 8460214000 | Profile grinders | 8 | A |
| 8460219000 | Other | 8 | A |
| 8460291000 | Cylindrical grinders | 8 | A |
| 8460292000 | Internal grinders | 8 | A |
| 8460293000 | Centerless grinders | 8 | A |
| 8460294000 | Profile grinders | 8 | A |
| 8460299000 | Other | 8 | A |
| 8460310000 | Numerically controlled | 8 | A |
| 8460390000 | Other | 8 | A |
| 8460401000 | Honing machines | 8 | A |
| 8460402000 | Lapping machines | 8 | A |
| 8460900000 | Other | 8 | A |
| 8461200000 | Shaping or slotting machines | 8 | A |
| 8461300000 | Broaching machines | 8 | A |
| 8461401010 | Numerically controlled | 8 | A |
| 8461401090 | Other | 8 | A |
| 8461402000 | Gear grinding or gear finishing machines | 8 | A |
| 8461500000 | Sawing or cutting-off machines | 8 | A |
| 8461900000 | Other | 8 | A |
| 8462101000 | Air hammer | 8 | A |
| 8462109000 | Other | 8 | A |
| 8462210000 | Numerically controlled | 8 | A |
| 8462290000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8462310000 | Numerically controlled | 8 | A |
| 8462390000 | Other | 8 | A |
| 8462411000 | Punching machines (including combined shearing machines) | 8 | A |
| 8462412000 | Notching machines | 8 | A |
| 8462491000 | Punching machines (including combined shearing machines) | 8 | A |
| 8462492000 | Notching machines | 8 | A |
| 8462911000 | Of the maximum pressure not more than 100 metric tons | 8 | A |
| 8462912000 | Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons | 8 | A |
| 8462913000 | Of the maximum pressure more than 300 metric tons, but not more than 1000 metric tons | 8 | A |
| 8462914000 | Of the maximum pressure more than 1000 metric tons | 8 | A |
| 8462991010 | Of the maximum pressure not more than 30 metric tons | 8 | A |
| 8462991020 | Of the maximum pressure more than 30 metric tons, but not more than 100 metric tons | 8 | A |
| 8462991030 | Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons | 8 | A |
| 8462991040 | Of the maximum pressure more than 300 metric tons, but not more than 600 metric tons | 8 | A |
| 8462991050 | Of the maximum pressure more than 600 metric tons, but not more than 1,500 metric tons | 8 | A |
| 8462991090 | Other | 8 | A |
| 8462999000 | Other | 8 | A |
| 8463100000 | Draw-benches for bars, tubes, profiles, wire or the like | 8 | A |
| 8463200000 | Thread rolling machines | 8 | A |
| 8463300000 | Machines for working wire | 8 | A |
| 8463900000 | Other | 8 | A |
| 8464100000 | Sawing machines | 8 | A |
| 8464201000 | For working optical or spectacle glass | 8 | A |
| 8464202000 | For working other glass | 8 | A |
| 8464209000 | Other | 8 | A |
| 8464901000 | Machine-tools for cold working glass | 8 | A |
| 8464902000 | Machine-tools for working concrete | 8 | A |
| 8464903000 | Machine-tools for working ceramics | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8464909000 | Other | 8 | A |
| 8465101000 | For working wood | 8 | A |
| 8465109000 | Other | 8 | A |
| 8465911000 | For working wood | 8 | A |
| 8465919000 | Other | 8 | A |
| 8465921000 | For working wood | 8 | A |
| 8465929000 | Other | 8 | A |
| 8465931000 | For working wood | 8 | A |
| 8465939000 | Other | 8 | A |
| 8465941000 | For working wood | 8 | A |
| 8465949000 | Other | 8 | A |
| 8465951000 | For working wood | 8 | A |
| 8465959000 | Other | 8 | A |
| 8465961000 | For working wood | 8 | A |
| 8465969000 | Other | 8 | A |
| 8465991000 | For working wood | 8 | A |
| 8465999000 | Other | 8 | A |
| 8466100000 | Tool holders and self-opening dieheads | 8 | A |
| 8466201000 | For aircrafts | 8 | A |
| 8466209000 | Other | 8 | A |
| 8466300000 | Dividing heads and other special attachments for machine-tools | 8 | A |
| 8466910000 | For machines of heading 84.64 | 8 | A |
| 8466920000 | For machines of heading 84.65 | 8 | A |
| 8466930000 | For machines of headings 84.56 to 84.61 | 8 | A |
| 8466940000 | For machines of heading 84.62 or 84.63 | 8 | A |
| 8467111000 | Rock drillers | 8 | A |
| 8467112000 | Screw drivers | 8 | A |
| 8467113000 | Grinders | 8 | A |
| 8467114000 | Impact wrench | 8 | A |
| 8467115000 | Drill | 8 | A |
| 8467119000 | Other | 8 | A |
| 8467191000 | Rock drillers | 8 | A |
| 8467199000 | Other | 8 | A |
| 8467210000 | Drills of all kinds | 8 | A |
| 8467220000 | Saws | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8467290000 | Other | 8 | A |
| 8467810000 | Chain saws | 8 | A |
| 8467891010 | Of subheading 8430.49 or 8479.10 | 0 | A |
| 8467891020 | Of subheading 8479.89.9010, 8479.89.9030 or 8479.89.9091 | 8 | A |
| 8467891090 | Other | 8 | A |
| 8467899000 | Other | 8 | A |
| 8467910000 | Of chain saws | 8 | A |
| 8467920000 | Of pneumatic tools | 8 | A |
| 8467990000 | Other | 8 | A |
| 8468100000 | Hand-held blow pipes | 8 | A |
| 8468201000 | Gas welding machines | 8 | A |
| 8468202000 | Gas automatic cutting machines | 8 | A |
| 8468209000 | Other | 8 | A |
| 8468800000 | Other machinery and apparatus | 8 | A |
| 8468900000 | Parts | 8 | A |
| 8469001010 | Word-processing machines | 0 | A |
| 8469001020 | Automatic typewriters | 8 | A |
| 8469002000 | Other typewriters, electric | 8 | A |
| 8469003000 | Other typewriters, non-electric | 8 | A |
| 8470103010 | Less than 17 digits | 0 | A |
| 8470103020 | Not less than 17 digits | 0 | A |
| 8470104010 | Of subheading 8472.90.9000 | 0 | A |
| 8470104090 | Other | 0 | A |
| 8470211000 | Less than 17 digits | 0 | A |
| 8470212000 | Not less than 17 digits | 0 | A |
| 8470290000 | Other | 0 | A |
| 8470300000 | Other calculating machines | 0 | A |
| 8470500000 | Cash registers | 0 | A |
| 8470901000 | Postage-franking machines | 0 | A |
| 8470902000 | Ticket-issuing machines | 0 | A |
| 8470903000 | Accounting machines | 0 | A |
| 8470909000 | Other | 0 | A |
| 8471300000 | Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display | 0 | A |
| 8471411000 | Those of not less than 64bit in delivering data of CPU and of not | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | less than 64mega byte in capacity of main memory storage | | |
| 8471412000 | Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage | 0 | A |
| 8471419000 | Other | 0 | A |
| 8471491010 | Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage | 0 | A |
| 8471491020 | Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage | 0 | A |
| 8471491090 | Other | 0 | A |
| 8471499000 | Other | 0 | A |
| 8471501000 | Those of not less than 64 bit in delivering data of CPU and of not less than 64 mega byte in capacity of main memory storage | 0 | A |
| 8471502000 | Those of not less than 32 bit in delivering data of CPU and of not less than 16 mega byte in capacity of main memory storage | 0 | A |
| 8471509000 | Other | 0 | A |
| 8471601010 | Character (mark) readers | 0 | A |
| 8471601020 | Key entry system | 0 | A |
| 8471601030 | Mouse | 0 | A |
| 8471601040 | Scanners | 0 | A |
| 8471601090 | Other | 0 | A |
| 8471602000 | Output units | 0 | A |
| 8471603020 | Videotex or teletex | 0 | A |
| 8471603030 | Voice input output devices | 0 | A |
| 8471603090 | Other | 0 | A |
| 8471701000 | Main storage units (RAM & ROM) | 0 | A |
| 8471702010 | Floppy disk drive | 0 | A |
| 8471702020 | Hard disk drive | 0 | A |
| 8471702031 | Compact disc drive | 0 | A |
| 8471702032 | Digital video disc drive | 0 | A |
| 8471702033 | Blu-ray disk drive | 0 | A |
| 8471702039 | Other | 0 | A |
| 8471702090 | Other | 0 | A |
| 8471709000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8471800000 | Other units of automatic data processing machines | 0 | A |
| 8471900000 | Other | 0 | A |
| 8472100000 | Duplicating machines | 8 | A |
| 8472301000 | Letters sorting machines | 8 | A |
| 8472302000 | Machines for cancelling postage stamps | 8 | A |
| 8472309000 | Other | 8 | A |
| 8472901010 | Automatic banknote or coin dispensers | 0 | A |
| 8472901020 | Automatic banknote or coin receiving machines | 0 | A |
| 8472901040 | Automatic banknote or coin dispencing and receiving machines | 0 | A |
| 8472901050 | Coin-counting or wrapping machines | 8 | A |
| 8472901090 | Other | 8 | A |
| 8472902000 | Automatic sheet making machines for duplicating and printing | 8 | A |
| 8472903000 | Ticket-issuing machines | 8 | A |
| 8472904000 | Pencil-sharpening machines | 8 | A |
| 8472905000 | Paper shredders | 8 | A |
| 8472906000 | Addressing machines and address plate embossing machines | 8 | A |
| 8472909000 | Other | 8 | A |
| 8473101000 | Flat panel displays for word-processing machines(including LCD, EL(electro luminescence), plasma and other technologies) | 0 | A |
| 8473102000 | PCA(printed circuit assemblies) for word-processing machines, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 8473109000 | Other | 8 | A |
| 8473210000 | Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | 0 | A |
| 8473291000 | Of machines of subheading 8470.30 | 0 | A |
| 8473293000 | Of machines of subheading 8470.50 | 0 | A |
| 8473294000 | Of machines of subheading 8470.90 | 0 | A |
| 8473301000 | Magnetic head | 0 | A |
| 8473302000 | Main board, designed to be equipped with microprocessor unit | 0 | A |
| 8473303000 | Case for computer | 0 | A |
| 8473304010 | Sound Cards | 0 | A |
| 8473304020 | Video Cards | 0 | A |
| 8473304030 | Multimedia Cards | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8473304050 | Communication Interface Cards | 0 | A |
| 8473304060 | DRAM Modules | 0 | A |
| 8473304090 | Others | 0 | A |
| 8473309010 | Central processing unit(CPU) for computer, not classified in heading 85.42 | 0 | A |
| 8473309090 | Other | 0 | A |
| 8473401000 | Flat panel displays for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090(including LCD, EL(electro luminescence), plasma and other technologies) | 0 | A |
| 8473402000 | PCA(printed circuit assemblies) for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 8473409000 | Other | 8 | A |
| 8473501000 | Suitable for use principally with the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | 0 | A |
| 8473509000 | Other | 0 | A |
| 8474100000 | Sorting, screening, separating or washing machines | 0 | A |
| 8474201000 | Of crushing or grinding capacity not exceeding 20 tons per hour | 0 | A |
| 8474209000 | Other | 0 | A |
| 8474311000 | Batcher plants | 0 | A |
| 8474319000 | Other | 0 | A |
| 8474321000 | Asphalt plants | 0 | A |
| 8474329000 | Other | 0 | A |
| 8474390000 | Other | 0 | A |
| 8474801000 | Machines for forming foundry moulds of sands | 0 | A |
| 8474802000 | Machinery for agglomerating, moulding or shaping | 0 | A |
| 8474809000 | Other | 0 | A |
| 8474900000 | Parts | 0 | A |
| 8475100000 | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes | 8 | A |
| 8475210000 | Machines for making optical fibres and preforms thereof | 8 | A |
| 8475291000 | For the manufacture of plate glass | 8 | A |
| 8475292000 | For the manufacture of glass-bottle | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8475299000 | Other | 8 | A |
| 8475901000 | Of machines for the manufacture of plate glass | 8 | A |
| 8475909000 | Other | 8 | A |
| 8476210000 | Incorporating heating or refrigerating devices | 8 | A |
| 8476290000 | Other | 8 | A |
| 8476811000 | For selling foods | 8 | A |
| 8476819000 | Other | 8 | A |
| 8476891000 | For selling foods | 8 | A |
| 8476893000 | For selling cigarettes | 8 | A |
| 8476894000 | For money-changing | 8 | A |
| 8476899000 | Other | 8 | A |
| 8476900000 | Parts | 8 | A |
| 8477101000 | For rubber-industry | 8 | A |
| 8477102000 | For plastic-industry | 8 | A |
| 8477201000 | For rubber-industry | 8 | A |
| 8477202000 | For plastic-industry | 8 | A |
| 8477300000 | Blow moulding machines | 8 | A |
| 8477400000 | Vacuum moulding machines and other thermoforming machines | 8 | A |
| 8477510000 | For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes | 8 | A |
| 8477590000 | Other | 8 | A |
| 8477800000 | Other machinery | 8 | A |
| 8477900000 | Parts | 8 | A |
| 8478100000 | Machinery | 8 | A |
| 8478900000 | Parts | 8 | A |
| 8479101000 | Mortar or concrete spreading machines | 0 | A |
| 8479102000 | Other road making machines | 0 | A |
| 8479109000 | Others | 0 | A |
| 8479200000 | Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | 8 | A |
| 8479300000 | Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork | 8 | A |
| 8479400000 | Rope or cable-making machines | 8 | A |
| 8479501000 | Of subheading 8479.81, 8479.82, 8479.89.9010, 8479.89.9030, | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 8479.89.9040, 8479.89.9060 or 8479.89.9091 | | |
| 8479502000 | Of Subheading 8479.89.9080 | 8 | A |
| 8479509000 | Other | 8 | A |
| 8479600000 | Evaporative air coolers | 8 | A |
| 8479710000 | Of a kind used in airports | 8 | A |
| 8479790000 | Other | 8 | A |
| 8479811000 | Metal scouring machines | 8 | A |
| 8479812010 | For the purpose of semiconductor manufacturing | 3 | A |
| 8479812090 | Other | 8 | A |
| 8479813000 | Winding machines | 8 | A |
| 8479814000 | Insulating or protective material covering machines | 8 | A |
| 8479819000 | Other | 8 | A |
| 8479821000 | Mixers | 8 | A |
| 8479822000 | Crushers and grinders | 8 | A |
| 8479823000 | Homogenisers | 8 | A |
| 8479824000 | Agitators | 8 | A |
| 8479829000 | Other | 8 | A |
| 8479891010 | Air purifiers (having functions of humidifying and dehumidifying) | 8 | A |
| 8479891090 | Other | 8 | A |
| 8479899010 | Presses or extruding machines | 8 | A |
| 8479899020 | Machines and appliances for ships or fishing industry | 8 | A |
| 8479899030 | Eyeletting or tubular rivetting machines | 8 | A |
| 8479899040 | Automatic magnetic tape assembling machines | 8 | A |
| 8479899050 | Coating machines | 8 | A |
| 8479899060 | Auto-door operators | 8 | A |
| 8479899080 | Automatic winding machines for fishing | 8 | A |
| 8479899091 | For vehicles of Chapter 87 | 8 | A |
| 8479899092 | Surface mount machines for electronic parts | 8 | A |
| 8479899099 | Other | 8 | A |
| 8479901010 | Of air coolers (including parts of carcoolers) | 8 | A |
| 8479901020 | Of machines and mechanical appliances of the household type | 8 | A |
| 8479901030 | Of vehicles of Chapter 87 | 8 | A |
| 8479902000 | Of those specified in subheading 8479.89.9080 | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8479903000 | Of machines and mechanical appliances for making semi-conductor devices | 8 | A |
| 8479904000 | Of subheading 8479.7 | 8 | A |
| 8479909010 | Of machinery for public works, building or the like | 8 | A |
| 8479909020 | Of machinery for the extraction or preparation of animal or fixed vegetable fats or oils | 8 | A |
| 8479909030 | Of rope or cable-making machines | 8 | A |
| 8479909040 | Of machines and appliances for treating metal | 8 | A |
| 8479909050 | Of mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines | 8 | A |
| 8479909060 | Of presses or extruding machines | 8 | A |
| 8479909070 | Of machines and appliances of ships or fishing industry | 8 | A |
| 8479909080 | Of automatic magnetic tape assembling machines | 8 | A |
| 8479909090 | Other | 8 | A |
| 8480100000 | Moulding boxes for metal foundry | 8 | A |
| 8480200000 | Mould bases | 8 | A |
| 8480300000 | Moulding patterns | 8 | A |
| 8480410000 | Injection or compression types | 8 | A |
| 8480490000 | Other | 8 | A |
| 8480500000 | Moulds for glass | 8 | A |
| 8480600000 | Moulds for mineral materials | 8 | A |
| 8480710000 | Injection or compression types | 8 | A |
| 8480790000 | Other | 8 | A |
| 8481100000 | Pressure-reducing valves | 8 | A |
| 8481201000 | Valves for oleohydraulic transmissions | 8 | A |
| 8481202000 | Valves for pneumatic transmissions | 8 | A |
| 8481300000 | Check (nonreturn) valves | 8 | A |
| 8481400000 | Safety or relief valves | 8 | A |
| 8481801010 | Electrically operated | 8 | A |
| 8481801020 | Hydraulic pressure operated | 8 | A |
| 8481801030 | Other automatically controlled | 8 | A |
| 8481801090 | Other | 8 | A |
| 8481802000 | Taps, cocks and traps | 8 | A |
| 8481809000 | Other | 8 | A |
| 8481901000 | Actuators | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8481909000 | Other | 8 | A |
| 8482102000 | Of the inside diameter not exceeding 100 ㎜ | 13 | A |
| 8482109000 | Other | 8 | A |
| 8482200000 | Tapered roller bearings, including cone and tapered roller assemblies | 8 | A |
| 8482300000 | Spherical roller bearings | 8 | A |
| 8482400000 | Needle roller bearings | 8 | A |
| 8482500000 | Other cylindrical roller bearings | 8 | A |
| 8482800000 | Other, including combined ball/roller bearings | 8 | A |
| 8482910000 | Balls, needles and rollers | 8 | A |
| 8482990000 | Other | 8 | A |
| 8483101000 | For aircrafts | 3 | A |
| 8483109010 | For vehicles of Chapter 87 | 8 | A |
| 8483109090 | Other | 8 | A |
| 8483201000 | For aircrafts | 3 | A |
| 8483209000 | Other | 8 | A |
| 8483301000 | For aircrafts | 3 | A |
| 8483309000 | Other | 8 | A |
| 8483401010 | Roller screws | 3 | A |
| 8483401090 | Other | 3 | A |
| 8483409010 | Gear | 8 | A |
| 8483409020 | Gear boxes | 8 | A |
| 8483409030 | Automatic transmissions | 8 | A |
| 8483409041 | For vehicles of Chapter 87 | 8 | A |
| 8483409049 | Other | 8 | A |
| 8483409090 | Other | 8 | A |
| 8483501000 | For aircrafts | 8 | A |
| 8483509000 | Other | 8 | A |
| 8483601000 | For aircrafts | 3 | A |
| 8483602000 | For wind-powered generators | 5 | A |
| 8483609000 | Other | 8 | A |
| 8483901000 | For aircrafts | 3 | A |
| 8483902000 | For wind-powered generators | 5 | A |
| 8483909000 | Other | 8 | A |
| 8484101000 | For vehicles of Chapter 87 | 8 | A |
| 8484109000 | Other | 8 | A |
| 8484200000 | Mechanical seals | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8484900000 | Other | 8 | A |
| 8486101000 | Spin dryers by centrifugal process | 0 | A |
| 8486102000 | Apparatus for growing or pulling monocrystal boules | 0 | A |
| 8486103011 | Laser operated cutting machine | 0 | A |
| 8486103019 | Other | 0 | A |
| 8486103020 | Grinding or polishing machines for processing of wafer, including lapping machines | 0 | A |
| 8486103090 | Other | 8 | A |
| 8486104011 | Machines for working any material by removal of material in the production of semiconductor wafers | 0 | A |
| 8486104019 | Other | 8 | A |
| 8486104021 | Apparatus for stripping or cleaning wafers | 0 | A |
| 8486104029 | Other | 8 | A |
| 8486105010 | Resistance heated furnaces and ovens | 0 | A |
| 8486105020 | Furnaces and ovens functioning by induction or dielectric loss | 0 | A |
| 8486105030 | Other furnaces and ovens | 0 | A |
| 8486109000 | Other | 8 | A |
| 8486201000 | Spin dryers by centrifugal process | 0 | A |
| 8486202100 | Resistance heated furnaces and ovens | 0 | A |
| 8486202210 | For the manufacture of semiconductor devices on semiconductor wafers | 0 | A |
| 8486202290 | Other | 8 | A |
| 8486202310 | Apparatus for rapid heating of semiconductor wafers | 0 | A |
| 8486202390 | Other | 0 | A |
| 8486203000 | Ion implanters for doping semiconductor materials | 0 | A |
| 8486204000 | Machines for depositing membrance or sputtering metal on semiconductor wafers | 0 | A |
| 8486205110 | For semiconductor leads | 0 | A |
| 8486205190 | Other | 8 | A |
| 8486205910 | For semiconductor leads | 0 | A |
| 8486205990 | Other | 8 | A |
| 8486206010 | Direct write-on-semiconductor wafer apparatus | 0 | A |
| 8486206020 | Step and repeat aligners | 0 | A |
| 8486206091 | Laser operated apparatus | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8486206099 | Other | 0 | A |
| 8486207000 | Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers | 0 | A |
| 8486208110 | Laser cutters for cutting contacting tracks in semiconductor materials | 0 | A |
| 8486208120 | Machines for working any material by removal of material in the production of semiconductor wafers | 0 | A |
| 8486208190 | Other | 8 | A |
| 8486208410 | For dry-etching patterns on semiconductor materials | 0 | A |
| 8486208420 | Apparatus for stripping or cleaning semiconductor wafers | 0 | A |
| 8486208490 | Other | 8 | A |
| 8486209110 | Spraying appliances for etching, stripping or cleaning semiconductor wafers | 0 | A |
| 8486209120 | Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process | 0 | A |
| 8486209190 | Other | 0 | A |
| 8486209200 | Machines of coating and developing or stabilizing photoresist | 0 | A |
| 8486209310 | Grinding or polishing machines for processing of semiconductor wafer, including lapping machines | 0 | A |
| 8486209321 | Laser operated apparatus | 0 | A |
| 8486209329 | Other | 0 | A |
| 8486209390 | Other | 8 | A |
| 8486209400 | Machine for washing wafers, carrier or tube | 0 | A |
| 8486209500 | Machine for mounting tape on semiconductor wafers | 0 | A |
| 8486209600 | Machine for sawing semiconductor wafer into chips | 0 | A |
| 8486209900 | Other | 8 | A |
| 8486301000 | Apparatus for wet etching, developing, stripping or cleaning | 0 | A |
| 8486302000 | Apparatus for the projection or drawing of circuit patterns on sensitised flat panel display substrates | 0 | A |
| 8486303010 | Operated by laser or other light or photon beam processes | 8 | A |
| 8486303020 | Operated by ultrasonic processes | 8 | A |
| 8486303030 | Operated by electro-discharge processes | 8 | A |
| 8486303042 | Dry etchers for manufacturing | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | organic light emitting diodes(OLED) | | |
| 8486303043 | Other dry etchers | 8 | A |
| 8486303049 | Other | 8 | A |
| 8486304010 | Grinding or polishing machines | 8 | A |
| 8486304090 | Other | 8 | A |
| 8486305011 | For manufacturing organic light emitting diodes(OLED) | 5 | A |
| 8486305019 | Other | 8 | A |
| 8486305020 | Coating and developing machines | 8 | A |
| 8486305041 | Operated by physical method | 5 | A |
| 8486305042 | Operated by chemical method | 5 | A |
| 8486305049 | Other | 8 | A |
| 8486305051 | Operated by physical method | 8 | A |
| 8486305052 | Operated by chemical method | 8 | A |
| 8486305059 | Other | 8 | A |
| 8486306010 | Seal, Short, Spacer or Liquid crystal dispenser | 8 | A |
| 8486306020 | Scribing machines | 8 | A |
| 8486306030 | Panel assembler | 8 | A |
| 8486306090 | Other | 8 | A |
| 8486307000 | Centrifuges, including centrifugal dryers | 8 | A |
| 8486308000 | Mechanical appliances for projecting, dispersing or spraying liquids or powders | 8 | A |
| 8486309020 | Robots for making flat panel displays | 8 | A |
| 8486309090 | Other | 8 | A |
| 8486401010 | Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates | 0 | A |
| 8486401020 | Focused ionic-beam milling machines for removing or repairing mask and reticle | 0 | A |
| 8486401030 | Machines of coating and developing or stabilizing photoresist | 0 | A |
| 8486401040 | Machines and apparatus for etching, cleaning or stripping mask and reticle | 8 | A |
| 8486401090 | Other | 8 | A |
| 8486402010 | Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors | 0 | A |
| 8486402020 | Machines for inserting or removing | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | semiconductor devices | | |
| 8486402031 | Encapsulation equipment for assembly of semiconductors | 0 | A |
| 8486402039 | Other | 8 | A |
| 8486402040 | Machines to attach solder ball on semiconductor circuit board or ceramic board | 3 | A |
| 8486402050 | Apparatus designed to bond or detach wafer on ceramic block | 8 | A |
| 8486402070 | Moulds for rubber or plastics of injection or compression types | 0 | A |
| 8486402080 | Machines for bonding semiconductor die, washing wafers, carrier or tube | 0 | A |
| 8486402091 | Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, for semiconductor leads, whether or not numerically controlled | 0 | A |
| 8486402092 | Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, other than semiconductor leads, whether or not numerically controlled | 8 | A |
| 8486402093 | Machines for forming connections(bump) on an entire wafer before dicing | 8 | A |
| 8486402094 | Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process, for projecting, dispersing or spraying liquids or powders | 0 | A |
| 8486402095 | Resistance heated electric furnaces and ovens | 0 | A |
| 8486402099 | Other | 8 | A |
| 8486403010 | Automated machines and apparatus for transport, handling and storage of semiconductor wafers, wafer cassettes, boxes and other material for semiconductor devices | 0 | A |
| 8486403090 | Other | 0 | A |
| 8486901010 | Of subheading 8486.10.1000, 8486.10.2000, 8486.10.3010, 8486.10.3020, 8486.10.4011, 8486.10.4021, 8486.10.5010, 8486.10.5020 or 8486.10.5030 | 0 | A |
| 8486901020 | Of subheading 8486.10.3090, 8486.10.4019, 8486.10.4029 or 8486.10.9000 | 8 | A |
| 8486902010 | Of subheading 8486.20.1000, 8486.20.2100, 8486.20.2210, 8486.20.2310, 8486.20.2390, | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 8486.20.3000, 8486.20.4000, 8486.20.5110, 8486.20.5910, 8486.20.6010, 8486.20.6020, 8486.20.6090, 8486.20.7000, 8486.20.8110, 8486.20.8120, 8486.20.8410, 8486.20.8420, 8486.20.9110, 8486.20.9120, 8486.20.9190, 8486.20.9200, 8486.20.9310, 8486.20.9320, 8486.20.9400, 8486.20.9500 or 8486.20.9600 | | |
| 8486902020 | Of subheading 8486.20.2290, 8486.20.5190, 8486.20.5990, 8486.20.8190, 8486.20.8490, 8486.20.9390 or 8486.20.9900 | 8 | A |
| 8486903010 | Of subheading 8486.30.1000 or 8486.30.2000 | 0 | A |
| 8486903020 | Of subheading 8486.30.3010, 8486.30.3020, 8486.30.3030, 8486.30.3042, 8486.30.3043, 8486.30.3049, 8486.30.4010, 8486.30.4090, 8486.30.6020, 8486.30.7000, 8486.30.8000, 8486.30.9020 or 8486.30.9090 | 8 | A |
| 8486903030 | Of subheading 8486.30.5011, 8486.30.5019, 8486.30.5020, 8486.30.5041, 8486.30.5042, 8486.30.5049, 8486.30.5051, 8486.30.5052, 8486.30.5059, 8486.30.6010, 8486.30.6030, or 8486.30.6090 | 8 | A |
| 8486904010 | Of subheading 8486.40.1010, 8486.40.1020, 8486.40.1030, 8486.40.2010, 8486.40.2031, 8486.40.2070, 8486.40.2080, 8486.40.2091, 8486.40.2094, 8486.40.2095, 8486.40.3010, 8486.40.3090 | 0 | A |
| 8486904020 | Of subheading 8486.40.1040, 8486.40.1090, 8486.40.2020, 8486.40.2039, 8486.40.2040, 8486.40.2050, 8486.40.2092, 8486.40.2093, 8486.40.2099 | 8 | A |
| 8487100000 | Ships' or boats' propellers and blades therefor | 8 | A |
| 8487901000 | For vehicles of Chapter 87 | 8 | A |
| 8487909010 | Oil seal rings | 8 | A |
| 8487909090 | Other | 8 | A |
| 8501101000 | DC motors | 8 | B |
| 8501102000 | AC motors | 8 | A |
| 8501103000 | Universal AC/DC motors | 8 | A |
| 8501201000 | Of an output exceeding 37.5 W, but not exceeding 100 W | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8501202000 | Of an output exceeding 100 W, but not exceeding 750 W | 8 | A |
| 8501203000 | Of an output exceeding 750 W | 8 | A |
| 8501311010 | Of an output not exceeding 100 W | 8 | A |
| 8501311090 | Other | 8 | A |
| 8501312000 | DC generators | 8 | A |
| 8501321000 | DC motors | 8 | A |
| 8501322000 | DC generators | 8 | A |
| 8501331000 | DC motors | 8 | B |
| 8501332000 | DC generators | 8 | A |
| 8501341000 | DC motors | 8 | A |
| 8501342000 | DC generators | 8 | A |
| 8501401000 | Of an output not exceeding 100 W | 8 | A |
| 8501402000 | Of an output exceeding 100 W but not exceeding 750 W | 8 | A |
| 8501403000 | Of an output exceeding 750 W but not exceeding 75 kW | 8 | A |
| 8501404000 | Of an output exceeding 75 kW | 8 | A |
| 8501510000 | Of an output not exceeding 750 W | 8 | A |
| 8501520000 | Of an output exceeding 750 W but not exceeding 75 kW | 8 | A |
| 8501531000 | Of an output not exceeding 375 kW | 8 | B |
| 8501532000 | Of an output exceeding 375 kW but not exceeding 1500 kW | 8 | B |
| 8501534000 | Of an output exceeding 1500 kW | 8 | A |
| 8501611000 | Of an output not exceeding 750 VA | 8 | A |
| 8501612000 | Of an output exceeding 750 VA but not exceeding 75 kVA | 8 | A |
| 8501620000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8501631000 | Not less than an output equivalent to 400 kW | 0 | A |
| 8501639000 | Other | 8 | A |
| 8501640000 | Of an output exceeding 750 kVA | 0 | A |
| 8502111000 | Of an output not exceeding 750 VA | 8 | A |
| 8502112000 | Of an output exceeding 750 VA but not exceeding 75 kVA | 8 | A |
| 8502120000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8502131010 | Not less than an output equivalent to 400 kW | 0 | A |
| 8502131090 | Other | 8 | A |
| 8502132000 | Of an output exceeding 750 kVA but not exceeding 3500 kVA | 0 | A |
| 8502134000 | Of an output exceeding 3500 kVA | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8502201000 | Of an output not exceeding 75 kVA | 8 | A |
| 8502202000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8502203010 | Not less than an output equivalent to 400 kW | 0 | A |
| 8502203090 | Other | 8 | A |
| 8502204000 | Of an output exceeding 750 kVA | 0 | A |
| 8502311000 | Of an output not exceeding 75 kVA | 8 | A |
| 8502312000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8502313000 | Of an output exceeding 375 kVA but not exceeding 750 kVA | 8 | A |
| 8502314000 | Of an output exceeding 750 kVA | 8 | A |
| 8502391000 | Of an output not exceeding 75 kVA | 8 | A |
| 8502392000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8502393000 | Of an output exceeding 375 kVA but not exceeding 750 kVA | 8 | A |
| 8502394000 | Of an output exceeding 750 kVA | 8 | A |
| 8502400000 | Electric rotary converters | 8 | A |
| 8503001000 | Of motors | 8 | A |
| 8503002010 | For wind-powered generators | 5 | A |
| 8503002090 | Other | 8 | A |
| 8503003000 | Of rotary converters | 8 | A |
| 8504101010 | Rated at not more than 1 A | 8 | A |
| 8504101020 | Rated at more than 1 A but not more than 20 A | 8 | A |
| 8504102000 | Rated at more than 20 A but not more than 60 A | 8 | A |
| 8504103000 | Rated at more than 60 A | 8 | A |
| 8504211000 | Instrument transformers | 8 | A |
| 8504219010 | Having a power handling capacity not exceeding 100 kVA | 8 | A |
| 8504219020 | Having a power handling capacity exceeding 100 kVA but not exceeding 650 kVA | 8 | A |
| 8504221000 | Instrument transformers | 8 | A |
| 8504229010 | Having a power handling capacity exceeding 650 kVA but not exceeding 1,000 kVA | 8 | A |
| 8504229020 | Having a power handling capacity exceeding 1,000 kVA but not exceeding 5,000 kVA | 8 | A |
| 8504229030 | Having a power handling capacity exceeding 5,000 kVA but not exceeding 10,000 kVA | 8 | A |
| 8504230000 | Having a power handling capacity exceeding 10,000 kVA | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8504311000 | Instrument transformers | 8 | A |
| 8504312000 | Voltage regulators | 8 | A |
| 8504319010 | Having a power handling capacity not exceeding 100 VA | 8 | A |
| 8504319020 | Having a power handling capacity exceeding 100 VA but not exceeding 500 VA | 8 | A |
| 8504319040 | Having a power handling capacity exceeding 500 VA but not exceeding 1 kVA | 8 | A |
| 8504321000 | Instrument transformers | 8 | A |
| 8504322000 | Voltage regulators | 8 | A |
| 8504329010 | Having a power handling capacity exceeding 1 kVA but not exceeding 5 kVA | 8 | A |
| 8504329020 | Having a power handling capacity exceeding 5 kVA but not exceeding 16 kVA | 8 | A |
| 8504331000 | Instrument transformers | 8 | A |
| 8504332000 | Voltage regulators | 8 | A |
| 8504339010 | Having a power handling capacity exceeding 16 kVA but not exceeding 30 kVA | 8 | A |
| 8504339020 | Having a power handling capacity exceeding 30 kVA but not exceeding 100 kVA | 8 | A |
| 8504339040 | Having a power handling capacity exceeding 100 kVA but not exceeding 500 kVA | 8 | A |
| 8504341000 | Instrument transformers | 8 | A |
| 8504342000 | Voltage regulators | 8 | A |
| 8504349010 | Having a power handling capacity exceeding 500 kVA but not exceeding 2,000 kVA | 8 | A |
| 8504349030 | Having a power handling capacity exceeding 2,000 kVA | 8 | A |
| 8504401010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504401090 | Other | 8 | A |
| 8504402011 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504402019 | Other | 8 | A |
| 8504402091 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504402099 | Other | 8 | A |
| 8504403010 | For automatic data processing machines and units thereof, and | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | telecommunication apparatus | | |
| 8504403090 | Other | 8 | A |
| 8504404010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504404090 | Other | 8 | A |
| 8504405010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504405090 | Other | 8 | A |
| 8504409011 | For automatic data processing machines | 0 | A |
| 8504409019 | Other | 0 | A |
| 8504409091 | For telecommunication apparatus | 0 | A |
| 8504409099 | Other | 8 | A |
| 8504501010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504501090 | Other | 8 | A |
| 8504502010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504502090 | Other | 8 | A |
| 8504509010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504509090 | Other | 8 | A |
| 8504901000 | PCA(printed circuit assemblies) of subheadings 8504.40, 8504.50 which consist of one or more printed circuits of heading 85.34, for automatic data processing machines and units thereof and telecommunication apparatus | 0 | A |
| 8504909000 | Other | 8 | A |
| 8505111000 | Of alnico | 8 | A |
| 8505119000 | Other | 8 | A |
| 8505191000 | Of iron oxide | 8 | A |
| 8505199000 | Other | 8 | A |
| 8505200000 | Electro-magnetic couplings, clutches and brakes | 8 | A |
| 8505901000 | Electro-magnets | 8 | A |
| 8505902000 | Electro-magnetic or permanent magnet chucks, clamps, vices and similar work holders | 8 | A |
| 8505903000 | Electro-magnetic lifting heads | 8 | A |
| 8505909000 | Parts | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8506101000 | Manganese batteries | 13 | A |
| 8506102000 | Alkali manganese batteries | 13 | A |
| 8506109000 | Other | 8 | A |
| 8506300000 | Mercuric oxide | 8 | A |
| 8506400000 | Silver oxide | 8 | A |
| 8506500000 | Lithium | 8 | A |
| 8506600000 | Air-Zinc | 8 | A |
| 8506801000 | Zinc oxide | 8 | A |
| 8506809000 | Other | 8 | A |
| 8506900000 | Parts | 8 | A |
| 8507100000 | Lead-acid, of a kind used for starting piston engines | 8 | A |
| 8507200000 | Other lead-acid accumulators | 8 | A |
| 8507300000 | Nickel-cadmium | 8 | A |
| 8507400000 | Nickel-iron | 8 | A |
| 8507500000 | Nickel-metal hydride | 8 | A |
| 8507600000 | Lithium-ion | 8 | A |
| 8507803000 | Lithium polymer | 8 | A |
| 8507809000 | Other | 8 | A |
| 8507901000 | Seperators | 8 | A |
| 8507909000 | Other | 8 | A |
| 8508111000 | Of robot type | 8 | A |
| 8508119000 | Other | 8 | A |
| 8508192000 | Of robot type | 8 | A |
| 8508199000 | Other | 8 | A |
| 8508600000 | Other vacuum cleaners | 8 | A |
| 8508701000 | Of subheading 8508.11.9000 | 8 | A |
| 8508702000 | Of subheading 8508.19.9000 or 8508.60.0000 | 8 | A |
| 8508703000 | Of subheading 8508.11.1000 or 8508.19.2000 | 8 | A |
| 8509400000 | Food grinders and mixers; fruit or vegetable juice extractors | 8 | A |
| 8509801000 | Coffee grinders | 8 | A |
| 8509802000 | Ice grinders | 8 | A |
| 8509803000 | Floor polishers | 8 | A |
| 8509804000 | Kitchen waste disposers | 8 | A |
| 8509809000 | Other | 8 | A |
| 8509900000 | Parts | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8510100000 | Shavers | 8 | A |
| 8510200000 | Hair clippers | 8 | A |
| 8510300000 | Hair-removing appliances | 8 | A |
| 8510901000 | Of shavers | 8 | A |
| 8510902000 | Of hair clippers | 8 | A |
| 8510903000 | Of hair-removing appliances | 8 | A |
| 8511101000 | For aircrafts | 3 | A |
| 8511109000 | Other | 8 | A |
| 8511201000 | For aircrafts | 3 | A |
| 8511209000 | Other | 8 | A |
| 8511301000 | For aircrafts | 3 | A |
| 8511309000 | Other | 8 | A |
| 8511401000 | For aircrafts | 3 | A |
| 8511409000 | Other | 8 | A |
| 8511501000 | For aircrafts | 3 | A |
| 8511509000 | Other | 8 | A |
| 8511801000 | For aircraft | 3 | A |
| 8511809000 | Other | 8 | A |
| 8511901000 | For aircraft | 3 | A |
| 8511909000 | Other | 8 | A |
| 8512101000 | Of light-emitting diode (LED) | 8 | A |
| 8512109000 | Other | 8 | A |
| 8512201010 | Of light-emitting diode (LED) | 8 | A |
| 8512201090 | Other | 8 | A |
| 8512202010 | Of light-emitting diode (LED) | 8 | A |
| 8512202090 | Other | 8 | A |
| 8512300000 | Sound signalling equipment | 8 | A |
| 8512400000 | Windscreen wipers, defrosters and demisters | 8 | A |
| 8512900000 | Parts | 8 | A |
| 8513101000 | Safety lamps of a kind used in mining | 8 | A |
| 8513102010 | Of light-emitting diode (LED) | 8 | A |
| 8513102090 | Other | 8 | A |
| 8513109010 | Of light-emitting diode (LED) | 8 | A |
| 8513109090 | Other | 8 | A |
| 8513900000 | Parts | 8 | A |
| 8514101000 | For laboratory | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8514102000 | For metal industry | 8 | A |
| 8514103000 | For food industry | 8 | A |
| 8514109000 | Other | 8 | A |
| 8514201000 | For laboratory | 8 | A |
| 8514202000 | For metal industry | 8 | A |
| 8514203000 | For food industry | 8 | A |
| 8514209000 | Other | 8 | A |
| 8514300000 | Other furnaces and ovens | 8 | A |
| 8514401000 | For the purpose of semiconductor manufacturing | 0 | A |
| 8514409000 | Other | 8 | A |
| 8514901000 | For the purpose of semiconductor manufacturing | 0 | A |
| 8514909000 | Other | 8 | A |
| 8515110000 | Soldering irons and guns | 8 | A |
| 8515190000 | Other | 8 | A |
| 8515211010 | Of robot type | 8 | A |
| 8515211090 | Other | 8 | A |
| 8515212010 | Of robot type | 8 | A |
| 8515212090 | Other | 8 | A |
| 8515213010 | Of robot type | 8 | A |
| 8515213090 | Other | 8 | A |
| 8515219010 | Of robot type | 8 | A |
| 8515219090 | Other | 8 | A |
| 8515291000 | Spot welders | 8 | A |
| 8515292000 | Seam welders | 8 | A |
| 8515293000 | Butt welders | 8 | A |
| 8515299000 | Other | 8 | A |
| 8515311010 | Of robot type | 8 | A |
| 8515311090 | Other | 8 | A |
| 8515319010 | Of robot type | 8 | A |
| 8515319090 | Other | 8 | A |
| 8515391000 | AC arc welding machines and apparatus | 8 | A |
| 8515399000 | Other | 8 | A |
| 8515801000 | Ultrasonic machines | 8 | A |
| 8515802000 | Electron beam machines | 8 | A |
| 8515803000 | Laser operated machines | 8 | A |
| 8515809000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8515901010 | Of a laser operated welder | 8 | A |
| 8515901090 | Other | 8 | A |
| 8515909000 | Other | 8 | A |
| 8516100000 | Electric instantaneous or storage water heaters and immersion heaters | 8 | A |
| 8516210000 | Storage heating radiators | 8 | A |
| 8516290000 | Other | 8 | A |
| 8516310000 | Hair dryers | 8 | A |
| 8516320000 | Other hair-dressing apparatus | 8 | A |
| 8516330000 | Hand-drying apparatus | 8 | A |
| 8516400000 | Electric smoothing irons | 8 | A |
| 8516500000 | Microwave ovens | 8 | A |
| 8516601000 | Electrical ovens | 8 | A |
| 8516602000 | Electric rice cookers(including with constant warming function) | 8 | A |
| 8516609000 | Other | 8 | A |
| 8516710000 | Coffee or tea makers | 8 | A |
| 8516720000 | Toasters | 8 | A |
| 8516791000 | Electric jar | 8 | A |
| 8516799000 | Other | 8 | A |
| 8516800000 | Electric heating resistors | 8 | A |
| 8516900000 | Parts | 8 | A |
| 8517110000 | Line telephone sets with cordless handsets | 0 | A |
| 8517121010 | With digital broadcasting receiver | 0 | A |
| 8517121090 | Other | 0 | A |
| 8517122010 | With digital broadcasting receiver | 0 | A |
| 8517122090 | Other | 0 | A |
| 8517123010 | With digital broadcasting receiver | 0 | A |
| 8517123090 | Other | 0 | A |
| 8517124010 | With digital broadcasting receiver | 0 | A |
| 8517124090 | Other | 0 | A |
| 8517129010 | With digital broadcasting receiver | 0 | A |
| 8517129090 | Other | 0 | A |
| 8517181000 | Of push button type | 0 | A |
| 8517189000 | Other | 0 | A |
| 8517611000 | Base stations transceiver | 0 | A |
| 8517619000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8517621000 | Teleprinters | 0 | A |
| 8517622010 | For public exchange | 0 | A |
| 8517622020 | For private exchange | 0 | A |
| 8517622090 | Other | 0 | A |
| 8517623110 | Terminal equipment | 0 | A |
| 8517623120 | Repeater | 0 | A |
| 8517623190 | Other | 0 | A |
| 8517623210 | Terminal equipment | 0 | A |
| 8517623220 | Repeater | 0 | A |
| 8517623290 | Other | 0 | A |
| 8517623310 | Optical repeater | 0 | A |
| 8517623320 | Optical terminal equipment | 0 | A |
| 8517623390 | Other | 0 | A |
| 8517623410 | Analog to digital, digital to analog converter | 0 | A |
| 8517623420 | Codec (coder and decoder ) | 0 | A |
| 8517623430 | Modem (including modem card) | 0 | A |
| 8517623490 | Other | 0 | A |
| 8517623510 | FDM (frequency division modulation) type | 0 | A |
| 8517623520 | TDM (time division modulation) type | 0 | A |
| 8517623590 | Other | 0 | A |
| 8517623900 | Other | 0 | A |
| 8517624010 | Key-phone | 0 | A |
| 8517624020 | Picture telegraphic apparatus | 0 | A |
| 8517624090 | Other | 0 | A |
| 8517625000 | Transmission apparatus for radio-telephony, radio-telegraphy | 0 | A |
| 8517626010 | Printing telegraphic apparatus | 0 | A |
| 8517626020 | Picture telegraphic apparatus | 0 | A |
| 8517626031 | Walkie-talkie sets | 0 | A |
| 8517626039 | Other | 0 | A |
| 8517626040 | Facsimile transmission equipments | 0 | A |
| 8517626050 | Switching apparatus for radio telecommunication | 0 | A |
| 8517626060 | Repeater for radio telecommunication | 0 | A |
| 8517626090 | Other | 0 | A |
| 8517627000 | Other units of automatic data processing machines | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8517629000 | Other | 0 | A |
| 8517691100 | HF (high frequency), MF (medium frequency) or LF(low frequency) receiving apparatus | 8 | A |
| 8517691211 | Portable receivers for calling alerting or paging | 0 | A |
| 8517691219 | Other | 8 | A |
| 8517691290 | Other | 8 | A |
| 8517691900 | Other | 8 | A |
| 8517692000 | Videophones | 0 | A |
| 8517699000 | Other | 0 | A |
| 8517701010 | Of line telephone sets | 0 | A |
| 8517701021 | Key pads | 0 | A |
| 8517701022 | Cases | 0 | A |
| 8517701029 | Other | 0 | A |
| 8517701090 | Other | 0 | A |
| 8517702000 | Of subheading 8517.61 | 0 | A |
| 8517703010 | Of teleprinters | 0 | A |
| 8517703021 | Of public exchange | 0 | A |
| 8517703022 | Of private exchange | 0 | A |
| 8517703029 | Other | 0 | A |
| 8517703031 | Of co-axial cable carrier equipment | 0 | A |
| 8517703032 | Of optical fibre transmission system | 0 | A |
| 8517703039 | Other | 0 | A |
| 8517703041 | Of picture telegraphic apparatus | 0 | A |
| 8517703049 | Other | 0 | A |
| 8517703050 | Of transmission apparatus for radio-telephony, radio-telegraphy | 0 | A |
| 8517703060 | Transmission apparatus incorporating reception apparatus for radio-telephony, radio-telegraphy other than subheading 8517.70.10 | 0 | A |
| 8517703070 | Other units of automatic data processing machines | 0 | A |
| 8517703090 | Other | 0 | A |
| 8517704011 | Of portable receiver for calling, alerting or paging | 0 | A |
| 8517704019 | Other | 8 | A |
| 8517704020 | Of videophones | 0 | A |
| 8517704090 | Other | 8 | A |
| 8518101000 | Microphones having a frequency range of 300 Hz to 3.4KHz with a | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | diameter of not exceeding 10mm and a height not exceeding 3 mm, for telecommunication use | | |
| 8518109000 | Other | 8 | A |
| 8518210000 | Single loudspeakers, mounted in their enclosures | 8 | A |
| 8518220000 | Multiple loudspeakers, mounted in the same enclosure | 8 | A |
| 8518291000 | For telecommunication use, (without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50 mm) | 0 | A |
| 8518299000 | Other | 8 | A |
| 8518304000 | Line telephone handsets | 0 | A |
| 8518309000 | Other | 8 | A |
| 8518400000 | Audio-frequency electric amplifiers | 8 | A |
| 8518500000 | Electric sound amplifier sets | 8 | A |
| 8518901000 | PCA(printed circuit assemblies) of subheadings 8518.10.1000, 8518.29.1000 | 0 | A |
| 8518909000 | Other | 8 | A |
| 8519201000 | Coin- or disc-operated record-players, not incorporating a sound recording device | 8 | A |
| 8519209000 | Other, not incorporating a sound recording device | 8 | A |
| 8519301000 | With automatic record changing mechanism | 8 | A |
| 8519309000 | Other | 8 | A |
| 8519500000 | Telephone answering machines | 0 | A |
| 8519811000 | Transcribing machines, not incorporating a sound recording device | 8 | A |
| 8519812100 | Cassette-players, as defined in Subheading Note 1 to Chapter 85 | 8 | A |
| 8519812210 | For vehicles | 8 | A |
| 8519812220 | Of portable type, other than as defined in Subheading Notes 1 to Chapter 85 | 8 | A |
| 8519812290 | Other | 8 | A |
| 8519812310 | For vehicles | 8 | A |
| 8519812320 | Of portable type | 8 | A |
| 8519812390 | Other | 8 | A |
| 8519812900 | Other | 8 | A |
| 8519813000 | Dictating machines not capable of operating without an external source of power | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8519814111 | For vehicles | 8 | A |
| 8519814112 | Of portable type | 8 | A |
| 8519814119 | Other | 8 | A |
| 8519814190 | Other | 8 | A |
| 8519814210 | For vehicles | 8 | A |
| 8519814220 | Of portable type | 8 | A |
| 8519814290 | Other | 8 | A |
| 8519814310 | Of reel type | 8 | A |
| 8519814390 | Other | 8 | A |
| 8519815010 | Of reel type | 8 | A |
| 8519815020 | Of disc type | 8 | A |
| 8519815030 | Cassette-type | 8 | A |
| 8519815090 | Other | 8 | A |
| 8519819000 | Other sound recording apparatus, whether or not incorporating a sound reproducing device | 8 | A |
| 8519891010 | Without loudspeaker | 8 | A |
| 8519891090 | Other | 8 | A |
| 8519892000 | Transcribing machines, not incorporating a sound recording device | 8 | A |
| 8519893000 | Decks, whether or not incorporating a sound reproducing device | 8 | A |
| 8519899010 | Other sound reproducing apparatus, not incorporating a sound recording device | 8 | A |
| 8519899020 | Other sound recording apparatus, whether or not incorporating a sound reproducing device | 8 | A |
| 8521101000 | Of a width exceeding 12.7 ㎜ | 8 | A |
| 8521102000 | Of a width not exceeding 12.7 ㎜ | 8 | A |
| 8521901000 | Of disc type | 8 | A |
| 8521909000 | Other | 8 | A |
| 8522100000 | Pick-up cartridges | 8 | A |
| 8522901010 | For audio recording | 8 | A |
| 8522901020 | For video recording | 8 | A |
| 8522901090 | Other | 8 | A |
| 8522902000 | Laser pick-up | 8 | A |
| 8522909010 | Flat panel displays(including LCD, EL(electro luminescence), plasma and other technologies)for telephone answering machines | 0 | A |
| 8522909020 | PCA(printed circuit assemblies) of telephone answering machines, | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | which consist of one or more printed circuits of heading 85.34 | | |
| 8522909090 | Other | 8 | A |
| 8523210000 | Cards incorporating a magnetic stripe, whether or not recording | 8 | A |
| 8523291110 | Of a width not exceeding 4 ㎜ | 0 | A |
| 8523291120 | Of a width exceeding 4 ㎜ but not exceeding 6.5 ㎜ | 0 | A |
| 8523291130 | Of a width exceeding 6.5 ㎜ | 0 | A |
| 8523291210 | Floppy discs | 0 | A |
| 8523291290 | Other | 0 | A |
| 8523291900 | Other | 0 | A |
| 8523292111 | Containing computer software | 0 | A |
| 8523292119 | Other | 0 | A |
| 8523292121 | Containing computer software | 0 | A |
| 8523292129 | Other | 0 | A |
| 8523292131 | Containing computer software | 0 | A |
| 8523292139 | Other | 0 | A |
| 8523292211 | Those recorded video | 8 | A |
| 8523292219 | Other | 8 | A |
| 8523292221 | Those recorded video | 8 | A |
| 8523292229 | Other | 8 | A |
| 8523292231 | Those recorded video | 20won/min(at standard speed) | A |
| 8523292239 | Other | 8 | A |
| 8523292911 | Containing computer software | 0 | A |
| 8523292919 | Other | 0 | A |
| 8523292991 | Those recorded video | 8 | A |
| 8523292992 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523292999 | Other | 8 | A |
| 8523410000 | Unrecorded | 0 | A |
| 8523491011 | Containing computer software | 0 | A |
| 8523491019 | Other | 0 | A |
| 8523491020 | For reproducing sound only | 8 | A |
| 8523491031 | For reproducing representations of instructions, data, sound, and | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | | |
| 8523491039 | Other | 8 | A |
| 8523499011 | Containing computer software | 0 | A |
| 8523499019 | Other | 0 | A |
| 8523499091 | Those recorded video | 8 | A |
| 8523499092 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523499099 | Other | 8 | A |
| 8523511000 | Unrecorded media | 0 | A |
| 8523512110 | Containing computer software | 0 | A |
| 8523512190 | Other | 0 | A |
| 8523512910 | Those recorded video | 8 | A |
| 8523512920 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523512990 | Other | 8 | A |
| 8523521000 | Cards incorporating an electronic integrated circuit and parts thereof | 0 | A |
| 8523529000 | Other and parts thereof | 8 | A |
| 8523591000 | Unrecorded media | 0 | A |
| 8523592110 | Containing computer software | 0 | A |
| 8523592190 | Other | 0 | A |
| 8523592910 | Those recorded video | 8 | A |
| 8523592920 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523592990 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8523593000 | Proximity cards and tags | 0 | A |
| 8523801000 | Unrecorded media | 0 | A |
| 8523802100 | Gramophone records | 8 | A |
| 8523802210 | Containing computer software | 0 | A |
| 8523802290 | Other | 0 | A |
| 8523802910 | Those recorded video | 8 | A |
| 8523802920 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523802990 | Other | 8 | A |
| 8525501000 | Radio-broadcasting apparatus | 8 | A |
| 8525502000 | Television transmission apparatus | 8 | A |
| 8525509000 | Other | 8 | A |
| 8525601000 | Radio-broadcasting apparatus | 0 | A |
| 8525602000 | Television transmission apparatus | 0 | A |
| 8525609000 | Other | 0 | A |
| 8525801010 | For video tape recorder | 8 | A |
| 8525801020 | For monitor television | 8 | A |
| 8525801090 | Other | 8 | A |
| 8525802010 | Still image video cameras | 0 | A |
| 8525802090 | Other | 0 | A |
| 8525803000 | Video camera recorders | 0 | A |
| 8526101000 | For aircrafts | 8 | A |
| 8526109000 | Other | 8 | A |
| 8526911010 | For aircrafts | 8 | A |
| 8526911090 | Other | 8 | A |
| 8526912010 | For aircrafts | 8 | A |
| 8526912090 | Other | 8 | A |
| 8526913010 | For aircrafts | 8 | A |
| 8526913020 | For vehicles | 8 | A |
| 8526913090 | Other | 8 | A |
| 8526914000 | Loran receivers | 8 | A |
| 8526919010 | For aircrafts | 8 | A |
| 8526919020 | For vehicles | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8526919090 | Other | 8 | A |
| 8526920000 | Radio remote control apparatus | 8 | A |
| 8527120000 | Pocket-size radio cassette-players | 8 | A |
| 8527131000 | Of cassette-type | 8 | A |
| 8527132000 | Of disc type | 8 | A |
| 8527133000 | Combined with Cassette-type and disc type | 8 | A |
| 8527139000 | Other | 8 | A |
| 8527190000 | Other | 8 | A |
| 8527211000 | Of cassette-type | 8 | A |
| 8527212000 | Of disc type | 8 | A |
| 8527213000 | Combined with Cassette-type and disc type | 8 | A |
| 8527219000 | Other | 8 | A |
| 8527290000 | Other | 8 | A |
| 8527911010 | Of cassette-type | 8 | A |
| 8527911020 | Of disc type | 8 | A |
| 8527911030 | Combined with Cassette-type and disc type | 8 | A |
| 8527911090 | Other | 8 | A |
| 8527919000 | Other | 8 | A |
| 8527920000 | Not combined with sound recording or reproducing apparatus but combined with a clock | 8 | A |
| 8527990000 | Other | 8 | A |
| 8528410000 | Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0 | A |
| 8528491010 | Television monitors specially manufactured for medical purpose | 8 | A |
| 8528491090 | Other | 8 | A |
| 8528492010 | Television monitors specially manufactured for medical purpose | 8 | A |
| 8528492090 | Other | 8 | A |
| 8528511000 | LCD(liquid crystal display) monitor | 0 | A |
| 8528519000 | Other | 0 | A |
| 8528591010 | Television monitors specially manufactured for medical purpose | 8 | A |
| 8528591090 | Other | 8 | A |
| 8528592010 | Television monitors specially manufactured for medical purpose | 8 | A |
| 8528592090 | Other | 8 | A |
| 8528610000 | Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8528690000 | Other | 8 | A |
| 8528711010 | Colour | 8 | A |
| 8528711020 | Black and white or other monochrome | 8 | A |
| 8528712020 | With a bilateral-communication function | 8 | A |
| 8528712090 | Other | 8 | A |
| 8528719010 | Colour | 8 | A |
| 8528719020 | Black and white or other monochrome | 8 | A |
| 8528721010 | Of analog | 8 | A |
| 8528721020 | Of digital | 8 | A |
| 8528722010 | Of analog | 8 | A |
| 8528722020 | Of digital | 8 | A |
| 8528723010 | Of analog | 8 | A |
| 8528723020 | Of digital | 8 | A |
| 8528724010 | Of analog | 8 | A |
| 8528724020 | Of digital | 8 | A |
| 8528725010 | Of analog | 8 | A |
| 8528725020 | Of digital | 8 | A |
| 8528729000 | Other | 8 | A |
| 8528731000 | Of the length of fluorescent screen of braun tube under 37 cm in diagonal line | 8 | A |
| 8528732000 | Of the length of fluorescent screen of braun tube not less than 37 cm but under 45.72 cm in diagonal line | 8 | A |
| 8528733000 | Of the length of fluorescent screen of braun tube not less than 45.72 cm in diagonal line | 8 | A |
| 8528739000 | Other | 8 | A |
| 8529101000 | For radar apparatus | 8 | A |
| 8529109100 | For radio navigational aid or radio remote control apparatus | 8 | A |
| 8529109210 | For receiving from satellites | 8 | A |
| 8529109290 | Other | 8 | A |
| 8529109300 | Of a kind used with apparatus for radiotelephony and radiotelegraphy | 0 | A |
| 8529109900 | Other | 8 | A |
| 8529901000 | Of radar apparatus | 8 | A |
| 8529909100 | Of radio navigational aid or radio remote control apparatus | 8 | A |
| 8529909200 | Of transmission apparatus for radio-broadcasting or television | 8 | A |
| 8529909400 | Of radio-broadcast receivers | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8529909500 | Of television cameras | 8 | B |
| 8529909610 | Tuner for colour | 8 | A |
| 8529909620 | Tuner for black and white or monochrome | 8 | A |
| 8529909630 | Screen for video projector | 8 | A |
| 8529909641 | For plasma display panel type | 8 | B |
| 8529909642 | For liquid cristal display (LCD) type | 8 | A |
| 8529909643 | For organic light emitting display (OLED) type | 8 | A |
| 8529909649 | Other | 8 | A |
| 8529909650 | Other parts for black and white or monochrome | 8 | A |
| 8529909910 | Of transmission apparatus incorporating reception apparatus or digital cameras (including digital still image video cameras) | 0 | A |
| 8529909920 | Of subheading 8528.51, 8528.41.0000 or 8528.61.0000 | 0 | A |
| 8529909990 | Other | 8 | A |
| 8530101010 | For ground equipment | 8 | A |
| 8530101090 | Other | 8 | A |
| 8530109000 | Other | 8 | A |
| 8530800000 | Other equipment | 8 | A |
| 8530900000 | Parts | 8 | A |
| 8531101000 | Burglar alarms | 8 | A |
| 8531102000 | Fire alarms | 8 | A |
| 8531103000 | Gas alarms | 8 | A |
| 8531104000 | Electric bells | 8 | A |
| 8531105000 | Sirens | 8 | A |
| 8531109000 | Other sound or signalling apparatus | 8 | A |
| 8531201010 | Of mobile telephones for cellular networks | 0 | A |
| 8531201090 | Other | 0 | A |
| 8531202000 | Indicator panels incorporating light emitting diodes (LED) | 0 | A |
| 8531801010 | Of mobile telephones for cellular networks | 8 | A |
| 8531801090 | Other | 8 | A |
| 8531809000 | Other | 8 | A |
| 8531901000 | Of subheading 8531.10 | 8 | A |
| 8531902000 | Of subheading 8531.20 | 0 | A |
| 8531909000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8532100000 | Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) | 0 | A |
| 8532210000 | Tantalum | 0 | A |
| 8532220000 | Aluminium electrolytic | 0 | A |
| 8532230000 | Ceramic dielectric, single layer | 0 | A |
| 8532240000 | Ceramic dielectric, multilayer | 0 | A |
| 8532250000 | Dielectric of paper or plastics | 0 | A |
| 8532290000 | Other | 0 | A |
| 8532301000 | Variable polyethylene capacitors | 0 | A |
| 8532309000 | Other | 0 | A |
| 8532901000 | Of fixed capacitors | 0 | A |
| 8532902000 | Of variable capacitors | 0 | A |
| 8532909000 | Other | 0 | A |
| 8533100000 | Fixed carbon resistors, composition or film types | 0 | A |
| 8533211000 | Of chip-type | 0 | A |
| 8533219000 | Other | 0 | A |
| 8533291000 | Of chip-type | 0 | A |
| 8533299000 | Other | 0 | A |
| 8533310000 | For a power handling capacity not exceeding 20 W | 0 | A |
| 8533390000 | Other | 0 | A |
| 8533401000 | Variable carbon resistors | 0 | A |
| 8533402000 | Thermistor | 0 | A |
| 8533403000 | Varistor | 0 | A |
| 8533409000 | Other | 0 | A |
| 8533901000 | Of variable resistors | 0 | A |
| 8533909000 | Other | 0 | A |
| 8534001000 | Obtained by forming with passive elements (inductances, resistors and capacitors) | 0 | A |
| 8534002000 | Of tape type or obtained by forming with circuits which function as lead frames | 0 | A |
| 8534009000 | Other | 0 | A |
| 8535100000 | Fuses | 8 | A |
| 8535211000 | Rated at less than 7.25 kV | 8 | A |
| 8535212000 | Rated at 7.25 kV and more but less than 72.5 kV | 8 | A |
| 8535291000 | Rated at less than 200 kV | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8535292000 | Rated at 200 kV and more | 8 | A |
| 8535301000 | Rated at less than 7.25 kV | 8 | A |
| 8535302000 | Rated at 7.25 kV and more but less than 72.5 kV | 8 | A |
| 8535303000 | Rated at 72.5 kV and more but less than 200 kV | 8 | A |
| 8535304000 | Rated at 200 kV and more | 8 | A |
| 8535400000 | Lightning arresters, voltage limiters and surge suppressors | 8 | A |
| 8535901000 | Connector | 8 | A |
| 8535902000 | Electrical terminal | 8 | A |
| 8535909000 | Other | 8 | A |
| 8536101000 | Of tube-type | 8 | A |
| 8536109000 | Other | 8 | A |
| 8536200000 | Automatic circuit breakers | 8 | A |
| 8536300000 | Other apparatus for protecting electrical circuits | 8 | A |
| 8536410000 | For a voltage not exceeding 60 V | 8 | A |
| 8536490000 | Other | 8 | A |
| 8536501000 | Rotary type | 8 | A |
| 8536502000 | Push-button type | 8 | A |
| 8536503000 | Micro-type | 8 | A |
| 8536504000 | Of magnet switches (including magnetic contactors) | 8 | A |
| 8536509010 | Electromechanical snap-action switches for a current not exceeding 11 A | 0 | A |
| 8536509020 | Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches) | 0 | A |
| 8536509030 | Of temperature protected, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 V | 0 | A |
| 8536509090 | Other | 8 | A |
| 8536610000 | Lamp-holders | 8 | A |
| 8536691000 | For co-axial cables and printed circuits | 0 | A |
| 8536699000 | Other | 8 | B |
| 8536701000 | Of plastics | 6.5 | B |
| 8536702000 | Of ceramic wares for laboratory, chemical or other technical uses | 8 | A |
| 8536703010 | Cast, moulded, stamped or forged, but not further worked | 0 | A |
| 8536703090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8536901000 | Junction boxes | 0 | A |
| 8536909010 | Connection and contact elements for wires or cables | 0 | A |
| 8536909090 | Other | 8 | A |
| 8537101000 | Switch boards | 8 | A |
| 8537102000 | Control panels | 8 | A |
| 8537109000 | Other | 8 | A |
| 8537201000 | Switch boards | 8 | A |
| 8537202000 | Control panels | 8 | A |
| 8537209000 | Other | 8 | A |
| 8538100000 | Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus | 8 | A |
| 8538901000 | Of switches | 8 | A |
| 8538902000 | Of automatic circuit breakers | 8 | A |
| 8538903000 | Of relays | 8 | A |
| 8538904000 | Of control panels | 8 | A |
| 8538909000 | Other | 8 | B |
| 8539100000 | Sealed beam lamp units | 8 | A |
| 8539210000 | Tungsten halogen | 8 | A |
| 8539221000 | Incandescent lamps | 8 | A |
| 8539222000 | Decoration lamps | 8 | A |
| 8539223000 | Beam lamps | 8 | A |
| 8539224000 | Attracting fish lamps | 8 | A |
| 8539229000 | Other | 8 | A |
| 8539290000 | Other | 8 | A |
| 8539310000 | Fluorescent, hot cathode | 8 | A |
| 8539321000 | Mercury lamps | 8 | A |
| 8539322000 | Sodium vapour lamps | 8 | A |
| 8539323000 | Metal halide lamps | 8 | A |
| 8539391000 | Cold cathode fluorescent lamp(CCFL) | 8 | A |
| 8539399000 | Other | 8 | A |
| 8539410000 | Arc lamps | 8 | A |
| 8539491010 | Of machines and mechanical appliances for making semiconductor devices | 3 | A |
| 8539491090 | Other | 8 | A |
| 8539492000 | Infra-red lamps | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8539901000 | Of filament lamps | 8 | A |
| 8539902000 | Of discharge lamps | 8 | A |
| 8539909000 | Other | 8 | A |
| 8540110000 | Colour | 8 | A |
| 8540120000 | Monochrome | 8 | A |
| 8540201000 | Television camera tubes | 8 | A |
| 8540209000 | Other | 8 | A |
| 8540401000 | Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 ㎜ | 8 | A |
| 8540402000 | Data/graphic display tubes, monochrome | 8 | A |
| 8540601000 | Colour | 8 | A |
| 8540609000 | Other | 8 | A |
| 8540710000 | Magnetrons | 8 | A |
| 8540791000 | Klystrons | 8 | A |
| 8540799000 | Other | 8 | A |
| 8540810000 | Receiver or amplifier valves and tubes | 8 | A |
| 8540891000 | Thermionic valves and tubes for transmitters | 8 | A |
| 8540892000 | Discharge tubes | 8 | A |
| 8540893000 | Digitron | 8 | A |
| 8540899000 | Other | 8 | A |
| 8540911000 | Deflection coils | 8 | A |
| 8540912000 | Electron guns | 8 | A |
| 8540913000 | Shadow mask | 8 | A |
| 8540919000 | Other | 8 | A |
| 8540990000 | Other | 8 | A |
| 8541101000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541109000 | Other | 0 | A |
| 8541211000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541219000 | Other | 0 | A |
| 8541291000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541299000 | Other | 0 | A |
| 8541301000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541302000 | Thyristors | 0 | A |
| 8541303000 | Diacs | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8541304000 | Triacs | 0 | A |
| 8541401000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541402010 | Laser devices | 0 | A |
| 8541402090 | Other | 0 | A |
| 8541409010 | Photovoltaic cells | 0 | A |
| 8541409020 | Photovoltaic cells (photovoltaic cells, including solar cells, photodiodes, photocouples and photorelays | 0 | A |
| 8541409030 | Charge coupled devices (CCD) | 0 | A |
| 8541409090 | Other | 0 | A |
| 8541501000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541502000 | Rectifier devices | 0 | A |
| 8541509000 | Other | 0 | A |
| 8541601000 | Crystal vibrator | 0 | A |
| 8541609000 | Other | 0 | A |
| 8541902000 | Of diodes | 0 | A |
| 8541903000 | Of transistors | 0 | A |
| 8541909000 | Other | 0 | A |
| 8542311000 | Monolithic integrated circuits | 0 | A |
| 8542312000 | Hybrid integrated circuits | 0 | A |
| 8542313000 | Multichip integrated circuits | 0 | A |
| 8542321010 | DRAM (Dynamic random access memory) | 0 | A |
| 8542321020 | SRAM (Static random access memory) | 0 | A |
| 8542321030 | Flash memory | 0 | A |
| 8542321090 | Other | 0 | A |
| 8542322000 | Hybrid integrated circuits | 0 | A |
| 8542323000 | Multichip integrated circuits | 0 | A |
| 8542331000 | Monolithic integrated circuits | 0 | A |
| 8542332000 | Hybrid integrated circuits | 0 | A |
| 8542333000 | Multichip integrated circuits | 0 | A |
| 8542391000 | Monolithic integrated circuits | 0 | A |
| 8542392000 | Hybrid integrated circuits | 0 | A |
| 8542393000 | Multichip integrated circuits | 0 | A |
| 8542901000 | Of monolithic integrated circuits | 0 | A |
| 8542902000 | Of hybrid integrated circuits | 0 | A |
| 8542903000 | Of multichip integrated circuits | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8543100000 | Particle accelerators | 8 | A |
| 8543200000 | Signal generators | 8 | A |
| 8543300000 | Machines and apparatus for electroplating, electrolysis or electrophoresis | 8 | A |
| 8543701000 | Electric fence energisers | 8 | A |
| 8543702010 | Medicated water electrolysis apparatus | 8 | A |
| 8543702020 | Electrical beauty appliances | 8 | A |
| 8543702030 | Audio mixers | 8 | A |
| 8543702040 | Equalizers | 8 | A |
| 8543702050 | Ozon generator | 8 | A |
| 8543702090 | Other | 8 | A |
| 8543703000 | Electrical machines with translation or dictionary functions | 0 | A |
| 8543704010 | Of containing solutions with nicotine | 8 | A |
| 8543704090 | Other | 8 | A |
| 8543709010 | High frequency amplifiers | 8 | A |
| 8543709020 | Detectors, including optical sensor | 8 | A |
| 8543709030 | Electrical nerve stimulation (T.E.N.S) | 0 | A |
| 8543709090 | Other | 8 | B |
| 8543901000 | Electronic microassemblies | 0 | A |
| 8543909011 | Organic light emitting diodes(OLED) | 0 | A |
| 8543909019 | Other | 0 | A |
| 8543909020 | PCA(printed circuit assemblies) for electrical machines with translation or dictionary functions, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 8543909090 | Other | 8 | A |
| 8544111000 | Insulating lacquer or enamel insulated | 8 | A |
| 8544119000 | Other | 8 | A |
| 8544190000 | Other | 8 | A |
| 8544200000 | Co-axial cable and other co-axial electric conductors | 8 | B |
| 8544300000 | Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships | 8 | B |
| 8544421010 | Of a kind used for telecommunications | 0 | A |
| 8544421090 | Other | 8 | B |
| 8544422010 | Of a kind used for telecommunications | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8544422090 | Other | 8 | B |
| 8544429010 | Of a kind used for telecommunications | 0 | A |
| 8544429090 | Other | 8 | B |
| 8544491011 | For a voltage not exceeding 80 V | 0 | A |
| 8544491012 | For a voltage exceeding 80V but not exceeding 1,000 V | 8 | B |
| 8544491090 | Other | 8 | B |
| 8544492011 | For a voltage not exceeding 80 V | 0 | A |
| 8544492012 | For a voltage exceeding 80 V but not exceeding 1,000 V | 8 | B |
| 8544492090 | Other | 8 | B |
| 8544499011 | For a voltage not exceeding 80 V | 0 | A |
| 8544499012 | For a voltage exceeding 80 V but not exceeding 1,000 V | 8 | B |
| 8544499090 | Other | 8 | B |
| 8544601010 | Plastic insulated wire | 8 | A |
| 8544601090 | Other | 8 | A |
| 8544602010 | Plastic insulated wire | 8 | A |
| 8544602090 | Other | 8 | A |
| 8544603010 | Plastic insulated wire | 8 | A |
| 8544603090 | Other | 8 | A |
| 8544700000 | Optical fibre cables | 0 | A |
| 8545110000 | Of a kind used for furnaces | 5 | A |
| 8545190000 | Other | 5 | A |
| 8545200000 | Brushes | 8 | A |
| 8545901000 | Carbon rod | 8 | A |
| 8545909000 | Other | 8 | A |
| 8546101000 | Rated at not more than 1,000 V | 8 | A |
| 8546102000 | Rated at more than 1,000 V | 8 | A |
| 8546201000 | Rated at not more than 1,000 V | 8 | A |
| 8546202000 | Rated at more than 1,000 V but not more than 10 kV | 8 | A |
| 8546203000 | Rated at more than 10 kV but not more than 100 kV | 8 | A |
| 8546204000 | Rated at more than 100 kV but not more than 300 kV | 8 | A |
| 8546205000 | Rated at more than 300 kV | 8 | A |
| 8546901000 | Artificial plastic insulators | 8 | A |
| 8546909000 | Other | 8 | A |
| 8547100000 | Insulating fittings of ceramics | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8547200000 | Insulating fittings of plastics | 8 | A |
| 8547900000 | Other | 8 | A |
| 8548101000 | Of subheading 3824.90 | 6.5 | A |
| 8548102000 | Of subheading 7204.21, 7204.29, 7204.30 or 7204.49 | 0 | A |
| 8548103000 | Of subheading 7404.00 | 0 | A |
| 8548104010 | Of subheading 7503.00 | 0 | A |
| 8548104020 | Of subheading 7902.00 | 0 | A |
| 8548105000 | Of subheading 7802.00 | 0 | A |
| 8548106010 | Of subheading 8107.30 | 3 | A |
| 8548106020 | Of subheading 8111.00 | 3 | A |
| 8548107000 | Of subheading 8506.10, 8506.30, 8506.40, 8506.50, 8506.60 or 8506.80 | 8 | A |
| 8548109000 | Other | 8 | A |
| 8548901000 | Electronic microassemblies | 0 | A |
| 8548909000 | Other | 8 | A |
| 8601100000 | Powered from an external source of electricity | 5 | A |
| 8601200000 | Powered by electric accumulators | 5 | A |
| 8602100000 | Diesel-electric locomotives | 0 | A |
| 8602900000 | Other | 0 | A |
| 8603101000 | Coaches | 5 | A |
| 8603102000 | Vans and trucks | 5 | A |
| 8603901000 | Coaches | 5 | A |
| 8603902000 | Vans and trucks | 5 | A |
| 8604001000 | Workshops | 5 | A |
| 8604002000 | Cranes | 5 | A |
| 8604003000 | Testing coaches | 5 | A |
| 8604004000 | Track inspection vehicles | 5 | A |
| 8604009000 | Other | 5 | A |
| 8605001010 | Sleeping cars | 5 | A |
| 8605001090 | Other | 5 | A |
| 8605002000 | Luggage vans | 5 | A |
| 8605003000 | Travelling post office coaches | 5 | A |
| 8605004000 | Hospital coaches | 5 | A |
| 8605009000 | Other | 5 | A |
| 8606100000 | Tank wagons and the like | 0 | A |
| 8606300000 | Self-discharging vans and wagons, other than those of subheading | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 8606.10. | | |
| 8606911000 | Insulated or refrigerated vans and wagons, other than those of subheading 8606.10 | 0 | A |
| 8606919000 | Other | 0 | A |
| 8606920000 | Open, with non-removable sides of a height exceeding 60 cm | 0 | A |
| 8606990000 | Other | 0 | A |
| 8607110000 | Driving bogies and bissel-bogies | 5 | A |
| 8607120000 | Other bogies and bissel-bogies | 5 | A |
| 8607191000 | Axles | 5 | A |
| 8607192000 | Wheels | 5 | A |
| 8607193000 | Pair of axle and wheel | 5 | A |
| 8607199000 | Other | 5 | A |
| 8607210000 | Air brakes and parts thereof | 5 | A |
| 8607290000 | Other | 5 | A |
| 8607301000 | Hooks | 5 | A |
| 8607302000 | Coupling device | 5 | A |
| 8607303000 | Buffers | 5 | A |
| 8607309000 | Other | 5 | A |
| 8607910000 | Of locomotives | 5 | A |
| 8607990000 | Other | 5 | A |
| 8608001000 | Railway or tramway track fixtures and fittings | 8 | A |
| 8608002000 | Mechanical signalling, safety or traffic control equipment | 8 | A |
| 8608009000 | Parts | 8 | A |
| 8609001000 | For the transport of fluids | 0 | A |
| 8609002000 | For the transport of compressed gas | 0 | A |
| 8609003000 | For the transport of ordinary goods and material | 0 | A |
| 8609004000 | For the transport of live animals | 0 | A |
| 8609005000 | Of freezer and refrigerator | 0 | A |
| 8609009000 | Other | 0 | A |
| 8701100000 | Pedestrian controlled tractors | 8 | A |
| 8701201000 | New | 8 | A |
| 8701202000 | Used | 8 | A |
| 8701300000 | Track-laying tractors | 0 | A |
| 8701901010 | New | 8 | A |
| 8701901020 | Used | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8701909110 | Of less than 50HP | 0 | A |
| 8701909190 | Other | 0 | A |
| 8701909900 | Other | 8 | A |
| 8702101010 | New | 10 | A |
| 8702101020 | Used | 10 | A |
| 8702102010 | New | 10 | A |
| 8702102020 | Used | 10 | A |
| 8702103010 | New | 10 | A |
| 8702103020 | Used | 10 | A |
| 8702901010 | New | 10 | A |
| 8702901020 | Used | 10 | A |
| 8702902010 | New | 10 | A |
| 8702902020 | Used | 10 | A |
| 8702903010 | New | 10 | A |
| 8702903020 | Used | 10 | A |
| 8703101000 | For travelling on snow | 8 | A |
| 8703102000 | Golf cars | 8 | A |
| 8703109000 | Other | 8 | A |
| 8703217000 | New | 8 | A |
| 8703218000 | Used | 8 | A |
| 8703227000 | New | 8 | A |
| 8703228000 | Used | 8 | A |
| 8703231010 | New | 8 | A |
| 8703231020 | Used | 8 | A |
| 8703239010 | New | 8 | A |
| 8703239020 | Used | 8 | A |
| 8703241010 | New | 8 | A |
| 8703241020 | Used | 8 | A |
| 8703249010 | New | 8 | A |
| 8703249020 | Used | 8 | A |
| 8703317000 | New | 8 | A |
| 8703318000 | Used | 8 | A |
| 8703321010 | New | 8 | A |
| 8703321020 | Used | 8 | A |
| 8703329010 | New | 8 | A |
| 8703329020 | Used | 8 | A |
| 8703337000 | New | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8703338000 | Used | 8 | A |
| 8703907000 | Electric vehicle | 8 | A |
| 8703909000 | Other | 8 | A |
| 8704100000 | Dumpers designed for off-highway use | 0 | A |
| 8704211010 | New | 10 | A |
| 8704211020 | Used | 10 | A |
| 8704219010 | Freezer and refrigerator vehicles | 10 | A |
| 8704219020 | Tank lorries | 10 | A |
| 8704219090 | Other | 10 | A |
| 8704221011 | New | 10 | A |
| 8704221012 | Used | 10 | A |
| 8704221091 | New | 10 | A |
| 8704221092 | Used | 10 | A |
| 8704229010 | Freezer and refrigerator vehicles | 10 | A |
| 8704229020 | Tank lorries | 10 | A |
| 8704229090 | Other | 10 | A |
| 8704231010 | New | 10 | A |
| 8704231020 | Used | 10 | A |
| 8704239010 | Freezer and refrigerator vehicles | 10 | A |
| 8704239020 | Tank lorries | 10 | A |
| 8704239090 | Other | 10 | A |
| 8704311010 | New | 10 | A |
| 8704311020 | Used | 10 | A |
| 8704319010 | Freezer and refrigerator vehicles | 10 | A |
| 8704319020 | Tank lorries | 10 | A |
| 8704319090 | Other | 10 | A |
| 8704321010 | New | 10 | A |
| 8704321020 | Used | 10 | A |
| 8704329010 | Freezer and refrigerator vehicles | 10 | A |
| 8704329020 | Tank lorries | 10 | A |
| 8704329090 | Other | 10 | A |
| 8704901010 | New | 10 | A |
| 8704901020 | Used | 10 | A |
| 8704909010 | Freezer and refrigerator vehicles | 10 | A |
| 8704909020 | Tank lorries | 10 | A |
| 8704909090 | Other | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8705101000 | Of telescopic boom type | 8 | A |
| 8705102000 | Of latticed boom type | 8 | A |
| 8705109000 | Other | 8 | A |
| 8705200000 | Mobile drilling derricks | 8 | A |
| 8705300000 | Fire fighting vehicles | 8 | A |
| 8705400000 | Concrete-mixer lorries | 8 | A |
| 8705901010 | Agricultural spraying lorries | 8 | A |
| 8705901090 | Other | 8 | A |
| 8705909010 | Breakdown lorries | 8 | A |
| 8705909020 | Road sweeper lorries | 8 | A |
| 8705909030 | Mobile workshops | 8 | A |
| 8705909040 | Mobile broadcast vans | 8 | A |
| 8705909050 | Mobile clinics | 8 | A |
| 8705909060 | Telegraphy, radiotelegraphy and radiotelephony transmitting and receiving vans and radar vehicles | 8 | A |
| 8705909070 | Snow-ploughs and snow-blowers | 8 | A |
| 8705909090 | Other | 8 | A |
| 8706001010 | Of those specified in subheading 8701.20 or 8701.90.10 | 8 | A |
| 8706001090 | Other | 8 | A |
| 8706002000 | For the motor vehicles falling within heading 87.02 | 8 | A |
| 8706003000 | For the motor vehicles falling within heading 87.03 | 8 | A |
| 8706004000 | For the motor vehicles falling within heading 87.04 | 8 | A |
| 8706005000 | For the motor vehicles falling within heading 87.05 | 8 | A |
| 8707100000 | For the vehicles of heading 87.03 | 8 | A |
| 8707901010 | Of those specified in subheading 8701.20 or 8701.90.10 | 8 | A |
| 8707901090 | Other | 8 | A |
| 8707902000 | For the motor vehicles falling within heading 87.02 | 8 | A |
| 8707903000 | For the motor vehicles falling within heading 87.04 | 8 | A |
| 8707904000 | For the motor vehicles falling within heading 87.05 | 8 | A |
| 8708100000 | Bumpers and parts thereof | 8 | A |
| 8708210000 | Safety seat belts | 8 | A |
| 8708290000 | Other | 8 | A |
| 8708301000 | Mounted brake linings | 8 | A |
| 8708302000 | Brake booster | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8708303000 | Electronic control brakes | 8 | A |
| 8708309000 | Other | 8 | A |
| 8708400000 | Gear boxes and parts thereof | 8 | A |
| 8708501000 | Drive-axles with differential, whether or not provided with other transmission components and parts thereof | 8 | A |
| 8708502000 | Non-driving axles and parts thereof | 8 | A |
| 8708700000 | Road wheels and parts and accessories thereof | 8 | A |
| 8708800000 | Suspension systems and parts thereof (including shock-absorbers) | 8 | A |
| 8708910000 | Radiators and parts thereof | 8 | A |
| 8708920000 | Silencers (mufflers) and exhaust pipes; parts thereof | 8 | A |
| 8708930000 | Clutches and parts thereof | 8 | A |
| 8708940000 | Steering wheels, steering columns and steering boxes; parts thereof | 8 | A |
| 8708951000 | Air bags | 8 | A |
| 8708959000 | Other | 8 | A |
| 8708991010 | For the motor vehicles falling within heading 87.01 | 8 | A |
| 8708991020 | For the motor vehicles falling within heading 87.02 | 8 | A |
| 8708991030 | For the motor vehicles falling within heading 87.03 | 8 | A |
| 8708991040 | For the motor vehicles falling within heading 87.04 | 8 | A |
| 8708991050 | For the motor vehicles falling within heading 87.05 | 8 | A |
| 8708999000 | Other | 8 | B |
| 8709110000 | Electrical | 8 | A |
| 8709190000 | Other | 8 | A |
| 8709900000 | Parts | 8 | A |
| 8710001000 | Tanks | 0 | A |
| 8710002000 | Other armoured fighting vehicles, motorised | 0 | A |
| 8710009000 | Parts | 0 | A |
| 8711101000 | Motor cycles | 8 | A |
| 8711102000 | Mopeds | 8 | A |
| 8711103000 | Side-cars | 8 | A |
| 8711109000 | Other | 8 | A |
| 8711201000 | Motor cycles | 8 | A |
| 8711202000 | Side-cars | 8 | A |
| 8711209000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8711301000 | Motor cycles | 8 | A |
| 8711302000 | Side-cars | 8 | A |
| 8711309000 | Other | 8 | A |
| 8711401000 | Motor cycles | 8 | A |
| 8711402000 | Side-cars | 8 | A |
| 8711409000 | Other | 8 | A |
| 8711501000 | Motor cycles | 8 | A |
| 8711502000 | Side-cars | 8 | A |
| 8711509000 | Other | 8 | A |
| 8711901000 | Motor cycles | 8 | A |
| 8711902000 | Side-cars | 8 | A |
| 8711909000 | Other | 8 | A |
| 8712001000 | Racing bicycles | 8 | A |
| 8712009010 | For transportation of goods | 8 | A |
| 8712009020 | Tricycles | 8 | A |
| 8712009090 | Other | 8 | A |
| 8713100000 | Not mechanically propelled | 0 | A |
| 8713900000 | Other | 0 | A |
| 8714101000 | Saddles | 8 | A |
| 8714109000 | Other | 8 | A |
| 8714200000 | Of carriages for disabled persons | 0 | A |
| 8714911000 | Frames | 8 | A |
| 8714912000 | Forks | 8 | A |
| 8714919000 | Parts thereof | 8 | A |
| 8714921000 | Wheel Rims | 8 | A |
| 8714922000 | Spokes | 8 | A |
| 8714931000 | Hubs, other than coaster braking hubs and hub brakes | 8 | A |
| 8714932000 | Free-wheel sprocket-wheels | 8 | A |
| 8714941000 | Coaster braking hubs and hub brakes | 8 | A |
| 8714942000 | Other brakes | 8 | A |
| 8714949000 | Parts thereof | 8 | A |
| 8714950000 | Saddles | 8 | A |
| 8714961000 | Pedals | 8 | A |
| 8714962000 | Crankgear | 8 | A |
| 8714969000 | Parts thereof | 8 | A |
| 8714990000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8715000000 | Baby carriages and parts thereof. | 5 | A |
| 8716100000 | Trailers and semi-trailers of the caravan type, for housing or camping | 8 | A |
| 8716200000 | Self-loading or self-unloading trailers and semi-trailers for agricultural purposes | 8 | A |
| 8716310000 | Tanker trailers and tanker semi-trailers | 8 | A |
| 8716390000 | Other | 8 | A |
| 8716400000 | Other trailers and semi-trailers | 8 | A |
| 8716801000 | Hand-carts | 8 | A |
| 8716802000 | Carts drawn by ox or horse | 8 | A |
| 8716803000 | Sledges | 8 | A |
| 8716809000 | Other | 8 | A |
| 8716901000 | Of trailers and semi-trailers | 8 | A |
| 8716909000 | Other | 8 | A |
| 8801001010 | Gliders | 0 | A |
| 8801001020 | Hang gliders | 0 | A |
| 8801009010 | Balloons and dirigibles | 8 | A |
| 8801009090 | Other | 0 | A |
| 8802111000 | For military use | 0 | A |
| 8802119000 | Other | 0 | A |
| 8802121000 | For military use | 0 | A |
| 8802129000 | Other | 0 | A |
| 8802201000 | Of propeller type | 0 | A |
| 8802202000 | Of turbo-propeller type | 0 | A |
| 8802203000 | Of turbo-jet type | 0 | A |
| 8802209000 | Other | 0 | A |
| 8802301000 | Of propeller type | 0 | A |
| 8802302000 | Of turbo-propeller type | 0 | A |
| 8802303000 | Of turbo-jet type | 0 | A |
| 8802309000 | Other | 0 | A |
| 8802401000 | Of propeller type | 0 | A |
| 8802402000 | Of turbo-propeller type | 0 | A |
| 8802403000 | Of turbo-jet type | 0 | A |
| 8802409000 | Other | 0 | A |
| 8802601010 | Satellites | 0 | A |
| 8802601090 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8802602000 | Spacecraft launch vehicles | 0 | A |
| 8802603000 | Suborbital | 0 | A |
| 8803100000 | Propellers and rotors and parts thereof | 0 | A |
| 8803200000 | Under-carriages and parts thereof | 0 | A |
| 8803301000 | Of aeroplanes | 0 | A |
| 8803302000 | Of helicopters | 0 | A |
| 8803901000 | Of gliders and hang gliders | 0 | A |
| 8803902000 | Spacecraft (including satelliters) | 0 | A |
| 8803909000 | Other | 0 | A |
| 8804001000 | Parachutes (including dirigible parachutes and paragliders) | 0 | A |
| 8804002000 | Rotochutes | 0 | A |
| 8804009010 | Of parachutes (including dirigible parachutes and paragliders) | 0 | A |
| 8804009020 | Of rotochutes | 0 | A |
| 8805101010 | For military use and police use | 0 | A |
| 8805101090 | Other | 5 | A |
| 8805102010 | For military use and police use | 0 | A |
| 8805102090 | Other | 5 | A |
| 8805109010 | For military use and police use | 0 | A |
| 8805109090 | Other | 5 | A |
| 8805211010 | For military and police use | 0 | A |
| 8805211090 | Other | 5 | A |
| 8805212010 | For military and police use | 0 | A |
| 8805212090 | Other | 5 | A |
| 8805291010 | For military and police use | 0 | A |
| 8805291090 | Other | 5 | A |
| 8805292010 | For military and police use | 0 | A |
| 8805292090 | Other | 5 | A |
| 8901100000 | Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds | 0 | A |
| 8901200000 | Tankers | 0 | A |
| 8901300000 | Refrigerated vessels, other than those of subheading 8901.20 | 0 | A |
| 8901901000 | Vessels for the transport of goods | 0 | A |
| 8901902000 | Vessels for the transport of both persons and goods | 0 | A |
| 8902001010 | Steel ships | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8902001020 | FRP ships | 0 | A |
| 8902001030 | Wooden ships | 0 | A |
| 8902001090 | Other | 0 | A |
| 8902002010 | Factory ships and other vessels for processing, preserving fishery products | 0 | A |
| 8902002090 | Other | 0 | A |
| 8903100000 | Inflatable | 8 | A |
| 8903910000 | Sailboats, with or without auxiliary motor | 8 | A |
| 8903920000 | Motorboats, other than outboard motorboats | 8 | A |
| 8903991000 | Outboard motorboats | 8 | A |
| 8903999000 | Other | 8 | A |
| 8904001000 | Tugs | 5 | A |
| 8904002000 | Pusher craft | 5 | A |
| 8904009000 | Other | 5 | A |
| 8905100000 | Dredgers | 5 | A |
| 8905201000 | Drilling ships platforms | 5 | A |
| 8905202000 | Production platforms | 5 | A |
| 8905209000 | Other | 5 | A |
| 8905901000 | Light-vessels | 5 | A |
| 8905902000 | Fire-floats | 5 | A |
| 8905903000 | Floating cranes | 5 | A |
| 8905904000 | Generating vessels | 5 | A |
| 8905905000 | Salvage ships | 5 | A |
| 8905906000 | Work-shop vessels | 5 | A |
| 8905907000 | Drilling ships | 5 | A |
| 8905908000 | Floating docks | 5 | A |
| 8905909000 | Other | 5 | A |
| 8906100000 | War ships | 0 | A |
| 8906900000 | Other | 0 | A |
| 8907100000 | Inflatable rafts | 5 | A |
| 8907901000 | Rafts (other than subheading 8907.10) | 5 | A |
| 8907902000 | Tanks | 5 | A |
| 8907903000 | Coffer-dams | 5 | A |
| 8907904000 | Landing-stages | 5 | A |
| 8907905000 | Buoys | 5 | A |
| 8907906000 | Beacons | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8907909000 | Other | 5 | A |
| 8908001000 | Ship, boats and other vessels for breaking up | 0 | A |
| 8908009000 | Other | 0 | A |
| 9001101000 | Optical fibres | 8 | A |
| 9001102000 | Optical fibre bundles | 8 | A |
| 9001103000 | Optical fibre cables | 8 | A |
| 9001200000 | Sheets and plates of polarising material | 8 | A |
| 9001300000 | Contact lenses | 8 | A |
| 9001401000 | For vision correction | 8 | A |
| 9001409000 | Other | 8 | A |
| 9001501000 | For vision correction | 8 | A |
| 9001509000 | Other | 8 | A |
| 9001901000 | Prisms | 8 | A |
| 9001902000 | Mirrors | 8 | A |
| 9001903000 | Other lenses | 8 | A |
| 9001909000 | Other | 8 | A |
| 9002111000 | For photographic cameras. | 8 | A |
| 9002119010 | For movie cameras and VTR(video tape recorder) cameras | 8 | A |
| 9002119020 | For projectors | 8 | A |
| 9002119090 | Other | 8 | A |
| 9002191000 | For microscopes | 8 | A |
| 9002192000 | For astronomical telescopes | 8 | A |
| 9002199000 | Other | 8 | A |
| 9002201000 | For photographic cameras | 8 | A |
| 9002209000 | Other | 8 | A |
| 9002901000 | For photographic cameras | 8 | A |
| 9002909010 | Of machines and mechanical appliances for making semiconductor devices | 3 | A |
| 9002909090 | Other | 8 | A |
| 9003110000 | Of plastics | 8 | A |
| 9003191000 | Made of or combined with precious metals | 8 | A |
| 9003199000 | Other | 8 | A |
| 9003900000 | Parts | 8 | A |
| 9004101000 | Made of or combined with precious metals | 8 | A |
| 9004109000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9004901010 | Made of, or combined with, precious metals | 8 | A |
| 9004901090 | Other | 8 | A |
| 9004902000 | 3D glasses(Active or passive) | 8 | A |
| 9004909010 | Made of, or combined with, precious metals | 8 | A |
| 9004909090 | Other | 8 | A |
| 9005100000 | Binoculars | 8 | A |
| 9005801000 | Monoculars | 8 | A |
| 9005802010 | Reflecting telescopes | 8 | A |
| 9005802020 | Astronomical refracting telescopes | 8 | A |
| 9005802030 | Transit instruments, equatorial or zenith telescopes and altazimuths | 8 | A |
| 9005802090 | Other | 8 | A |
| 9005809000 | Other | 8 | A |
| 9005900000 | Parts and accessories (including mountings) | 8 | A |
| 9006100000 | Cameras of a kind used for preparing printing plates or cylinders | 8 | A |
| 9006301000 | For subaqueous photography | 8 | A |
| 9006302000 | Air survey cameras | 8 | A |
| 9006303000 | For medical or surgical examination of internal organs | 8 | A |
| 9006304000 | Comparison cameras for forensic and criminological purposes | 8 | A |
| 9006401000 | Instant polaroid cameras | 8 | A |
| 9006402000 | Instant sticker cameras | 8 | A |
| 9006409000 | Other | 8 | A |
| 9006511000 | Photographic cameras for special use | 8 | A |
| 9006519000 | Other | 8 | A |
| 9006521000 | Photographic cameras for special use | 8 | A |
| 9006529010 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 8 | A |
| 9006529090 | Other | 8 | A |
| 9006531000 | Photographic cameras for special use | 8 | A |
| 9006539010 | Single use/disposable cameras | 8 | A |
| 9006539020 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 8 | A |
| 9006539090 | Other | 8 | A |
| 9006591000 | Photographic cameras for special use | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9006599010 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 8 | A |
| 9006599090 | Other | 8 | A |
| 9006610000 | Discharge lamp("electronic") flashlight apparatus | 8 | A |
| 9006691000 | Flashbulbs, flashcubes and the like | 8 | A |
| 9006699000 | Other | 8 | A |
| 9006910000 | For cameras | 8 | A |
| 9006990000 | Other | 8 | A |
| 9007100000 | Cameras | 8 | A |
| 9007201000 | For film of less than 16 ㎜ width | 8 | A |
| 9007209010 | For film of less than 20 ㎜ width | 8 | A |
| 9007209020 | For film of not less than 20 ㎜ width | 8 | A |
| 9007910000 | For cameras | 8 | A |
| 9007920000 | For projectors | 8 | A |
| 9008501000 | Microfilm, microfiche or other microform readers, whether or not capable of producing copies | 8 | A |
| 9008502000 | Other image projectors | 8 | A |
| 9008503000 | Photographic(other than cinematographic) enlargers and reducers | 8 | A |
| 9008900000 | Parts and accessories | 8 | A |
| 9010101000 | For photo-engraving | 8 | A |
| 9010102000 | For microfilm | 8 | A |
| 9010109010 | For the purpose of semiconductor manufacturing | 0 | A |
| 9010109090 | Other | 8 | A |
| 9010501000 | Developing apparatus for semiconductor manufacturing | 0 | A |
| 9010509000 | Other | 8 | A |
| 9010600000 | Projection screens | 8 | A |
| 9010901010 | Of the apparatus of subheading 9010.50.1000 | 0 | A |
| 9010901090 | Other | 0 | A |
| 9010909000 | Other | 8 | A |
| 9011101000 | Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles | 0 | A |
| 9011109000 | Other | 8 | A |
| 9011201010 | Fitted with equipment specifically designed for the handling and | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | transport of semiconductor wafers or reticles | | |
| 9011201090 | Other | 8 | A |
| 9011209000 | Other | 8 | A |
| 9011801000 | Polarising microscopes | 8 | A |
| 9011802000 | Metallurgical microscopes | 8 | A |
| 9011803000 | Phase contrast and interference microscopes | 8 | A |
| 9011804000 | Biological microscopes | 8 | A |
| 9011805000 | Comparison microscopes | 8 | A |
| 9011809000 | Other | 8 | A |
| 9011901000 | Of subheadings 9011.10.1000, 9011.20.1010 | 0 | A |
| 9011909000 | Other | 8 | A |
| 9012101010 | Electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles | 0 | A |
| 9012101090 | Other | 8 | A |
| 9012102000 | Diffraction apparatus | 8 | A |
| 9012901000 | Of subheading 9012.10.1010 | 0 | A |
| 9012909000 | Other | 8 | A |
| 9013100000 | Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI | 8 | A |
| 9013200000 | Lasers, other than laser diodes | 8 | A |
| 9013801110 | For opto-electronic watches | 8 | A |
| 9013801120 | For electronic calculators | 0 | A |
| 9013801130 | For televisions | 8 | A |
| 9013801140 | For monitor | 8 | A |
| 9013801190 | Other | 8 | A |
| 9013801910 | For opto-electronic watches | 8 | A |
| 9013801920 | For electronic calculators | 0 | A |
| 9013801930 | For televisions | 8 | A |
| 9013801990 | Other | 8 | A |
| 9013802000 | Magnifiers, loupes, thread counters | 8 | A |
| 9013803000 | Door viewers (door eyes) | 8 | A |
| 9013809000 | Other | 8 | A |
| 9013901000 | Of subheading 9013.80.1120, 9013.80.1920 | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9013909000 | Other | 8 | A |
| 9014101010 | For aircrafts | 8 | A |
| 9014101090 | Other | 8 | A |
| 9014102010 | For aircrafts | 8 | A |
| 9014102090 | Other | 8 | A |
| 9014109000 | Other | 8 | A |
| 9014200000 | Instruments and appliances for aeronautical or space navigation (other than compasses) | 8 | A |
| 9014800000 | Other instruments and appliances | 8 | A |
| 9014901000 | For aircrafts | 8 | A |
| 9014909000 | Other | 8 | A |
| 9015100000 | Rangefinders | 8 | A |
| 9015200000 | Theodolites and tachymeters (tacheometers) | 8 | A |
| 9015300000 | Levels | 8 | A |
| 9015400000 | Photogrammetrical surveying instruments and appliances | 8 | A |
| 9015801000 | For use in the field. | 8 | A |
| 9015802000 | For hydrographic use | 8 | A |
| 9015803000 | For oceanographic use | 8 | A |
| 9015804000 | For hydrological use | 8 | A |
| 9015805000 | For meteorological use | 8 | A |
| 9015809000 | Other | 8 | A |
| 9015900000 | Parts and accessories | 8 | A |
| 9016001000 | Direct reading balances | 8 | A |
| 9016002000 | Electronic balances | 8 | A |
| 9016008000 | Other | 8 | A |
| 9016009000 | Parts or accessories | 8 | A |
| 9017101000 | Plotters | 0 | A |
| 9017109000 | Other | 8 | A |
| 9017201010 | Plotters | 0 | A |
| 9017201090 | Other | 8 | A |
| 9017202010 | Plotters | 0 | A |
| 9017202090 | Other | 8 | A |
| 9017203000 | Mathematical calculating instruments | 8 | A |
| 9017209000 | Other | 8 | A |
| 9017301000 | Micrometers | 8 | A |
| 9017302000 | Dialgauges | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9017303000 | Vernier callipers | 8 | A |
| 9017309000 | Other | 8 | A |
| 9017801000 | Divided scales, measuring rod and tapes | 8 | A |
| 9017809010 | For the purpose of semiconductor manufacturing | 0 | A |
| 9017809090 | Other | 8 | A |
| 9017901000 | For the purpose of semiconductor manufacturing | 0 | A |
| 9017909010 | PCA(printed circuit assemblies) of plotters, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 9017909020 | Flat panel displays for plotters (including LCD, EL(electro luminescence), plasma and other technologies) | 0 | A |
| 9017909090 | Other | 8 | A |
| 9018111000 | Electro-cardiographs | 8 | A |
| 9018119000 | Parts and accessories | 8 | A |
| 9018120000 | Ultrasonic scanning apparatus | 8 | A |
| 9018130000 | Magnetic resonance imaging apparatus | 8 | A |
| 9018140000 | Scintigraphic apparatus | 8 | A |
| 9018191000 | Electro-encephalographs | 8 | A |
| 9018192000 | Audiometers and similar apparatus | 8 | A |
| 9018194000 | Electro-tonographs | 8 | A |
| 9018197000 | Patient monitoring system | 8 | A |
| 9018198000 | Other | 8 | A |
| 9018199000 | Parts and accessories | 8 | A |
| 9018201000 | Ultra-violet or infra-red ray apparatus | 8 | A |
| 9018209000 | Parts and accessories | 8 | A |
| 9018310000 | Syringes, with or without needles | 8 | A |
| 9018321000 | Needles for injections | 8 | A |
| 9018322000 | Needles for sutures | 8 | A |
| 9018329000 | Other | 8 | A |
| 9018391000 | Blood transfusion set or intravenous set | 8 | B |
| 9018392000 | Catheters | 8 | A |
| 9018398000 | Other | 8 | A |
| 9018399000 | Parts and accessories | 8 | B |
| 9018411000 | Dental drill engines | 8 | A |
| 9018419000 | Parts and accessories | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9018491000 | Dental burs | 8 | A |
| 9018492000 | Dental units | 8 | A |
| 9018493000 | Scalers for treating tartar | 8 | A |
| 9018498000 | Other | 8 | A |
| 9018499000 | Parts and accessories | 8 | A |
| 9018501010 | Laser operated instrument | 8 | A |
| 9018501090 | Other | 8 | A |
| 9018509000 | Parts and accessories | 8 | A |
| 9018901000 | Pregnancy diagnostic apparatus | 8 | B |
| 9018909011 | Laser operated instrument | 8 | A |
| 9018909019 | Other | 8 | A |
| 9018909020 | Gynaecological or obstetrical instruments | 8 | B |
| 9018909030 | Endoscopes (gastroscopes, peritoneoscopes, cystoscopes and the like) | 8 | A |
| 9018909040 | Artificial kidney apparatus | 8 | B |
| 9018909050 | Dialyzers for artificial kidney apparatus | 8 | B |
| 9018909060 | Veterinary instrument and appliances | 8 | B |
| 9018909071 | Of medical, dermatologic uses | 8 | B |
| 9018909079 | Other | 8 | B |
| 9018909080 | Other | 8 | A |
| 9018909090 | Parts and accessories | 8 | A |
| 9019101000 | Mechano-therapy appliances | 0 | A |
| 9019102000 | Massage apparatus | 0 | A |
| 9019103000 | Psychological aptitude-testing apparatus | 0 | A |
| 9019109000 | Parts and accessories | 0 | A |
| 9019201000 | Ozone therapy apparatus | 0 | A |
| 9019202000 | Oxygen therapy apparatus | 0 | A |
| 9019203000 | Aerosol therapy apparatus | 0 | A |
| 9019204000 | Artificial respiration apparatus | 0 | A |
| 9019208000 | Other | 0 | A |
| 9019209000 | Parts and accessories | 0 | A |
| 9020001000 | Gas masks | 8 | A |
| 9020008000 | Other breathing appliances | 8 | A |
| 9020009000 | Parts and accessories | 8 | A |
| 9021100000 | Orthopaedic or fracture appliances | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9021210000 | Artificial teeth | 0 | A |
| 9021290000 | Other | 0 | A |
| 9021310000 | Artificial joints | 0 | A |
| 9021390000 | Other | 0 | A |
| 9021400000 | Hearing aids, excluding parts and accessories | 0 | A |
| 9021500000 | Pacemakers for stimulating heart muscles, excluding parts and accessories | 0 | A |
| 9021901000 | Screws, staples, pins or the like which are inserted inside the human body | 0 | A |
| 9021908000 | Other | 0 | A |
| 9021909000 | Parts and accessories | 0 | A |
| 9022120000 | Computed tomography apparatus | 8 | A |
| 9022130000 | Other, for dental uses | 8 | A |
| 9022141020 | Angiography units | 8 | A |
| 9022141030 | Bone densimeter | 8 | A |
| 9022141090 | Other | 8 | A |
| 9022142000 | For veterinary use | 8 | A |
| 9022191000 | For physical or chemical testing | 8 | A |
| 9022192000 | For industrial use | 8 | A |
| 9022199000 | Other | 8 | A |
| 9022211010 | Gamma cameras | 8 | A |
| 9022211020 | Linear accelerators | 8 | A |
| 9022211030 | Cobalt 60 therapy units | 8 | A |
| 9022211090 | Other | 8 | A |
| 9022212000 | For veterinary use | 8 | A |
| 9022291000 | For physical or chemical testing | 8 | A |
| 9022292000 | For industrial use | 8 | A |
| 9022299000 | Other | 8 | A |
| 9022300000 | X-ray tubes | 8 | A |
| 9022901010 | X-ray generators | 8 | A |
| 9022901020 | X-ray screens | 8 | A |
| 9022901030 | X-ray high tension generators | 8 | A |
| 9022901090 | Other | 8 | A |
| 9022909000 | Parts and accessories | 8 | A |
| 9023001000 | Models of human or animal anatomies | 8 | A |
| 9023009000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9024101000 | Hardness testing machines | 8 | A |
| 9024102000 | Tensile testing machines | 8 | A |
| 9024103000 | Compression testing machines | 8 | A |
| 9024104000 | Fatigue testing machines | 8 | A |
| 9024105000 | Universal type testing machines | 8 | A |
| 9024106000 | Machines and appliances for testing adhesive strength or shear force of ball or wire of printed circuits board, semiconductor device and electronic integrated circuit | 8 | A |
| 9024109000 | Other | 8 | A |
| 9024801010 | Testing machines to detect changes in the dimensions of textile | 8 | A |
| 9024801020 | Abrasion testing machines | 8 | A |
| 9024801090 | Other | 8 | A |
| 9024809010 | Elasticity meters | 8 | A |
| 9024809020 | Plastometers | 8 | A |
| 9024809090 | Other | 8 | A |
| 9024901000 | Sensor (devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal) | 8 | A |
| 9024909000 | Other | 8 | A |
| 9025111000 | Clinical or veterinary thermometers | 0 | A |
| 9025119000 | Other | 8 | A |
| 9025191000 | Thermometers | 8 | A |
| 9025192010 | Optical pyrometers | 8 | A |
| 9025192090 | Other | 8 | A |
| 9025801000 | Hydrometers and similar floating instruments | 8 | A |
| 9025802010 | Mercury barometer | 8 | A |
| 9025802090 | Other | 8 | A |
| 9025803010 | Psychrometers | 8 | A |
| 9025803020 | Hair hygrometers | 8 | A |
| 9025803090 | Other | 8 | A |
| 9025809000 | Other | 8 | A |
| 9025900000 | Parts and accessories | 8 | A |
| 9026101000 | Flow meters | 0 | A |
| 9026102000 | Level gauges | 0 | A |
| 9026109000 | Other | 0 | A |
| 9026201110 | Liquid type | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9026201120 | Metallic type | 0 | A |
| 9026201190 | Other | 0 | A |
| 9026201900 | Other | 0 | A |
| 9026209000 | Other | 0 | A |
| 9026801000 | Heat meters | 0 | A |
| 9026802000 | Anemometers | 0 | A |
| 9026809000 | Other | 0 | A |
| 9026900000 | Parts and accessories | 0 | A |
| 9027100000 | Gas or smoke analysis apparatus | 8 | A |
| 9027200000 | Chromatographs and electrophoresis instruments | 0 | A |
| 9027301000 | Spectrometers | 0 | A |
| 9027302000 | Spectrophotometers | 0 | A |
| 9027303000 | Spectrograph | 0 | A |
| 9027501000 | Polarimeters | 0 | A |
| 9027502000 | Refractometers | 0 | A |
| 9027503000 | Colorimeters | 0 | A |
| 9027504000 | Luxmeters | 0 | A |
| 9027509000 | Other | 0 | A |
| 9027801000 | For physical or chemical analysis | 0 | A |
| 9027802010 | pH meters | 0 | A |
| 9027802020 | Calori meters | 0 | A |
| 9027802030 | Visco meters | 0 | A |
| 9027802040 | Expansion meters | 0 | A |
| 9027802050 | Exposure meters | 8 | A |
| 9027802090 | Other | 0 | A |
| 9027901000 | Microtomes | 8 | A |
| 9027909010 | For the purpose of semiconductor manufacturing | 0 | A |
| 9027909091 | For gas or smoke analysis apparatus and microtomes | 8 | A |
| 9027909099 | Other | 0 | A |
| 9028101010 | Of digital type | 8 | A |
| 9028101090 | Other | 8 | A |
| 9028102000 | Calibrating meters | 8 | A |
| 9028201010 | Of digital type | 8 | A |
| 9028201090 | Other | 8 | A |
| 9028202000 | Calibrating meters | 8 | A |
| 9028301010 | Not less than 50 A | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9028301020 | Less than 50 A | 8 | A |
| 9028302000 | Calibrating meters | 8 | A |
| 9028900000 | Parts and accessories | 8 | A |
| 9029101000 | Revolution counters | 8 | A |
| 9029102000 | Production counters | 8 | A |
| 9029103000 | Taximeters | 8 | A |
| 9029104000 | Mileometers | 8 | A |
| 9029105000 | Counters for indicating the working hours of machines | 8 | A |
| 9029109000 | Other | 8 | A |
| 9029201010 | Chronometric system | 8 | A |
| 9029201090 | Other | 8 | A |
| 9029202000 | Stroboscopes | 8 | A |
| 9029900000 | Parts and accessories | 8 | A |
| 9030100000 | Instruments and apparatus for measuring or detecting ionising radiations | 8 | A |
| 9030201010 | Of cathode-ray | 8 | A |
| 9030201090 | Other | 8 | A |
| 9030202010 | Of cathode-ray | 8 | A |
| 9030202090 | Other | 8 | A |
| 9030310000 | Multimeters without a recording device | 8 | A |
| 9030320000 | Multimeters with a recording device | 8 | A |
| 9030331000 | Voltmeters | 8 | A |
| 9030332000 | Ammeters | 8 | A |
| 9030333000 | Circuit testers | 8 | A |
| 9030334000 | Resistance meters | 8 | A |
| 9030335000 | Galvanometer | 8 | A |
| 9030336000 | Frequency measuring apparatus | 8 | A |
| 9030339000 | Other | 8 | A |
| 9030391000 | Voltmeters | 8 | A |
| 9030392000 | Ammeters | 8 | A |
| 9030393000 | Circuit testers | 8 | A |
| 9030394000 | Resistance meters | 8 | A |
| 9030395000 | Galvanometer | 8 | A |
| 9030396000 | Frequency measuring apparatus | 8 | A |
| 9030399000 | Other | 8 | A |
| 9030401000 | Crosstalk meter | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9030402000 | Gain measuring instruments | 8 | A |
| 9030403000 | Distortion factor meters | 8 | A |
| 9030404000 | Psophometers | 8 | A |
| 9030409000 | Other | 8 | A |
| 9030820000 | For measuring or checking semiconductor wafers or devices | 8 | A |
| 9030840000 | Other, with a recording device | 8 | A |
| 9030890000 | Other | 8 | A |
| 9030901000 | Of subheading 9030.82 | 0 | A |
| 9030909000 | Other | 8 | A |
| 9031100000 | Machines for balancing mechanical parts | 8 | A |
| 9031200000 | Test benches | 8 | A |
| 9031411000 | Focimeters | 0 | A |
| 9031412000 | For measuring surface particulate contamination on semiconductor wafers | 0 | A |
| 9031419000 | Other | 0 | A |
| 9031491000 | Optical surface testers | 8 | A |
| 9031492000 | Optical goniometers or angle gauges | 8 | A |
| 9031493000 | Focimeters | 8 | A |
| 9031494010 | For the purpose of semiconductor manufacturing | 0 | A |
| 9031494090 | Other | 8 | A |
| 9031499000 | Other | 8 | A |
| 9031801000 | Ultrasonic fish finders | 8 | A |
| 9031802000 | Load-cells | 8 | A |
| 9031809010 | Equipment for testing the characteristics of internal combustion engines | 8 | A |
| 9031809020 | Gear testing machines | 8 | A |
| 9031809030 | Planimeters | 8 | A |
| 9031809040 | Spherometers | 8 | A |
| 9031809050 | Apparatus for checking textile materials | 8 | A |
| 9031809060 | Ultra-sonic thickness measuring instruments | 8 | A |
| 9031809070 | Instruments for detecting faults, cracks or other defects | 8 | A |
| 9031809080 | Dynamometers | 8 | A |
| 9031809091 | For the purpose of semiconductor manufacturing | 0 | A |
| 9031809099 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9031901010 | Of subheadings 9031.41 | 0 | A |
| 9031901090 | Of other | 0 | A |
| 9031909000 | Other | 8 | A |
| 9032101010 | For refrigerators | 8 | A |
| 9032101020 | For aircraft | 5 | A |
| 9032101090 | Other | 8 | A |
| 9032102000 | Of fixed type | 8 | A |
| 9032200000 | Manostats | 8 | A |
| 9032811010 | For aircraft | 5 | A |
| 9032811090 | Other | 8 | A |
| 9032812010 | For aircraft | 5 | A |
| 9032812091 | Of machines and mechanical appliances for making semiconductor devices | 3 | A |
| 9032812099 | Other | 8 | A |
| 9032819010 | For aircraft | 5 | A |
| 9032819090 | Other | 8 | A |
| 9032891010 | For aircraft | 5 | A |
| 9032891090 | Other | 8 | A |
| 9032892010 | For aircraft | 5 | A |
| 9032892090 | Other | 8 | A |
| 9032893010 | For aircraft | 5 | A |
| 9032893090 | Other | 8 | A |
| 9032899010 | For aircraft | 5 | A |
| 9032899090 | Other | 8 | A |
| 9032901000 | For aircraft | 5 | A |
| 9032909000 | Other | 8 | A |
| 9033000000 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90. | 8 | A |
| 9101110000 | With mechanical display only | 8 | A |
| 9101191000 | With opto-electronic display only | 8 | A |
| 9101199000 | Other | 8 | A |
| 9101210000 | With automatic winding | 8 | A |
| 9101290000 | Other | 8 | A |
| 9101910000 | Electrically operated | 8 | A |
| 9101990000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9102111000 | For the blind | 8 | A |
| 9102112000 | With dials, bands or similar of precious metal or of metal clad with precious metal | 8 | A |
| 9102119010 | Battery or accumulator operated | 8 | A |
| 9102119090 | Other | 8 | A |
| 9102121000 | Battery or accumulator operated | 8 | A |
| 9102129010 | For the blind | 8 | A |
| 9102129020 | With dials, bands or similar of precious metal or of metal clad with precious metal | 8 | A |
| 9102129090 | Other | 8 | A |
| 9102191000 | Battery or accumulator operated | 8 | A |
| 9102199010 | For the blind | 8 | A |
| 9102199020 | With dials, bands or similar of precious metal or of metal clad with precious metal | 8 | A |
| 9102199090 | Other | 8 | A |
| 9102211000 | For the blind | 8 | A |
| 9102212000 | With dials, bands or similar of precious metal or of metal clad with precious metal | 8 | A |
| 9102219000 | Other | 8 | A |
| 9102291000 | For the blind | 8 | A |
| 9102292000 | With dials bands or similar of precious metal or of metal clad with precious metal. | 8 | A |
| 9102299000 | Other | 8 | A |
| 9102911000 | Stop-watches | 8 | A |
| 9102912000 | For the blind | 8 | A |
| 9102919010 | Battery or accumulator powered | 8 | A |
| 9102919090 | Other | 8 | A |
| 9102991000 | Stop-watches | 8 | A |
| 9102992000 | For the blind | 8 | A |
| 9102999000 | Other | 8 | A |
| 9103101000 | Travel clocks | 8 | A |
| 9103109000 | Other | 8 | A |
| 9103901000 | Travel clocks | 8 | A |
| 9103909000 | Other | 8 | A |
| 9104001000 | For vehicles | 8 | A |
| 9104002000 | For aircraft | 8 | A |
| 9104004000 | For vessels | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9104009000 | Other | 8 | A |
| 9105110000 | Electrically operated | 8 | A |
| 9105190000 | Other | 8 | A |
| 9105210000 | Electrically operated | 8 | A |
| 9105290000 | Other | 8 | A |
| 9105910000 | Electrically operated | 8 | A |
| 9105990000 | Other | 8 | A |
| 9106100000 | Time-registers; time-recorders | 8 | A |
| 9106901000 | Watchmen's telltales | 8 | A |
| 9106902000 | Timers | 8 | A |
| 9106903000 | Parking meters | 8 | A |
| 9106909000 | Other | 8 | A |
| 9107001000 | With synchronous motor | 8 | A |
| 9107009000 | Other | 8 | A |
| 9108110000 | With mechanical display only or with a device to which a mechanical display can be incorporated | 5 | A |
| 9108120000 | With opto-electronic display only | 5 | A |
| 9108190000 | Other | 5 | A |
| 9108200000 | With automatic winding | 5 | A |
| 9108900000 | Other | 5 | A |
| 9109100000 | Electrically operated | 8 | A |
| 9109900000 | Other | 8 | A |
| 9110111000 | Battery or accumulator powered | 8 | A |
| 9110112000 | With automatic winding | 8 | A |
| 9110119000 | Other | 8 | A |
| 9110121000 | Battery or accumulator powered. | 8 | A |
| 9110122000 | With automatic winding | 8 | A |
| 9110129000 | Other | 8 | A |
| 9110191000 | Battery or accumulator powered | 8 | A |
| 9110192000 | With automatic winding | 8 | A |
| 9110199000 | Other | 8 | A |
| 9110901000 | Battery or accumulator powered | 8 | A |
| 9110909000 | Other | 8 | A |
| 9111100000 | Cases of precious metal or of metal clad with precious metal | 8 | A |
| 9111200000 | Cases of base metal, whether or not gold- or silver- plated | 8 | A |
| 9111800000 | Other cases | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9111901000 | Of precious metal or metal clad with precious metal | 8 | A |
| 9111909000 | Other | 8 | A |
| 9112200000 | Cases | 8 | A |
| 9112900000 | Parts | 8 | A |
| 9113100000 | Of precious metal or of metal clad with precious metal | 8 | A |
| 9113200000 | Of base metal, whether or not gold- or silver- plated | 8 | A |
| 9113901000 | Of plastics | 8 | A |
| 9113902000 | Of leather or composition leather | 8 | A |
| 9113909000 | Other | 8 | A |
| 9114100000 | Springs, including hair-springs | 8 | A |
| 9114300000 | Dials | 8 | A |
| 9114400000 | Plates and bridges | 8 | A |
| 9114900000 | Other | 8 | A |
| 9201101000 | Of automatic | 8 | A |
| 9201109000 | Other | 8 | A |
| 9201200000 | Grand pianos | 8 | A |
| 9201901000 | Harpsichords | 8 | A |
| 9201909000 | Other | 8 | A |
| 9202101000 | Violins | 8 | A |
| 9202102000 | Violoncellos | 8 | A |
| 9202109000 | Other | 8 | A |
| 9202901000 | Guitars | 8 | A |
| 9202902000 | Harps | 8 | A |
| 9202903000 | Mandolines | 8 | A |
| 9202904000 | Banjo | 8 | A |
| 9202909000 | Other | 8 | A |
| 9205101000 | Trumpets | 8 | A |
| 9205102000 | Trombones | 8 | A |
| 9205109000 | Other | 8 | A |
| 9205901010 | Flutes | 8 | A |
| 9205901020 | Clarinets | 8 | A |
| 9205901030 | Saxophones | 8 | A |
| 9205901040 | Recorder | 8 | A |
| 9205901090 | Other | 8 | A |
| 9205902010 | Pipe organs | 8 | A |
| 9205902020 | Reed organs | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9205902090 | Other | 8 | A |
| 9205903010 | Accordions | 8 | A |
| 9205903020 | Melodicas | 8 | A |
| 9205903090 | Other | 8 | A |
| 9205904000 | Mouth organs | 8 | A |
| 9205909000 | Other | 8 | A |
| 9206001000 | Drums | 8 | A |
| 9206002000 | Xylophones | 8 | A |
| 9206003000 | Cymbals | 8 | A |
| 9206004000 | Castanets | 8 | A |
| 9206005000 | Maracas | 8 | A |
| 9206006000 | Tambourine | 8 | A |
| 9206009000 | Other | 8 | A |
| 9207101000 | Organs (including synthesizers) | 8 | A |
| 9207103000 | Pianos | 8 | A |
| 9207109000 | Other | 8 | A |
| 9207901000 | Guitars | 8 | A |
| 9207902000 | Accordions | 8 | A |
| 9207903000 | Rhythm box | 8 | A |
| 9207909000 | Other | 8 | A |
| 9208100000 | Musical boxes | 8 | A |
| 9208901000 | Fairground organs | 8 | A |
| 9208902000 | Mechanical street organs | 8 | A |
| 9208903000 | Mechanical singing birds | 8 | A |
| 9208904000 | Musical saws | 8 | A |
| 9208909000 | Other | 8 | A |
| 9209301000 | Of metal wire | 8 | A |
| 9209309000 | Other | 8 | A |
| 9209910000 | Parts and accessories for pianos | 8 | A |
| 9209920000 | Parts and accessories for the musical instruments of heading 92.02 | 8 | A |
| 9209940000 | Parts and accessories for the musical instruments of heading 92.07 | 8 | A |
| 9209991000 | For musical movements | 8 | A |
| 9209992000 | Metronomes, tuning forks and pitch pipes of all kinds | 8 | A |
| 9209993000 | Mechanisms for musical boxes | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9209999000 | Other | 8 | A |
| 9301101000 | Self-propelled | 0 | A |
| 9301109000 | Other | 0 | A |
| 9301200000 | Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors | 0 | A |
| 9301901000 | Fully automatic shotguns | 0 | A |
| 9301902010 | Bolt action | 0 | A |
| 9301902020 | Semi-automatic | 0 | A |
| 9301902030 | Fully automatic | 0 | A |
| 9301902090 | Other | 0 | A |
| 9301903000 | Machine-guns | 0 | A |
| 9301904010 | Fully automatic pistols | 0 | A |
| 9301904090 | Other | 0 | A |
| 9301909000 | Other | 0 | A |
| 9302001010 | Revolvers | 0 | A |
| 9302001021 | Semi-automatic | 0 | A |
| 9302001029 | Other | 0 | A |
| 9302001030 | Pistols, multiple barrel | 0 | A |
| 9302001090 | Other | 0 | A |
| 9302009010 | Revolvers | 0 | A |
| 9302009021 | Semi-automatic | 0 | A |
| 9302009029 | Other | 0 | A |
| 9302009030 | Pistols, multiple barrel | 0 | A |
| 9302009090 | Other | 0 | A |
| 9303100000 | Muzzle-loading firearms | 8 | A |
| 9303201011 | Pump-action | 8 | A |
| 9303201012 | Semi-automatic | 8 | A |
| 9303201019 | Other | 8 | A |
| 9303201020 | Shotguns, multiple barrel, including combination guns | 8 | A |
| 9303201090 | Other | 8 | A |
| 9303209011 | Pump-action | 8 | A |
| 9303209012 | Semi-automatic | 8 | A |
| 9303209019 | Other | 8 | A |
| 9303209020 | Shotguns, multiple barrel, including combination guns | 8 | A |
| 9303209090 | Other | 8 | A |
| 9303301010 | Single-shot | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9303301020 | Semi-automatic | 8 | A |
| 9303301090 | Other | 8 | A |
| 9303309010 | Single-shot | 8 | A |
| 9303309020 | Semi-automatic | 8 | A |
| 9303309090 | Other | 8 | A |
| 9303900000 | Other | 8 | A |
| 9304001000 | Air guns | 8 | A |
| 9304009000 | Other | 8 | A |
| 9305101010 | Firing mechanisms | 0 | A |
| 9305101020 | Frames and receivers | 0 | A |
| 9305101030 | Barrels | 0 | A |
| 9305101040 | Pistons, locking lugs and gas buffers | 0 | A |
| 9305101050 | Magazines and parts thereof | 0 | A |
| 9305101060 | Silencers (sound moderators) and parts thereof | 0 | A |
| 9305101070 | Butts, grips and plates | 0 | A |
| 9305101080 | Slides (for pistols) and cylinders (for revolvers) | 0 | A |
| 9305101090 | Other | 0 | A |
| 9305109010 | Firing mechanisms | 8 | A |
| 9305109020 | Frames and receivers | 8 | A |
| 9305109030 | Barrels | 8 | A |
| 9305109040 | Pistons, locking lugs and gas buffers | 8 | A |
| 9305109050 | Magazines and parts thereof | 8 | A |
| 9305109060 | Silencers (sound moderators) and parts thereof | 8 | A |
| 9305109070 | Butts, grips and plates | 8 | A |
| 9305109080 | Slides(for pistols) and cylinders (for revolvers) | 8 | A |
| 9305109090 | Other | 8 | A |
| 9305201000 | Shotgun barrels | 8 | A |
| 9305209010 | Rifle barrels | 8 | A |
| 9305209020 | Magazines and parts thereof | 8 | A |
| 9305209090 | Other | 8 | A |
| 9305911010 | Firing mechanisms | 0 | A |
| 9305911020 | Frames and receivers | 0 | A |
| 9305911030 | Barrels | 0 | A |
| 9305911040 | Pistons, locking lugs and gas buffers | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9305911050 | Magazines and parts thereof | 0 | A |
| 9305911060 | Silencers (sound moderators) and parts thereof | 0 | A |
| 9305911070 | Flash eliminators and parts thereof | 0 | A |
| 9305911080 | Breeches, bolts (gunlocks) and bolt carriers | 0 | A |
| 9305911090 | Other | 0 | A |
| 9305919000 | Other | 0 | A |
| 9305990000 | Other | 8 | A |
| 9306210000 | Cartridges | 0 | A |
| 9306290000 | Other | 0 | A |
| 9306301000 | Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof | 0 | A |
| 9306309000 | Other | 0 | A |
| 9306900000 | Other | 0 | A |
| 9307000000 | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor. | 0 | A |
| 9401100000 | Seats of a kind used for aircraft | 0 | A |
| 9401200000 | Seats of a kind used for motor vehicles | 8 | A |
| 9401302000 | Of cane | 0 | A |
| 9401303000 | Covered with leather | 0 | A |
| 9401309000 | Other | 0 | A |
| 9401401000 | Of cane | 0 | A |
| 9401402000 | Covered with leather | 0 | A |
| 9401409000 | Other | 0 | A |
| 9401510000 | Of bamboo or rattan | 0 | A |
| 9401591000 | Of cane | 0 | A |
| 9401599000 | Other | 0 | A |
| 9401611000 | Covered with leather | 0 | A |
| 9401619000 | Other | 0 | A |
| 9401691000 | Covered with leather | 0 | A |
| 9401699000 | Other | 0 | A |
| 9401711000 | Covered with leather | 0 | A |
| 9401719000 | Other | 0 | A |
| 9401791000 | Covered with leather | 0 | A |
| 9401799000 | Other | 0 | A |
| 9401801000 | Of stone | 0 | A |
| 9401809000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9401901000 | Of wood | 8 | A |
| 9401902000 | Of metal | 8 | A |
| 9401909000 | Other | 8 | A |
| 9402101010 | Dentists' chairs | 0 | A |
| 9402101020 | Optical chairs | 0 | A |
| 9402101090 | Other | 0 | A |
| 9402109010 | Barbers or beauty shop's chairs | 0 | A |
| 9402109090 | Other | 0 | A |
| 9402901000 | Operating tables | 0 | A |
| 9402902000 | Gynecologic tables | 0 | A |
| 9402903000 | Delivery tables | 0 | A |
| 9402908000 | Other | 0 | A |
| 9402909000 | Parts | 0 | A |
| 9403100000 | Metal furniture of a kind used in offices | 0 | A |
| 9403201000 | Beds | 0 | A |
| 9403209000 | Other | 0 | A |
| 9403301000 | Desks | 0 | A |
| 9403309000 | Other | 0 | A |
| 9403401000 | Dinner tables | 8 | A |
| 9403409000 | Other | 8 | A |
| 9403501000 | Beds | 0 | A |
| 9403509000 | Other | 0 | A |
| 9403601010 | Stationery chests | 0 | A |
| 9403601020 | Dressing tables | 0 | A |
| 9403601030 | Dressers (wardrobes) | 0 | A |
| 9403601090 | Other | 0 | A |
| 9403609010 | Stationery chests | 0 | A |
| 9403609020 | Dressing tables | 0 | A |
| 9403609030 | Dressers (wardrobes) | 0 | A |
| 9403609090 | Other | 0 | A |
| 9403701000 | Baby's step training | 0 | A |
| 9403709000 | Other | 0 | A |
| 9403810000 | Of bamboo or rattan | 0 | A |
| 9403890000 | Other | 0 | A |
| 9403900000 | Parts | 8 | A |
| 9404100000 | Mattress supports | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9404210000 | Of cellular rubber or plastics, whether or not covered | 8 | A |
| 9404290000 | Of other materials | 8 | A |
| 9404300000 | Sleeping bags | 8 | A |
| 9404900000 | Other | 8 | A |
| 9405101000 | Of filament lamps | 8 | A |
| 9405102000 | Of fluorescent lamps | 8 | A |
| 9405103000 | Of light-emitting diode (LED) | 8 | A |
| 9405109000 | Other | 8 | A |
| 9405201000 | Of filament lamps | 8 | A |
| 9405202000 | Of fluorescent lamps | 8 | A |
| 9405203000 | Of light-emitting diode (LED) | 8 | A |
| 9405209000 | Other | 8 | A |
| 9405301000 | Of filament lamps | 8 | A |
| 9405302000 | Of light-emitting diode (LED) | 8 | A |
| 9405309000 | Other | 8 | A |
| 9405401000 | Of anti-explosive type | 8 | A |
| 9405402000 | Of flood type | 8 | A |
| 9405403000 | Of street type | 8 | A |
| 9405409000 | Other | 8 | A |
| 9405500000 | Non-electrical lamps and lighting fittings | 8 | A |
| 9405601000 | Of neon tubes | 8 | A |
| 9405602000 | Of filament lamps | 8 | A |
| 9405603000 | Of fluorescent lamps | 8 | A |
| 9405604000 | Of light-emitting diode (LED) | 8 | A |
| 9405609000 | Other | 8 | A |
| 9405911000 | Of chandeliers | 8 | A |
| 9405919000 | Other | 8 | A |
| 9405921000 | Of chandeliers | 8 | A |
| 9405929000 | Other | 8 | A |
| 9405991000 | Of chandeliers | 8 | A |
| 9405999000 | Other | 8 | A |
| 9406001000 | Of wood | 8 | E |
| 9406009010 | Of plastic | 8 | A |
| 9406009020 | Of iron or steel | 8 | A |
| 9406009030 | Of aluminium | 8 | A |
| 9406009090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9503001100 | Children's tricycles | 0 | A |
| 9503001200 | Scooters | 0 | A |
| 9503001300 | Pedal cars | 0 | A |
| 9503001400 | Dolls' carriages | 0 | A |
| 9503001800 | Other | 0 | A |
| 9503001900 | Parts and accessories | 0 | A |
| 9503002110 | Of textile materials | 8 | A |
| 9503002120 | Of rubbers | 0 | A |
| 9503002130 | Of plastics | 8 | A |
| 9503002140 | Of ceramics | 0 | A |
| 9503002150 | Of glasses | 0 | A |
| 9503002160 | Of wood | 0 | A |
| 9503002190 | Other | 8 | A |
| 9503002910 | Garments and accessories therefor, footwear and headgear | 8 | A |
| 9503002990 | Other | 0 | A |
| 9503003110 | Electric trains | 0 | A |
| 9503003190 | Accessories | 0 | A |
| 9503003200 | Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.00.31 | 0 | A |
| 9503003300 | Other construction sets and constructional toys | 0 | A |
| 9503003411 | Of textile materials | 8 | A |
| 9503003419 | Other | 8 | A |
| 9503003491 | Of textile material | 8 | A |
| 9503003492 | Of rubbers | 0 | A |
| 9503003493 | Of plastics | 8 | A |
| 9503003494 | Of metal | 8 | A |
| 9503003495 | Of ceramics | 0 | A |
| 9503003496 | Of glasses | 0 | A |
| 9503003497 | Of wood | 0 | A |
| 9503003499 | Other | 8 | A |
| 9503003500 | Toy musical instruments and apparatus | 8 | A |
| 9503003600 | Puzzles | 0 | A |
| 9503003700 | Other toys, put up in sets or outfits | 8 | A |
| 9503003800 | Other toys and models, incorporating a motor | 8 | A |
| 9503003911 | Balloons, toy balls, kites and the | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | like | | |
| 9503003919 | Other | 8 | A |
| 9503003990 | Parts and accessories (excluding those of subheading 9503.00.3190) | 0 | A |
| 9504201000 | Billiard tables | 0 | A |
| 9504202000 | Billiard balls | 0 | A |
| 9504209000 | Other | 0 | A |
| 9504300000 | Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment | 0 | A |
| 9504400000 | Playing cards | 0 | A |
| 9504501000 | Video games of a kind used with a television receiver | 0 | A |
| 9504509000 | Other | 0 | A |
| 9504901010 | Pin tables | 0 | A |
| 9504901020 | Pin setters | 0 | A |
| 9504901030 | Bowling balls | 0 | A |
| 9504901040 | Lane | 0 | A |
| 9504901050 | Bowling pins | 0 | A |
| 9504901090 | Other | 0 | A |
| 9504902000 | Electronic games | 0 | A |
| 9504903000 | Other articles and equipment | 0 | A |
| 9504909010 | Of video games | 0 | A |
| 9504909020 | Of electronic games | 0 | A |
| 9504909090 | Other | 0 | A |
| 9505100000 | Articles for Christmas festivities | 8 | A |
| 9505900000 | Other | 8 | A |
| 9506110000 | Skis | 8 | A |
| 9506120000 | Ski-fastenings (ski-bindings) | 8 | A |
| 9506190000 | Other | 8 | A |
| 9506210000 | Sailboards | 8 | A |
| 9506290000 | Other | 8 | A |
| 9506310000 | Clubs, complete | 8 | A |
| 9506320000 | Balls | 8 | A |
| 9506391000 | Parts of clubs | 8 | A |
| 9506399000 | Other | 8 | A |
| 9506401000 | Table-tennis tables | 8 | A |
| 9506402000 | Table-tennis rackets | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9506403000 | Table-tennis balls | 8 | A |
| 9506409000 | Other | 8 | A |
| 9506510000 | Lawn-tennis rackets, whether or not strung | 8 | A |
| 9506591000 | Badminton rackets | 8 | A |
| 9506599000 | Other | 8 | A |
| 9506610000 | Lawn-tennis balls | 8 | A |
| 9506621000 | Soccer balls | 8 | A |
| 9506622000 | Basket balls | 8 | A |
| 9506623000 | Volley balls | 8 | A |
| 9506624000 | Hand balls | 8 | A |
| 9506625000 | American footballs | 8 | A |
| 9506629000 | Other | 8 | A |
| 9506691000 | Badminton shuttlecock | 8 | A |
| 9506692000 | Baseballs | 8 | A |
| 9506699000 | Other | 8 | A |
| 9506700000 | Ice skates and roller skates, including skating boots with skates attached | 8 | A |
| 9506910000 | Articles and equipment for general physical exercise, gymnastics or athletics | 8 | A |
| 9506990000 | Other | 8 | A |
| 9507101000 | Of glass fibre | 8 | A |
| 9507102000 | Of carbon | 8 | A |
| 9507109000 | Other | 8 | A |
| 9507200000 | Fish-hooks, whether or not snelled | 8 | A |
| 9507300000 | Fishing reels | 8 | A |
| 9507901000 | Fish landing nets and other fishing tackles | 8 | A |
| 9507909000 | Other | 8 | A |
| 9508100000 | Travelling circuses and travelling menageries | 8 | A |
| 9508900000 | Other | 8 | A |
| 9601100000 | Worked ivory and articles of ivory | 8 | A |
| 9601901010 | A nucleus for cultivating pearl | 0 | A |
| 9601901090 | Other | 8 | A |
| 9601902000 | Of horn | 8 | A |
| 9601903000 | Of bone | 8 | A |
| 9601904000 | Of coral | 8 | A |
| 9601909010 | A nucleus for cultivating pearl | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9601909090 | Other | 8 | A |
| 9602001000 | Gelatin capsules | 8 | A |
| 9602009010 | Worked vegetable carving material (for example, corozo) and articles of vegetable carving material | 8 | A |
| 9602009020 | Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances | 8 | A |
| 9602009090 | Other | 8 | A |
| 9603100000 | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles | 8 | A |
| 9603210000 | Tooth brushes, including dental-plate brushes | 8 | A |
| 9603290000 | Other | 8 | A |
| 9603300000 | Artists' brushes, writing brushes and similar brushes for the application of cosmetics | 8 | A |
| 9603400000 | Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers | 8 | A |
| 9603500000 | Other brushes constituting parts of machines, appliances or vehicles | 8 | A |
| 9603900000 | Other | 8 | A |
| 9604000000 | Hand sieves and hand riddles. | 8 | A |
| 9605000000 | Travel sets for personal toilet, sewing or shoe or clothes cleaning. | 8 | A |
| 9606100000 | Press-fasteners, snap-fasteners and press-studs and parts therefor | 8 | A |
| 9606210000 | Of plastics, not covered with textile material | 8 | A |
| 9606220000 | Of base metal, not covered with textile material | 8 | A |
| 9606291000 | Of shell-fish shell | 8 | A |
| 9606299000 | Other | 8 | A |
| 9606300000 | Button moulds and other parts of buttons; button blanks | 8 | A |
| 9607110000 | Fitted with chain scoops of base metal | 8 | A |
| 9607191000 | Of plastic | 8 | A |
| 9607199000 | Other | 8 | A |
| 9607201000 | Of base metal | 8 | A |
| 9607202000 | Of plastic | 8 | A |
| 9607209000 | Other | 8 | A |
| 9608100000 | Ball point pens | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9608200000 | Felt tipped and other porous-tipped pens and markers | 8 | A |
| 9608301000 | Fountainpens | 8 | A |
| 9608309000 | Other | 8 | A |
| 9608401000 | Propelling Pencils | 8 | A |
| 9608402010 | Of mechanical type | 8 | A |
| 9608402090 | Other | 8 | A |
| 9608500000 | Sets of articles from two or more of the foregoing subheadings | 8 | A |
| 9608600000 | Refills for ball point pens, comprising the ball point and ink-reservoir | 8 | A |
| 9608911000 | Pen nibs | 8 | A |
| 9608912000 | Nib points | 8 | A |
| 9608991000 | Parts | 8 | A |
| 9608999000 | Other | 8 | A |
| 9609101000 | Pencils | 8 | A |
| 9609102000 | Color pencils | 8 | A |
| 9609103000 | Crayons | 8 | A |
| 9609200000 | Pencil leads, black or coloured | 8 | A |
| 9609901000 | Crayons and oil pastels. | 8 | A |
| 9609902000 | Pastels | 8 | A |
| 9609903010 | For writing | 8 | A |
| 9609903090 | Other | 8 | A |
| 9609909000 | Other | 8 | A |
| 9610001000 | Slates | 8 | A |
| 9610002000 | Black boards | 8 | A |
| 9610009000 | Other | 8 | A |
| 9611001000 | Stamps | 8 | A |
| 9611002000 | Hand printing sets | 8 | A |
| 9611009000 | Other | 8 | A |
| 9612101000 | For typewriter | 8 | A |
| 9612102000 | For EDPS machines | 8 | A |
| 9612109000 | Other | 8 | A |
| 9612200000 | Ink-pads | 8 | A |
| 9613100000 | Pocket lighters, gas fuelled, non-refillable | 8 | A |
| 9613200000 | Pocket lighters, gas fuelled, refillable | 8 | A |
| 9613800000 | Other lighters | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9613901000 | Piezo-electric ignition units | 8 | A |
| 9613909000 | Other | 8 | A |
| 9614001000 | Pipes and pipe bowls | 8 | A |
| 9614009000 | Other | 8 | A |
| 9615111000 | Combs | 8 | A |
| 9615119000 | Other | 8 | A |
| 9615191000 | Combs | 8 | A |
| 9615199000 | Other | 8 | A |
| 9615901000 | Hair-pins | 8 | A |
| 9615909000 | Other | 8 | A |
| 9616100000 | Scent sprays and similar toilet sprays, and mounts and heads therefor | 8 | A |
| 9616200000 | Powder-puffs and pads for the application of cosmetics or toilet preparations | 8 | A |
| 9617001000 | Vacuum flasks | 8 | A |
| 9617002000 | Vacuum lunch-boxes | 8 | A |
| 9617008000 | Other | 8 | A |
| 9617009000 | Parts | 8 | A |
| 9618001000 | Tailors' dummies | 8 | A |
| 9618002000 | Automata | 8 | A |
| 9618009000 | Other | 8 | A |
| 9619001010 | Napkins and napkin liners for babies | 0 | A |
| 9619001090 | Other | 0 | A |
| 9619002000 | Of wadding of textile materials | 8 | B |
| 9619003010 | Of subheadings 6108.21, 6108.22, 6108.29, 6111.20, 6111.30, 6111.90, 6209.20, 6209.30, 6209.90 or 6210.50 | 13 | B |
| 9619003020 | Of heading 6113, of subheadings 6208.91, 6208.92 or 6208.99 | 13 | B |
| 9619004000 | Other made up textile articles, other than goods of notes 2 to chapter 63 | 10 | B |
| 9619009000 | Other | 6.5 | B |
| 9701101000 | Paintings | 0 | A |
| 9701102000 | Drawings | 0 | A |
| 9701103000 | Pastels | 0 | A |
| 9701900000 | Other | 0 | A |
| 9702001000 | Engravings | 0 | A |
| 9702002000 | Prints | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9702003000 | Lithographs | 0 | A |
| 9703001000 | Sculptures | 0 | A |
| 9703002000 | Statuary | 0 | A |
| 9704001000 | Postage stamps | 0 | A |
| 9704009000 | Other | 0 | A |
| 9705000000 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest. | 0 | A |
| 9706001000 | Ceramics | 0 | A |
| 9706002000 | Musical instruments | 0 | A |
| 9706009000 | Other | 0 | A |

# Tariff Schedule of Costa Rica

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0101.21.00 | - - Pure-bred breeding animals | 1 | A |
| 0101.29.00 | - - Other | 10 | A |
| 0101.30.00 | - Asses | 10 | A |
| 0101.90.00 | - Other | 10 | A |
| 0102.21.00 | - - Pure-bred breeding animals | 1 | A |
| 0102.29.00 | - - Other | 10 | A |
| 0102.31.00 | - - Pure-bred breeding animals | 1 | A |
| 0102.39.00 | - - Other | 10 | A |
| 0102.90.10 | - - Pure-bred breeding animals | 1 | A |
| 0102.90.90 | - - Other | 10 | A |
| 0103.10.00 | - Pure-bred breeding animals | 1 | A |
| 0103.91.00 | - - Weighing less than 50 kg | 10 | A |
| 0103.92.00 | - - Weighing 50 kg or more | 10 | A |
| 0104.10.10 | - - Pure-bred breeding animals | 1 | A |
| 0104.10.90 | - - Other | 10 | A |
| 0104.20.10 | - - Pure-bred breeding animals | 1 | A |
| 0104.20.90 | - - Other | 10 | A |
| 0105.11.00 | - - Fowls of the species Gallus domesticus | 1 | A |
| 0105.12.00 | - - Turkeys (gallopavus) | 1 | A |
| 0105.13.00 | - - Ducks | 10 | A |
| 0105.14.00 | - - Geese | 10 | A |
| 0105.15.00 | - - Guinea fowls | 10 | A |
| 0105.94.00 | - - Fowls of the species Gallus domesticus | 10 | A |
| 0105.99.00 | - - Other | 10 | A |
| 0106.11.00 | - - Primates | 10 | A |
| 0106.12.00 | - - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia) | 10 | A |
| 0106.13.00 | - - Camels and other camelids (Camelidae) | 10 | A |
| 0106.14.00 | - - Rabbits and hares | 10 | A |
| 0106.19.00 | - - Other | 10 | A |
| 0106.20.00 | - Reptiles (including snakes and sea turtles) | 10 | A |
| 0106.31.00 | - - Birds of prey | 10 | A |
| 0106.32.00 | - - Psittaciformes (including parrots, parakeets, cockatoos and other macaws) | 10 | A |
| 0106.33.00 | - - Ostriches; emus (Dromaius novaehollandiae) | 10 | A |
| 0106.39.00 | - - Other | 10 | A |
| 0106.41.00 | - - Bees | 1 | A |
| 0106.49.00 | - - Other | 10 | A |
| 0106.90.00 | - Other | 10 | A |
| 0201.10.00 | - Carcasses and half-carcasses | 15 | X |
| 0201.20.00 | - Other cuts with bone in | 15 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0201.30.00 | - Boneless | 15 | X |
| 0202.10.00 | - Carcasses and half-carcasses | 15 | X |
| 0202.20.00 | - Other cuts with bone in | 15 | X |
| 0202.30.00 | - Boneless | 15 | I |
| 0203.11.00 | - - Carcasses and half-carcasses | 46 | X |
| 0203.12.00 | - - Hams, shoulders and cuts thereof, with bone in | 46 | X |
| 0203.19.00 | - - Other | 46 | X |
| 0203.21.00 | - - Carcasses and half-carcasses | 46 | X |
| 0203.22.00 | - - Hams, shoulders and cuts thereof, with bone in | 46 | X |
| 0203.29.00 | - - Other | 46 | X |
| 0204.10.00 | - Carcasses and half-carcasses of lamb, fresh or chilled | 15 | E |
| 0204.21.00 | - - Carcasses and half-carcasses | 15 | E |
| 0204.22.00 | - - Other cuts with bone in | 15 | E |
| 0204.23.00 | - - Boneless | 15 | E |
| 0204.30.00 | - Carcasses and half-carcasses of lamb, frozen | 15 | C |
| 0204.41.00 | - - Carcasses and half-carcasses | 15 | E |
| 0204.42.00 | - - Other cuts with bone in | 15 | C |
| 0204.43.00 | - - Boneless | 15 | E |
| 0204.50.00 | - Meat of goats | 15 | E |
| 0205.00.00 | MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN | 15 | C |
| 0206.10.00 | - Of bovine animals, fresh or chilled | 1 | A |
| 0206.21.00 | - - Tongues | 1 | A |
| 0206.22.00 | - - Livers | 1 | A |
| 0206.29.00 | - - Other | 1 | A |
| 0206.30.10 | - - Skin | 6 | G |
| 0206.30.90 | - - Other | 46 | G |
| 0206.41.00 | - - Livers | 1 | A |
| 0206.49.10 | - - - Skin | 6 | G |
| 0206.49.90 | - - - Other | 46 | G |
| 0206.80.00 | - Other, fresh or chilled | 1 | A |
| 0206.90.00 | - Other, frozen | 1 | A |
| 0207.11.00 | - - Not cut in pieces, fresh or chilled | 41 | X |
| 0207.12.00 | - - Not cut in pieces, frozen | 41 | X |
| 0207.13.10 | - - - In paste form, mechanically boned | 6 | X |
| 0207.13.91 | - - - - Breasts | 41 | X |
| 0207.13.92 | - - - - Wings | 151 | X |
| 0207.13.93 | - - - - Legs, thighs, whether or not joined | 151 | X |
| 0207.13.94 | - - - - Pieces including legs and thighs, whether or not joined | 151 | X |
| 0207.13.99 | - - - - Other | 151 | X |
| 0207.14.10 | - - - In paste form, mechanically boned | 6 | X |
| 0207.14.91 | - - - - Breasts | 41 | X |
| 0207.14.92 | - - - - Wings | 151 | X |
| 0207.14.93 | - - - - Legs, thighs, whether or not joined | 151 | X |
| 0207.14.94 | - - - - Pieces including legs and thighs, whether or not joined | 151 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0207.14.99 | - - - - Other | 151 | X |
| 0207.24.00 | - - Not cut in pieces, fresh or chilled | 41 | G |
| 0207.25.00 | - - Not cut in pieces, frozen | 41 | G |
| 0207.26.10 | - - - In paste form, mechanically boned | 6 | G |
| 0207.26.90 | - - - Other | 151 | G |
| 0207.27.10 | - - - In paste form, mechanically boned | 6 | G |
| 0207.27.90 | - - - Other | 41 | G |
| 0207.41.00 | - - Not cut in pieces, fresh or chilled | 41 | E |
| 0207.42.00 | - - Not cut in pieces, frozen | 15 | E |
| 0207.43.00 | - - Fatty livers, fresh or chilled | 15 | E |
| 0207.44.10 | - - - In paste form, mechanically boned | 36 | E |
| 0207.44.90 | - - - Other | 151 | E |
| 0207.45.10 | - - - In paste form, mechanically boned | 36 | E |
| 0207.45.90 | - - - Other | 41 | E |
| 0207.51.00 | - - Not cut in pieces, fresh or chilled | 41 | E |
| 0207.52.00 | - - Not cut in pieces, frozen | 15 | E |
| 0207.53.00 | - - Fatty livers, fresh or chilled | 15 | E |
| 0207.54.10 | - - - In paste form, mechanically boned | 36 | E |
| 0207.54.90 | - - - Other | 151 | E |
| 0207.55.10 | - - - In paste form, mechanically boned | 36 | E |
| 0207.55.90 | - - - Other | 41 | E |
| 0207.60.10 | - - Not cut in pieces, fresh or chilled | 41 | E |
| 0207.60.20 | - - Not cut in pieces, frozen | 15 | E |
| 0207.60.30 | - - Fatty livers, fresh or chilled | 15 | E |
| 0207.60.41 | - - - In paste form, mechanically boned | 36 | E |
| 0207.60.49 | - - - Other | 151 | E |
| 0207.60.51 | - - - In paste form, mechanically boned | 36 | E |
| 0207.60.59 | - - - Other | 41 | E |
| 0208.10.00 | - Of rabbits or hares | 15 | A |
| 0208.30.00 | - Of primates | 15 | A |
| 0208.40.00 | - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | 15 | A |
| 0208.50.00 | - Of reptiles (including snakes and sea turtles) | 15 | A |
| 0208.60.00 | - Of camels and other camelids (Camelidae) | 15 | A |
| 0208.90.10 | - - Frogs' legs | 15 | A |
| 0208.90.90 | - - Other | 15 | A |
| 0209.10.10 | - - Bacon | 6 | X |
| 0209.10.20 | - - Pig fat | 6 | X |
| 0209.90.00 | - Other | 15 | X |
| 0210.11.00 | - - Hams, shoulders and cuts thereof, with bone in | 46 | X |
| 0210.12.00 | - - Bellies (streaky) and cuts thereof | 46 | X |
| 0210.19.00 | - - Other | 6 | X |
| 0210.20.00 | - Meat of bovine animals | 15 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0210.91.00 | - - Of primates | 10 | A |
| 0210.92.10 | - - - Of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | 15 | A |
| 0210.92.90 | - - - Other | 10 | A |
| 0210.93.00 | - - Of reptiles (including snakes and sea turtles) | 10 | A |
| 0210.99.10 | - - - Poultry livers, salted or in brine | 15 | E |
| 0210.99.20 | - - - Poultry livers, dried or smoked | 15 | E |
| 0210.99.30 | - - - Flours and meals of meat or meat offal | 10 | E |
| 0210.99.90 | - - - Other | 15 | E |
| 0301.11.00 | - - Freshwater | 15 | E |
| 0301.19.00 | - - Other | 15 | E |
| 0301.91.10 | - - - Fry for restocking | 1 | A |
| 0301.91.90 | - - - Other | 10 | E |
| 0301.92.10 | - - - Fry for restocking | 1 | A |
| 0301.92.90 | - - - Other | 10 | E |
| 0301.93.10 | - - - Fry for restocking | 6 | C |
| 0301.93.90 | - - - Other | 10 | E |
| 0301.94.00 | - - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | 1 | A |
| 0301.95.00 | - - Southern bluefin tunas (Thunnus maccoyii) | 1 | A |
| 0301.99.10 | - - - Fry for restocking | 1 | A |
| 0301.99.91 | - - - - Tuna (of the genus Thunnus, excluding Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), sardines (Sardina pilchardus, Sardinops spp.) and mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 1 | A |
| 0301.99.99 | - - - - Other | 10 | E |
| 0302.11.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 15 | E |
| 0302.13.00 | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | 10 | E |
| 0302.14.00 | - - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 10 | E |
| 0302.19.00 | - - Other | 10 | E |
| 0302.21.00 | - - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | 10 | E |
| 0302.22.00 | - - Plaice (Pleuronectes platessa) | 10 | E |
| 0302.23.00 | - - Sole (Solea spp.) | 10 | E |
| 0302.24.00 | - - Turbots (Psetta maxima) | 10 | E |
| 0302.29.00 | - - Other | 10 | E |
| 0302.31.00 | - - Albacore or longfinned tunas (Thunnus alalunga) | 1 | A |
| 0302.32.00 | - - Yellowfin tunas (Thunnus albacares) | 1 | A |
| 0302.33.00 | - - Skipjack or stripe-bellied bonito | 1 | A |
| 0302.34.00 | - - Bigeye tunas (Thunnus obesus) | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0302.35.00 | - - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | 1 | A |
| 0302.36.00 | - - Southern bluefin tunas (Thunnus maccoyii) | 1 | A |
| 0302.39.00 | - - Other | 1 | A |
| 0302.41.00 | - - Herrings (Clupea harengus, Clupea pallasii) | 10 | E |
| 0302.42.00 | - - Anchovies (Engraulis spp.) | 15 | E |
| 0302.43.00 | - - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) | 1 | A |
| 0302.44.00 | - - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 10 | X |
| 0302.45.00 | - - Jack and horse mackerel (Trachurus spp.) | 15 | X |
| 0302.46.00 | - - Cobia (Rachycentron canadum) | 15 | E |
| 0302.47.00 | - - Swordfish (Xiphias gladius) | 15 | E |
| 0302.51.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10 | E |
| 0302.52.00 | - - Haddock (Melanogrammus aeglefinus) | 10 | E |
| 0302.53.00 | - - Coalfish (Pollachius virens) | 10 | E |
| 0302.54.00 | - - Hake (Merluccius spp., Urophycis spp.) | 15 | E |
| 0302.55.00 | - - Alaska pollock (Theragra chalcogramma) | 15 | E |
| 0302.56.00 | - - Blue whitings (Micromesistius poutassou, Micromesistius australis) | 15 | E |
| 0302.59.00 | - - Other | 15 | E |
| 0302.71.00 | - - Tilapias (Oreochromis spp.) | 15 | G |
| 0302.72.00 | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 15 | E |
| 0302.73.00 | - - Carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp. Cirrhinus spp., Mylopharyngodon piceus) | 15 | E |
| 0302.74.00 | - - Eels (Anguilla spp.) | 10 | E |
| 0302.79.00 | - - Other | 15 | E |
| 0302.81.00 | - - Dogfish and other sharks | 10 | E |
| 0302.82.00 | - - Rays and skates (Rajidae) | 15 | E |
| 0302.83.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 15 | E |
| 0302.84.00 | - - Seabass (Dicentrarchus spp.) | 15 | E |
| 0302.85.00 | - - Seabream (Sparidae) | 15 | E |
| 0302.89.10 | - - - Snappers (Lutjanus spp.) | 15 | E |
| 0302.89.20 | - - - Dolphin fish (Coryphaena hippurus ) | 15 | X |
| 0302.89.30 | - - - Groupers (Epinephelus spp., Paralabrax spp. ) | 15 | E |
| 0302.89.40 | - - - Croakers (Sciaena spp.) | 15 | E |
| 0302.89.50 | - - - Spearfishes (Makaira spp., Tetrapturus spp.) | 15 | E |
| 0302.89.60 | - - - Tilapias, other than those included in tariff subdivision 0302.71.00 | 15 | G |
| 0302.89.70 | - - - Dusky sea-perch (Epinephelus guaza ) | 15 | E |
| 0302.89.90 | - - - Other | 15 | E |
| 0302.90.00 | - Livers and roes | 6 | E |
| 0303.11.00 | - - Red salmon (Oncorhynchus nerka) | 10 | E |
| 0303.12.00 | - - Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | | |
| 0303.13.00 | - - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 10 | E |
| 0303.14.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 15 | E |
| 0303.19.00 | - - Other | 10 | E |
| 0303.23.00 | - - Tilapias (Oreochromis spp.) | 10 | G |
| 0303.24.00 | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 10 | E |
| 0303.25.00 | - - Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp. Cirrhinus spp., Mylopharyngodon piceus) | 10 | E |
| 0303.26.00 | - - Eels (Anguilla spp.) | 10 | E |
| 0303.29.00 | - - Other | 10 | E |
| 0303.31.00 | - - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | 10 | E |
| 0303.32.00 | - - Plaice (Pleuronectes platessa) | 10 | E |
| 0303.33.00 | - - Sole (Solea spp.) | 10 | E |
| 0303.34.00 | - - Turbots (Psetta maxima) | 10 | E |
| 0303.39.00 | - - Other | 10 | E |
| 0303.41.00 | - - Albacore or longfinned tunas (Thunnus alalunga) | 1 | A |
| 0303.42.00 | - - Yellowfin tunas (Thunnus albacares) | 1 | A |
| 0303.43.00 | - - Skipjack or stripe-bellied bonito | 1 | A |
| 0303.44.00 | - - Bigeye tunas (Thunnus obesus) | 1 | A |
| 0303.45.00 | - - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | 1 | A |
| 0303.46.00 | - - Southern bluefin tunas (Thunnus maccoyii) | 1 | A |
| 0303.49.00 | - - Other | 1 | A |
| 0303.51.00 | - - Herrings (Clupea harengus, Clupea pallasii) | 10 | E |
| 0303.53.00 | - - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) | 1 | A |
| 0303.54.00 | - - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 1 | A |
| 0303.55.00 | - - Jack and horse mackerel (Trachurus spp.) | 10 | X |
| 0303.56.00 | - - Cobia (Rachycentron canadum) | 10 | E |
| 0303.57.00 | - - Swordfish (Xiphias gladius) | 10 | E |
| 0303.63.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10 | E |
| 0303.64.00 | - - Haddock (Melanogrammus aeglefinus) | 10 | E |
| 0303.65.00 | - - Coalfish (Pollachius virens) | 10 | E |
| 0303.66.00 | - - Hake (Merluccius spp., Urophycis spp.) | 10 | E |
| 0303.67.00 | - - Alaska pollock (Theragra chalcogramma) | 10 | E |
| 0303.68.00 | - - Blue whitings (Micromesistius poutassou, Micromesistius australis) | 10 | E |
| 0303.69.00 | - - Other | 10 | E |
| 0303.81.00 | - - Dogfish and other sharks | 10 | E |
| 0303.82.00 | - - Rays and skates (Rajidae) | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0303.83.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 10 | E |
| 0303.84.00 | - - Sea bass (Dicentrarchus spp.) | 15 | E |
| 0303.89.00 | - - Other | 10 | E |
| 0303.90.00 | - Livers and roes | 6 | C |
| 0304.31.00 | - - Tilapias (Oreochromis spp.) | 15 | G |
| 0304.32.00 | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 15 | G |
| 0304.33.00 | - - Nile Perch (Lates niloticus) | 15 | E |
| 0304.39.00 | - - Other | 15 | E |
| 0304.41.00 | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) Atlantic Salmon (Salmo salar) and Danube salmon (Hucho hucho) | 15 | E |
| 0304.42.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae Oncorhynchus apache, and Oncorhynchus chrysogaster) | 15 | E |
| 0304.43.00 | - - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) | 15 | E |
| 0304.44.00 | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | 15 | E |
| 0304.45.00 | - - Swordfish (Xiphias gladius) | 15 | E |
| 0304.46.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 15 | E |
| 0304.49.00 | - - Other | 15 | E |
| 0304.51.00 | - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp.,Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15 | G |
| 0304.52.00 | - - Salmonidae | 15 | E |
| 0304.53.00 | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | 15 | E |
| 0304.54.00 | - - Swordfish (Xiphias gladius) | 15 | E |
| 0304.55.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 15 | E |
| 0304.59.00 | - - Other | 15 | E |
| 0304.61.00 | - - Tilapias (Oreochromis spp.) | 15 | G |
| 0304.62.00 | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 46 | G |
| 0304.63.00 | - - Nile Perch (Lates niloticus) | 15 | E |
| 0304.69.00 | - - Other | 15 | E |
| 0304.71.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 15 | E |
| 0304.72.00 | - - Haddock (Melanogrammus aeglefinus) | 15 | E |
| 0304.73.00 | - - Coalfish (Pollachius virens) | 15 | E |
| 0304.74.00 | - - Hake (Merluccius spp., Urophycis spp.) | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0304.75.00 | - - Alaska pollock (Theragra chalcogramma) | 15 | E |
| 0304.79.00 | - - Other | 15 | E |
| 0304.81.00 | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) Atlantic Salmon (Salmo salar) and Danube salmon (Hucho hucho) | 15 | E |
| 0304.82.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae Oncorhynchus apache and Oncorhynchus chrysogaster) | 15 | E |
| 0304.83.00 | - - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) | 15 | E |
| 0304.84.00 | - - Swordfish (Xiphias gladius) | 15 | E |
| 0304.85.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 15 | E |
| 0304.86.00 | - - Herrings (Clupea harengus, Clupea pallasii) | 15 | E |
| 0304.87.00 | - - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) | 15 | E |
| 0304.89.10 | - - - Snappers (Lutjanus spp.) | 15 | E |
| 0304.89.20 | - - - Dolphin fish (Coryphaena hippurus ) | 15 | E |
| 0304.89.30 | - - - Groupers (Epinephelus spp., Paralabrax spp. ) | 15 | E |
| 0304.89.40 | - - - Croakers (Sciaena spp.) | 15 | E |
| 0304.89.50 | - - - Spearfishes (Makaria spp., Tetrapturus spp.) | 15 | E |
| 0304.89.60 | - - - Tilapias, other than those included in tariff subdivision 0304.61.00 | 15 | G |
| 0304.89.70 | - - - Dusky sea-perch (Epinephelus guaza ) | 15 | E |
| 0304.89.90 | - - - Other | 15 | E |
| 0304.91.00 | - - Swordfish (Xiphias gladius) | 15 | E |
| 0304.92.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 15 | E |
| 0304.93.00 | - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15 | G |
| 0304.94.00 | - - Alaska pollock (Theragra chalcogramma) | 15 | E |
| 0304.95.00 | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska pollock (Theragra chalcogramma) | 15 | E |
| 0304.99.00 | - - Other | 15 | E |
| 0305.10.00 | - Flours, meals and pellets of fish, fit for human consumption | 1 | A |
| 0305.20.00 | - Livers and roes of fish, dried, smoked, salted or in brine | 10 | E |
| 0305.31.00 | - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0305.32.00 | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | 15 | E |
| 0305.39.00 | - - Other | 15 | E |
| 0305.41.00 | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 15 | E |
| 0305.42.00 | - - Herrings (Clupea harengus, Clupea pallasii) | 15 | E |
| 0305.43.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 15 | E |
| 0305.44.00 | - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15 | G |
| 0305.49.00 | - - Other | 15 | E |
| 0305.51.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 15 | E |
| 0305.59.00 | - - Other | 15 | E |
| 0305.61.00 | - - Herrings (Clupea harengus, Clupea pallasii) | 15 | E |
| 0305.62.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 15 | E |
| 0305.63.00 | - - Anchovies (Engraulis spp.) | 15 | E |
| 0305.64.00 | - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15 | G |
| 0305.69.00 | - - Other | 15 | E |
| 0305.71.00 | - - Shark fins | 15 | E |
| 0305.72.00 | - - Fish heads, tails and maws | 15 | E |
| 0305.79.00 | - - Other | 15 | E |
| 0306.11.11 | - - - - Whole, not smoked | 10 | E |
| 0306.11.12 | - - - - Heads, not smoked | 10 | E |
| 0306.11.13 | - - - - Tails, not smoked | 10 | E |
| 0306.11.14 | - - - - Whole, heads and tails, smoked, whether or not cooked before or during the smoking process | 15 | E |
| 0306.11.21 | - - - - Smoked, whether or not cooked before or during the smoking process | 15 | E |
| 0306.11.29 | - - - - Other | 10 | E |
| 0306.12.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.12.90 | - - - Other | 10 | E |
| 0306.14.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.14.90 | - - - Other | 10 | G |
| 0306.15.10 | - - - Smoked, whether in shell or not, whether or not cooked | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | before or during the smoking process | | |
| 0306.15.90 | - - - Other | 10 | E |
| 0306.16.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.16.90 | - - - Other | 10 | E |
| 0306.17.11 | - - - - Cultivated, not smoked | 10 | E |
| 0306.17.12 | - - - - Cultivated, smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | G |
| 0306.17.13 | - - - - Other, smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | G |
| 0306.17.19 | - - - - Other | 10 | E |
| 0306.17.91 | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | G |
| 0306.17.99 | - - - - Other | 10 | E |
| 0306.19.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.19.90 | - - - Other, including flours, meals and pellets of crustaceans, fit for human consumption | 10 | E |
| 0306.21.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.21.90 | - - - Other | 10 | E |
| 0306.22.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.22.90 | - - - Other | 10 | E |
| 0306.24.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.24.90 | - - - Other | 10 | E |
| 0306.25.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.25.90 | - - - Other | 10 | E |
| 0306.26.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.26.90 | - - - Other | 10 | E |
| 0306.27.10 | - - - Larvae for restocking | 1 | A |
| 0306.27.91 | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.27.99 | - - - - Other | 10 | E |
| 0306.29.10 | - - - Flours, meals and pellets | 10 | E |
| 0306.29.91 | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.29.99 | - - - - Other | 10 | E |
| 0307.11.00 | - - Live, fresh or chilled | 10 | E |
| 0307.19.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.19.90 | - - - Other | 10 | E |
| 0307.21.00 | - - Live, fresh or chilled | 10 | E |
| 0307.29.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.29.90 | - - - Other | 10 | E |
| 0307.31.00 | - - Live, fresh or chilled | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0307.39.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.39.90 | - - - Other | 10 | E |
| 0307.41.00 | - - Live, fresh or chilled | 10 | E |
| 0307.49.11 | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | G |
| 0307.49.19 | - - - - Other | 1 | A |
| 0307.49.91 | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | G |
| 0307.49.99 | - - - - Other | 10 | E |
| 0307.51.00 | - - Live, fresh or chilled | 10 | E |
| 0307.59.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.59.90 | - - - Other | 10 | E |
| 0307.60.10 | - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.60.90 | - - Other | 10 | E |
| 0307.71.00 | - - Live, fresh or chilled | 10 | E |
| 0307.79.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.79.90 | - - - Other | 10 | E |
| 0307.81.00 | - - Live, fresh or chilled | 10 | E |
| 0307.89.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.89.90 | - - - Other | 10 | E |
| 0307.91.00 | - - Live, fresh or chilled | 10 | E |
| 0307.99.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.99.90 | - - - Other | 10 | E |
| 0308.11.00 | - - Live, fresh or chilled | 10 | E |
| 0308.19.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0308.19.90 | - - - Other | 10 | E |
| 0308.21.00 | - - Live, fresh or chilled | 10 | E |
| 0308.29.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0308.29.90 | - - - Other | 10 | E |
| 0308.30.10 | - - Live, fresh or chilled | 10 | E |
| 0308.30.91 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0308.30.99 | - - - Other | 10 | E |
| 0308.90.10 | - - Live, fresh or chilled | 10 | A |
| 0308.90.91 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | C |
| 0308.90.99 | - - - Other | 10 | C |
| 0401.10.00 | - Of a fat content, by weight, not exceeding 1% | 66 | X |
| 0401.20.00 | - Of a fat content, by weight, exceeding 1% but not exceeding 6% | 66 | X |
| 0401.40.00 | - Of a fat content, by weight, exceeding 6% but not exceeding 10% | 66 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0401.50.00 | - Of a fat content, by weight, exceeding 10% | 66 | X |
| 0402.10.00 | - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% | 66 | X |
| 0402.21.11 | - - - - In containers of a net content of less than 3 kg | 66 | X |
| 0402.21.12 | - - - - In containers of a net content of 3 kg or more | 66 | X |
| 0402.21.21 | - - - - In containers of a net content of less than 5 kg | 66 | X |
| 0402.21.22 | - - - - In containers of a net content of 5 kg or more | 66 | X |
| 0402.29.00 | - - Other | 66 | X |
| 0402.91.10 | - - - Evaporated milk | 10 | X |
| 0402.91.20 | - - - Cream | 66 | X |
| 0402.91.90 | - - - Other | 66 | X |
| 0402.99.10 | - - - Condensed milk | 10 | X |
| 0402.99.90 | - - - Other | 66 | X |
| 0403.10.10 | - - Fermented milk, heat-treated, in powder | 66 | X |
| 0403.10.90 | - - Other | 66 | X |
| 0403.90.10 | - - Buttermilk | 66 | X |
| 0403.90.90 | - - Other | 66 | X |
| 0404.10.00 | - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter | 1 | A |
| 0404.90.00 | - Other | 10 | X |
| 0405.10.00 | - Butter | 66 | X |
| 0405.20.00 | - Dairy spreads | 66 | X |
| 0405.90.10 | - - Butter oil | 6 | C |
| 0405.90.90 | - - Other | 66 | X |
| 0406.10.10 | - - Mozzarella cheese | 51 | X |
| 0406.10.90 | - - Other | 66 | X |
| 0406.20.10 | - - Cheddar type, dried | 1 | A |
| 0406.20.20 | - - Mozzarella cheese | 36 | X |
| 0406.20.90 | - - Other | 36 | X |
| 0406.30.00 | - Processed cheese, not grated or powdered | 66 | X |
| 0406.40.00 | - Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti | 15 | X |
| 0406.90.20 | - - Cheddar type, in blocks or slabs | 51 | X |
| 0406.90.90 | - - Other | 51 | X |
| 0407.11.00 | - - Of fowls of the species Gallus domesticus | 1 | A |
| 0407.19.00 | - - Other | 1 | A |
| 0407.21.00 | - - Of fowls of the species Gallus domesticus | 15 | X |
| 0407.29.10 | - - - Of ostrich | 10 | E |
| 0407.29.90 | - - - Other | 15 | E |
| 0407.90.10 | - - Of ostrich | 10 | E |
| 0407.90.90 | - - Other | 15 | G |
| 0408.11.00 | - - Dried | 10 | X |
| 0408.19.00 | - - Other | 10 | X |
| 0408.91.00 | - - Dried | 10 | X |
| 0408.99.00 | - - Other | 10 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0409.00.00 | NATURAL HONEY | 15 | G |
| 0410.00.00 | EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED | 15 | C |
| 0501.00.00 | UNWORKED HAIR, WHETHER OR NOT WASHED OR DEFATTED; WASTE OF HAIR | 6 | A |
| 0502.10.00 | - Pigs', hogs' or boars' bristles and waste thereof | 1 | A |
| 0502.90.00 | - Other | 6 | A |
| 0504.00.10 | - Of bovine | 6 | E |
| 0504.00.20 | - Of swine, sheep or lamb | 6 | C |
| 0504.00.90 | - Other | 6 | C |
| 0505.10.00 | - Feathers of the kind used for stuffing; down | 6 | C |
| 0505.90.00 | - Other | 6 | C |
| 0506.10.00 | - Ossein and bones treated with acid | 6 | A |
| 0506.90.00 | - Other | 6 | C |
| 0507.10.00 | - Ivory; ivory powder and waste | 6 | C |
| 0507.90.00 | - Other | 6 | C |
| 0508.00.00 | CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF | 6 | C |
| 0510.00.00 | AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED | 1 | A |
| 0511.10.00 | - Bovine semen | 1 | A |
| 0511.91.10 | - - - Roes and milt | 1 | A |
| 0511.91.90 | - - - Other | 6 | A |
| 0511.99.10 | - - - Fertilised eggs | 1 | A |
| 0511.99.20 | - - - Natural sponges of animal origin | 6 | C |
| 0511.99.90 | - - - Other | 6 | C |
| 0601.10.00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant | 1 | A |
| 0601.20.00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots | 1 | A |
| 0602.10.00 | - Unrooted cuttings and slips | 1 | A |
| 0602.20.10 | - - Seedlings | 10 | C |
| 0602.20.90 | - - Other | 1 | A |
| 0602.30.00 | - Rhododendrons and azaleas, grafted or not | 1 | A |
| 0602.40.00 | - Roses, grafted or not | 1 | A |
| 0602.90.10 | - - Young vegetable or tobacco plants | 10 | E |
| 0602.90.90 | - - Other | 1 | A |
| 0603.11.00 | - - Roses | 15 | G |
| 0603.12.00 | - - Carnations | 15 | G |
| 0603.13.00 | - - Orchids | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0603.14.00 | - - Chrysanthemums | 15 | X |
| 0603.15.00 | - - Lilies (Lilium spp.) | 15 | X |
| 0603.19.10 | - - - Ginger lilies | 15 | G |
| 0603.19.20 | - - - Bird-of-paradise flowers | 15 | X |
| 0603.19.30 | - - - Calla lilies | 15 | X |
| 0603.19.50 | - - - Sysophilia | 15 | X |
| 0603.19.60 | - - - Gerberas | 15 | G |
| 0603.19.70 | - - - Statice | 15 | X |
| 0603.19.80 | - - - Astromerias | 15 | X |
| 0603.19.91 | - - - - Agapanthus | 15 | X |
| 0603.19.92 | - - - - Gladioli | 15 | X |
| 0603.19.93 | - - - - Anthurium flowers | 15 | X |
| 0603.19.94 | - - - - Heliconias | 15 | X |
| 0603.19.99 | - - - - Other | 15 | X |
| 0603.90.10 | - - Flower arrangements | 15 | G |
| 0603.90.90 | - - Other | 15 | X |
| 0604.20.10 | - - Mosses and lichens | 15 | H |
| 0604.20.20 | - - Arrangements | 15 | E |
| 0604.20.90 | - - Other | 15 | E |
| 0604.90.10 | - - Mosses and lichens | 15 | H |
| 0604.90.20 | - - Arrangements | 15 | C |
| 0604.90.90 | - - Other | 15 | C |
| 0701.10.00 | - For sowing | 1 | A |
| 0701.90.00 | - Other | 46 | X |
| 0702.00.00 | TOMATOES, FRESH OR CHILLED | 15 | G |
| 0703.10.11 | - - - Yellow | 46 | X |
| 0703.10.12 | - - - White | 46 | X |
| 0703.10.13 | - - - Red | 46 | X |
| 0703.10.19 | - - - Other | 46 | X |
| 0703.10.20 | - - Shallots | 36 | G |
| 0703.20.00 | - Garlic | 15 | E |
| 0703.90.00 | - Leeks and other alliaceous vegetables | 15 | E |
| 0704.10.00 | - Cauliflowers and headed broccoli | 15 | E |
| 0704.20.00 | - Brussels sprouts | 15 | E |
| 0704.90.00 | - Other | 15 | E |
| 0705.11.00 | - - Cabbage lettuce (head lettuce) | 15 | E |
| 0705.19.00 | - - Other | 15 | E |
| 0705.21.00 | - - Witloof chicory (Cichorium intybus var. foliosum) | 15 | E |
| 0705.29.00 | - - Other | 15 | E |
| 0706.10.00 | - Carrots and turnips | 15 | X |
| 0706.90.00 | - Other | 15 | C |
| 0707.00.00 | CUCUMBERS AND GHERKINS, FRESH OR CHILLED | 15 | G |
| 0708.10.00 | - Peas (Pisum sativum) | 15 | G |
| 0708.20.00 | - Beans (Vigna spp., Phaseolus spp.) | 15 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0708.90.00 | - Other | 15 | C |
| 0709.20.00 | - Asparagus | 15 | E |
| 0709.30.00 | - Aubergines (egg-plants) | 15 | E |
| 0709.40.00 | - Celery other than celeriac | 15 | C |
| 0709.51.00 | - - Mushrooms of the genus Agaricus | 6 | C |
| 0709.59.00 | - - Other | 6 | C |
| 0709.60.10 | - - Sweet peppers | 15 | X |
| 0709.60.20 | - - Chillies (Capsicum frutescens L.) | 15 | G |
| 0709.60.90 | - - Other | 15 | G |
| 0709.70.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 15 | E |
| 0709.91.00 | - - Globe artichokes | 15 | C |
| 0709.92.00 | - - Olives | 15 | E |
| 0709.93.10 | - - - Squash | 15 | E |
| 0709.93.20 | - - - Pumpkins | 15 | E |
| 0709.93.90 | - - - Other | 15 | E |
| 0709.99.10 | - - - Sweet corn | 15 | G |
| 0709.99.20 | - - - Chayote | 15 | G |
| 0709.99.30 | - - - Okras | 15 | E |
| 0709.99.90 | - - - Other | 15 | E |
| 0710.10.00 | - Potatoes | 46 | X |
| 0710.21.00 | - - Peas (Pisum sativum) | 15 | G |
| 0710.22.00 | - - Beans (Vigna spp., Phaseolus spp.) | 15 | C |
| 0710.29.00 | - - Other | 15 | E |
| 0710.30.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 15 | E |
| 0710.40.00 | - Sweet corn | 15 | E |
| 0710.80.00 | - Other vegetables | 15 | E |
| 0710.90.00 | - Mixtures of vegetables | 15 | H |
| 0711.20.00 | - Olives | 1 | A |
| 0711.40.00 | - Cucumbers and gherkins | 15 | E |
| 0711.51.00 | - - Mushrooms of the genus Agaricus | 1 | A |
| 0711.59.00 | - - Other | 1 | A |
| 0711.90.20 | - - Onions | 15 | X |
| 0711.90.30 | - - Capers | 1 | A |
| 0711.90.90 | - - Others, including mixtures of vegetables | 15 | E |
| 0712.20.10 | - - Powdered, in containers of a net content of 5 kg or more | 6 | C |
| 0712.20.90 | - - Other | 15 | C |
| 0712.31.00 | - - Mushrooms of the genus Agaricus | 6 | C |
| 0712.32.00 | - - Wood ears (Auricularia spp.) | 6 | C |
| 0712.33.00 | - - Jelly fungi (Tremella spp.) | 6 | C |
| 0712.39.00 | - - Other | 6 | C |
| 0712.90.10 | - - Tomatoes, parsley, marjoram or garlic, powdered, in containers of a net content of 5 kg or more | 6 | E |
| 0712.90.20 | - - Kernels of Sweet corn (Zea Mays var saccharata), seed | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0712.90.90 | - - Others, including mixtures of vegetables | 15 | E |
| 0713.10.10 | - - Seed | 1 | A |
| 0713.10.90 | - - Other | 15 | E |
| 0713.20.00 | - Chickpeas (garbanzos) | 10 | E |
| 0713.31.10 | - - - Of the species Vigna mungo (L.) Hepper | 15 | G |
| 0713.31.90 | - - - Other | 15 | G |
| 0713.32.00 | - - Small red (Adzuki) beans (Phaseolus or Vigna angularis) | 31 | X |
| 0713.33.10 | - - - Black | 31 | X |
| 0713.33.20 | - - - White | 21 | G |
| 0713.33.30 | - - - "Ejotero" beans (Phaseolus vulgaris), for sowing | 1 | A |
| 0713.33.40 | - - - Red beans | 21 | X |
| 0713.33.90 | - - - Other | 21 | G |
| 0713.34.00 | - - Bambara beans (Vigna subterranea or Voandzeia subterranea) | 15 | E |
| 0713.35.00 | - - Cowpeas (Vigna unguiculata) | 15 | E |
| 0713.39.10 | - - - Runner beans (Phaseolus coccinius) | 15 | E |
| 0713.39.20 | - - - Lima beans (Phaseolus lunatus) | 15 | E |
| 0713.39.90 | - - - Other | 15 | E |
| 0713.40.00 | - Lentils | 15 | E |
| 0713.50.00 | - Broad beans (Vicia faba var. major) horse beans (Vicia faba var. equina), and field beans (Vicia faba var. minor) | 15 | E |
| 0713.60.00 | - Pigeon peas (Cajanus cajan) | 15 | E |
| 0713.90.00 | - Other | 15 | C |
| 0714.10.00 | - Cassava (manioc) roots | 15 | E |
| 0714.20.00 | - Sweet potatoes | 15 | H |
| 0714.30.10 | - - Cush-cush yams (Dioscorea trifida) | 15 | H |
| 0714.30.20 | - - White yams (Dioscorea alata) | 15 | H |
| 0714.30.90 | - - Other | 15 | H |
| 0714.40.10 | - - Dasheens (Colocasia esculenta) | 15 | X |
| 0714.40.90 | - - Other | 15 | X |
| 0714.50.10 | - - Yautia (Xanthosoma saggittifolium) | 15 | H |
| 0714.50.90 | - - Other | 15 | H |
| 0714.90.00 | - Other | 15 | X |
| 0801.11.00 | - - Dried | 10 | A |
| 0801.12.00 | - - In the inner shell (endocarp) | 15 | A |
| 0801.19.00 | - - Other | 15 | A |
| 0801.21.00 | - - In shell | 15 | A |
| 0801.22.00 | - - Shelled | 15 | A |
| 0801.31.00 | - - In shell | 15 | E |
| 0801.32.00 | - - Shelled | 15 | E |
| 0802.11.00 | - - In shell | 1 | A |
| 0802.12.00 | - - Shelled | 1 | A |
| 0802.21.00 | - - In shell | 1 | A |
| 0802.22.00 | - - Shelled | 1 | A |
| 0802.31.00 | - - In shell | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0802.32.00 | - - Shelled | 15 | E |
| 0802.41.00 | - - In shell | 15 | E |
| 0802.42.00 | - - Shelled | 15 | E |
| 0802.51.00 | - - In shell | 1 | A |
| 0802.52.00 | - - Shelled | 1 | A |
| 0802.61.00 | - - In shell | 15 | G |
| 0802.62.00 | - - Shelled | 15 | G |
| 0802.70.00 | - Kola nuts (Cola spp.) | 15 | E |
| 0802.80.00 | - Areca nuts | 15 | E |
| 0802.90.00 | - Other | 15 | G |
| 0803.10.00 | - Plantains | 15 | G |
| 0803.90.11 | - - - Fresh | 15 | C |
| 0803.90.12 | - - - Dried | 15 | C |
| 0803.90.90 | - - Other | 15 | C |
| 0804.10.00 | - Dates | 15 | C |
| 0804.20.00 | - Figs | 15 | C |
| 0804.30.00 | - Pineapples | 15 | D |
| 0804.40.00 | - Avocados | 15 | G |
| 0804.50.10 | - - Mangoes | 15 | D |
| 0804.50.20 | - - Guavas and mangosteens | 15 | C |
| 0805.10.00 | - Oranges | 15 | X |
| 0805.20.00 | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids | 15 | X |
| 0805.40.00 | - Grapefruit or pomelos | 15 | G |
| 0805.50.00 | - Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia) | 15 | H |
| 0805.90.00 | - Other | 15 | X |
| 0806.10.00 | - Fresh | 15 | G |
| 0806.20.00 | - Dried, including raisins | 1 | A |
| 0807.11.00 | - - Watermelons | 15 | E |
| 0807.19.00 | - - Other | 15 | E |
| 0807.20.00 | - Papaws (papayas) | 15 | D |
| 0808.10.00 | - Apples | 15 | C |
| 0808.30.00 | - Pears | 15 | G |
| 0808.40.00 | - Quinces | 15 | A |
| 0809.10.00 | - Apricots | 15 | A |
| 0809.21.00 | - - Sour cherries (Prunus cerasus) | 15 | A |
| 0809.29.00 | - - Other | 15 | E |
| 0809.30.00 | - Peaches, including nectarines | 15 | E |
| 0809.40.00 | - Plums and sloes | 15 | A |
| 0810.10.00 | - Strawberries | 15 | E |
| 0810.20.00 | - Raspberries, blackberries, mulberries and loganberries | 15 | E |
| 0810.30.00 | - Black, white or red currants and gooseberries | 15 | C |
| 0810.40.00 | - Cranberries, bilberries and other fruits of the genus Vaccinium | 15 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0810.50.00 | - Kiwifruit | 15 | E |
| 0810.60.00 | - Durians | 15 | A |
| 0810.70.00 | - Persimmons | 15 | C |
| 0810.90.10 | - - Soursops (Annona muricata) | 15 | E |
| 0810.90.20 | - - Sweetsops (Annona squamosa) | 15 | E |
| 0810.90.30 | - - Passion fruit (Passiflora edulis var. flavicarpa) | 15 | E |
| 0810.90.40 | - - Granadillas (Passiflora edulis var. sims) | 15 | E |
| 0810.90.51 | - - - Red, unshelled | 15 | E |
| 0810.90.52 | - - - Yellow, unshelled | 15 | E |
| 0810.90.53 | - - - Other, unshelled | 15 | E |
| 0810.90.54 | - - - Shelled | 15 | E |
| 0810.90.70 | - - Rambutan (Nephelium lappaceum) | 15 | E |
| 0810.90.90 | - - Other | 15 | E |
| 0811.10.00 | - Strawberries | 15 | C |
| 0811.20.00 | - Raspberries, blackberries, mulberries, loganberries and currants | 15 | C |
| 0811.90.00 | - Other | 15 | X |
| 0812.10.10 | - - Morello cherries | 1 | A |
| 0812.10.90 | - - Other | 10 | A |
| 0812.90.10 | - - Strawberries | 15 | C |
| 0812.90.90 | - - Other | 15 | C |
| 0813.10.00 | - Apricots | 15 | C |
| 0813.20.00 | - Prunes | 15 | C |
| 0813.30.10 | - - In pieces | 15 | E |
| 0813.30.90 | - - Other | 15 | E |
| 0813.40.00 | - Other fruit | 15 | E |
| 0813.50.00 | - Mixtures of nuts or dried fruits of this Chapter | 15 | E |
| 0814.00.00 | PEEL OF CITRUS FRUIT, MELONS OR WATERMELONS, FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS | 15 | C |
| 0901.11.10 | - - - Raw, in berries | 10 | X |
| 0901.11.20 | - - - Parchment coffee | 15 | X |
| 0901.11.30 | - - - Café oro (unroasted coffee beans) | 15 | X |
| 0901.11.90 | - - - Other | 15 | X |
| 0901.12.00 | - - Decaffeinated | 15 | X |
| 0901.21.00 | - - Not decaffeinated | 15 | X |
| 0901.22.00 | - - Decaffeinated | 15 | X |
| 0901.90.00 | - Other | 15 | X |
| 0902.10.00 | - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | 15 | E |
| 0902.20.00 | - Other green tea (not fermented) | 15 | E |
| 0902.30.00 | - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg | 15 | E |
| 0902.40.00 | - Other black tea (fermented) and other partly fermented tea | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0903.00.00 | MATE | 15 | A |
| 0904.11.10 | - - - Black pepper | 10 | C |
| 0904.11.90 | - - - Other | 1 | A |
| 0904.12.00 | - - Crushed or ground | 6 | C |
| 0904.21.00 | - - Dried, neither crushed nor ground | 10 | C |
| 0904.22.00 | - - Crushed or ground | 6 | C |
| 0905.10.00 | - Neither crushed nor ground | 10 | C |
| 0905.20.00 | - Crushed or ground | 10 | A |
| 0906.11.00 | - - Cinnamon (Cinnamomum zeylanicum Blume) | 1 | A |
| 0906.19.00 | - - Other | 1 | A |
| 0906.20.00 | - Crushed or ground | 1 | A |
| 0907.10.00 | - Neither crushed nor ground | 1 | A |
| 0907.20.00 | - Crushed or ground | 1 | A |
| 0908.11.00 | - - Neither crushed nor ground | 1 | A |
| 0908.12.00 | - - Crushed or ground | 1 | A |
| 0908.21.00 | - - Neither crushed nor ground | 1 | A |
| 0908.22.00 | - - Crushed or ground | 1 | A |
| 0908.31.10 | - - - Amoms | 10 | A |
| 0908.31.20 | - - - Cardamoms | 15 | A |
| 0908.32.10 | - - - Amoms | 10 | A |
| 0908.32.20 | - - - Cardamoms | 15 | A |
| 0909.21.00 | - - Neither crushed nor ground | 1 | A |
| 0909.22.00 | - - Crushed or ground | 1 | A |
| 0909.31.00 | - - Neither crushed nor ground | 1 | A |
| 0909.32.00 | - - Crushed or ground | 1 | A |
| 0909.61.10 | - - - Seeds os anise or badian | 1 | A |
| 0909.61.20 | - - - Seeds of caraway | 1 | A |
| 0909.61.30 | - - - Seeds of fennel; juniper berries | 1 | A |
| 0909.62.10 | - - - Seeds os anise or badian | 1 | A |
| 0909.62.20 | - - - Seeds of caraway | 1 | A |
| 0909.62.30 | - - - Seeds of fennel; juniper berries | 1 | A |
| 0910.11.10 | - - - Dried | 10 | C |
| 0910.11.90 | - - - Other | 10 | C |
| 0910.12.10 | - - - Dried | 10 | C |
| 0910.12.90 | - - - Other | 10 | C |
| 0910.20.00 | - Saffron | 10 | C |
| 0910.30.00 | - Turmeric (curcuma) | 10 | A |
| 0910.91.00 | - - Mixtures referred to in Note 1 b) to this Chapter | 10 | C |
| 0910.99.10 | - - - Thyme | 10 | G |
| 0910.99.20 | - - - Bay leaves | 10 | C |
| 0910.99.30 | - - - Curry | 10 | C |
| 0910.99.90 | - - - Other | 10 | C |
| 1001.11.00 | - - Seed | 1 | A |
| 1001.19.00 | - - Other | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1001.91.00 | - - Seed | 1 | A |
| 1001.99.00 | - - Other | 1 | A |
| 1002.10.00 | - Seed | 1 | A |
| 1002.90.00 | - Other | 1 | A |
| 1003.10.00 | - Seed | 1 | A |
| 1003.90.00 | - Other | 1 | A |
| 1004.10.00 | - Seed | 1 | A |
| 1004.90.00 | - Other | 1 | A |
| 1005.10.00 | - Seed | 1 | A |
| 1005.90.10 | - - Popcorn (Zea mays everta) | 1 | A |
| 1005.90.20 | - - Yellow maize (corn) | 1 | A |
| 1005.90.30 | - - White maize (corn) | 15 | X |
| 1005.90.90 | - - Other | 15 | X |
| 1006.10.10 | - - Seed | 1 | A |
| 1006.10.90 | - - Other | 36 | X |
| 1006.20.00 | - Husked (brown) rice | 36 | X |
| 1006.30.10 | - - Medium grain rice, broken at one end, of a fat content from 0.60 % to 0.75 % for puffing, in sacks holding 50 kg, duly labelled | 1 | A |
| 1006.30.90 | - - Other | 36 | X |
| 1006.40.00 | - Broken rice | 36 | X |
| 1007.10.00 | - Seed | 1 | A |
| 1007.90.00 | - Other | 15 | X |
| 1008.10.00 | - Buckwheat | 15 | C |
| 1008.21.00 | - - Seed | 1 | A |
| 1008.29.00 | - - Other | 15 | A |
| 1008.30.00 | - Canary seeds | 1 | A |
| 1008.40.00 | - Fonio (Digitaria spp.) | 15 | C |
| 1008.50.00 | - Quinoa (Chenopodium quinoa) | 1 | A |
| 1008.60.00 | - Triticale | 15 | C |
| 1008.90.00 | - Other cereals | 15 | C |
| 1101.00.00 | WHEAT OR MESLIN FLOUR | 6 | X |
| 1102.20.00 | - Maize (corn) flour | 10 | X |
| 1102.90.10 | - - Barley flour | 1 | A |
| 1102.90.20 | - - Oat flour | 10 | E |
| 1102.90.30 | - - Rice flour | 10 | X |
| 1102.90.40 | - - Rye flour | 1 | A |
| 1102.90.90 | - - Other | 1 | A |
| 1103.11.00 | - - Of wheat | 6 | E |
| 1103.13.10 | - - - Pregelatinised meal (for example meal used as additive in the brewing industry) | 1 | A |
| 1103.13.90 | - - - Other | 1 | A |
| 1103.19.10 | - - - Of oats | 1 | A |
| 1103.19.20 | - - - Of rice | 10 | X |
| 1103.19.90 | - - - Other | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1103.20.10 | - - Of wheat | 1 | A |
| 1103.20.90 | - - Other | 1 | A |
| 1104.12.00 | - - Of oats | 10 | E |
| 1104.19.10 | - - - Of barley | 1 | A |
| 1104.19.90 | - - - Other | 1 | A |
| 1104.22.11 | - - - - Stabilized by heat treatment for enzyme inactivation | 1 | A |
| 1104.22.19 | - - - - Other | 1 | A |
| 1104.22.90 | - - - Other | 1 | A |
| 1104.23.00 | - - Of maize (corn) | 1 | A |
| 1104.29.10 | - - - Of barley | 1 | A |
| 1104.29.90 | - - - Other | 1 | A |
| 1104.30.00 | - Germ of cereals, whole, rolled, flaked or ground | 1 | A |
| 1105.10.00 | - Flour, meal and powder | 1 | A |
| 1105.20.10 | - - Flakes and granules | 1 | A |
| 1105.20.20 | - - Pellets | 1 | A |
| 1106.10.00 | - Of the vegetables of heading 07.13 | 1 | A |
| 1106.20.00 | - Of sago or of roots or tubers of heading 07.14 | 1 | A |
| 1106.30.00 | - Of the products of Chapter 8 | 1 | A |
| 1107.10.00 | - Not roasted | 1 | A |
| 1107.20.00 | - Roasted | 1 | A |
| 1108.11.00 | - - Wheat starch | 1 | A |
| 1108.12.00 | - - Maize (corn) starch | 1 | A |
| 1108.13.00 | - - Potato starch | 1 | A |
| 1108.14.00 | - - Manioc (cassava) starch | 1 | A |
| 1108.19.00 | - - Other starches | 1 | A |
| 1108.20.00 | - Inulin | 1 | A |
| 1109.00.00 | WHEAT GLUTEN, WHETHER OR NOT DRIED | 1 | A |
| 1201.10.00 | - For sowing | 1 | A |
| 1201.90.00 | - Other | 1 | A |
| 1202.30.00 | - For sowing | 1 | A |
| 1202.41.00 | - - In shell | 1 | A |
| 1202.42.00 | - - Shelled, whether or not broken | 1 | A |
| 1203.00.00 | COPRA | 1 | A |
| 1204.00.00 | LINSEED, WHETHER OR NOT BROKEN | 1 | A |
| 1205.10.10 | - - For sowing | 1 | A |
| 1205.10.90 | - - Other | 1 | A |
| 1205.90.10 | - - For sowing | 1 | A |
| 1205.90.90 | - - Other | 1 | A |
| 1206.00.00 | SUNFLOWER SEEDS, WHETHER OR NOT BROKEN | 1 | A |
| 1207.10.10 | - - For sowing | 1 | A |
| 1207.10.90 | - - Other | 1 | A |
| 1207.21.00 | - - For sowing | 1 | A |
| 1207.29.00 | - - Other | 1 | A |
| 1207.30.00 | - Castor oil seeds | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1207.40.10 | - - In shell | 1 | A |
| 1207.40.20 | - - Shelled | 1 | A |
| 1207.50.00 | - Mustard seeds | 1 | A |
| 1207.60.00 | - Safflower (Carthamus tinctorius) seeds | 1 | A |
| 1207.70.00 | - Melon seeds | 1 | A |
| 1207.91.00 | - - Poppy seeds | 1 | A |
| 1207.99.00 | - - Other | 1 | A |
| 1208.10.00 | - Of soybeans | 6 | A |
| 1208.90.00 | - Other | 6 | A |
| 1209.10.00 | - Sugar beet seeds | 1 | A |
| 1209.21.00 | - - Of lucerne (alfalfa) | 1 | A |
| 1209.22.00 | - - Of clover (Trifolium spp.) | 1 | A |
| 1209.23.00 | - - Of fescue | 1 | A |
| 1209.24.00 | - - Of Kentucky blue grass (Poa pratensis L.) | 1 | A |
| 1209.25.00 | - - Of rye grass (Lolium multiflorum Lam., Lolium perenne L.) | 1 | A |
| 1209.29.10 | - - - Beet seeds, other than sugar beet seed | 1 | A |
| 1209.29.20 | - - - Timothy grass (Phleum pratensis) seed | 1 | A |
| 1209.29.90 | - - - Other | 1 | A |
| 1209.30.10 | - - Of petunia | 1 | A |
| 1209.30.90 | - - Other | 1 | A |
| 1209.91.00 | - - Vegetable seeds | 1 | A |
| 1209.99.00 | - - Other | 1 | A |
| 1210.10.00 | - Hop cones, neither ground nor powdered nor in the form of pellets | 1 | A |
| 1210.20.00 | - Hop cones, ground, powdered or in the form of pellets; lupulin | 1 | A |
| 1211.20.00 | - Ginseng roots | 1 | A |
| 1211.30.00 | - Coca leaves | 1 | A |
| 1211.40.00 | - Poppy straw | 1 | A |
| 1211.90.10 | - - Raicilla or ipecacuana | 1 | A |
| 1211.90.20 | - - Liquorice roots | 1 | A |
| 1211.90.90 | - - Other | 1 | A |
| 1212.21.00 | - - Fit for human consumption | 1 | A |
| 1212.29.00 | - - Other | 1 | A |
| 1212.91.00 | - - Sugar beet | 1 | A |
| 1212.92.10 | - - - Seeds | 1 | A |
| 1212.92.90 | - - - Other | 1 | A |
| 1212.93.00 | - - Sugar cane | 1 | A |
| 1212.94.00 | - - Chicory roots | 1 | A |
| 1212.99.30 | - - - Apricot, peach (including nectarine) or plum stones and kernels | 1 | A |
| 1212.99.90 | - - - Other | 1 | A |
| 1213.00.00 | CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS | 6 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1214.10.00 | - Lucerne (alfalfa) meal and pellets | 6 | A |
| 1214.90.00 | - Other | 6 | C |
| 1301.20.00 | - Gum arabic | 1 | A |
| 1301.90.10 | - - Lac | 1 | A |
| 1301.90.90 | - - Other | 1 | A |
| 1302.11.00 | - - Opium | 1 | A |
| 1302.12.00 | - - Of liquorice | 1 | A |
| 1302.13.00 | - - Of hops | 1 | A |
| 1302.19.10 | - - - For medicinal use | 1 | A |
| 1302.19.20 | - - - For insecticidal, fungicidal or similar uses | 1 | A |
| 1302.19.30 | - - - Juices and extracts of pyrethrum or of roots containing rotenone | 1 | A |
| 1302.19.90 | - - - Other | 1 | A |
| 1302.20.00 | - Pectic substances, pectinates and pectates | 1 | A |
| 1302.31.00 | - - Agar-agar | 1 | A |
| 1302.32.00 | - - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | 1 | A |
| 1302.39.00 | - - Other | 1 | A |
| 1401.10.00 | - Bamboos | 6 | A |
| 1401.20.00 | - Rattans | 1 | A |
| 1401.90.10 | - - Osier | 1 | A |
| 1401.90.20 | - - Reeds | 1 | A |
| 1401.90.90 | - - Other | 1 | A |
| 1404.20.00 | - Cotton linters | 1 | A |
| 1404.90.10 | - - Vegetable materials of the kind used primarily as stuffing (for example: kapok, vegetable hair and eel grass), whether or not put up as a layer or with supporting of other materials | 1 | A |
| 1404.90.20 | - - Vegetable materials of the kind used primarily in the manufacture of brooms, or in brushes (for example: sorghum, piassava, couch-grass or istle), whether or not in hanks or bundles | 6 | A |
| 1404.90.31 | - - - Annatto (achiote) | 15 | E |
| 1404.90.39 | - - - Other | 6 | A |
| 1404.90.90 | - - Other | 6 | A |
| 1501.10.00 | - Lard | 15 | E |
| 1501.20.00 | - Other pig fat | 15 | E |
| 1501.90.00 | - Other | 15 | E |
| 1502.10.00 | - Tallow | 1 | A |
| 1502.90.00 | - Other | 1 | A |
| 1503.00.10 | - Solar stearin, and lard oil | 15 | E |
| 1503.00.90 | - Other | 1 | A |
| 1504.10.00 | - Fish-liver oils and their fractions | 1 | A |
| 1504.20.00 | - Fats and oils and their fractions, of fish, other than liver oils | 1 | A |
| 1504.30.00 | - Fats and oils and their fractions, of marine mammals | 1 | A |
| 1505.00.00 | WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM, INCLUDING LANOLIN | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1506.00.00 | OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED | 10 | E |
| 1507.10.00 | - Crude oil, whether or not degummed | 6 | G |
| 1507.90.00 | - Other | 15 | X |
| 1508.10.00 | - Crude oil | 6 | G |
| 1508.90.00 | - Other | 15 | G |
| 1509.10.00 | - Virgin | 10 | G |
| 1509.90.00 | - Other | 10 | G |
| 1510.00.00 | OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF SUCH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09 | 15 | G |
| 1511.10.00 | - Crude oil | 6 | X |
| 1511.90.10 | - - Palm stearin with an iodine index not exceeding 48 | 6 | X |
| 1511.90.90 | - - Other | 15 | X |
| 1512.11.00 | - - Crude oil | 6 | G |
| 1512.19.00 | - - Other | 15 | X |
| 1512.21.00 | - - Crude oil, whether or not gossypol has been removed | 6 | G |
| 1512.29.00 | - - Other | 15 | X |
| 1513.11.00 | - - Crude oil | 10 | G |
| 1513.19.00 | - - Other | 15 | X |
| 1513.21.00 | - - Crude oil | 6 | X |
| 1513.29.00 | - - Other | 15 | X |
| 1514.11.00 | - - Crude oil | 6 | G |
| 1514.19.00 | - - Other | 15 | G |
| 1514.91.00 | - - Crude oil | 6 | G |
| 1514.99.00 | - - Other | 15 | G |
| 1515.11.00 | - - Crude oil | 6 | G |
| 1515.19.00 | - - Other | 6 | G |
| 1515.21.00 | - - Crude oil | 6 | X |
| 1515.29.00 | - - Other | 15 | X |
| 1515.30.00 | - Castor oil and its fractions | 6 | E |
| 1515.50.00 | - Sesame oil and its fractions | 15 | G |
| 1515.90.10 | - - Other drying oils | 6 | X |
| 1515.90.20 | - - Jojoba oil and its fractions | 6 | G |
| 1515.90.30 | - - Tung oil and its fractions | 6 | G |
| 1515.90.90 | - - Other | 15 | X |
| 1516.10.00 | - Animal fats and oils and their fractions | 15 | X |
| 1516.20.10 | - - Non-lauric vegetable fat, partially hydrogenated with a softening scope not less than 32 ℃ and not greater than 41 ℃, of the kind used as substitutes of cocoa butter | 6 | X |
| 1516.20.90 | - - Other | 15 | X |
| 1517.10.00 | - Margarine, excluding liquid margarine | 15 | X |
| 1517.90.10 | - - Preparations with a base of mixed fats with added flavouring substances, for use in the preparation of | 15 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | foodstuffs | | |
| 1517.90.20 | - - Preparations with a base of hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for confectionary and bakery products | 1 | A |
| 1517.90.90 | - - Other | 10 | X |
| 1518.00.10 | - Epoxidised soyabean oil, used exclusively in industry for the production of polymer compounds | 1 | A |
| 1518.00.90 | - Other | 6 | X |
| 1520.00.00 | GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES | 6 | G |
| 1521.10.00 | - Vegetable waxes | 6 | G |
| 1521.90.00 | - Other | 6 | G |
| 1522.00.00 | DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES | 10 | G |
| 1601.00.10 | - Of bovine animals | 15 | X |
| 1601.00.20 | - Of poultry of heading 01.05 | 151 | X |
| 1601.00.30 | - Of swine | 36 | X |
| 1601.00.80 | - Other | 15 | X |
| 1601.00.90 | - Mixtures | 36 | X |
| 1602.10.10 | - - Of meat or meat offal of bovine animals | 15 | X |
| 1602.10.20 | - - Of meat or meat offal of poultry of heading 01.05 | 151 | X |
| 1602.10.30 | - - Of meat or meat offal of swine | 15 | X |
| 1602.10.80 | - - Other | 15 | X |
| 1602.10.90 | - - Mixtures | 15 | X |
| 1602.20.00 | - Of liver of any animal | 15 | G |
| 1602.31.00 | - Of turkeys (gallopavus) | 41 | X |
| 1602.32.10 | - - - Legs and thighs, whether or not joined | 41 | X |
| 1602.32.90 | - - - Other | 41 | X |
| 1602.39.00 | - - Other | 41 | X |
| 1602.41.00 | - - Hams and cuts thereof | 36 | X |
| 1602.42.00 | - - Shoulders and cuts thereof | 36 | X |
| 1602.49.10 | - - - Pigskin, dried, cooked and pressed | 6 | E |
| 1602.49.90 | - - - Other | 36 | X |
| 1602.50.00 | - Of bovine animals | 15 | X |
| 1602.90.00 | - Other, including preparations of blood of any animal | 15 | G |
| 1603.00.00 | EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES | 6 | A |
| 1604.11.00 | - - Salmon | 15 | A |
| 1604.12.00 | - - Herrings | 15 | C |
| 1604.13.00 | - - Sardines, sardinella and brisling or sprats | 15 | G |
| 1604.14.10 | - - - Cooked loins of tuna, frozen | 15 | X |
| 1604.14.90 | - - - Other | 15 | X |
| 1604.15.00 | - - Mackerel | 15 | F |
| 1604.16.00 | - - Anchovies | 15 | F |
| 1604.17.00 | - - Eels | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1604.19.00 | - - Other | 15 | F |
| 1604.20.00 | - Other prepared or preserved fish | 15 | D |
| 1604.31.00 | - - Caviar | 15 | E |
| 1604.32.00 | - - Caviar substitutes | 15 | C |
| 1605.10.00 | - Crabs, excluding macrura | 15 | C |
| 1605.21.00 | - - - Not in airtight containers | 15 | E |
| 1605.29.00 | - - Other | 15 | E |
| 1605.30.00 | - Lobster | 15 | E |
| 1605.40.10 | - - Lobsters | 15 | E |
| 1605.40.90 | - - Other | 15 | E |
| 1605.51.00 | - - Oysters | 15 | E |
| 1605.52.00 | - - Scallops, queen scallops and other molluscs of the genera Pecten, Chlamys or Placopecten | 15 | E |
| 1605.53.00 | - - Mussels | 15 | E |
| 1605.54.00 | - - Cuttle fish and squid | 15 | G |
| 1605.55.00 | - - Octopus | 15 | E |
| 1605.56.00 | - - Clams, cockles and arkshells | 15 | G |
| 1605.57.00 | - - Abalone | 15 | E |
| 1605.58.00 | - - Snails, other than sea snails | 15 | E |
| 1605.59.00 | - - Other | 15 | E |
| 1605.61.00 | - - Sea cucumbers | 15 | E |
| 1605.62.00 | - - Sea urchins | 15 | E |
| 1605.63.00 | - - Jellyfish | 15 | E |
| 1605.69.00 | - - Other | 15 | C |
| 1701.12.00 | - - Beet sugar | 46 | X |
| 1701.13.00 | - - Cane sugar specified in Subheading Note 2 to this Chapter | 46 | X |
| 1701.14.00 | - - Other cane sugar | 46 | X |
| 1701.91.00 | - - Containing added flavouring or colouring matter | 46 | X |
| 1701.99.00 | - - Other | 46 | X |
| 1702.11.00 | - - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter | 1 | A |
| 1702.19.00 | - - Other | 1 | A |
| 1702.20.00 | - Maple sugar and maple syrup | 10 | X |
| 1702.30.11 | - - - Chemically pure glucose | 1 | A |
| 1702.30.12 | - - - Glucose syrup | 1 | A |
| 1702.30.20 | - - Containing in the dry state less than 20 % fructose by weight | 10 | X |
| 1702.40.00 | - Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % fructose by weight, excluding invert sugar | 10 | X |
| 1702.50.00 | - Chemically pure fructose | 1 | A |
| 1702.60.00 | - Other fructoses and fructose syrups, containing in the dry state more than 50 % fructose by weight, excluding invert sugar | 10 | X |
| 1702.90.10 | - - Chemically pure maltose | 1 | A |
| 1702.90.20 | - - Other sugars and other sugar syrups, excluding sucrose | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | syrup or caramel | | |
| 1702.90.90 | - - Other | 15 | X |
| 1703.10.00 | - Cane molasses | 15 | X |
| 1703.90.00 | - Other | 15 | X |
| 1704.10.00 | - Chewing gum, whether or not sugar-coated | 15 | X |
| 1704.90.00 | - Other | 15 | X |
| 1801.00.00 | COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED | 1 | A |
| 1802.00.00 | COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE | 1 | A |
| 1803.10.00 | - Not defatted | 10 | E |
| 1803.20.00 | - Wholly or partly defatted | 10 | E |
| 1804.00.00 | COCOA BUTTER, FAT AND OIL | 10 | E |
| 1805.00.00 | COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER | 10 | E |
| 1806.10.00 | - Cocoa powder, containing added sugar or other sweetening matter | 15 | X |
| 1806.20.10 | - - Liquid preparations with a base of maize syrup and partially hydrogenated palm oil, of the kind used for decorating and filling pastry products | 1 | A |
| 1806.20.90 | - - Other | 15 | X |
| 1806.31.00 | - - Filled | 15 | X |
| 1806.32.00 | - - Not filled | 15 | X |
| 1806.90.00 | - Other | 15 | X |
| 1901.10.11 | - - - For infant feeding ("infant formula") | 1 | A |
| 1901.10.19 | - - - Other | 1 | A |
| 1901.10.20 | - - Preparations for infant feeding ("infant formula") other than those included in tariff subdivision 1901.10.11 | 1 | A |
| 1901.10.90 | - - Other | 10 | X |
| 1901.20.00 | - Mixes and doughs for the preparation of pastry, biscuits, or other bakers' wares of heading 19.05 | 15 | X |
| 1901.90.10 | - - Malt extract | 1 | A |
| 1901.90.20 | - - Modified milk powder other than goods of subdivisions 1901.10.11 and 1901.10.19 | 1 | A |
| 1901.90.40 | - - Food preparations of the kind referred to in Note 1 a) to Chapter 30, other than goods of subdivision 2202.90.10 | 10 | X |
| 1901.90.90 | - - Other | 15 | X |
| 1902.11.00 | - - Containing eggs | 15 | X |
| 1902.19.00 | - - Other | 15 | X |
| 1902.20.00 | - Stuffed pasta, whether or not cooked or otherwise prepared | 15 | X |
| 1902.30.00 | - Other pasta | 15 | X |
| 1902.40.00 | - Couscous | 15 | A |
| 1903.00.00 | TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS OR SIFTINGS OR IN SIMILAR FORMS | 15 | C |
| 1904.10.10 | - - Rice flour pellets | 1 | A |
| 1904.10.90 | - - Other | 15 | X |
| 1904.20.00 | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal | 15 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | flakes or swelled cereals | | |
| 1904.30.00 | - Bulgur wheat | 15 | C |
| 1904.90.10 | - - Pre-cooked rice | 15 | X |
| 1904.90.90 | - - Other | 15 | X |
| 1905.10.00 | - Crispbread called "knäckebrot" | 15 | E |
| 1905.20.00 | - Gingerbread and the like | 15 | E |
| 1905.31.10 | - - - Containing added cocoa, for ice cream wafers | 15 | X |
| 1905.31.90 | - - - Other | 15 | X |
| 1905.32.00 | - - Waffles and wafers, whether or not filled | 15 | X |
| 1905.40.00 | - Toasted bread and similar toasted products | 15 | X |
| 1905.90.00 | - Other | 15 | X |
| 2001.10.00 | - Cucumbers and gherkins | 15 | G |
| 2001.90.10 | - - Elotitos (young maize (corn) kernels) | 15 | E |
| 2001.90.20 | - - Onions | 15 | G |
| 2001.90.90 | - - Other | 15 | G |
| 2002.10.00 | - Tomatoes, whole or in pieces | 15 | G |
| 2002.90.10 | - - Tomato concentrate | 1 | A |
| 2002.90.90 | - - Other | 15 | X |
| 2003.10.00 | - Mushrooms of the genus Agaricus | 10 | C |
| 2003.90.10 | - - Truffles | 15 | E |
| 2003.90.90 | - - Other | 10 | E |
| 2004.10.00 | - Potatoes | 41 | X |
| 2004.90.00 | - Other vegetables and mixtures of vegetables | 15 | G |
| 2005.10.00 | - Homogenized vegetables | 15 | G |
| 2005.20.00 | - Potatoes | 41 | X |
| 2005.40.00 | - Peas (Pisum sativum) | 15 | G |
| 2005.51.00 | - - Shelled | 15 | X |
| 2005.59.00 | - - Other | 15 | X |
| 2005.60.00 | - Asparagus | 15 | E |
| 2005.70.00 | - Olives | 15 | E |
| 2005.80.00 | - Sweet corn (Zea mays var. Saccharata) | 15 | E |
| 2005.91.00 | - - Bamboo shoots | 15 | E |
| 2005.99.00 | - - Other | 15 | G |
| 2006.00.00 | VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLIZED) | 15 | E |
| 2007.10.00 | - Homogenized preparations | 15 | E |
| 2007.91.00 | - - Citrus fruit | 15 | X |
| 2007.99.10 | - - - Pear, apple, apricot or peach paste for industrial transformation, in containers with a net content of 5 kg or more | 1 | A |
| 2007.99.90 | - - - Other | 15 | C |
| 2008.11.10 | - - - Butter | 15 | G |
| 2008.11.90 | - - - Other | 15 | G |
| 2008.19.10 | - - - Almond, hazelnut or other nut pastes, not containing added sugar | 6 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2008.19.90 | - - - Other | 15 | E |
| 2008.20.00 | - Pineapples | 15 | E |
| 2008.30.00 | - Citrus fruit | 15 | X |
| 2008.40.00 | - Pears | 15 | E |
| 2008.50.00 | - Apricots | 15 | E |
| 2008.60.00 | - Cherries | 15 | E |
| 2008.70.00 | - Peaches, including nectarines | 15 | E |
| 2008.80.00 | - Strawberries | 15 | E |
| 2008.91.00 | - - Palm hearts | 15 | E |
| 2008.93.00 | - - Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) | 15 | E |
| 2008.97.00 | - - Mixtures | 15 | X |
| 2008.99.00 | - - Other | 15 | D |
| 2009.11.00 | - - Frozen | 15 | E |
| 2009.12.00 | - - Not frozen, of a Brix value not exceeding 20 | 15 | H |
| 2009.19.10 | - - - Concentrated juice | 1 | A |
| 2009.19.90 | - - - Other | 15 | H |
| 2009.21.00 | - - Of a Brix value not exceeding 20 | 15 | G |
| 2009.29.10 | - - - Concentrated juice | 6 | G |
| 2009.29.90 | - - - Other | 15 | G |
| 2009.31.00 | - - Of a Brix value not exceeding 20 | 15 | G |
| 2009.39.00 | - - Other | 15 | G |
| 2009.41.00 | - - Of a Brix value not exceeding 20 | 15 | X |
| 2009.49.00 | - - Other | 15 | X |
| 2009.50.00 | - Tomato juice | 15 | G |
| 2009.61.00 | - - Of a Brix value not exceeding 30 | 15 | G |
| 2009.69.10 | - - - Concentrated juice, whether or not frozen | 1 | A |
| 2009.69.20 | - - - Grape must | 1 | A |
| 2009.69.90 | - - - Other | 15 | E |
| 2009.71.00 | - - Of a Brix value not exceeding 20 | 15 | X |
| 2009.79.10 | - - - Concentrated juice, whether or not frozen | 1 | A |
| 2009.79.90 | - - - Other | 15 | X |
| 2009.81.00 | - - Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice | 15 | X |
| 2009.89.10 | - - - Pear, quince, apricot, cherry, peach, plums or sloes concentrated juice, whether or not frozen | 1 | A |
| 2009.89.20 | - - - Passion fruit juice (Passiflora spp.) | 15 | G |
| 2009.89.30 | - - - Soursop juice (Annona muricata) | 15 | G |
| 2009.89.40 | - - - Concentrated tamarind juice | 15 | G |
| 2009.89.90 | - - - Other | 15 | X |
| 2009.90.00 | - Mixtures of juices | 15 | X |
| 2101.11.00 | - - Extracts, essences and concentrates | 15 | X |
| 2101.12.00 | - - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | 15 | X |
| 2101.20.00 | - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or | 15 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | concentrates, or with a basis of tea or maté | | |
| 2101.30.00 | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | 15 | E |
| 2102.10.10 | - - Culture yeasts | 1 | A |
| 2102.10.90 | - - Other | 1 | A |
| 2102.20.00 | - Inactive yeasts; other dead single-cell micro-organisms | 1 | A |
| 2102.30.00 | - Prepared baking powders | 10 | X |
| 2103.10.00 | - Soy sauce | 15 | E |
| 2103.20.00 | - Tomato ketchup and other tomato sauces | 15 | X |
| 2103.30.10 | - - Mustard flour | 6 | A |
| 2103.30.20 | - - Prepared mustard | 15 | E |
| 2103.90.00 | - Other | 15 | X |
| 2104.10.00 | - Soups and broths and preparations therefor; prepared soups and broths | 15 | X |
| 2104.20.00 | - Homogenized composite food preparations | 15 | G |
| 2105.00.00 | ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA | 66 | X |
| 2106.10.00 | - Protein concentrates and textured protein substances | 1 | A |
| 2106.90.10 | - - Vegetable protein hydrolysates | 1 | A |
| 2106.90.20 | - - Powders for table creams, jellies, ice creams, and similar preparations, whether or not sweetened | 15 | G |
| 2106.90.30 | - - Compound preparations for the drinks industry, other than goods of subdivision 3302.10.20 | 1 | A |
| 2106.90.40 | - - Improvers for bread-making | 10 | E |
| 2106.90.50 | - - Autolyzed yeasts (yeast extracts) | 6 | C |
| 2106.90.60 | - - Dairy products substitutes, whether or not containing products from headings 04.01 to 04.06 | 15 | X |
| 2106.90.71 | - - - Preparations for infant feeding ("infant formula"), packaged for retail sale | 1 | A |
| 2106.90.79 | - - - Other | 10 | X |
| 2106.90.80 | - - Liquid preparations based on maize syrup and partially hydrogenated palm oil, of the kind used for decorating and filling pastry products, in containers holding more than 2 kg | 1 | A |
| 2106.90.91 | - - - Preparation for the food industry of a stabiliser/emulsifier type | 1 | A |
| 2106.90.92 | - - - Antioxidant preparations based on ascorbyl palmitate, tocopherol and lecithin, of the kind used in the food industry | 1 | A |
| 2106.90.93 | - - - Preparations of the kind used as flavorings in the food industry, based mainly of: dairy solids, caseinates, sodium chloride, carbohydrates and fats | 15 | X |
| 2106.90.99 | - - - Other | 15 | X |
| 2201.10.00 | - Mineral waters and aerated waters | 15 | X |
| 2201.90.00 | - Other | 15 | X |
| 2202.10.00 | - Waters including mineral waters and aerated waters, containing added sugar or other sweetener or flavouring | 15 | E |
| 2202.90.10 | - - Food preparations of the kind referred to in Note 1 a) to Chapter 30, for use as beverages | 10 | E |
| 2202.90.90 | - - Other (*except for aloe and milk-based beverages*) | 15 | G |
| *2202.90.90 A* | *- - Only aloe beverages* | *15* | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| *2202.90.90 B* | *- - Milk-based beverages* | *15* | X |
| 2203.00.00 | BEER MADE FROM MALT | 15 | X |
| 2204.10.00 | - Sparkling wine | 15 | E |
| 2204.21.00 | - - In containers holding 2 litres or less | 15 | E |
| 2204.29.00 | - - Other | 15 | E |
| 2204.30.00 | - Other grape must | 15 | E |
| 2205.10.00 | - In containers holding 2 litres or less | 15 | E |
| 2205.90.00 | - Other | 15 | E |
| 2206.00.00 | OTHER FERMENTED BEVERAGES (FOR EXAMPLE CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT SPECIFIED OR INCLUDED ELSEWHERE | 15 | X |
| 2207.10.10 | - - Absolute ethyl alcohol | 10 | X |
| 2207.10.90 | - - Other | 15 | X |
| 2207.20.00 | - Ethyl alcohol and other spirits, denatured, of any strength | 15 | X |
| 2208.20.10 | - With an alcoholic strength by volume of 60 % vol or more | 10 | X |
| 2208.20.90 | - - Other | 15 | X |
| 2208.30.10 | - - With an alcoholic strength by volume exceeding 60 % vol | 10 | E |
| 2208.30.90 | - - Other | 15 | E |
| 2208.40.10 | - - Rum | 15 | X |
| 2208.40.90 | - - Other | 15 | X |
| 2208.50.00 | - Gin and Geneva | 15 | E |
| 2208.60.10 | - - With an alcoholic strength by volume exceeding 60 % vol | 10 | X |
| 2208.60.90 | - - Other | 15 | X |
| 2208.70.00 | - Liqueurs | 15 | X |
| 2208.90.10 | - - Undenatured ethyl alcohol | 10 | X |
| 2208.90.90 | - - Other | 15 | X |
| 2209.00.00 | VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID | 15 | C |
| 2301.10.00 | - Flours, meals and pellets, of meat or meat offal; greaves | 10 | E |
| 2301.20.10 | - - Fish flour | 1 | A |
| 2301.20.90 | - - Other | 6 | D |
| 2302.10.00 | - Of maize (corn) | 6 | B |
| 2302.30.00 | - Of wheat | 6 | A |
| 2302.40.10 | - - Of rice | 6 | B |
| 2302.40.90 | - - Other | 6 | E |
| 2302.50.00 | - Of leguminous plants | 6 | B |
| 2303.10.10 | - - Of maize (corn) including the commercially called maize gluten | 1 | A |
| 2303.10.90 | - - Other | 6 | A |
| 2303.20.00 | - Beet-pulp, bagasse and other waste of sugar manufacture | 6 | B |
| 2303.30.00 | - Brewing or distilling dregs and waste | 6 | B |
| 2304.00.10 | - Flour | 5 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2304.00.90 | - Other | 6 | E |
| 2305.00.00 | OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL | 6 | B |
| 2306.10.00 | - Of cotton seeds | 6 | C |
| 2306.20.00 | - Of linseed | 6 | B |
| 2306.30.00 | - Of sunflower seeds | 6 | B |
| 2306.41.00 | - - Rape or colza seeds with a low erucic acid content | 6 | C |
| 2306.49.00 | - - Other | 6 | C |
| 2306.50.00 | - Of coconut or copra | 6 | C |
| 2306.60.00 | - Of palm nuts or kernels | 6 | E |
| 2306.90.10 | - - Of maize (corn) germ | 6 | C |
| 2306.90.90 | - - Other | 6 | B |
| 2307.00.00 | WINE LEES; ARGOL | 6 | B |
| 2308.00.10 | - Acorns and horse-chestnuts | 6 | C |
| 2308.00.90 | - Other | 6 | C |
| 2309.10.00 | - Dog or cat food, put up for retail sale | 15 | X |
| 2309.90.11 | - - - For aquarium fish | 15 | G |
| 2309.90.19 | - - - Other | 15 | G |
| 2309.90.20 | - - Feeding preparations for birds | 15 | X |
| 2309.90.30 | - - Forage preparations with molasses or sugar added | 10 | X |
| 2309.90.41 | - - - Containing antibiotics or vitamins, whether or not intermixed | 1 | A |
| 2309.90.49 | - - - Other | 6 | G |
| 2309.90.90 | - - Other | 15 | G |
| 2401.10.10 | - - Virginia | 6 | E |
| 2401.10.20 | - - Burley | 6 | E |
| 2401.10.30 | - - Turkish (oriental) | 1 | A |
| 2401.10.90 | - - Other | 6 | E |
| 2401.20.10 | - - Virginia | 6 | E |
| 2401.20.20 | - - Burley | 6 | E |
| 2401.20.30 | - - Turkish (oriental) | 1 | A |
| 2401.20.90 | - - Other | 6 | E |
| 2401.30.10 | - - Virginia | 6 | E |
| 2401.30.20 | - - Burley | 6 | E |
| 2401.30.30 | - - Turkish (oriental) | 1 | A |
| 2401.30.90 | - - Other | 6 | E |
| 2402.10.00 | - Cigars, cheroots and cigarillos, containing tobacco | 15 | G |
| 2402.20.00 | - Cigarettes containing tobacco | 41 | X |
| 2402.90.00 | - Other | 15 | G |
| 2403.11.00 | - - Water pipe tobacco specified in Subheading Note 1 to this Chapter | 15 | G |
| 2403.19.10 | - - - Shredded tobacco, for making cigarettes | 15 | G |
| 2403.19.90 | - - - Other | 15 | G |
| 2403.91.00 | - - "Homogenized" or "reconstituted" tobacco | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2403.99.00 | - - Other | 6 | G |
| 2501.00.10 | - Sodium chloride with a purity of 99.9 % or more | 1 | A |
| 2501.00.20 | - Refined salt | 15 | C |
| 2501.00.90 | - Other | 15 | C |
| 2502.00.00 | UNROASTED IRON PYRITES | 1 | A |
| 2503.00.00 | SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR | 1 | A |
| 2504.10.00 | - In powder or in flakes | 1 | A |
| 2504.90.00 | - Other | 1 | A |
| 2505.10.00 | - Silica sands and quartz sands | 1 | A |
| 2505.90.00 | - Other | 1 | A |
| 2506.10.00 | - Quartz | 1 | A |
| 2506.20.10 | - - Crude or roughly trimmed | 1 | A |
| 2506.20.90 | - - Other | 1 | A |
| 2507.00.00 | KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED | 1 | A |
| 2508.10.00 | - Bentonite | 1 | A |
| 2508.30.00 | - Fire-clay | 1 | A |
| 2508.40.10 | - - Decolourizing earths and fuller's earth | 1 | A |
| 2508.40.90 | - - Other | 1 | A |
| 2508.50.00 | - Andalusite, kyanite and sillimanite | 1 | A |
| 2508.60.00 | - Mullite | 1 | A |
| 2508.70.00 | - Chamotte or dinas earths | 1 | A |
| 2509.00.00 | CHALK | 1 | A |
| 2510.10.00 | - Unground | 1 | A |
| 2510.20.00 | - Ground | 1 | A |
| 2511.10.00 | - Natural barium sulphate (barytes) | 1 | A |
| 2511.20.00 | - Natural barium carbonate (witherite) | 1 | A |
| 2512.00.00 | SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, WITH AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS | 1 | A |
| 2513.10.10 | - - Crude or in irregular pieces, including crushed pumice stone ("bimskies") | 1 | A |
| 2513.10.90 | - - Other | 1 | A |
| 2513.20.00 | - Emery, natural corundum, natural garnet and other natural abrasives | 1 | A |
| 2514.00.00 | SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS | 1 | A |
| 2515.11.00 | - - Crude or roughly trimmed | 10 | E |
| 2515.12.00 | - - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs | 10 | E |
| 2515.20.00 | - Ecaussine and other calcareous monumental or building stone; alabaster | 10 | E |
| 2516.11.00 | - - Crude or roughly trimmed | 6 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2516.12.00 | - - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs | 6 | C |
| 2516.20.10 | - - Crude or roughly trimmed | 6 | C |
| 2516.20.20 | - - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs | 6 | C |
| 2516.90.00 | - Other monumental or building stone | 6 | C |
| 2517.10.00 | - Pebbles, gravel, broken or crushed stone, of the kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated | 6 | A |
| 2517.20.00 | - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 | 6 | A |
| 2517.30.00 | - Tarred macadam | 6 | A |
| 2517.41.00 | - - Of marble | 6 | A |
| 2517.49.00 | - - Other | 6 | A |
| 2518.10.00 | - Dolomite, not calcined or sintered, called "crude" | 6 | A |
| 2518.20.00 | - Calcined or sintered dolomite | 6 | A |
| 2518.30.00 | - Dolomite ramming mix | 6 | A |
| 2519.10.00 | - Natural magnesium carbonate (magnesite) | 1 | A |
| 2519.90.00 | - Other | 1 | A |
| 2520.10.00 | - Gypsum; anhydrite | 6 | C |
| 2520.20.00 | - Plasters | 6 | C |
| 2521.00.00 | LIMESTONE FLUX; STONE OF THE KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT | 6 | A |
| 2522.10.00 | - Quicklime | 10 | E |
| 2522.20.00 | - Slaked lime | 10 | E |
| 2522.30.00 | - Hydraulic lime | 10 | C |
| 2523.10.00 | - Cement clinkers | 6 | E |
| 2523.21.00 | - - White cement, whether or not artificially coloured | 1 | A |
| 2523.29.00 | - - Other | 10 | E |
| 2523.30.00 | - Aluminous cement | 10 | E |
| 2523.90.00 | - Other hydraulic cements | 10 | E |
| 2524.10.00 | - Crocidolite | 1 | A |
| 2524.90.10 | - - Actinolite | 1 | A |
| 2524.90.20 | - - Anthophyllite | 1 | A |
| 2524.90.30 | - - Tremolite | 1 | A |
| 2524.90.40 | - - Amosite | 1 | A |
| 2524.90.50 | - - Chrysotile (white asbestos) | 1 | A |
| 2524.90.90 | - - Other | 1 | A |
| 2525.10.00 | - Crude mica and mica rifted into irregular sheets or splittings | 1 | A |
| 2525.20.00 | - Mica powder | 1 | A |
| 2525.30.00 | - Mica waste | 1 | A |
| 2526.10.00 | - Neither crushed nor powdered | 1 | A |
| 2526.20.00 | - Crushed or powdered | 1 | A |
| 2528.00.10 | Narural sodium borates and their concentrates (whether or not calcinated) | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2528.00.90 | - Other | 1 | A |
| 2529.10.00 | - Feldspar | 1 | A |
| 2529.21.00 | - - Containing by weight 97 % or less calcium fluoride | 1 | A |
| 2529.22.00 | - - Containing by weight more than 97 % calcium fluoride | 1 | A |
| 2529.30.00 | - Leucite; nepheline and nepheline syenite | 1 | A |
| 2530.10.00 | - Vermiculite, perlite and chlorites, unexpanded | 1 | A |
| 2530.20.00 | - Kieserite, epsomite (natural magnesium sulphates) | 1 | A |
| 2530.90.10 | - - Natural cryolite; natural chiolite | 1 | A |
| 2530.90.20 | - - Natural micaceous iron oxides | 1 | A |
| 2530.90.90 | - - Other | 1 | A |
| 2601.11.00 | - - Non-agglomerated | 1 | A |
| 2601.12.00 | - - Agglomerated | 1 | A |
| 2601.20.00 | - Roasted iron pyrites (pyrites ashes) | 1 | A |
| 2602.00.00 | MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT | 1 | A |
| 2603.00.00 | COPPER ORES AND CONCENTRATES | 1 | A |
| 2604.00.00 | NICKEL ORES AND CONCENTRATES | 1 | A |
| 2605.00.00 | COBALT ORES AND CONCENTRATES | 1 | A |
| 2606.00.00 | ALUMINIUM ORES AND CONCENTRATES | 1 | A |
| 2607.00.00 | LEAD ORES AND CONCENTRATES | 1 | A |
| 2608.00.00 | ZINC ORES AND CONCENTRATES | 1 | A |
| 2609.00.00 | TIN ORES AND CONCENTRATES | 1 | A |
| 2610.00.00 | CHROMIUM ORES AND CONCENTRATES | 1 | A |
| 2611.00.00 | TUNGSTEN ORES AND CONCENTRATES | 1 | A |
| 2612.10.00 | - Uranium ores and concentrates | 1 | A |
| 2612.20.00 | - Thorium ores and concentrates | 1 | A |
| 2613.10.00 | - Roasted | 1 | A |
| 2613.90.00 | - Other | 1 | A |
| 2614.00.00 | TITANIUM ORES AND CONCENTRATES | 1 | A |
| 2615.10.00 | - Zirconium ores and concentrates | 1 | A |
| 2615.90.00 | - Other | 1 | A |
| 2616.10.00 | - Silver ores and concentrates | 6 | A |
| 2616.90.10 | - - Of gold | 6 | A |
| 2616.90.90 | - - Other | 6 | A |
| 2617.10.00 | - Antimony ores and concentrates | 1 | A |
| 2617.90.00 | - Other | 1 | A |
| 2618.00.00 | GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL | 1 | A |
| 2619.00.00 | SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL | 1 | A |
| 2620.11.00 | - - Hard zinc spelter | 1 | A |
| 2620.19.00 | - - Other | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2620.21.00 | - - Leaded gasoline sludges and leaded anti-knock compound sludges | 1 | A |
| 2620.29.00 | - - Other | 1 | A |
| 2620.30.00 | - Containing mainly copper | 1 | A |
| 2620.40.00 | - Containing mainly aluminium | 1 | A |
| 2620.60.00 | - Containing arsenic, mercury, thallium or their mixtures, of the kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | 1 | A |
| 2620.91.00 | - - Containing antimony, beryllium, cadmium, chromium or their mixtures | 1 | A |
| 2620.99.00 | - - Other | 1 | A |
| 2621.10.00 | - Ash and residues from the incineration of municipal waste | 1 | A |
| 2621.90.00 | - Other | 1 | A |
| 2701.11.00 | - - Anthracite | 6 | A |
| 2701.12.00 | - - Bituminous coal | 6 | A |
| 2701.19.00 | - - Other coal | 6 | A |
| 2701.20.00 | - Briquettes, ovoids and similar solid fuels manufactured from coal | 6 | A |
| 2702.10.00 | - Lignites, whether or not pulverised, but not agglomerated | 6 | A |
| 2702.20.00 | - Agglomerated lignites | 6 | A |
| 2703.00.00 | PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED | 1 | A |
| 2704.00.10 | - Coke of coal | 1 | A |
| 2704.00.90 | - Other | 1 | A |
| 2705.00.00 | COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS | 6 | A |
| 2706.00.00 | TARS DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS | 6 | A |
| 2707.10.00 | - Benzol (benzene) | 10 | A |
| 2707.20.00 | - Toluol (toluene) | 10 | A |
| 2707.30.00 | - Xylol (xylenes) | 10 | A |
| 2707.40.00 | - Naphthalene | 10 | A |
| 2707.50.00 | - Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 ℃ by the ASTM D 86 method | 10 | A |
| 2707.91.00 | - - Creosote oils | 10 | A |
| 2707.99.10 | - - - Phenols | 10 | A |
| 2707.99.90 | - - - Other | 1 | A |
| 2708.10.00 | - Pitch | 10 | A |
| 2708.20.00 | - Pitch coke | 10 | A |
| 2709.00.10 | - Crude petroleum | 1 | A |
| 2709.00.90 | - Other | 1 | A |
| 2710.12.10 | - - - Petroleum ether | 1 | A |
| 2710.12.20 | - - - Aviation gasoline | 0 | A |
| 2710.12.30 | - - - Other gasolines | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710.12.40 | - - - White spirit | 6 | A |
| 2710.12.51 | - - - - Naphtha | 6 | A |
| 2710.12.59 | - - - - Other | 6 | A |
| 2710.12.90 | - - - Other | 6 | A |
| 2710.19.11 | - - - - Kerosene-type jet fuel ("Avjet turbo fuel") | 0 | A |
| 2710.19.12 | - - - - Other kerosenes | 0 | A |
| 2710.19.13 | - - - - Other oils for industrial use | 0 | A |
| 2710.19.19 | - - - - Other | 6 | A |
| 2710.19.21 | - - - - Diesel oil (gas oil) | 0 | A |
| 2710.19.22 | - - - - Fuel oil No. 6 (Bunker C ) | 0 | A |
| 2710.19.23 | - - - - Other fuel oils | 0 | A |
| 2710.19.24 | - - - - Paraffinic or naphthenic base oils, refined | 1 | A |
| 2710.19.29 | - - - - Other | 6 | A |
| 2710.19.91 | - - - - Lubricating oils and greases | 6 | A |
| 2710.19.92 | - - - - Liquids for hydraulic systems | 6 | A |
| 2710.19.93 | - - - - Oils for use in agriculture, of the kind used for pest and disease control | 1 | A |
| 2710.19.99 | - - - - Other | 10 | A |
| 2710.20.10 | - - Light oils and preparations | 6 | A |
| 2710.20.20 | - - Medium oils and preparations | 6 | A |
| 2710.20.30 | - - Heavy oils and preparations | 6 | A |
| 2710.20.90 | - - Other preparations, not specified or included elsewhere | 10 | A |
| 2710.91.00 | - - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | 15 | A |
| 2710.99.00 | - - Other | 15 | A |
| 2711.11.00 | - - Natural gas | 1 | A |
| 2711.12.00 | - - Propane | 0 | A |
| 2711.13.00 | - - Butanes | 0 | A |
| 2711.14.00 | - - Ethylene, propylene, butylene and butadiene | 1 | A |
| 2711.19.00 | - - Other | 1 | A |
| 2711.21.00 | - - Natural gas | 1 | A |
| 2711.29.00 | - - Other | 1 | A |
| 2712.10.00 | - Petroleum jelly | 1 | A |
| 2712.20.00 | - Paraffin wax containing less than 0.75 % oil by weight | 1 | A |
| 2712.90.00 | - Other | 1 | A |
| 2713.11.00 | - - Not calcined | 1 | A |
| 2713.12.00 | - - Calcined | 5 | A |
| 2713.20.00 | - Petroleum bitumen | 0 | A |
| 2713.90.00 | - Other residues of petroleum oils or of oils obtained from bituminous minerals | 6 | A |
| 2714.10.00 | - Bitumionus or oil shales and tar sands | 6 | A |
| 2714.90.00 | - Other | 1 | A |
| 2715.00.00 | BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | PITCH (FOR EXAMPLE BITUMINOUS MASTICS, CUT-BACKS) | | |
| 2716.00.00 | ELECTRICAL ENERGY | 1 | A |
| 2801.10.00 | - Chlorine | 1 | A |
| 2801.20.00 | - Iodine | 1 | A |
| 2801.30.00 | - Fluorine; bromine | 1 | A |
| 2802.00.00 | SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR | 1 | A |
| 2803.00.00 | CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE) | 1 | A |
| 2804.10.00 | - Hydrogen | 10 | A |
| 2804.21.00 | - - Argon | 1 | A |
| 2804.29.00 | - - Other | 1 | A |
| 2804.30.00 | - Nitrogen | 1 | A |
| 2804.40.00 | - Oxygen | 10 | A |
| 2804.50.00 | - Boron; tellurium | 1 | A |
| 2804.61.00 | - Containing no less than 99.99 % silicon by weight | 1 | A |
| 2804.69.00 | - - Other | 1 | A |
| 2804.70.00 | - Phosphorus | 1 | A |
| 2804.80.00 | - Arsenic | 1 | A |
| 2804.90.00 | - Selenium | 1 | A |
| 2805.11.00 | - - Sodium | 1 | A |
| 2805.12.00 | - - Calcium | 1 | A |
| 2805.19.00 | - - Other | 1 | A |
| 2805.30.00 | - Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed | 1 | A |
| 2805.40.00 | - Mercury | 1 | A |
| 2806.10.00 | - Hydrogen chloride (hydrochloric acid) | 1 | A |
| 2806.20.00 | - Chlorosulphuric acid | 1 | A |
| 2807.00.10 | - Reagent grade sulphuric acid | 1 | A |
| 2807.00.90 | - Other | 10 | A |
| 2808.00.00 | NITRIC ACID; SULPHONITRIC ACIDS | 1 | A |
| 2809.10.00 | - Diphosphorus pentoxide | 1 | A |
| 2809.20.00 | - Phosphoric acid and polyphosphoric acids | 1 | A |
| 2810.00.00 | OXIDES OF BORON; BORIC ACIDS | 1 | A |
| 2811.11.00 | - - Hydrogen fluoride (hydrofluoric acid) | 1 | A |
| 2811.19.10 | - - - Hydrogen cyanide (CAS 74-90-8) | 1 | A |
| 2811.19.20 | - - - Perchloric acid (CAS 7601-90-3), with a concentration, by weight, not less than 72% | 1 | A |
| 2811.19.90 | - - - Other | 1 | A |
| 2811.21.00 | - - Carbon dioxide | 1 | A |
| 2811.22.00 | - - Silicon dioxide | 1 | A |
| 2811.29.10 | - - - Sulphur dioxide | 1 | A |
| 2811.29.90 | - - - Other | 1 | A |
| 2812.10.11 | - - - Phosphorus trichloride (CAS 7719-12-2) | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2812.10.12 | - - - Phosphorus pentachloride (CAS 10026-13-8) | 1 | A |
| 2812.10.13 | - - - Arsenic trichloride (CAS 7784-34-1) | 1 | A |
| 2812.10.14 | - - - Sulfur monochloride (CAS 10025-67-9) | 1 | A |
| 2812.10.15 | - - - Sulfur dichloride (CAS 10545-99-0) | 1 | A |
| 2812.10.19 | - - - Other | 1 | A |
| 2812.10.21 | - - - Phosphorus oxychloride (CAS 10025-87-3) | 1 | A |
| 2812.10.22 | - - - Phosgene (CAS 75-44-5) | 1 | A |
| 2812.10.23 | - - - Thionyl chloride (CAS 7719-09-7) | 1 | A |
| 2812.10.29 | - - - Other | 1 | A |
| 2812.90.00 | - Other | 1 | A |
| 2813.10.00 | - Carbon disulphide | 1 | A |
| 2813.90.00 | - Other | 1 | A |
| 2814.10.00 | - Anhydrous ammonia (liquefied) | 1 | A |
| 2814.20.00 | - Ammonia in aqueous solution | 1 | A |
| 2815.11.00 | - - Solid | 1 | A |
| 2815.12.00 | - - In aqueous solution (soda lye or caustic soda) | 1 | A |
| 2815.20.00 | - Potassium hydroxide (caustic potash) | 1 | A |
| 2815.30.00 | - Peroxides of sodium or potassium | 1 | A |
| 2816.10.00 | - Hydroxide and peroxide of magnesium | 1 | A |
| 2816.40.00 | - Oxides, hydroxides and peroxides, of strontium or barium | 1 | A |
| 2817.00.00 | ZINC OXIDE; ZINC PEROXIDE | 1 | A |
| 2818.10.00 | - Artificial corundum, whether or not chemically defined | 1 | A |
| 2818.20.00 | - Aluminium oxide, other than artificial corundum | 1 | A |
| 2818.30.00 | - Aluminium hydroxide | 1 | A |
| 2819.10.00 | - Chromium trioxide | 1 | A |
| 2819.90.00 | - Other | 1 | A |
| 2820.10.00 | - Manganese dioxide | 1 | A |
| 2820.90.00 | - Other | 1 | A |
| 2821.10.00 | - Iron oxides and hydroxides | 1 | A |
| 2821.20.00 | - Earth colours | 1 | A |
| 2822.00.00 | COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES | 1 | A |
| 2823.00.00 | TITANIUM OXIDES | 1 | A |
| 2824.10.00 | - Lead monoxide (litharge, massicot) | 1 | A |
| 2824.90.10 | - - Red lead and orange lead | 1 | A |
| 2824.90.90 | - - Other | 1 | A |
| 2825.10.00 | - Hydrazine and hydroxylamine and their inorganic salts | 1 | A |
| 2825.20.00 | - Lithium oxide and hydroxide | 1 | A |
| 2825.30.00 | - Vanadium oxides and hydroxides | 1 | A |
| 2825.40.00 | - Nickel oxides and hydroxides | 1 | A |
| 2825.50.00 | - Copper oxides and hydroxides | 1 | A |
| 2825.60.00 | - Germanium oxides and zirconium dioxide | 1 | A |
| 2825.70.00 | - Molybdenum oxides and hydroxides | 1 | A |
| 2825.80.00 | - Antimony oxides | 1 | A |
| 2825.90.00 | - Other | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2826.12.00 | - - Of aluminium | 1 | A |
| 2826.19.10 | - - - Of ammonium or of sodium | 1 | A |
| 2826.19.90 | - - - Other | 1 | A |
| 2826.30.00 | - Sodium hexafluoroaluminate (synthetic cryolite) | 1 | A |
| 2826.90.10 | - - Fluorosilicates of sodium or of potassium | 1 | A |
| 2826.90.90 | - - Other | 1 | A |
| 2827.10.00 | - Ammonium chloride | 1 | A |
| 2827.20.00 | - Calcium chloride | 1 | A |
| 2827.31.00 | - - Of magnesium | 1 | A |
| 2827.32.00 | - - Of aluminium | 1 | A |
| 2827.35.00 | - - Of nickel | 1 | A |
| 2827.39.10 | - - - Of iron | 1 | A |
| 2827.39.20 | - - - Of cobalt | 1 | A |
| 2827.39.30 | - - - Of zinc | 1 | A |
| 2827.39.90 | - - - Other | 1 | A |
| 2827.41.00 | - - Of copper | 1 | A |
| 2827.49.00 | - - Other | 1 | A |
| 2827.51.00 | - - Bromides of sodium or of potassium | 1 | A |
| 2827.59.00 | - - Other | 1 | A |
| 2827.60.00 | - Iodides and iodide oxides | 1 | A |
| 2828.10.00 | - Commercial calcium hypochlorite and other calcium hypochlorites | 6 | A |
| 2828.90.10 | - - Sodium hypochlorite | 10 | A |
| 2828.90.20 | - - Other hypochlorites | 1 | A |
| 2828.90.90 | - - Other | 1 | A |
| 2829.11.00 | - - Of sodium | 1 | A |
| 2829.19.00 | - - Other | 1 | A |
| 2829.90.10 | - - Potassium bromate (CAS 7758-01-2) | 1 | A |
| 2829.90.20 | - - Potassium iodate (CAS 7758-05-6) | 1 | A |
| 2829.90.30 | - - Calcium iodate (CAS 7789-80-2) | 1 | A |
| 2829.90.90 | - - Other | 1 | A |
| 2830.10.00 | - Sodium sulphides | 1 | A |
| 2830.90.10 | - - Zinc sulphide | 1 | A |
| 2830.90.20 | - - Cadmium sulphide | 1 | A |
| 2830.90.90 | - - Other | 1 | A |
| 2831.10.00 | - Of sodium | 1 | A |
| 2831.90.00 | - Other | 1 | A |
| 2832.10.00 | - Sodium sulphites | 1 | A |
| 2832.20.00 | - Other sulphites | 1 | A |
| 2832.30.00 | - Thiosulphates | 1 | A |
| 2833.11.00 | - - Disodium sulphate | 1 | A |
| 2833.19.00 | - - Other | 1 | A |
| 2833.21.00 | - - Of magnesium | 1 | A |
| 2833.22.00 | - - Of aluminium | 1 | A |
| 2833.24.00 | - - Of nickel | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2833.25.00 | - - Of copper | 1 | A |
| 2833.27.00 | - - Of barium | 1 | A |
| 2833.29.10 | - - - Of chromium | 1 | A |
| 2833.29.20 | - - - Of zinc | 1 | A |
| 2833.29.90 | - - - Other | 1 | A |
| 2833.30.00 | - Alums | 1 | A |
| 2833.40.00 | - Peroxosulphates (persulphates) | 1 | A |
| 2834.10.00 | - Nitrites | 1 | A |
| 2834.21.00 | - - Of potassium | 1 | A |
| 2834.29.00 | - - Other | 1 | A |
| 2835.10.00 | - Phosphinates (hypophosphites) and phosphonates (phosphites) | 1 | A |
| 2835.22.00 | - - Of mono- or disodium | 1 | A |
| 2835.24.00 | - - Of potassium | 1 | A |
| 2835.25.00 | - - Calcium hydrogenorthophosphate ("dicalcium phosphate") | 1 | A |
| 2835.26.00 | - - Other phosphates of calcium | 1 | A |
| 2835.29.10 | - - - Of trisodium | 1 | A |
| 2835.29.90 | - - - Other | 1 | A |
| 2835.31.00 | - Sodium triphosphate (sodium tripolyphosphate) | 1 | A |
| 2835.39.00 | - - Other | 1 | A |
| 2836.20.00 | - Disodium carbonate | 1 | A |
| 2836.30.00 | - Sodium hydrogencarbonate (sodium bicarbonate) | 1 | A |
| 2836.40.00 | - Potassium carbonates | 1 | A |
| 2836.50.00 | - Calcium carbonate | 1 | A |
| 2836.60.00 | - Barium carbonate | 1 | A |
| 2836.91.00 | - - Lithium carbonates | 1 | A |
| 2836.92.00 | - - Strontium carbonate | 1 | A |
| 2836.99.10 | - - - Commercial ammonium carbonate and other ammonium carbonates | 1 | A |
| 2836.99.20 | - - - Lead carbonates | 1 | A |
| 2836.99.90 | - - - Other | 1 | A |
| 2837.11.00 | - - Of sodium | 1 | A |
| 2837.19.00 | - - Other | 1 | A |
| 2837.20.00 | - Complex cyanides | 1 | A |
| 2839.11.00 | - - Metasilicates | 1 | A |
| 2839.19.00 | - - Other | 1 | A |
| 2839.90.10 | - - Of potassium | 1 | A |
| 2839.90.90 | - - Other | 1 | A |
| 2840.11.00 | - - Anhydrous | 1 | A |
| 2840.19.00 | - - Other | 1 | A |
| 2840.20.00 | - Other borates | 1 | A |
| 2840.30.00 | - Peroxoborates (perborates) | 1 | A |
| 2841.30.00 | - Sodium dichromate | 1 | A |
| 2841.50.10 | - Chromates of zinc or of lead | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2841.50.20 | - - Ammonium dichromate (CAS 7789-09-5) | 1 | A |
| 2841.50.90 | - - Other | 1 | A |
| 2841.61.00 | - - Potassium permanganate | 1 | A |
| 2841.69.00 | - - Other | 1 | A |
| 2841.70.00 | - Molybdates | 1 | A |
| 2841.80.00 | - Wolframates (tungstates) | 1 | A |
| 2841.90.10 | - - Aluminates | 1 | A |
| 2841.90.90 | - - Other | 1 | A |
| 2842.10.00 | - Double or complex silicates, including aluminosilicates whether or not chemically defined | 1 | A |
| 2842.90.10 | - - Fulminates, cyanates and thiocyanates | 1 | A |
| 2842.90.90 | - - Other | 1 | A |
| 2843.10.00 | - Colloidal precious metals | 1 | A |
| 2843.21.00 | - - Silver nitrate | 1 | A |
| 2843.29.00 | - - Other | 1 | A |
| 2843.30.00 | - Gold compounds | 1 | A |
| 2843.90.00 | - Other compounds; amalgams | 1 | A |
| 2844.10.00 | - Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds | 1 | A |
| 2844.20.00 | - Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products | 1 | A |
| 2844.30.00 | - Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products | 1 | A |
| 2844.40.00 | - Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues | 1 | A |
| 2844.50.00 | - Spent (irradiated) fuel elements (cartridges) of nuclear reactors | 1 | A |
| 2845.10.00 | - Heavy water (deuterium oxide) | 1 | A |
| 2845.90.00 | - Other | 1 | A |
| 2846.10.00 | - Cerium compounds | 1 | A |
| 2846.90.00 | - Other | 1 | A |
| 2847.00.10 | - With a concentration, by weight, not less than 70% (CAS 7722-84-1) | 1 | A |
| 2847.00.90 | - Other | 1 | A |
| 2848.00.00 | PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS | 1 | A |
| 2849.10.00 | - Of calcium | 1 | A |
| 2849.20.00 | - Of silicon | 1 | A |
| 2849.90.00 | - Other | 1 | A |
| 2850.00.00 | HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | ALSO CARBIDES OF HEADING 28.49 | | |
| 2852.10.00 | - Chemically defined | 1 | A |
| 2852.90.00 | - Other | 1 | A |
| 2853.00.10 | - Cyanogen chloride (CAS 506-77-4) | 1 | A |
| 2853.00.90 | - Other | 1 | A |
| 2901.10.00 | - Saturated | 1 | A |
| 2901.21.00 | - - Ethylene | 1 | A |
| 2901.22.00 | - - Propene (propylene) | 1 | A |
| 2901.23.00 | - - Butene (butylene) and its isomers | 1 | A |
| 2901.24.00 | - - Buta-1,3-diene and isoprene | 1 | A |
| 2901.29.10 | - - - Acetylene | 10 | A |
| 2901.29.90 | - - - Other | 1 | A |
| 2902.11.00 | - - Cyclohexane | 1 | A |
| 2902.19.10 | - - - Camphene (3,3 dimethyl-2-methylenenorcamphane) | 1 | A |
| 2902.19.90 | - - - Other | 1 | A |
| 2902.20.00 | - Benzene | 1 | A |
| 2902.30.00 | - Toluene | 1 | A |
| 2902.41.00 | - - o-Xylene | 6 | A |
| 2902.42.00 | - - m-Xylene | 6 | A |
| 2902.43.00 | - - p-Xylene | 6 | A |
| 2902.44.00 | - - Mixed xylene isomers | 6 | A |
| 2902.50.00 | - Styrene | 1 | A |
| 2902.60.00 | - Ethylbenzene | 1 | A |
| 2902.70.00 | - Cumene | 1 | A |
| 2902.90.00 | - Other | 1 | A |
| 2903.11.00 | - - Chloromethane (methyl chloride) and chloroethane (ethyl chloride) | 1 | A |
| 2903.12.00 | - - Dichloromethane (methylene chloride) | 1 | A |
| 2903.13.00 | - - Chloroform (trichloromethane) | 1 | A |
| 2903.14.00 | - - Carbon tetrachloride | 1 | A |
| 2903.15.00 | - - Ethylene dichloride (ISO) (1,2-dichloroethane) | 1 | A |
| 2903.19.10 | - - - 1,1,1,-Trichloroethane (methyl chloroform) | 1 | A |
| 2903.19.90 | - - - Other | 1 | A |
| 2903.21.00 | - - Vinyl chloride (chloroethylene) | 1 | A |
| 2903.22.00 | - - Trichloroethylene | 1 | A |
| 2903.23.00 | - - Tetrachloroethylene (perchloroethylene) | 1 | A |
| 2903.29.00 | - - Other | 1 | A |
| 2903.31.00 | - - Ethylene dibromide (ISO) (1,2-dibromoethane) | 1 | A |
| 2903.39.10 | - - - 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1-propene (CAS 382-21-8) | 1 | A |
| 2903.39.21 | - - - - Difluoromethane | 1 | A |
| 2903.39.22 | - - - - Trifluoromethane | 1 | A |
| 2903.39.29 | - - - - Other | 1 | A |
| 2903.39.31 | - - - - Difluoroethane | 1 | A |
| 2903.39.32 | - - - - Trifluoroethane | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2903.39.33 | - - - - Tetrafluoroethane | 1 | A |
| 2903.39.34 | - - - - Pentafluoroethane | 1 | A |
| 2903.39.39 | - - - - Other | 1 | A |
| 2903.39.40 | - - - Methyl bromide | 1 | A |
| 2903.39.90 | - - - Other | 1 | A |
| 2903.71.00 | - - Chlorodifluoromethane | 1 | A |
| 2903.72.00 | - - Dichlorotrifluoroethanes | 1 | A |
| 2903.73.00 | - - Dichlorofluoroethanes | 1 | A |
| 2903.74.00 | - - Chlorodifluoroethanes | 1 | A |
| 2903.75.00 | - - Dichloropentafluoropropanes | 1 | A |
| 2903.76.10 | - - - Bromochlorodifluoromethane | 1 | A |
| 2903.76.20 | - - - Bromotrifluoromethane | 1 | A |
| 2903.76.30 | - - - Dibromotetrafluoroethanes | 1 | A |
| 2903.77.10 | - - - Trichlorofluoromethane | 1 | A |
| 2903.77.20 | - - - Dichlorodifluoromethane | 1 | A |
| 2903.77.30 | - - - Trichlorotrifluoroethanes | 1 | A |
| 2903.77.41 | - - - - Dichlorotetrafluoroethanes | 1 | A |
| 2903.77.42 | - - - - Chloropentafluoroethane | 1 | A |
| 2903.77.51 | - - - - Chlorotrifluoromethane | 1 | A |
| 2903.77.52 | - - - - Pentachlorofluoroethane | 1 | A |
| 2903.77.53 | - - - - Tetrachlorodifluoroethane | 1 | A |
| 2903.77.54 | - - - - Other chlorofluoroethanes | 1 | A |
| 2903.77.55 | - - - - Heptachlorofluoropropanes, hexachlorodifluoropropanes | 1 | A |
| 2903.77.56 | - - - - Pentachlorotrifluoropropanes, tetrachlorotetrafluoropropanes | 1 | A |
| 2903.77.57 | - - - - Trichloropentafluoropropanes, dichlorohexafluoropropanes | 1 | A |
| 2903.77.58 | - - - - Chloroheptafluoropropanes | 1 | A |
| 2903.77.59 | - - - - Other chlorofluoropropanes | 1 | A |
| 2903.77.90 | - - - Other | 1 | A |
| 2903.78.00 | - - Other perhalogenated derivatives | 1 | A |
| 2903.79.11 | - - - - Dichlorofluoromethane | 1 | A |
| 2903.79.19 | - - - - Other | 1 | A |
| 2903.79.22 | - - - - 2-chloro-1,1,1,2-tetrafluoroethane | 1 | A |
| 2903.79.25 | - - - - Trichlorofluoroethanes | 1 | A |
| 2903.79.29 | - - - - Other | 1 | A |
| 2903.79.30 | - - - Dibromochloropropane (DBCP) | 1 | A |
| 2903.79.60 | - - - Bromofluoromethane | 1 | A |
| 2903.79.90 | - - - Other | 1 | A |
| 2903.81.00 | - - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN) | 1 | A |
| 2903.82.10 | - - - Aldrin (ISO) | 1 | A |
| 2903.82.20 | - - - Chlordane (ISO) | 1 | A |
| 2903.82.30 | - - - Heptachlor (ISO) | 1 | A |
| 2903.89.10 | - - - Camphechlor (Toxaphene) | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2903.89.20 | - - - Mirex | 1 | A |
| 2903.89.90 | - - - Other | 1 | A |
| 2903.91.00 | - - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene | 1 | A |
| 2903.92.10 | - - - Hexachlorobenzene (ISO) | 1 | A |
| 2903.92.20 | - - - DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) | 1 | A |
| 2903.99.10 | - - - Pentachlorobenzene | 1 | A |
| 2903.99.20 | - - - Hexabromobiphenyl (CAS 36355-01-8) | 1 | A |
| 2903.99.90 | - - - Other | 1 | A |
| 2904.10.00 | - Derivatives containing only sulpho groups, their salts and ethyl esters | 1 | A |
| 2904.20.00 | - Derivatives containing only nitro or only nitroso groups | 1 | A |
| 2904.90.10 | - - Trichloronitromethane (Chloropicrin) (CAS 76-06-2) | 1 | A |
| 2904.90.20 | - - Perfluorooctane sulfonate | 1 | A |
| 2904.90.90 | - - Other | 1 | A |
| 2905.11.00 | - - Methanol (methyl alcohol) | 1 | A |
| 2905.12.00 | - - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) | 1 | A |
| 2905.13.00 | - - Butan-1-ol (n-butyl alcohol) | 1 | A |
| 2905.14.00 | - - Other butanols | 1 | A |
| 2905.16.00 | - - Octanol (octyl alcohol) and its isomers | 1 | A |
| 2905.17.00 | - - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) | 1 | A |
| 2905.19.10 | - - - Pentanol (amyl alcohol) and its isomers | 1 | A |
| 2905.19.91 | - - - - Pinacolyl alcohol (CAS 464-07-3) | 1 | A |
| 2905.19.99 | - - - - Other | 1 | A |
| 2905.22.00 | - - Acyclic terpene alcohols | 1 | A |
| 2905.29.00 | - - Other | 1 | A |
| 2905.31.00 | - - Ethylene glycol (ethanediol) | 1 | A |
| 2905.32.00 | - - Propylene glycol (propane-1,2-diol) | 1 | A |
| 2905.39.00 | - - Other | 1 | A |
| 2905.41.00 | - - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane) | 1 | A |
| 2905.42.00 | - - Pentaerythritol (pentaerythrite) | 1 | A |
| 2905.43.00 | - - Mannitol | 1 | A |
| 2905.44.00 | - - D-glucitol (sorbitol) | 1 | A |
| 2905.45.00 | - - Glycerol | 6 | A |
| 2905.49.00 | - - Other | 1 | A |
| 2905.51.00 | - - Ethchlorvynol (INN) | 1 | A |
| 2905.59.00 | - - Other | 1 | A |
| 2906.11.00 | - - Menthol | 1 | A |
| 2906.12.00 | - - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols | 1 | A |
| 2906.13.00 | - - Sterols and inositols | 1 | A |
| 2906.19.10 | - - - Terpineols | 1 | A |
| 2906.19.90 | - - - Other | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2906.21.00 | - - Benzyl alcohol | 1 | A |
| 2906.29.00 | - - Other | 1 | A |
| 2907.11.00 | - - Phenol (hydroxybenzene) and its salts | 1 | A |
| 2907.12.00 | - - Cresols and their salts | 1 | A |
| 2907.13.00 | - - Octylphenol, nonylphenol and their isomers; salts thereof | 1 | A |
| 2907.15.00 | - - Naphthols and their salts | 1 | A |
| 2907.19.10 | - - - Xylenols and their salts | 1 | A |
| 2907.19.90 | - - - Other | 1 | A |
| 2907.21.00 | - - Resorcinol and its salts | 1 | A |
| 2907.22.00 | - - Hydroquinone and its salts | 1 | A |
| 2907.23.00 | - - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts | 1 | A |
| 2907.29.10 | - - - Phenol-alcohols | 1 | A |
| 2907.29.90 | - - - Other | 1 | A |
| 2908.11.00 | - - Pentachlorophenol (ISO) | 1 | A |
| 2908.19.00 | - - Other | 1 | A |
| 2908.91.00 | - - Dinoseb (ISO) and its salts | 1 | A |
| 2908.92.00 | - - 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts | 1 | A |
| 2908.99.10 | - - - Derivatives containing only sulpho groups, their salts and esters | 1 | A |
| 2908.99.91 | - - - - Picric acid (trinitrophenol) (CAS 88-89-1) | 1 | A |
| 2908.99.99 | - - - - Other | 1 | A |
| 2909.11.00 | - - Diethyl ether (ethyl oxide) | 1 | A |
| 2909.19.00 | - - Other | 1 | A |
| 2909.20.00 | - Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | 1 | A |
| 2909.30.10 | - - Octabromodiphenyl ether | 1 | A |
| 2909.30.20 | - - Pentabromodiphenyl ether | 1 | A |
| 2909.30.90 | - - Other | 1 | A |
| 2909.41.00 | - - 2,2'-Oxydiethanol (diethylene glycol; digol) | 1 | A |
| 2909.43.00 | - - Monobutyl ethers of ethylene glycol or of diethylene glycol | 1 | A |
| 2909.44.10 | - - - Monomethyl ethers of ethylene glycol or of diethylene glycol | 1 | A |
| 2909.44.90 | - - - Other | 1 | A |
| 2909.49.00 | - - Other | 1 | A |
| 2909.50.00 | - Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives | 1 | A |
| 2909.60.00 | - Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives | 1 | A |
| 2910.10.00 | - Oxirane (ethylene oxide) | 1 | A |
| 2910.20.00 | - Methyloxirane (propylene oxide) | 1 | A |
| 2910.30.00 | - 1-Chloro-2,3-epoxypropane (epichlorohydrin) | 1 | A |
| 2910.40.00 | - Dieldrin (ISO, INN) | 1 | A |
| 2910.90.10 | - - Endrin (ISO) | 1 | A |
| 2910.90.90 | - - Other | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2911.00.00 | ACETALS AND SEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | 1 | A |
| 2912.11.00 | - - Methanal (formaldehyde) | 1 | A |
| 2912.12.00 | - - Ethanal (acetaldehyde) | 1 | A |
| 2912.19.10 | - - - Butanal (butyraldehyde, normal isomer) | 1 | A |
| 2912.19.90 | - - - Other | 1 | A |
| 2912.21.00 | - - Benzaldehyde (benzoic aldehyde) | 1 | A |
| 2912.29.00 | - - Other | 1 | A |
| 2912.41.00 | - - Vanillin (methyl-protocatechuic aldehyde) | 1 | A |
| 2912.42.00 | - - Ethylvanillin (ethyl protocatechuic aldehyde) | 1 | A |
| 2912.49.10 | - - - Aldehyde-alcohols | 1 | A |
| 2912.49.90 | - - - Other | 1 | A |
| 2912.50.00 | - Cyclic polymers of aldehydes | 1 | A |
| 2912.60.00 | - Paraformaldehyde | 1 | A |
| 2913.00.00 | HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 29.12 | 1 | A |
| 2914.11.00 | - - Acetone | 1 | A |
| 2914.12.00 | - - Butanone (methyl ethyl ketone) | 1 | A |
| 2914.13.00 | - - 4-Methylpentan-2-one (methyl isobutyl ketone) | 1 | A |
| 2914.19.00 | - - Other | 1 | A |
| 2914.22.00 | - - Cyclohexanone and methylcyclohexanones | 1 | A |
| 2914.23.00 | - - Ionones and methylionones | 1 | A |
| 2914.29.10 | - - - Camphor | 1 | A |
| 2914.29.90 | - - - Other | 1 | A |
| 2914.31.00 | - - Phenylacetone (phenylpropan-2-one) | 1 | A |
| 2914.39.00 | - - Other | 1 | A |
| 2914.40.00 | - Ketone-alcohols and ketone-aldehydes | 1 | A |
| 2914.50.00 | - Ketone-phenols and ketones with other oxygen function | 1 | A |
| 2914.61.00 | - - Anthraquinone | 1 | A |
| 2914.69.00 | - - Other | 1 | A |
| 2914.70.10 | - - Chlordecone | 1 | A |
| 2914.70.90 | - - Other | 1 | A |
| 2915.11.00 | - - Formic acid | 1 | A |
| 2915.12.00 | - - Salts of formic acid | 1 | A |
| 2915.13.00 | - - Esters of formic acid | 1 | A |
| 2915.21.00 | - - Acetic acid | 1 | A |
| 2915.24.00 | - - Acetic anhydride | 1 | A |
| 2915.29.10 | - - - Sodium acetate | 1 | A |
| 2915.29.20 | - - - Cobalt acetates | 1 | A |
| 2915.29.90 | - - - Other | 1 | A |
| 2915.31.00 | - - Ethyl acetate | 1 | A |
| 2915.32.00 | - - Vinyl acetate | 1 | A |
| 2915.33.00 | - - n-Butyl acetate | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2915.36.00 | - - Dinoseb acetate (ISO) | 1 | A |
| 2915.39.10 | - - - Isobutyl acetate | 1 | A |
| 2915.39.20 | - - - 2-Ethoxyethyl acetate | 1 | A |
| 2915.39.90 | - - - Other | 1 | A |
| 2915.40.00 | - Mono-, di- or trichloroacetic acids, their salts and esters | 1 | A |
| 2915.50.00 | - Propionic acid, its salts and esters | 1 | A |
| 2915.60.00 | - Butanoic (butyric) acids, pentanoic (valeric) acids, their salts and esters | 1 | A |
| 2915.70.00 | - Palmitic acid, stearic acid, their salts and esters | 1 | A |
| 2915.90.00 | - Other | 1 | A |
| 2916.11.00 | - - Acrylic acid and its salts | 1 | A |
| 2916.12.00 | - - Esters of acrylic acid | 1 | A |
| 2916.13.00 | - - Methacrylic acid and its salts | 1 | A |
| 2916.14.00 | - - Esters of methacrylic acid | 1 | A |
| 2916.15.00 | - - Oleic, linoleic or linolenic acids, their salts and esters | 1 | A |
| 2916.16.00 | - - Binapacryl (ISO) | 1 | A |
| 2916.19.00 | - - Other | 1 | A |
| 2916.20.00 | - Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 1 | A |
| 2916.31.00 | - - Benzoic acid, its salts and esters | 1 | A |
| 2916.32.00 | - - Benzoyl peroxide and benzoyl chloride | 1 | A |
| 2916.34.00 | - - Phenylacetic acid and its salts | 1 | A |
| 2916.39.10 | - - - Esters of phenylacetic acid | 1 | A |
| 2916.39.90 | - - - Other | 1 | A |
| 2917.11.00 | - - Oxalic acid, its salts and esters | 1 | A |
| 2917.12.10 | - - - Dioctyl adipate, di-isobutyl adepate, didecyl adepate and di-isodecyl adepate | 1 | A |
| 2917.12.90 | - - - Other | 1 | A |
| 2917.13.00 | - - Azelaic acid, sebacic acid, their salts and esters | 1 | A |
| 2917.14.00 | - - Maleic anhydride | 1 | A |
| 2917.19.00 | - - Other | 1 | A |
| 2917.20.00 | - Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 1 | A |
| 2917.32.10 | - - - Of a purity of 99 % or more | 1 | A |
| 2917.32.90 | - - - Other | 10 | A |
| 2917.33.00 | - - Dinonyl or didecyl orthophthalates | 1 | A |
| 2917.34.10 | - - - Dibutyl orthophthalates | 1 | A |
| 2917.34.90 | - - - Other | 1 | A |
| 2917.35.00 | - - Phthalic anhydride | 1 | A |
| 2917.36.00 | - - Terephthalic acid and its salts | 1 | A |
| 2917.37.00 | - - Dimethyl terephthalate | 1 | A |
| 2917.39.00 | - - Other | 1 | A |
| 2918.11.00 | - - Lactic acid, its salts and esters | 1 | A |
| 2918.12.00 | - - Tartaric acid | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2918.13.00 | - - Salts and esters of tartaric acid | 1 | A |
| 2918.14.00 | - - Citric acid | 1 | A |
| 2918.15.00 | - - Salts and esters of citric acid | 1 | A |
| 2918.16.00 | - - Gluconic acid, its salts and esters | 1 | A |
| 2918.18.00 | - - Chlorobenzilate (ISO) | 1 | A |
| 2918.19.10 | - - - 2,2-Diphenyl-2-hydroxyacetic acid (CAS 76-93-7) | 1 | A |
| 2918.19.90 | - - - Other | 1 | A |
| 2918.21.00 | - - Salicylic acid and its salts | 1 | A |
| 2918.22.00 | - - O-Acetylsalicylic acid, its salts and esters | 1 | A |
| 2918.23.00 | - - Other esters of salicylic acid and their salts | 1 | A |
| 2918.29.00 | - - Other | 1 | A |
| 2918.30.00 | - Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 1 | A |
| 2918.91.00 | - - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters | 1 | A |
| 2918.99.00 | - - Other | 1 | A |
| 2919.10.00 | - Tris(2,3-dibromopropyl) phosphate | 1 | A |
| 2919.90.00 | - Other | 1 | A |
| 2920.11.10 | - - - Parathion (ISO) | 1 | A |
| 2920.11.20 | - - - Parathion-methyl (ISO) (methyl-parathion) | 1 | A |
| 2920.19.00 | - - Other | 1 | A |
| 2920.90.11 | - - - Trimethyl phosphite (CAS 121-45-9) | 1 | A |
| 2920.90.12 | - - - Triethyl phosphite (CAS 122-52-1) | 1 | A |
| 2920.90.13 | - - - Dimethyl phosphite (CAS 868-85-9) | 1 | A |
| 2920.90.14 | - - - Diethyl phosphite (CAS 762-04-9) | 1 | A |
| 2920.90.19 | - - - Other | 1 | A |
| 2920.90.20 | - - Endosulfan | 1 | A |
| 2920.90.90 | - - Other | 1 | A |
| 2921.11.00 | - - Methylamine, di- or trimethylamine and their salts | 1 | A |
| 2921.19.10 | - - - Diethylamine and its salts | 1 | A |
| 2921.19.21 | - - - - bis(2-chloroethyl) ethylamine (nitrogen mustard HN1) (CAS 538-07-8) | 1 | A |
| 2921.19.22 | - - - - bis(2-chloroethyl) methylamine (nitrogen mustard HN2) (CAS 51-75-2) | 1 | A |
| 2921.19.23 | - - - - tri(2-chloroethyl) amine (nitrogen mustard HN3) (CAS 555-77-1) | 1 | A |
| 2921.19.24 | - - - - Chlorides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) ethylamine and corresponding protonated salts thereof | 1 | A |
| 2921.19.29 | - - - - Other | 1 | A |
| 2921.19.90 | - - - Other | 1 | A |
| 2921.21.00 | - - Ethylenediamine and its salts | 1 | A |
| 2921.22.00 | - - Hexamethylenediamine and its salts | 1 | A |
| 2921.29.00 | - - Other | 1 | A |
| 2921.30.00 | - Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2921.41.00 | - - Aniline and its salts | 1 | A |
| 2921.42.00 | - - Aniline derivatives and their salts | 1 | A |
| 2921.43.10 | - - - Trifluralin (a,a,a-trifluoro- 2,6-dinitro-N,N-dipropyl-p-toluidine) | 6 | A |
| 2921.43.20 | - - - Toluidine | 1 | A |
| 2921.43.30 | - - - Chloromethylaniline | 1 | A |
| 2921.43.90 | - - - Other | 1 | A |
| 2921.44.00 | - - Diphenylamine and its derivatives; salts thereof | 1 | A |
| 2921.45.00 | - - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof | 1 | A |
| 2921.46.00 | - - Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), ethylamphetamine (INN), phencamphamine (INN), phentermine (INN, lephetamine (INN), levamphetamine (INN) and mefenorex (INN); salts thereof | 1 | A |
| 2921.49.00 | - - Other | 1 | A |
| 2921.51.00 | - - o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof | 1 | A |
| 2921.59.00 | - - Other | 1 | A |
| 2922.11.00 | - - Monoethanolamine and its salts | 1 | A |
| 2922.12.00 | - - Diethanolamine and its salts | 1 | A |
| 2922.13.00 | - - Triethanolamine and its salts | 1 | A |
| 2922.14.00 | - - Dextropropoxyphene (INN) and its salts | 1 | A |
| 2922.19.11 | - - - - N, N-dimethylaminoethanol (CAS 108-01-0) and corresponding protonated salts | 1 | A |
| 2922.19.12 | - - - - N,N-Diethylaminoethanol (CAS 100-37-8) and corresponding protonated salts | 1 | A |
| 2922.19.19 | - - - - Other | 1 | A |
| 2922.19.20 | - - - Ethyldiethanolamine (CAS 139-87-7) | 1 | A |
| 2922.19.30 | - - - Methyldiethanolamine (CAS 105-59-9) | 1 | A |
| 2922.19.90 | - - - Other | 1 | A |
| 2922.21.00 | - - Aminonaphthosulphonic acids and their salts | 1 | A |
| 2922.29.10 | - - - Anisidines, dianisidines, phenetidines, and their salts | 1 | A |
| 2922.29.90 | - - - Other | 1 | A |
| 2922.31.00 | - - Amphepramone (INN), methadone (INN) and normethadone (INN); salts thereof | 1 | A |
| 2922.39.00 | - - Other | 1 | A |
| 2922.41.00 | - - Lysine and its esters; salts thereof | 1 | A |
| 2922.42.00 | - - Glutamic acid and its salts | 1 | A |
| 2922.43.00 | - - Anthranilic acid and its salts | 1 | A |
| 2922.44.00 | - - Tilidine (INN) and its salts | 1 | A |
| 2922.49.00 | - - Other | 1 | A |
| 2922.50.00 | - Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function | 1 | A |
| 2923.10.00 | - Choline and its salts | 1 | A |
| 2923.20.00 | - Lecithins and other phosphoaminolipids | 1 | A |
| 2923.90.00 | - Other | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2924.11.00 | - - Meprobamate (INN) | 1 | A |
| 2924.12.10 | - - - Fluoroacetamide (ISO) | 1 | A |
| 2924.12.20 | - - - Phosphamidon (ISO) | 1 | A |
| 2924.12.30 | - - - Monocrotophos (ISO) | 1 | A |
| 2924.19.00 | - - Other | 1 | A |
| 2924.21.00 | - - Ureines and their derivatives; salts thereof | 1 | A |
| 2924.23.00 | - - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts | 1 | A |
| 2924.24.00 | - - Ethinamate (INN) | 1 | A |
| 2924.29.00 | - - Other | 1 | A |
| 2925.11.00 | - - Saccharin and its salts | 1 | A |
| 2925.12.00 | - - Glutethimide (INN) | 1 | A |
| 2925.19.00 | - - Other | 1 | A |
| 2925.21.00 | - - Chlordimeform (ISO) | 1 | A |
| 2925.29.00 | - - Other | 1 | A |
| 2926.10.00 | - Acrylonitrile | 1 | A |
| 2926.20.00 | - 1-Cyanoguanidine (dicyandiamide) | 1 | A |
| 2926.30.00 | - Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano2-dimethylamino-4,4-diphenylbutane) | 1 | A |
| 2926.90.00 | - Other | 1 | A |
| 2927.00.00 | DIAZO-, AZO- OR AZOXY-COMPOUNDS | 1 | A |
| 2928.00.00 | ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE | 1 | A |
| 2929.10.00 | - Isocyanates | 1 | A |
| 2929.90.10 | - - Dihalides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphoramidic | 1 | A |
| 2929.90.20 | - - N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphoramidates dialkyl (methyl, ethyl, propyl (normal or iso propyl) | 1 | A |
| 2929.90.90 | - - Other | 1 | A |
| 2930.20.00 | - Thiocarbamates and dithiocarbamates | 1 | A |
| 2930.30.00 | - Thiuram mono-, di- or tetrasulphides | 1 | A |
| 2930.40.00 | - Methionine | 1 | A |
| 2930.50.10 | - - Methamidophos (ISO) | 6 | A |
| 2930.50.20 | - - Captafol (ISO) | 1 | A |
| 2930.90.20 | - - Dithiocarbonates (xanthates and xanthogenates) | 1 | A |
| 2930.90.31 | - - - 2-chloroethyl chloromethyl sulfide (CAS 2625-76-5) | 1 | A |
| 2930.90.32 | - - - bis(2-chloroethyl) sulfide (CAS 505-60-2) | 1 | A |
| 2930.90.33 | - - - bis(2-chloroethylthio) methane (CAS 63869-13-6) | 1 | A |
| 2930.90.34 | - - - 1,2-bis(2-chloroethyl(thio)) ethane (CAS 3563-36-8) | 1 | A |
| 2930.90.35 | - - - 1,3-Bis(2-chloroethylthio) n-propane (CAS 63905-10-2) | 1 | A |
| 2930.90.36 | - - - 1,4-Bis(2-chloroethylthio) n-butane (CAS 142868-93-7) | 1 | A |
| 2930.90.37 | - - - 1,5-bis(2-chloroethylthio) n-pentane (CAS 142868-94-8) | 1 | A |
| 2930.90.38 | - - - bis(2-chloroethylthiomethyl) ether (CAS 63918-90-1) and bis(2-chloroethylthioethyl) ether (CAS 63918-89-8) | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2930.90.39 | - - - Other | 1 | A |
| 2930.90.41 | - - - VX (S-2-diisopropylaminoethyloethylmethylphosphonothiolate) (CAS 50782-69-9) | 1 | A |
| 2930.90.49 | - - - Other | 1 | A |
| 2930.90.91 | - - - Amiton (O,O-Diethyl S-2-(diethylamino)ethyl phosphorothiolate) (CAS 78-53-5) and their corresponding alkylated or protonated salts | 1 | A |
| 2930.90.92 | - - N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) aminoetanotioles-2 and its corresponding protonated salts | 1 | A |
| 2930.90.93 | - - - Thiodiglycol (CAS 111-48-8) | 1 | A |
| 2930.90.94 | - - - Fonophos (O-Ethyl S-phenyl ethyl phosphonothiolothionate) (CAS 944-22-9) | 1 | A |
| 2930.90.99 | - - - Other | 1 | A |
| 2931.10.10 | - - Tetramethyl lead | 1 | A |
| 2931.10.20 | - - Tetraethyl lead | 1 | A |
| 2931.20.10 | - - Tributyl stannan (CAS 688-73-3) | 1 | A |
| 2931.20.90 | - - Other | 1 | A |
| 2931.90.10 | - - Alkyl-lead, other than those specified in tariff subdivisions 2931.10.10 or 2931.10.20 | 1 | A |
| 2931.90.21 | - - - Sarin (O-Isopropyl methylphosphonofluoridate) (CAS 107-44-8) | 1 | A |
| 2931.90.22 | - - - Soman (O-Pinacolyl methylphosphonofluoridate) (CAS 96-64-0) | 1 | A |
| 2931.90.23 | - - - Chlorosarin (O-Isopropyl methylphosphonochloridate) (CAS 1445-76-7) | 1 | A |
| 2931.90.24 | - - - Chlorosoman (O-pinacolyl methylphosphonochloridate) (CAS 7040-57-5) | 1 | A |
| 2931.90.29 | - - - Other | 1 | A |
| 2931.90.31 | - - - Tabun (O-Ethyl N,N-dimethyl phosphoramidocyanidate) (CAS 77-81-6) | 1 | A |
| 2931.90.39 | - - - Other | 1 | A |
| 2931.90.41 | - - - Lewisite 1 (2-Chlorovinyldichloroarsine) (CAS 541-25-3) | 1 | A |
| 2931.90.42 | - - - Lewisite 2 (Bis(2-chlorovinyl)chloroarsine) (CAS 40334-69-8) | 1 | A |
| 2931.90.43 | - - - Lewisite 3 (Tris-(2-Chlorovinyl) arsine) (CAS 40334-70-1) | 1 | A |
| 2931.90.49 | - - - Other | 1 | A |
| 2931.90.51 | - - - DF (Methylphosphonyl difluoride) (CAS 676-99-3) | 1 | A |
| 2931.90.59 | - - - Other | 1 | A |
| 2931.90.61 | - - - QL (O-Ethyl O-2-diisopropylaminoethyl methylphosphonite) (CAS 57856-11-8) | 1 | A |
| 2931.90.69 | - - - Other | 1 | A |
| 2931.90.71 | - - - Methylphosphonyl dichloride (CAS 676-97-1) | 1 | A |
| 2931.90.72 | - - - Dimethyl methylphosphonate (CAS 756-79-6) | 1 | A |
| 2931.90.79 | - - - Other | 1 | A |
| 2931.90.90 | - - Other | 1 | A |
| 2932.11.00 | - - Tetrahydrofuran | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2932.12.00 | - - 2-Furaldehyde (furfuraldehyde) | 1 | A |
| 2932.13.00 | - - Furfuryl alcohol and tetrahydrofurfuryl alcohol | 1 | A |
| 2932.19.00 | - - Other | 1 | A |
| 2932.20.10 | - - Coumarin, methylcoumarins and ethylcoumarins | 1 | A |
| 2932.20.90 | - - Other lactones | 1 | A |
| 2932.91.00 | - - Isosafrole | 1 | A |
| 2932.92.00 | - - 1-(1,3-Benzodioxol-5-yl)propan-2-one | 1 | A |
| 2932.93.00 | - - Piperonal | 1 | A |
| 2932.94.00 | - - Safrole | 1 | A |
| 2932.95.00 | - - Tetrahydrocannabinols (all isomers) | 1 | A |
| 2932.99.00 | - - Other | 1 | A |
| 2933.11.00 | - - Phenazone (antipyrin) and its derivatives | 1 | A |
| 2933.19.00 | - - Other | 1 | A |
| 2933.21.00 | - - Hydantoin and its derivatives | 1 | A |
| 2933.29.00 | - - Other | 1 | A |
| 2933.31.00 | - - Pyridine and its salts | 1 | A |
| 2933.32.00 | - - Piperidine and its salts | 1 | A |
| 2933.33.00 | - - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof | 1 | A |
| 2933.39.10 | - - - 3-Quinuclidinol (CAS 1619-34-7) | 1 | A |
| 2933.39.20 | - - - BZ (3-Quinuclidinyl benzilate) (CAS 6581-06-2) | 1 | A |
| 2933.39.90 | - - - Other | 1 | A |
| 2933.41.00 | - - Levorphanol (INN) and its salts | 1 | A |
| 2933.49.00 | - - Other | 1 | A |
| 2933.52.00 | - - Malonylurea (barbituric acid) and its salts | 1 | A |
| 2933.53.00 | - - Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof | 1 | A |
| 2933.54.00 | - - Other derivatives of malonylurea (barbituric acid); salts thereof | 1 | A |
| 2933.55.00 | - - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof | 1 | A |
| 2933.59.00 | - - Other | 1 | A |
| 2933.61.00 | - - Melamine | 1 | A |
| 2933.69.00 | - - Other | 1 | A |
| 2933.71.00 | - - 6-Hexanelactam (epsilon-caprolactam) | 1 | A |
| 2933.72.00 | - - Clobazam (INN) and methyprylon (INN) | 1 | A |
| 2933.79.00 | - - Other lactams | 1 | A |
| 2933.91.00 | - - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof | | |
| 2933.99.00 | - - Other | 1 | A |
| 2934.10.00 | - Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure | 1 | A |
| 2934.20.00 | - Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused | 1 | A |
| 2934.30.00 | - Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused | 1 | A |
| 2934.91.00 | - - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof | 1 | A |
| 2934.99.00 | - - Other | 1 | A |
| 2935.00.00 | SULPHONAMIDES | 1 | A |
| 2936.21.10 | - - - Retinyl palmitate | 1 | A |
| 2936.21.90 | - - - Other | 1 | A |
| 2936.22.00 | - - Vitamin B1 and its derivatives | 1 | A |
| 2936.23.00 | - - Vitamin B2 and its derivatives | 1 | A |
| 2936.24.00 | - - D- or DL-Pantothenic acid (vitamin B3 or vitamin B5) and its derivatives | 1 | A |
| 2936.25.00 | - - Vitamin B6 and its derivatives | 1 | A |
| 2936.26.00 | - - Vitamin B12 and its derivatives | 1 | A |
| 2936.27.00 | - - Vitamin C and its derivatives | 1 | A |
| 2936.28.00 | - - Vitamin E and its derivatives | 1 | A |
| 2936.29.00 | - - Other vitamins and their derivatives | 1 | A |
| 2936.90.10 | - - Provitamins, unmixed | 1 | A |
| 2936.90.90 | - - Other | 1 | A |
| 2937.11.00 | - - Somatotropin, its derivatives and structural analogues | 1 | A |
| 2937.12.00 | - - Insulin and its salts | 1 | A |
| 2937.19.00 | - - Other | 1 | A |
| 2937.21.00 | - - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone) | 1 | A |
| 2937.22.00 | - - Halogenated derivatives of corticosteroidal hormones | 1 | A |
| 2937.23.00 | - - Oestrogens and progestogens | 1 | A |
| 2937.29.00 | - - Other | 1 | A |
| 2937.50.00 | - Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues | 1 | A |
| 2937.90.11 | - - - Epinephrine (adrenaline) | 1 | A |
| 2937.90.19 | - - - Other | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2937.90.20 | - - Derivatives of amino acids | 1 | A |
| 2937.90.90 | - - Other | 1 | A |
| 2938.10.00 | - Rutoside (rutin) and its derivatives | 1 | A |
| 2938.90.00 | - Other | 1 | A |
| 2939.11.00 | - - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof | 1 | A |
| 2939.19.00 | - - Other | 0 | A |
| 2939.20.10 | - - Quinine and its salts | 1 | A |
| 2939.20.90 | - - Other | 1 | A |
| 2939.30.00 | - Caffeine and its salts | 1 | A |
| 2939.41.00 | - - Ephedrine and its salts | 1 | A |
| 2939.42.00 | - - Pseudoephedrine (INN) and its salts | 1 | A |
| 2939.43.00 | - - Cathine (INN) and its salts | 1 | A |
| 2939.44.00 | - - Norephedrine and its salts | 1 | A |
| 2939.49.00 | - - Other | 1 | A |
| 2939.51.00 | - - Fenethylline (INN) and its salts | 1 | A |
| 2939.59.00 | - - Other | 1 | A |
| 2939.61.00 | - - Ergometrine (INN) and its salts | 1 | A |
| 2939.62.00 | - - Ergotamine (INN) and its salts | 1 | A |
| 2939.63.00 | - - Lysergic acid and its salts | 1 | A |
| 2939.69.00 | - - Other | 1 | A |
| 2939.91.00 | - - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof | 1 | A |
| 2939.99.00 | - - Other | 1 | A |
| 2940.00.00 | SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE (LEVULOSE); SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 29.37, 29.38 OR 29.39 | 1 | A |
| 2941.10.00 | - Penicillins and their derivatives with a penicillanic acid structure; salts thereof | 1 | A |
| 2941.20.00 | - Streptomycins and their derivatives; salts thereof | 1 | A |
| 2941.30.00 | - Tetracyclines and their derivatives; salts thereof | 1 | A |
| 2941.40.00 | - Chloramphenicol and its derivatives, salts thereof | 1 | A |
| 2941.50.00 | - Erythromycin and its derivatives; salts thereof | 1 | A |
| 2941.90.00 | - Other | 1 | A |
| 2942.00.00 | OTHER ORGANIC COMPOUNDS | 1 | A |
| 3001.20.00 | - Extracts of glands or other organs or of their secretions | 1 | A |
| 3001.90.10 | - - Human bones, organs and tissues, for grafts or transplants | 1 | A |
| 3001.90.20 | - - Glands and other organs, dried, whether or not powdered | 1 | A |
| 3001.90.90 | - - Other | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3002.10.10 | - - Anti-snakebite sera, other than anti-cobra or anti-coral snake sera | 1 | A |
| 3002.10.90 | - - Other | 1 | A |
| 3002.20.00 | - Vaccines for medicinal use | 1 | A |
| 3002.30.00 | - Vaccines for veterinary use | 1 | A |
| 3002.90.10 | - - Saxitoxin (CAS 35523-89-8) | 1 | A |
| 3002.90.20 | - - Ricin (CAS 9009-86-3) | 1 | A |
| 3002.90.90 | - - Other | 1 | A |
| 3003.10.10 | - - For human use | 1 | A |
| 3003.10.20 | - - For veterinary use | 6 | C |
| 3003.20.10 | - - For human use | 1 | A |
| 3003.20.20 | - - For veterinary use | 6 | C |
| 3003.31.00 | - - Containing insulin | 1 | A |
| 3003.39.10 | - - - For human use | 1 | A |
| 3003.39.20 | - - - For veterinary use | 6 | C |
| 3003.40.11 | - - - Containing ephedrine and its salts | 1 | A |
| 3003.40.12 | - - - Containing pseudoephedrine and its salts | 1 | A |
| 3003.40.13 | - - - Containing norephedrine and its salts | 1 | A |
| 3003.40.19 | - - - Other | 1 | A |
| 3003.40.21 | - - - Containing ephedrine and its salts | 6 | C |
| 3003.40.22 | - - - Containing pseudoephedrine and its salts | 6 | C |
| 3003.40.23 | - - - Containing norephedrine and its salts | 6 | C |
| 3003.40.29 | - - - Other | 6 | C |
| 3003.90.11 | - - - For human use | 1 | A |
| 3003.90.12 | - - - For veterinary use | 6 | C |
| 3003.90.21 | - - - For human use | 1 | A |
| 3003.90.22 | - - - For veterinary use | 6 | C |
| 3003.90.91 | - - - For human use | 1 | A |
| 3003.90.92 | - - - For veterinary use | 6 | C |
| 3004.10.10 | - - For human use | 1 | A |
| 3004.10.20 | - - For veterinary use | 6 | A |
| 3004.20.10 | - - For human use | 1 | A |
| 3004.20.20 | - - For veterinary use | 6 | A |
| 3004.31.00 | - - Containing insulin | 1 | A |
| 3004.32.10 | - - - For human use | 1 | A |
| 3004.32.20 | - - - For veterinary use | 6 | A |
| 3004.39.10 | - - - For human use | 1 | A |
| 3004.39.20 | - - - For veterinary use | 6 | A |
| 3004.40.11 | - - - Containing ephedrine and its salts | 1 | A |
| 3004.40.12 | - - - Containing pseudoephedrine and its salts | 1 | A |
| 3004.40.13 | - - - Containing norephedrine and its salts | 1 | A |
| 3004.40.19 | - - - Other | 1 | A |
| 3004.40.21 | - - - Containing ephedrine and its salts | 6 | A |
| 3004.40.22 | - - - Containing pseudoephedrine and its salts | 6 | A |
| 3004.40.23 | - - - Containing norephedrine and its salts | 6 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3004.40.29 | - - - Other | 6 | A |
| 3004.50.10 | - - For human use | 1 | A |
| 3004.50.20 | - - For veterinary use | 6 | A |
| 3004.90.11 | - - - For human use | 1 | A |
| 3004.90.12 | - - - For veterinary use | 6 | A |
| 3004.90.21 | - - - For human use | 1 | A |
| 3004.90.22 | - - - For veterinary use | 6 | A |
| 3004.90.91 | - - - For human use | 1 | A |
| 3004.90.92 | - - - For veterinary use | 6 | A |
| 3005.10.00 | - Adhesive dressings and other articles having an adhesive layer | 1 | A |
| 3005.90.00 | - Other | 1 | A |
| 3006.10.00 | - Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable | 1 | A |
| 3006.20.00 | - Blood-grouping reagents | 1 | A |
| 3006.30.10 | - - Opacifying preparations | 1 | A |
| 3006.30.20 | - - Diagnostic reagents | 1 | A |
| 3006.40.00 | - Dental cements and other dental fillings; bone reconstruction cements | 1 | A |
| 3006.50.00 | - First-aid boxes and kits | 1 | A |
| 3006.60.00 | - Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides | 1 | A |
| 3006.70.00 | - Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments | 1 | A |
| 3006.91.00 | - - Appliances identifiable for ostomy use | 1 | A |
| 3006.92.00 | - - Pharmaceutical waste | 15 | A |
| 3101.00.00 | ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS | 1 | A |
| 3102.10.00 | - Urea, whether or not in aqueous solution | 1 | A |
| 3102.21.00 | - - Ammonium sulphate | 1 | A |
| 3102.29.00 | - - Other | 1 | A |
| 3102.30.00 | - Ammonium nitrate, whether or not in aqueous solution | 1 | A |
| 3102.40.00 | - Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances | 1 | A |
| 3102.50.00 | - Sodium nitrate | 1 | A |
| 3102.60.00 | - Double salts and mixtures of calcium nitrate and ammonium nitrate | 1 | A |
| 3102.80.00 | - Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution | 1 | A |
| 3102.90.10 | - - Calcium cyanamide | 1 | A |
| 3102.90.90 | - - Other | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3103.10.00 | - Superphosphates | 1 | A |
| 3103.90.10 | - - Basic slag | 1 | A |
| 3103.90.90 | - - Other | 1 | A |
| 3104.20.00 | - Potassium chloride | 1 | A |
| 3104.30.00 | - Potassium sulphate | 1 | A |
| 3104.90.10 | - - Carnallite, sylvite and other natural potassium salts, in raw form | 1 | A |
| 3104.90.90 | - - Other | 1 | A |
| 3105.10.00 | - Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | 1 | A |
| 3105.20.00 | - Mineral or chemical fertilisers containing the three fertilising elements: nitrogen, phosphorus and potassium | 1 | A |
| 3105.30.00 | - Diammonium hydrogenorthophosphate (diammonium phosphate) | 1 | A |
| 3105.40.00 | - Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | 1 | A |
| 3105.51.00 | - - Containing nitrates and phosphates | 1 | A |
| 3105.59.00 | - - Other | 1 | A |
| 3105.60.00 | - Mineral or chemical fertilisers containing the two fertilising elements: phosphorus and potassium | 1 | A |
| 3105.90.00 | - Other | 1 | A |
| 3201.10.00 | - Quebracho extract | 1 | A |
| 3201.20.00 | - Wattle extract | 1 | A |
| 3201.90.00 | - Other | 1 | A |
| 3202.10.00 | - Synthetic organic tanning substances | 1 | A |
| 3202.90.00 | - Other | 1 | A |
| 3203.00.00 | COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN | 1 | A |
| 3204.11.00 | - - Disperse dyes and preparations based thereon | 1 | A |
| 3204.12.00 | - - Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon | 1 | A |
| 3204.13.00 | - - Basic dyes and preparations based thereon | 1 | A |
| 3204.14.00 | - - Direct dyes and preparations based thereon | 1 | A |
| 3204.15.00 | - - Vat dyes (including those usable in that state as pigments) and preparations based thereon | 1 | A |
| 3204.16.00 | - - Reactive dyes and preparations based thereon | 1 | A |
| 3204.17.00 | - - Pigments and preparations based thereon | 1 | A |
| 3204.19.00 | - - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19 | 1 | A |
| 3204.20.00 | - Synthetic organic products of the kind used as fluorescent brightening agents | 1 | A |
| 3204.90.00 | - Other | 1 | A |
| 3205.00.00 | COLOUR LAKES; PREPARATIONS AS SPECIFIED IN | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES | | |
| 3206.11.00 | - - Containing 80 % or more by weight of titanium dioxide calculated on the dry matter | 1 | A |
| 3206.19.00 | - - Other | 1 | A |
| 3206.20.00 | - Pigments and preparations based on chromium compounds | 1 | A |
| 3206.41.00 | - - Ultramarine and preparations based thereon | 1 | A |
| 3206.42.00 | - - Lithopone and other pigments and preparations based on zinc sulphide | 1 | A |
| 3206.49.10 | - - - Pigments and preparations based on cadmium compounds | 1 | A |
| 3206.49.20 | - - - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides) | 1 | A |
| 3206.49.90 | - - - Other | 1 | A |
| 3206.50.00 | - Inorganic products of the kind used as luminophores | 1 | A |
| 3207.10.00 | - Prepared pigments, prepared opacifiers, prepared colours and similar preparations | 1 | A |
| 3207.20.00 | - Vitrifiable enamels and glazes, engobes (slips) and similar preparations | 1 | A |
| 3207.30.00 | - Liquid lustres and similar preparations | 1 | A |
| 3207.40.00 | - Glass frit and other glass, in the form of powder, granules or flakes | 1 | A |
| 3208.10.10 | - - Oven drying anti-rust enamel paints, for coating metal strips | 1 | A |
| 3208.10.20 | - - Printer's varnish | 1 | A |
| 3208.10.30 | - - Colourless varnish, for curing concrete for road construction | 1 | A |
| 3208.10.40 | - - Put up in aerosol containers | 15 | E |
| 3208.10.50 | - - Solutions as defined in note 4 of this Chapter | 1 | A |
| 3208.10.90 | - - Other | 15 | E |
| 3208.20.10 | - - Printer's varnish | 1 | A |
| 3208.20.20 | - - Colourless varnish, for curing concrete for road construction | 1 | A |
| 3208.20.30 | - - Put up in aerosol containers | 15 | E |
| 3208.20.40 | - - Solutions as defined in note 4 of this chapter | 1 | A |
| 3208.20.90 | - - Other | 15 | E |
| 3208.90.10 | - - Solutions as defined in note 4 of this chapter | 1 | A |
| 3208.90.20 | - - Printer's varnish | 1 | A |
| 3208.90.30 | - - Colourless varnish, for curing concrete for road construction | 1 | A |
| 3208.90.40 | - - Epoxyphenolic paints and varnishes for sanitary use | 1 | A |
| 3208.90.50 | - - Put up in aerosol containers | 15 | E |
| 3208.90.91 | - - - Other paints | 15 | E |
| 3208.90.92 | - - - Other varnishes | 15 | E |
| 3209.10.10 | - - Printer's varnish | 1 | A |
| 3209.10.90 | - - Other | 15 | E |
| 3209.90.10 | - - Other paints | 15 | E |
| 3209.90.20 | - - Other varnishes | 15 | E |
| 3210.00.10 | - Prepared water pigments of the kind used for finishing | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | leather | | |
| 3210.00.90 | - Other | 15 | E |
| 3211.00.00 | PREPARED DRIERS | 1 | A |
| 3212.10.00 | - Stamping foils | 1 | A |
| 3212.90.10 | - - Aluminium powder dispersed in non-aqueous media | 6 | E |
| 3212.90.20 | - - Other pigments dispersed in non-aqueous media | 1 | A |
| 3212.90.90 | - - Other | 6 | E |
| 3213.10.00 | - Colours in sets | 6 | E |
| 3213.90.00 | - Other | 6 | E |
| 3214.10.11 | - - - Based on acrylic polymers or polyesters | 6 | E |
| 3214.10.19 | - - - Other | 1 | A |
| 3214.10.20 | - - Painters' fillings | 6 | E |
| 3214.90.00 | - Other | 6 | E |
| 3215.11.10 | - - - Offset printing ink | 1 | A |
| 3215.11.20 | - - - For retouching negatives for printing | 1 | A |
| 3215.11.30 | - - - Screen printing ink | 1 | A |
| 3215.11.90 | - - - Other | 10 | A |
| 3215.19.10 | - - - Offset printing ink | 1 | A |
| 3215.19.20 | - - - For retouching negatives for printing | 1 | A |
| 3215.19.30 | - - - Screen printing ink | 1 | A |
| 3215.19.90 | - - - Other | 10 | E |
| 3215.90.00 | - Other | 1 | A |
| 3301.12.00 | - - Of orange | 1 | A |
| 3301.13.00 | - - Of lemon | 1 | A |
| 3301.19.10 | - - - Of bergamot | 1 | A |
| 3301.19.20 | - - - Of lime | 1 | A |
| 3301.19.90 | - - - Other | 1 | A |
| 3301.24.00 | - - Of peppermint (Mentha piperita) | 1 | A |
| 3301.25.00 | - - Of other mints | 1 | A |
| 3301.29.10 | - - - Of geranium | 1 | A |
| 3301.29.20 | - - - Of jasmine | 1 | A |
| 3301.29.30 | - - - Of lavender or of lavandin | 1 | A |
| 3301.29.40 | - - - Of vetiver | 1 | A |
| 3301.29.90 | - - - Other | 1 | A |
| 3301.30.00 | - Resinoids | 1 | A |
| 3301.90.00 | - Other | 1 | A |
| 3302.10.10 | - - Of a kind used in the food industries | 6 | C |
| 3302.10.20 | - - Of a kind used in the drinks industries, whether or not containing ethyl alcohol | 6 | C |
| 3302.90.10 | - - Of a kind used in the tobacco industry | 1 | A |
| 3302.90.20 | - - Of a kind used in the oral hygiene or dental industries | 1 | A |
| 3302.90.90 | - - Other | 6 | E |
| 3303.00.00 | PERFUMES AND TOILET WATERS | 15 | E |
| 3304.10.00 | - Lip make-up preparations | 15 | E |
| 3304.20.00 | - Eye make-up preparations | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3304.30.00 | - Manicure or pedicure preparations | 15 | E |
| 3304.91.00 | - - Powders, whether or not compressed | 15 | E |
| 3304.99.00 | - - Other | 15 | A |
| 3305.10.00 | - Shampoos | 15 | E |
| 3305.20.00 | - Preparations for permanent waving or straightening | 15 | E |
| 3305.30.00 | - Hair lacquers | 15 | E |
| 3305.90.00 | - Other | 15 | E |
| 3306.10.00 | - Dentifrices | 15 | E |
| 3306.20.00 | - Yarn used to clean between the teeth (dental floss) | 15 | A |
| 3306.90.00 | - Other | 15 | E |
| 3307.10.00 | - Pre-shave, shaving or aftershave preparations | 15 | E |
| 3307.20.00 | - Personal deodorants and antiperspirants | 15 | E |
| 3307.30.00 | - Perfumed bath salts and other bath preparations | 15 | E |
| 3307.41.00 | - - "Agarbatti" and other odoriferous preparations which operate by burning | 15 | C |
| 3307.49.00 | - - Other | 15 | G |
| 3307.90.10 | - - Contact lens solutions or artificial eye solutions, including artificial tears | 6 | E |
| 3307.90.90 | - - Other | 15 | E |
| 3401.11.11 | - - - - Medicated, other than disinfectant | 6 | E |
| 3401.11.19 | - - - - Other | 15 | G |
| 3401.11.20 | - - - Organic surface-active products and preparations for use as soap | 10 | G |
| 3401.11.30 | - - - Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent | 6 | E |
| 3401.19.00 | - - Other | 15 | G |
| 3401.20.10 | - - Liquid soap, medicated (other than disinfectant) | 6 | G |
| 3401.20.90 | - - Other | 15 | G |
| 3401.30.00 | - Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | 15 | G |
| 3402.11.10 | - - - Water-soluble salts of alkylaryl sulphonic acids | 10 | G |
| 3402.11.90 | - - - Other | 1 | A |
| 3402.12.00 | - - Cationic | 1 | A |
| 3402.13.00 | - - Non-ionic | 1 | A |
| 3402.19.00 | - - Other | 1 | A |
| 3402.20.00 | - Preparations put up for retail sale | 15 | G |
| 3402.90.11 | - - - Based on water-soluble salts of alkylaryl sulphonic acids or phosphoric esters | 10 | G |
| 3402.90.19 | - - - Other | 6 | G |
| 3402.90.20 | - - Washing preparations and cleaning preparations | 15 | G |
| 3403.11.00 | - - Preparations for the treatment of textile materials, leather, furskins or other materials | 1 | A |
| 3403.19.00 | - - Other | 1 | A |
| 3403.91.10 | - - - Of a kind used for the oil or grease treatment of leather, with a basis of diethanolamines and oxidised or sulphonated oils | 6 | C |
| 3403.91.90 | - - - Other | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3403.99.00 | - - Other | 1 | A |
| 3404.20.00 | - Of poly(oxyethylene) (polyethylene glycol) | 1 | A |
| 3404.90.10 | - - Of chemically modified lignite | 1 | A |
| 3404.90.90 | - - Other | 1 | A |
| 3405.10.00 | - Polishes, creams and similar preparations for footwear or leather | 15 | C |
| 3405.20.00 | - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | 15 | C |
| 3405.30.00 | - Polishes (lustres) and similar preparations for coachwork, other than metal polishes | 15 | C |
| 3405.40.00 | - Scouring pastes and powders and other scouring preparations | 15 | C |
| 3405.90.10 | - - Waxes containing solvents or emulsified, not containing other added substances | 1 | A |
| 3405.90.20 | - - Metal polishes, in containers of a net content of 1 kg or more | 6 | A |
| 3405.90.90 | - - Other | 15 | A |
| 3406.00.00 | CANDLES, TAPERS AND THE LIKE | 15 | A |
| 3407.00.00 | MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER | 6 | A |
| 3501.10.00 | - Casein | 1 | A |
| 3501.90.00 | - Other | 6 | C |
| 3502.11.00 | - - Dried | 1 | A |
| 3502.19.00 | - - Other | 1 | A |
| 3502.20.00 | - Milk albumin, including concentrates of two or more whey proteins | 1 | A |
| 3502.90.00 | - Other | 1 | A |
| 3503.00.10 | - Gelatin and derivatives thereof | 1 | A |
| 3503.00.90 | - Other | 6 | C |
| 3504.00.00 | PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED | 1 | A |
| 3505.10.10 | - - Dextrins | 1 | A |
| 3505.10.20 | - - Pregelatinised or esterified starch | 1 | A |
| 3505.10.90 | - - Other | 6 | C |
| 3505.20.00 | - Glues | 10 | C |
| 3506.10.00 | - Products of any kind suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg | 15 | C |
| 3506.91.10 | - - - Prepared thermoplastic adhesives based on polyamides or polyesters, with a melting point of between 180 ℃ and 240 ℃ | 6 | C |
| 3506.91.20 | - - - Thermoplastic adhesive based on styrene-butadiene copolymers and hydrocarbon resins with a melting | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | temperature above 75 ° C | | |
| 3506.91.90 | - - - Other | 15 | E |
| 3506.99.00 | - - Other | 15 | E |
| 3507.10.00 | - Rennet and concentrates thereof | 1 | A |
| 3507.90.00 | - Other | 1 | A |
| 3601.00.00 | PROPELLENT POWDERS | 1 | A |
| 3602.00.10 | - Based on ammonium nitrate | 15 | A |
| 3602.00.90 | - Other | 10 | A |
| 3603.00.00 | SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS | 1 | A |
| 3604.10.00 | - Fireworks | 15 | A |
| 3604.90.00 | - Other | 15 | A |
| 3605.00.00 | MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04 | 15 | A |
| 3606.10.00 | - Liquid or liquefied-gas fuels in containers of the kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm3 | 15 | A |
| 3606.90.10 | - - Ferro-cerium and other pyrophoric alloys | 6 | A |
| 3606.90.90 | - - Other | 15 | A |
| 3701.10.00 | - For X-ray | 1 | A |
| 3701.20.00 | - Instant print film | 10 | A |
| 3701.30.10 | - - Photomechanical process plates of the type used in photolithography, heliography, photoengraving, etc. | 1 | A |
| 3701.30.90 | - - Other | 10 | A |
| 3701.91.00 | - - For colour photography (polychrome) | 10 | A |
| 3701.99.00 | - - Other | 10 | A |
| 3702.10.00 | - For X-ray | 1 | A |
| 3702.31.10 | - - - Instant print film | 10 | A |
| 3702.31.90 | - - - Other | 10 | A |
| 3702.32.10 | - - - Instant print film | 10 | A |
| 3702.32.90 | - - - Other | 10 | A |
| 3702.39.10 | - - - Instant print film | 10 | A |
| 3702.39.90 | - - - Other | 10 | A |
| 3702.41.10 | - - - Instant print film | 10 | A |
| 3702.41.90 | - - - Other | 10 | A |
| 3702.42.10 | - - - Instant print film | 10 | A |
| 3702.42.90 | - - - Other | 10 | A |
| 3702.43.10 | - - - Instant print film | 10 | A |
| 3702.43.90 | - - - Other | 10 | A |
| 3702.44.10 | - - - Instant print film | 10 | A |
| 3702.44.90 | - - - Other | 10 | A |
| 3702.52.10 | - - - Of a length not exceeding 14 m | 10 | A |
| 3702.52.20 | - - - Of a length exceeding 14 m | 10 | A |
| 3702.53.00 | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides | 10 | A |
| 3702.54.00 | - - Of a width exceeding 16 mm but not exceeding 35 mm | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | and of a length not exceeding 30 m, other than for slides | | |
| 3702.55.00 | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m | 10 | A |
| 3702.56.00 | - - Of a width exceeding 35 mm | 10 | A |
| 3702.96.00 | - - Of a width not exceeding 35 mm and of a length not exceeding 30 m | 10 | A |
| 3702.97.00 | - - Of a width not exceeding 35 mm and of a length exceeding 30 m | 10 | A |
| 3702.98.00 | - - Of a width exceeding 35 mm | 10 | A |
| 3703.10.00 | - In rolls of a width exceeding 610 mm | 10 | A |
| 3703.20.00 | - Other, for colour photography (polychrome) | 1 | A |
| 3703.90.10 | - - Heliographic paper, for monochrome photography | 10 | A |
| 3703.90.90 | - - Other | 10 | A |
| 3704.00.00 | Photographic plates, film, paper, paperboard and textiles, exposed but not developed | 10 | A |
| 3705.10.00 | - For offset reproduction | 10 | A |
| 3705.90.10 | - - Microfilm | 10 | A |
| 3705.90.90 | - - Other | 10 | A |
| 3706.10.00 | - Of a width of 35 mm or more | 6 | A |
| 3706.90.00 | - Other | 6 | A |
| 3707.10.00 | - Sensitising emulsions | 1 | A |
| 3707.90.00 | - Other | 1 | A |
| 3801.10.00 | - Artificial graphite | 1 | A |
| 3801.20.00 | - Colloidal or semi-colloidal graphite | 1 | A |
| 3801.30.00 | - Carbonaceous pastes for electrodes and similar pastes for furnace linings | 1 | A |
| 3801.90.00 | - Other | 1 | A |
| 3802.10.00 | - Activated carbon | 1 | A |
| 3802.90.00 | - Other | 1 | A |
| 3803.00.00 | TALL OIL, WHETHER OR NOT REFINED | 1 | A |
| 3804.00.00 | RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 38.03 | 1 | A |
| 3805.10.00 | - Gum, wood or sulphate turpentine oils (sulphate turpentine) | 6 | C |
| 3805.90.10 | - - Pine oil | 6 | C |
| 3805.90.90 | - - Other | 6 | C |
| 3806.10.00 | - Rosin and resin acids | 6 | C |
| 3806.20.00 | - Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts | 6 | C |
| 3806.30.00 | - Ester gums | 1 | A |
| 3806.90.00 | - Other | 6 | C |
| 3807.00.00 | WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH | 1 | A |
| 3808.50.11 | - - - In articles such as tablets and candles, that act due to | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | combustion, and fly-papers | | |
| 3808.50.12 | - - - Containing DDT, aldrin, dieldrin, toxaphene, chlordimeform, chlordane, heptachlor | 6 | E |
| 3808.50.13 | - - - Containing binapacryl, 1,2-dibromoethane, ethylene dichloride, parathion | 6 | E |
| 3808.50.14 | - - - Containing lindane, mercury compounds, fluoroacetamide, pentachlorophenol, monocrotophos, phosphamidon | 6 | E |
| 3808.50.15 | - - - Based on methamidophos and methyl parathion | 6 | E |
| 3808.50.16 | - - - Cyclohexane, 1,2,3,4,5,6 hexachloro (HCH) | 6 | E |
| 3808.50.19 | - - - Other | 6 | E |
| 3808.50.21 | - - - With a base of chromated copper arsenate, of the kind used for preserving wood, in containers of a net content of 125 kg or more | 1 | A |
| 3808.50.22 | - - - Containing hexachlorobenzene, pentachlorophenol, binapacryl, oxides of mercury | 6 | E |
| 3808.50.23 | - - - Containing captafol | 6 | E |
| 3808.50.29 | - - - Other | 6 | E |
| 3808.50.31 | - - - Containing dinoseb (ISO) | 6 | E |
| 3808.50.32 | - - - Containing 2.4,5-T (ISO) (2,4,5-trichlorophenoxyacetic | 6 | E |
| 3808.50.39 | - - - Other | 6 | E |
| 3808.50.40 | - - Disinfectants | 15 | E |
| 3808.50.51 | - - - Containing fluoroacetamide | 10 | E |
| 3808.50.59 | - - - Other | 10 | E |
| 3808.50.92 | - - - Containing chlorobenzilate, phosphamidon | 6 | E |
| 3808.50.93 | - - - Dry powder formulations with a mixture containing mainly: benomyl (CAS 17804-35-2), carbofuran (CAS 1563-66-2) and thiram (CAS 137-26-8) | 6 | E |
| 3808.50.99 | - - - Other | 6 | E |
| 3808.91.10 | - - - In articles such as tablets and candles, that act due to combustion, and fly-papers | 10 | E |
| 3808.91.20 | - - - Containing endrin | 6 | E |
| 3808.91.31 | - - - - Containing chloropicrin at a rate not less than 30% by weight | 6 | E |
| 3808.91.39 | - - - - Other | 6 | E |
| 3808.91.40 | - - - - Containing chloropicrin at a rate not less than 30% by weight other than those referred to in subdivision 3808.91.31 | 6 | E |
| 3808.91.50 | - - - - Mirex or declordano | 6 | E |
| 3808.91.90 | - - - Other | 6 | E |
| 3808.92.10 | - - - With a base of chromated copper arsenate, of the kind used for preserving wood, in containers of a net content of 125 kg or more | 1 | A |
| 3808.92.90 | - - - Other | 6 | C |
| 3808.93.00 | - - Herbicides, anti-sprouting products and plant-growth regulators | 6 | C |
| 3808.94.10 | - - - Based on pine oil and quaternary ammonium surface-active agents | 15 | E |
| 3808.94.90 | - - - Other | 15 | G |
| 3808.99.10 | - - - Rodenticides | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3808.99.21 | - - - - Containing chloropicrin at a rate not less than 30% by weight | 6 | E |
| 3808.99.29 | - - - - Other | 6 | E |
| 3808.99.30 | - - - - Containing chloropicrin at a rate not less than 30% by weight other than those referred to in tariff subdivision 3808.99.21 | 6 | E |
| 3808.99.90 | - - - Other | 6 | E |
| 3809.10.00 | - With a basis of amylaceous substances | 6 | C |
| 3809.91.00 | - - Of a kind used in the textile or like industries | 6 | C |
| 3809.92.00 | - - Of a kind used in the paper or like industries | 6 | C |
| 3809.93.00 | - - Of a kind used in the leather or like industries | 6 | C |
| 3810.10.00 | - Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials | 1 | A |
| 3810.90.00 | - Other | 1 | A |
| 3811.11.00 | - - Based on lead compounds | 6 | A |
| 3811.19.00 | - - Other | 6 | C |
| 3811.21.10 | - - - Containing 30 % or more but not more than 40 % of such oils | 1 | A |
| 3811.21.90 | - - - Other | 1 | A |
| 3811.29.00 | - - Other | 1 | A |
| 3811.90.00 | - Other | 6 | C |
| 3812.10.00 | - Prepared rubber accelerators | 1 | A |
| 3812.20.00 | - Compound plasticisers for rubber or plastics | 6 | C |
| 3812.30.10 | - - For rubber | 1 | A |
| 3812.30.21 | - - - Stabilisers for poly(vinyl chloride) (PVC) based on organic salts of heavy metals | 1 | A |
| 3812.30.29 | - - - Other | 1 | A |
| 3813.00.00 | PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES | 1 | A |
| 3814.00.10 | - Solvents and thinners | 6 | C |
| 3814.00.90 | - Other | 1 | A |
| 3815.11.00 | - - With nickel or nickel compounds as the active substance | 1 | A |
| 3815.12.00 | - - With precious metal or precious metal compounds as the active substance | 1 | A |
| 3815.19.00 | - - Other | 1 | A |
| 3815.90.10 | - - Catalysts based on methyl ethyl ketone peroxide or organo-cobalt compounds | 10 | E |
| 3815.90.90 | - - Other | 1 | A |
| 3816.00.00 | REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01 | 1 | A |
| 3817.00.10 | - Mixed alkylbenzenes | 1 | A |
| 3817.00.20 | - Mixed alkylnaphthalenes | 1 | A |
| 3818.00.00 | CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; Chemical Compounds Doped For Use In Electronics | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3819.00.00 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals | 10 | E |
| 3820.00.00 | ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS | 6 | C |
| 3821.00.10 | - Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) | 1 | A |
| 3821.00.20 | - Prepared culture media for the development or maintenance of plant, human or animal cells | 10 | C |
| 3822.00.00 | DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06; CERTIFIED REFERENCE MATERIALS | 1 | A |
| 3823.11.00 | - - Stearic acid | 1 | A |
| 3823.12.00 | - - Oleic acid | 1 | A |
| 3823.13.00 | - -Tall oil fatty acids | 1 | A |
| 3823.19.00 | - - Other | 1 | A |
| 3823.70.00 | - Industrial fatty alcohols | 1 | A |
| 3824.10.10 | - - Based on natural resinous products | 1 | A |
| 3824.10.90 | - - Other | 1 | A |
| 3824.30.00 | - Non-agglomerated metal carbides mixed together or with metallic binders | 1 | A |
| 3824.40.00 | - Prepared additives for cements, mortars or concretes | 1 | A |
| 3824.50.00 | - Non-refractory mortars and concretes | 1 | A |
| 3824.60.00 | - Sorbitol other than that of subheading 2905.44 | 1 | A |
| 3824.71.00 | - - Containing chlorofluorocarbons (CFC), whether or not containing hydrochlorofluorocarbons (HCFC), perfluorocarbons (PFC) or hydrofluorocarbons (HFC) | 1 | A |
| 3824.72.00 | - - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes | 1 | A |
| 3824.73.00 | - - Containing hydrobromofluorocarbons (HBFC) | 1 | A |
| 3824.74.00 | - - Containing hydrochlorofluorocarbons (HCFC), whether or not containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC) | 1 | A |
| 3824.75.00 | - - Containing carbon tetrachloride | 10 | C |
| 3824.76.00 | - - Containing 1,1,1-trichloroethane (methylchloroform) | 10 | C |
| 3824.77.00 | - - Containing bromomethane (methyl bromide) or bromochloromethane | 1 | A |
| 3824.78.00 | - - Containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC) or hydrochlorofluorocarbons (HCFC) | 1 | A |
| 3824.79.00 | - - Other | 1 | A |
| 3824.81.00 | - - Containing oxirane (ethylene oxide) | 10 | C |
| 3824.82.00 | - - Containing polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or polybrominated biphenyls (PBB) | 10 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3824.83.00 | - - Containing tris (2,3-dibromopropyl) phosphate | 10 | C |
| 3824.90.10 | - - Preparations for rubber or plastics, not elsewhere specified or included | 1 | A |
| 3824.90.20 | - - Gelling agents, hardeners, anti-peeling agents and other preparations for paint and varnish, not elsewhere specified or included | 1 | A |
| 3824.90.30 | - - Preparations of the kind used in the manufactures of inks and other preparations used in printing, not elsewhere specified or included | 1 | A |
| 3824.90.40 | - - Additives and other preparations for electrolytic baths for electro-deposition on metal strips | 1 | A |
| 3824.90.51 | - - - Of alkylbenzene sulphonic acids and their derivatives | 10 | E |
| 3824.90.59 | - - - Other | 10 | E |
| 3824.90.60 | - - Other inorganic preparations, including mixtures of trace elements | 1 | A |
| 3824.90.70 | - - Fluids with a basis of diphenyl for use as refrigerants | 1 | A |
| 3824.90.80 | - - Articles producing a lighting effect for signalling and safety purposes | 1 | A |
| 3824.90.91 | - - - Naphthenic acids, their water-insoluble salts and their esters | 1 | A |
| 3824.90.92 | - - With a basis of ethylenebisdithiocarbamate manganese complex with zinc ion, with a concentration greater than or equal to 85% | 1 | A |
| 3824.90.99 | - - - Other | 10 | E |
| 3825.10.00 | - Municipal waste | 10 | C |
| 3825.20.00 | - Sewage sludge | 10 | C |
| 3825.30.00 | - Clinical waste | 10 | C |
| 3825.41.00 | - - Halogenated | 10 | C |
| 3825.49.00 | - - Other | 10 | C |
| 3825.50.00 | - Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids | 10 | C |
| 3825.61.00 | - - Mainly containing organic constituents | 10 | C |
| 3825.69.00 | - - Other | 10 | C |
| 3825.90.00 | - Other | 10 | C |
| 3826.00.00 | BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70 PERCENT BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MATERIALS | 10 | E |
| 3901.10.00 | - Polyethylene having a specific gravity of less than 0.94 | 1 | A |
| 3901.20.00 | - Polyethylene having a specific gravity of 0.94 or more | 1 | A |
| 3901.30.00 | - Ethylene-vinyl acetate copolymers | 1 | A |
| 3901.90.00 | - Other | 1 | A |
| 3902.10.00 | - Polypropylene | 1 | A |
| 3902.20.00 | - Polyisobutylene | 1 | A |
| 3902.30.00 | - Propylene copolymers | 1 | A |
| 3902.90.00 | - Other | 1 | A |
| 3903.11.00 | - - Expansible | 1 | A |
| 3903.19.00 | - - Other | 1 | A |
| 3903.20.00 | - Styrene-acrylonitrile (SAN) copolymers | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3903.30.00 | - Acrylonitrile-butadiene-styrene (ABS) copolymers | 1 | A |
| 3903.90.00 | - Other | 1 | A |
| 3904.10.00 | - Poly(vinyl chloride), not mixed with any other substances | 1 | A |
| 3904.21.10 | - - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound) | 6 | C |
| 3904.21.20 | - - - In other primary forms, food or pharmaceutical grade | 6 | C |
| 3904.21.90 | - - - Other | 1 | A |
| 3904.22.10 | - - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound) | 6 | C |
| 3904.22.90 | - - - Other | 1 | A |
| 3904.30.00 | - Vinyl chloride-vinyl acetate copolymers | 1 | A |
| 3904.40.00 | - Other vinyl chloride copolymers | 1 | A |
| 3904.50.00 | - Vinylidene chloride polymers | 1 | A |
| 3904.61.00 | - - Polytetrafluoroethylene | 1 | A |
| 3904.69.00 | - - Other | 1 | A |
| 3904.90.00 | - Other | 1 | A |
| 3905.12.00 | - - In aqueous dispersion | 1 | A |
| 3905.19.00 | - - Other | 1 | A |
| 3905.21.00 | - - In aqueous dispersion | 1 | A |
| 3905.29.00 | - - Other | 1 | A |
| 3905.30.00 | - Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups | 1 | A |
| 3905.91.00 | - - Copolymers | 1 | A |
| 3905.99.00 | - - Other | 1 | A |
| 3906.10.00 | - Poly(methyl methacrylate) | 1 | A |
| 3906.90.00 | - Other | 1 | A |
| 3907.10.00 | - Polyacetals | 1 | A |
| 3907.20.00 | - Other polyethers | 1 | A |
| 3907.30.00 | - Epoxide resins | 1 | A |
| 3907.40.00 | - Polycarbonates | 1 | A |
| 3907.50.10 | - - Containing drying oils or palm oil | 6 | E |
| 3907.50.90 | - - Other | 1 | A |
| 3907.60.00 | - Poly(ethylene terephthalate) | 1 | A |
| 3907.70.00 | - Poly(lactic acid) | 1 | A |
| 3907.91.20 | - - - Isophthalic | 1 | A |
| 3907.91.80 | - - - Other | 6 | A |
| 3907.99.10 | - - - In solution in styrene | 6 | A |
| 3907.99.90 | - - - Other | 1 | A |
| 3908.10.00 | - Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12 | 1 | A |
| 3908.90.00 | - Other | 1 | A |
| 3909.10.00 | - Urea resins; thiourea resins | 1 | A |
| 3909.20.00 | - Melamine resins | 1 | A |
| 3909.30.00 | - Other amino-resins | 1 | A |
| 3909.40.00 | - Phenolic resins | 1 | A |
| 3909.50.00 | - Polyurethanes | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3910.00.00 | SILICONES IN PRIMARY FORMS | 1 | A |
| 3911.10.00 | - Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes | 1 | A |
| 3911.90.00 | - Other | 1 | A |
| 3912.11.00 | - - Non-plasticised | 1 | A |
| 3912.12.00 | - - Plasticised | 1 | A |
| 3912.20.00 | - Cellulose nitrates (including collodions) | 1 | A |
| 3912.31.00 | - - Carboxymethylcellulose and its salts | 1 | A |
| 3912.39.00 | - - Other | 1 | A |
| 3912.90.00 | - Other | 1 | A |
| 3913.10.00 | - Alginic acid, its salts and esters | 1 | A |
| 3913.90.00 | - Other | 1 | A |
| 3914.00.00 | ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13, IN PRIMARY FORMS | 1 | A |
| 3915.10.00 | - Of polymers of ethylene | 1 | A |
| 3915.20.00 | - Of polymers of styrene | 1 | A |
| 3915.30.00 | - Of polymers of vinyl chloride | 1 | A |
| 3915.90.00 | - Of other plastics | 1 | A |
| 3916.10.10 | - - Monofilaments | 6 | A |
| 3916.10.90 | - - Other | 1 | A |
| 3916.20.10 | - - Monofilaments | 6 | E |
| 3916.20.90 | - - Other | 1 | A |
| 3916.90.11 | - - - Of nylon | 1 | A |
| 3916.90.19 | - - - Other | 6 | E |
| 3916.90.90 | - - Other | 1 | A |
| 3917.10.00 | - Artificial guts of hardened protein or of cellulosic plastics | 1 | A |
| 3917.21.00 | - - Of polymers of ethylene | 6 | E |
| 3917.22.00 | - - Of polymers of propylene | 6 | G |
| 3917.23.10 | - - - Tubes, pipes and hoses of poly(vinyl chloride) (PVC) of an external diameter exceeding 26 mm but not exceeding 400 mm | 15 | X |
| 3917.23.20 | - - - Tubes, pipes and hoses of poly(vinyl) chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC) of an external diameter not exceeding 26 mm | 15 | X |
| 3917.23.30 | - - - Tubes, pipes and hoses of poly(vinyl) chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC), whether or not metallized, of an external diameter of less than 40 mm, with or without fittings, for emptying sinks and wash basins | 15 | G |
| 3917.23.90 | - - - Other | 6 | G |
| 3917.29.10 | - - - Tubes of epoxy resins reinforced with glass fiber, of the kind used for conducting hydrocarbons, subterraneously | 1 | A |
| 3917.29.90 | - - - Other | 6 | G |
| 3917.31.00 | - - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa | 6 | G |
| 3917.32.11 | - - - With a strip fitted with emitters or drippers for a drip irrigation system | 1 | A |
| 3917.32.19 | - - - - Other | 15 | G |
| 3917.32.30 | - - - Flexible tubes, pipes and hoses, corrugated | 6 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3917.32.40 | - - - Hoses of poly(vinyl chloride) (PVC) of an external diameter of 12.5 mm or more but no more than 51 mm | 15 | G |
| 3917.32.50 | - - - Tubular casings of poly(vinylidene chloride) (PVDC), printed | 1 | A |
| 3917.32.90 | - - - Other | 6 | X |
| 3917.33.20 | - - - Hoses of polyethylene or of poly(vinyl chloride) (PVC) of an external diameter of 12.5 mm or more but no more than 51 mm | 15 | G |
| 3917.33.90 | - - - Other | 6 | G |
| 3917.39.20 | - - - Flexible tubes, pipes and hoses, corrugated | 6 | E |
| 3917.39.90 | - - - Other | 6 | E |
| 3917.40.10 | - - - Of poly(vinyl chloride) (PVC), of an external diameter not exceeding 110 mm | 15 | X |
| 3917.40.20 | - - Other, of the kind used for drip-irrigation system tubes, pipes and hoses as specified in tariff subdivision 3917.32.11 | 1 | A |
| 3917.40.30 | - - Of epoxy resins reinforced with glass fiber, of the kind used in the tubes classified under tariff subdivision 3917.29.10 | 1 | A |
| 3917.40.90 | - - Other | 6 | G |
| 3918.10.00 | - Of polymers of vinyl chloride | 10 | E |
| 3918.90.00 | - Of other plastics | 10 | E |
| 3919.10.10 | - - Of a width not exceeding 10 cm | 10 | X |
| 3919.10.90 | - - Other | 6 | X |
| 3919.90.00 | - Other | 1 | A |
| 3920.10.11 | - - - High density, twist type | 1 | A |
| 3920.10.19 | - - - Other | 10 | X |
| 3920.10.20 | - - Of ethylene acetate-vinyl copolymers, of a thickness of 2 mm or more but no greater than 50 mm | 10 | G |
| 3920.10.91 | - - - Flexible, of a thickness not exceeding 0.10 mm, neither printed not metallized | 1 | A |
| 3920.10.99 | - - - Other | 6 | G |
| 3920.20.13 | - - - Laminated, reinforced or even combined with other polymers, metallized or not | 6 | X |
| 3920.20.14 | - - - Other, metallized | 1 | A |
| 3920.20.19 | - - - Other | 1 | A |
| 3920.20.21 | - - - Metallized | 10 | X |
| 3920.20.29 | - - - Other | 10 | X |
| 3920.20.90 | - - Other | 1 | A |
| 3920.30.11 | - - - Sheets or plates | 10 | X |
| 3920.30.19 | - - - Other | 6 | G |
| 3920.30.20 | - - Printed | 10 | X |
| 3920.43.11 | - - - - Of a thickness exceeding 400 microns | 10 | E |
| 3920.43.19 | - - - - Other | 10 | E |
| 3920.43.20 | - - - - Flexible, of a thickness exceeding 400 microns | 1 | A |
| 3920.43.31 | - - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized | 6 | G |
| 3920.43.32 | - - - - Not printed, metallized | 6 | G |
| 3920.43.33 | - - - - Printed, not metallized | 10 | G |
| 3920.43.34 | - - - - Printed, metallized | 10 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3920.43.39 | - - - - Other | 1 | A |
| 3920.49.11 | - - - - Of a thickness exceeding 400 microns | 10 | X |
| 3920.49.19 | - - - - Other | 10 | G |
| 3920.49.20 | - - - Flexible, of a thickness exceeding 400 microns | 1 | A |
| 3920.49.31 | - - - - - Laminates, reinforced or intermixed with other polymers, neither printed nor metallized | 6 | G |
| 3920.49.32 | - - - - Not printed, metallized | 6 | G |
| 3920.49.33 | - - - - Printed, not metallized | 10 | X |
| 3920.49.34 | - - - - Printed, metallized | 10 | X |
| 3920.49.39 | - - - - Other | 1 | A |
| 3920.51.10 | - - - Of a thickness of 1 mm or more but not exceeding 40 mm | 1 | A |
| 3920.51.90 | - - - Other | 6 | A |
| 3920.59.00 | - - Other | 6 | A |
| 3920.61.00 | - - Of polycarbonates | 6 | A |
| 3920.62.13 | - - - - Laminated, reinforced or even combined with other polymers, metallized or not | 6 | E |
| 3920.62.14 | - - - - Other, metallized | 1 | A |
| 3920.62.19 | - - - - Other | 1 | A |
| 3920.62.21 | - - - - Metallized | 10 | G |
| 3920.62.29 | - - - - Other | 10 | G |
| 3920.62.90 | - - - Other | 1 | A |
| 3920.63.00 | - - Of unsaturated polyesters | 1 | A |
| 3920.69.00 | - - Of other polyesters | 1 | A |
| 3920.71.11 | - - - - - Stratified, reinforced or combined with other polymers, not metallized | 6 | G |
| 3920.71.12 | - - - - Metallized | 6 | G |
| 3920.71.19 | - - - - Other | 1 | A |
| 3920.71.21 | - - - - Metallized | 10 | G |
| 3920.71.29 | - - - - Other | 10 | G |
| 3920.73.00 | - - Of cellulose acetate | 1 | A |
| 3920.79.10 | - - - Of vulcanized fiber | 1 | A |
| 3920.79.90 | - - - Other | 1 | A |
| 3920.91.00 | - - Of poly(vinyl butyral) | 6 | A |
| 3920.92.13 | - - - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized | 6 | G |
| 3920.92.14 | - - - - Not printed, metallized | 6 | G |
| 3920.92.15 | - - - - Printed, not metallized | 10 | G |
| 3920.92.16 | - - - - Printed, metallized | 10 | G |
| 3920.92.19 | - - - - Other | 1 | A |
| 3920.92.20 | - - - Rigid | 6 | G |
| 3920.93.00 | - - Of amino-resins | 6 | G |
| 3920.94.00 | - - Of phenolic resins | 6 | A |
| 3920.99.00 | - - Of other plastics | 1 | A |
| 3921.11.00 | - - Of polymers of styrene | 6 | A |
| 3921.12.00 | - - Of polymers of vinyl chloride | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3921.13.00 | - - Of polyurethanes | 6 | A |
| 3921.14.00 | - - Of regenerated cellulose | 1 | A |
| 3921.19.10 | - - - Of polyethylene, of the kind used in the manufacture of separators for electrical accumulators, put up in rolls | 1 | A |
| 3921.19.90 | - - - Other | 6 | E |
| 3921.90.10 | - - Rigid, reinforced or with reinforcing net | 6 | A |
| 3921.90.20 | - - With a basis of layers of paper, impregnated with melamine or phenolic resins (formica type) | 1 | A |
| 3921.90.30 | - - Fabrics coated on both sides with or completely enveloped in poly(vinyl chloride) (PVC) | 10 | A |
| 3921.90.41 | - - - Neither printed nor metallized | 6 | G |
| 3921.90.42 | - - - Not printed, metallized | 6 | G |
| 3921.90.43 | - - - Printed, not metallized | 10 | G |
| 3921.90.44 | - - - Printed, metallized | 10 | G |
| 3921.90.90 | - - Other | 6 | X |
| 3922.10.10 | - - Sinks | 10 | G |
| 3922.10.20 | - - Baths, shower-baths and wash-basins | 15 | G |
| 3922.20.00 | - Lavatory seats and covers | 10 | G |
| 3922.90.00 | - Other | 10 | X |
| 3923.10.00 | - Boxes, cases, crates and similar articles | 10 | X |
| 3923.21.10 | - - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like) | 1 | A |
| 3923.21.20 | - - - Aseptic bags multilaminated by thermal bonding, with a hermetic filling device and clasp, of an external diameter of no less than 30 mm and a capacity of no less than 5 kilos | 1 | A |
| 3923.21.90 | - - - Other | 10 | X |
| 3923.29.10 | - - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like) | 1 | A |
| 3923.29.90 | - - - Other | 10 | X |
| 3923.30.10 | - - Isothermic containers other than vacuum containers | 6 | E |
| 3923.30.20 | - - Containers with adhesive covers, tear tab openings or perforatable closures | 6 | X |
| 3923.30.91 | - - - Preforms for beverage containers | 6 | X |
| 3923.30.93 | - - - Dropper-type containers, with lids incorporating safety strips, for the pharmaceutical industry | 1 | A |
| 3923.30.99 | - - - Other | 10 | X |
| 3923.40.10 | - - Cassettes (whether or not with cases) and spools for typewriter ribbons and similar spools, not incorporating ribbons | 6 | A |
| 3923.40.90 | - - Other | 1 | A |
| 3923.50.10 | - - Pouring stoppers, whether or not threaded | 1 | A |
| 3923.50.20 | - - "Roll-on" spheres, whether or not with the neck of the container | 1 | A |
| 3923.50.30 | - - Threaded lids with safety strip | 1 | A |
| 3923.50.40 | - - Dropper-type threaded lids and press-on lids with safety strip | 1 | A |
| 3923.50.90 | - - Other | 10 | X |
| 3923.90.10 | - - Moulded sheets for packing and transporting eggs | 6 | G |
| 3923.90.20 | - - Fastenings for containers (for example for "six-packs") | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3923.90.30 | - - Moulded containers and packaging for suppositories | 1 | A |
| 3923.90.90 | - - Other | 10 | X |
| 3924.10.10 | - - Handles | 6 | G |
| 3924.10.90 | - - Other | 15 | X |
| 3924.90.10 | - - Teats for babies' feeding bottles | 10 | A |
| 3924.90.90 | - - Other | 15 | X |
| 3925.10.00 | - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l | 1 | A |
| 3925.20.00 | - Doors, windows and their frames and thresholds for doors | 15 | G |
| 3925.30.00 | - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof | 15 | A |
| 3925.90.10 | - - Front plates for electrical switches and sockets | 10 | G |
| 3925.90.20 | - - Channels and fittings therefor for electrical installations | 1 | A |
| 3925.90.90 | - - Other | 10 | G |
| 3926.10.10 | - - Erasers | 10 | C |
| 3926.10.90 | - - Other | 15 | E |
| 3926.20.00 | - Articles of apparel and clothing accessories, including gloves, mittens and mitts | 15 | A |
| 3926.30.00 | - Fittings for furniture, coachwork or the like | 10 | A |
| 3926.40.00 | - Statuettes and other ornaments | 15 | G |
| 3926.90.10 | - - Accessories for general use as defined in Note 2 to Section XV, other than those classified in other subheadings of this sub-chapter | 6 | C |
| 3926.90.20 | - - Transmission, conveyor or elevator belts or belting | 1 | A |
| 3926.90.30 | - - Diving suits and protective masks, including bee veils for apiculture and ear muffs | 1 | A |
| 3926.90.40 | - - Laboratory, hygienic or pharmaceutical articles, whether or not graduated or calibrated | 1 | A |
| 3926.90.50 | - - Gaskets or seals | 6 | C |
| 3926.90.91 | - - - Printed labels, metallized in a bath of aluminium and backed with paper | 6 | C |
| 3926.90.92 | - - - Boot and shoe lasts | 1 | A |
| 3926.90.93 | - - - Reflecting articles for road or safety signs | 6 | G |
| 3926.90.94 | - - - Moulded plates with more than 200 cavities, for sowing seeds (seed beds) | 1 | A |
| 3926.90.95 | - - - Impermeable covers of the kind used as silos | 1 | A |
| 3926.90.99 | - - - Other | 15 | X |
| 4001.10.00 | - Natural rubber latex, whether or not pre-vulcanized | 6 | A |
| 4001.21.00 | - - Smoked sheets | 6 | A |
| 4001.22.00 | - - Technically specified natural rubber (TSNR) | 6 | A |
| 4001.29.00 | - - Other | 6 | A |
| 4001.30.00 | - Balata, gutta-percha, guayule, chicle and similar natural gums | 6 | A |
| 4002.11.00 | - - Latex | 1 | A |
| 4002.19.00 | - - Other | 1 | A |
| 4002.20.00 | - Butadiene rubber (BR) | 1 | A |
| 4002.31.00 | - - Isobutene-isoprene (butyl) rubber (IIR) | 1 | A |
| 4002.39.00 | - - Other | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4002.41.00 | - - Latex | 1 | A |
| 4002.49.00 | - - Other | 1 | A |
| 4002.51.00 | - - Latex | 1 | A |
| 4002.59.00 | - - Other | 1 | A |
| 4002.60.00 | - Isoprene rubber (IR) | 1 | A |
| 4002.70.00 | - Ethylene-propylene-non-conjugated diene rubber (EPDM) | 1 | A |
| 4002.80.00 | - Mixtures of any product of heading 40.01 with any product of this heading | 1 | A |
| 4002.91.00 | - - Latex | 1 | A |
| 4002.99.00 | - - Other | 1 | A |
| 4003.00.00 | RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS | 6 | A |
| 4004.00.00 | WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM | 1 | A |
| 4005.10.00 | - Rubber compounded with carbon black or silica | 1 | A |
| 4005.20.00 | - Solutions; dispersions other than those of subheading 4005.10 | 10 | A |
| 4005.91.10 | - - - Synthetic rubber strips (buffer strips), of rectangular cross-section, of a thickness not exceeding 5 mm and a width not exceeding 28 cm (for filling or sticking tyre treads to tyre bodies) | 1 | A |
| 4005.91.90 | - - - Other | 10 | A |
| 4005.99.10 | - - - Chewing gum base | 1 | A |
| 4005.99.90 | - - - Other | 10 | E |
| 4006.10.00 | - "Camel-back" strips for retreading rubber tyres | 10 | E |
| 4006.90.00 | - Other | 6 | C |
| 4007.00.10 | - Thread | 1 | A |
| 4007.00.20 | - Cord | 6 | C |
| 4008.11.00 | - - Plates, sheets and strips | 10 | E |
| 4008.19.10 | - - - Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals | 6 | E |
| 4008.19.90 | - - - Other | 10 | E |
| 4008.21.10 | - - - Rubber for clichés (blankets for printing cylinders) | 6 | C |
| 4008.21.20 | - - - Of rubber mixed with pigments and soya flour | 6 | E |
| 4008.21.90 | - - - Other | 6 | E |
| 4008.29.10 | - - - Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals | 6 | C |
| 4008.29.90 | - - - Other | 6 | C |
| 4009.11.10 | - - - Of an external diameter of 1.5 mm or more but no more than 15 mm | 10 | E |
| 4009.11.90 | - - - Other | 6 | C |
| 4009.12.00 | - - With fittings | 6 | C |
| 4009.21.00 | - - Without fittings | 6 | C |
| 4009.22.00 | - - With fittings | 6 | C |
| 4009.31.00 | - - Without fittings | 6 | C |
| 4009.32.00 | - - With fittings | 6 | C |
| 4009.41.00 | - - Without fittings | 6 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4009.42.00 | - - With fittings | 6 | C |
| 4010.11.00 | - - Reinforced only with metal | 1 | A |
| 4010.12.00 | - - Reinforced only with textile material | 1 | A |
| 4010.19.10 | - - Reinforced only with plastic | 1 | A |
| 4010.19.90 | - - - Other | 1 | A |
| 4010.31.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 1 | A |
| 4010.32.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 1 | A |
| 4010.33.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 1 | A |
| 4010.34.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 1 | A |
| 4010.35.00 | - - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | 1 | A |
| 4010.36.00 | - - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm | 1 | A |
| 4010.39.00 | - - Other | 1 | A |
| 4011.10.00 | - Of a kind used on motor cars (including family type (break or station wagon) and racing cars) | 10 | X |
| 4011.20.10 | - - Radial | 6 | E |
| 4011.20.90 | - - Other | 10 | X |
| 4011.30.00 | - Of a kind used on aircraft | 6 | C |
| 4011.40.00 | - Of a kind used on motorcycles | 6 | C |
| 4011.50.00 | - Of a kind used on bicycles | 1 | A |
| 4011.61.00 | - - Of a kind used on agricultural or forestry vehicles and machines | 6 | X |
| 4011.62.00 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 6 | X |
| 4011.63.00 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 6 | X |
| 4011.69.00 | - - Other | 6 | X |
| 4011.92.00 | - - Of a kind used on agricultural or forestry vehicles and machines | 6 | X |
| 4011.93.00 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 6 | X |
| 4011.94.00 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 6 | X |
| 4011.99.00 | - - Other | 6 | X |
| 4012.11.00 | - - Of a kind used on motor cars (including family type (break or station wagon) and racing cars) | 15 | E |
| 4012.12.00 | - - Of a kind used on buses or lorries | 15 | E |
| 4012.13.00 | - - Of a kind used on aircraft | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4012.19.00 | - - Other | 15 | E |
| 4012.20.00 | - Used pneumatic tyres | 15 | E |
| 4012.90.10 | - - Tyre treads | 1 | A |
| 4012.90.20 | - - Tyre flaps | 10 | E |
| 4012.90.31 | - - - Solid tyres, of an outside diameter not exceeding 90 cm | 10 | E |
| 4012.90.32 | - - - Solid tyres, of an external diameter exceeding 90 cm | 6 | E |
| 4012.90.39 | - - - Other | 10 | E |
| 4013.10.00 | - Of a kind used on motor cars (including family type (break or station wagon) and racing cars), buses or lorries | 6 | E |
| 4013.20.00 | - Of a kind used on bicycles | 1 | A |
| 4013.90.10 | - - Of a kind used on motorcycles | 1 | A |
| 4013.90.90 | - - Other | 6 | E |
| 4014.10.00 | - Sheath contraceptives | 1 | A |
| 4014.90.00 | - Other | 10 | E |
| 4015.11.00 | - - Surgical | 1 | A |
| 4015.19.00 | - - Other | 15 | C |
| 4015.90.00 | - Other | 15 | C |
| 4016.10.00 | - Of cellular rubber | 15 | E |
| 4016.91.00 | - - Floor coverings and mats | 15 | E |
| 4016.92.10 | - - - Cut to size, for pencils | 1 | A |
| 4016.92.90 | - - - Other | 10 | E |
| 4016.93.00 | - - Gaskets or seals | 6 | E |
| 4016.94.00 | - - Boat and dock fenders, whether or not inflatable | 6 | E |
| 4016.95.00 | - - Other inflatable articles | 6 | C |
| 4016.99.10 | - - - Hand tools | 10 | E |
| 4016.99.31 | - - - - Stoppers for flasks | 1 | A |
| 4016.99.39 | - - - - Other | 6 | C |
| 4016.99.90 | - - - Other | 6 | E |
| 4017.00.10 | - In blocks, lumps, plates, sheets, strips, bars, rods, profile shapes and tubes, pipes or hoses; waste and scrap; powder | 10 | C |
| 4017.00.90 | - Other | 6 | C |
| 4101.20.11 | - - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m² (28 square feet) | 10 | C |
| 4101.20.19 | - - - Other | 6 | A |
| 4101.20.20 | - - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible | 10 | C |
| 4101.20.90 | - - Other | 1 | A |
| 4101.50.11 | - - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m² (28 square feet) | 10 | C |
| 4101.50.19 | - - - Other | 6 | A |
| 4101.50.20 | - - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible | 10 | C |
| 4101.50.90 | - - Other | 1 | A |
| 4101.90.11 | - - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m² (28 square feet) | 10 | C |
| 4101.90.19 | - - - Other | 6 | A |
| 4101.90.20 | - - Of equine animals, having undergone a tanning | 10 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | (including pre-tanning) process that is reversible | | |
| 4101.90.90 | - - Other | 1 | A |
| 4102.10.00 | - With wool on | 1 | A |
| 4102.21.00 | - - Pickled | 1 | A |
| 4102.29.10 | - - Having undergone a tanning (including pre-tanning) process that is reversible | 6 | A |
| 4102.29.90 | - - - Other | 1 | A |
| 4103.20.10 | - - Having undergone a tanning (including pre-tanning) process that is reversible | 6 | C |
| 4103.20.90 | - - Other | 1 | A |
| 4103.30.10 | - - Having undergone a tanning (including pre-tanning) process that is reversible | 6 | C |
| 4103.30.90 | - - Other | 1 | A |
| 4103.90.11 | - - - Of goats | 6 | C |
| 4103.90.12 | - - - Of camel or dromedary | 15 | A |
| 4103.90.19 | - - - Other | 6 | C |
| 4103.90.91 | - - - Of goats | 1 | A |
| 4103.90.92 | - - - Of camel or dromedary | 15 | A |
| 4103.90.99 | - - - Other | 1 | A |
| 4104.11.11 | - - - - Wet-blue | 1 | A |
| 4104.11.19 | - - - - Other | 6 | C |
| 4104.11.21 | - - - - Bovine leather, vegetable pre-tanned | 10 | A |
| 4104.11.22 | - - - - Bovine leather, wet-blue | 1 | A |
| 4104.11.23 | - - - - Other bovine leather | 6 | A |
| 4104.11.24 | - - - - Equine leather | 10 | A |
| 4104.19.11 | - - - - Wet-blue | 1 | A |
| 4104.19.19 | - - - - Other | 6 | A |
| 4104.19.21 | - - - - Bovine leather, vegetable pre-tanned | 10 | A |
| 4104.19.22 | - - - - Bovine leather, wet-blue | 1 | A |
| 4104.19.23 | - - - - Other bovine leather | 6 | A |
| 4104.19.24 | - - - - Equine leather | 10 | C |
| 4104.41.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 $m^2$ (28 square feet) | 6 | A |
| 4104.41.90 | - - - Other | 10 | C |
| 4104.49.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 $m^2$ (28 square feet) | 6 | A |
| 4104.49.90 | - - - Other | 10 | C |
| 4105.10.00 | - In the wet state (including wet-blue) | 6 | A |
| 4105.30.00 | - In the dry state (crust) | 6 | C |
| 4106.21.00 | - - In the wet state (including wet-blue) | 6 | C |
| 4106.22.00 | - - In the dry state (crust) | 6 | C |
| 4106.31.10 | - - - Wet-blue | 1 | A |
| 4106.31.90 | - - - Other | 6 | C |
| 4106.32.00 | - - In the dry state (crust) | 6 | C |
| 4106.40.00 | - Of reptiles | 6 | C |
| 4106.91.00 | - - In the wet state (including wet-blue) | 6 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4106.92.00 | - - In the dry state (crust) | 6 | C |
| 4107.11.10 | - - Bovine leather, with a unit surface area not exceeding 2.6 m² (28 square feet) | 6 | C |
| 4107.11.90 | - - - Other | 10 | C |
| 4107.12.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 m² (28 square feet) | 6 | C |
| 4107.12.90 | - - - Other | 10 | C |
| 4107.19.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 m² (28 square feet) | 6 | C |
| 4107.19.90 | - - - Other | 10 | C |
| 4107.91.00 | - - Full grains, unsplit | 10 | C |
| 4107.92.00 | - - Grain splits | 10 | C |
| 4107.99.00 | - - Other | 10 | C |
| 4112.00.00 | LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14 | 6 | C |
| 4113.10.00 | - Of goats | 6 | C |
| 4113.20.00 | - Of swine | 6 | C |
| 4113.30.00 | - Of reptiles | 6 | C |
| 4113.90.00 | - Other | 6 | C |
| 4114.10.00 | - Chamois (including combination chamois) leather | 10 | C |
| 4114.20.00 | - Patent leather and patent laminated leather; metallized leather | 10 | C |
| 4115.10.00 | - Composition leather based on leather or leather fiber, in slabs, sheets or strips, whether or not in rolls | 10 | C |
| 4115.20.00 | - Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour | 1 | A |
| 4201.00.00 | SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE-PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL | 15 | C |
| 4202.11.00 | - - With outer surface of leather, composition leather or patent leather | 15 | C |
| 4202.12.00 | - - With outer surface of plastics or of textile materials | 15 | C |
| 4202.19.00 | - - Other | 15 | C |
| 4202.21.00 | - - With outer surface of leather, composition leather or patent leather | 15 | C |
| 4202.22.00 | - - With outer surface of plastic sheeting or textile materials | 15 | C |
| 4202.29.00 | - - Other | 15 | C |
| 4202.31.00 | - - With outer surface of leather, composition leather or patent leather | 15 | C |
| 4202.32.00 | - - With outer surface of plastic sheeting or textile materials | 15 | C |
| 4202.39.00 | - - Other | 15 | C |
| 4202.91.00 | - - With outer surface of leather, composition leather or patent leather | 15 | A |
| 4202.92.00 | - - With outer surface of plastic sheeting or textile materials | 15 | A |
| 4202.99.00 | - - Other | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4203.10.10 | - - Protective, for all trades | 10 | C |
| 4203.10.90 | - - Other | 15 | C |
| 4203.21.10 | - - - For baseball and softball | 10 | C |
| 4203.21.90 | - - - Other | 10 | C |
| 4203.29.10 | - - - Protective, for all trades | 10 | C |
| 4203.29.90 | - - - Other | 15 | C |
| 4203.30.00 | - Belts and bandoliers | 15 | E |
| 4203.40.00 | - Other clothing accessories | 15 | C |
| 4205.00.10 | - Articles for technical use of natural leather or composition leather | 1 | A |
| 4205.00.90 | - Other | 15 | E |
| 4206.00.10 | - Catgut | 1 | A |
| 4206.00.90 | - Other | 1 | A |
| 4301.10.00 | - Of mink, whole, with or without head, tail or paws | 15 | A |
| 4301.30.00 | - Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws | 15 | A |
| 4301.60.00 | - Of fox, whole, with or without head, tail or paws | 15 | A |
| 4301.80.00 | - Other furskins, whole, with or without head, tail or paws | 15 | A |
| 4301.90.00 | - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | 15 | A |
| 4302.11.00 | - Of mink | 15 | A |
| 4302.19.00 | - - Other | 15 | A |
| 4302.20.00 | - Heads, tails, paws and other pieces or cuttings, not assembled | 15 | A |
| 4302.30.00 | - Whole skins and pieces or cuttings thereof, assembled | 15 | A |
| 4303.10.00 | - Articles of apparel and clothing accessories | 15 | A |
| 4303.90.00 | - Other | 15 | A |
| 4304.00.10 | - Not made up | 15 | A |
| 4304.00.90 | - Other | 15 | A |
| 4401.10.00 | - Fuel wood | 1 | A |
| 4401.21.00 | - - Coniferous | 1 | A |
| 4401.22.00 | - - Non-coniferous | 1 | A |
| 4401.31.00 | - - Wood pellets | 1 | A |
| 4401.39.00 | - - Other | 1 | A |
| 4402.10.00 | - Of bamboo | 1 | A |
| 4402.90.00 | - Other | 1 | A |
| 4403.10.00 | - Treated with paint, stains, creosote or other preservatives | 1 | A |
| 4403.20.00 | - Other, coniferous | 1 | A |
| 4403.41.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau | 1 | A |
| 4403.49.00 | - - Other | 1 | A |
| 4403.91.00 | - Of holm, cork and other oaks (Quercus spp.) | 1 | A |
| 4403.92.00 | - - Of beech (Fagus spp.) | 1 | A |
| 4403.99.00 | - - Other | 1 | A |
| 4404.10.00 | - Coniferous | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4404.20.00 | - Non-coniferous | 1 | A |
| 4405.00.00 | WOOD WOOL; WOOD FLOUR | 1 | A |
| 4406.10.00 | - Not impregnated | 1 | A |
| 4406.90.00 | - Other | 1 | A |
| 4407.10.00 | - Coniferous | 6 | C |
| 4407.21.00 | - - Mahogany (Swietenia spp.) | 6 | E |
| 4407.22.00 | - - Virola, Imbuia and Balsa | 6 | E |
| 4407.25.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau | 6 | E |
| 4407.26.00 | - - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 6 | E |
| 4407.27.00 | - - Sapelli | 6 | E |
| 4407.28.00 | - - Iroko | 6 | E |
| 4407.29.00 | - - Other | 6 | E |
| 4407.91.00 | - Of holm, cork and other oaks (Quercus spp.) | 6 | C |
| 4407.92.00 | - - Of beech (Fagus spp.) | 6 | C |
| 4407.93.00 | - - Of maple (Acer spp.) | 6 | C |
| 4407.94.00 | - - Of cherry (Prunus spp.) | 6 | C |
| 4407.95.00 | - Of ash (Fraxinus spp.) | 6 | C |
| 4407.99.00 | - - Other | 6 | C |
| 4408.10.00 | - Coniferous | 10 | A |
| 4408.31.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau | 10 | A |
| 4408.39.00 | - - Other | 10 | A |
| 4408.90.00 | - Other | 10 | A |
| 4409.10.00 | - Coniferous | 10 | E |
| 4409.21.00 | - - Of bamboo | 10 | E |
| 4409.29.00 | - - Other | 10 | E |
| 4410.11.10 | - - - Unworked or not further worked than sanded | 10 | E |
| 4410.11.20 | - - - Surface covered with melamine-impregnated paper | 10 | E |
| 4410.11.30 | - - - Surface covered with decorative laminates of plastics | 10 | E |
| 4410.11.90 | - - - Other | 10 | E |
| 4410.12.10 | - - - Unworked or not further worked than sanded | 10 | E |
| 4410.12.90 | - - - Other | 10 | E |
| 4410.19.11 | - - - - Unworked or not further worked than sanded | 10 | E |
| 4410.19.19 | - - - - Other | 10 | E |
| 4410.19.21 | - - - - Unworked or not further worked than sanded | 10 | E |
| 4410.19.22 | - - - - Surface covered with melamine-impregnated paper | 10 | E |
| 4410.19.23 | - - - - Surface covered with decorative laminates of plastics | 10 | E |
| 4410.19.29 | - - - - Other | 10 | E |
| 4410.90.00 | - Other | 10 | E |
| 4411.12.11 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.12.19 | - - - - Other | 10 | E |
| 4411.12.21 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.12.29 | - - - - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4411.13.11 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.13.19 | - - - - Other | 10 | E |
| 4411.13.21 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.13.29 | - - - - Other | 10 | E |
| 4411.14.11 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.14.19 | - - - - Other | 10 | E |
| 4411.14.21 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.14.29 | - - - - Other | 10 | E |
| 4411.92.10 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.92.90 | - - - Other | 10 | E |
| 4411.93.10 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.93.90 | - - - Other | 10 | E |
| 4411.94.11 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.94.19 | - - - - Other | 10 | E |
| 4411.94.91 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.94.99 | - - - - Other | 10 | E |
| 4412.10.11 | - - - With at least one outer ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.10.12 | - - - Other, with at least one outer ply of non-coniferous wood | 10 | E |
| 4412.10.19 | - - - Other | 10 | E |
| 4412.10.21 | - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.10.22 | - - - Other, containing at least one layer of particle board | 10 | E |
| 4412.10.29 | - - - Other | 10 | E |
| 4412.10.91 | - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.10.92 | - - - Other, containing at least one layer of particle board | 10 | E |
| 4412.10.99 | - - - Other | 10 | E |
| 4412.31.00 | - - With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.32.00 | - - Other, with at least one outer ply of non-coniferous wood | 10 | E |
| 4412.39.00 | - - Other | 10 | E |
| 4412.94.11 | - - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.94.19 | - - - - Other | 10 | E |
| 4412.94.91 | - - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.94.99 | - - - - Other | 10 | E |
| 4412.99.11 | - - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.99.12 | - - - - Other, containing at least one layer of particle board | 10 | E |
| 4412.99.19 | - - - - Other | 10 | E |
| 4412.99.91 | - - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.99.92 | - - - - Other, containing at least one layer of particle board | 10 | E |
| 4412.99.99 | - - - - Other | 10 | E |
| 4413.00.00 | DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | PROFILE SHAPES | | |
| 4414.00.00 | WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS | 15 | A |
| 4415.10.10 | - - Cable-drums | 10 | A |
| 4415.10.90 | - - Other | 10 | A |
| 4415.20.00 | - Pallets, box pallets and other load boards; pallet collars | 10 | A |
| 4416.00.10 | - Casks, drums and barrels, whether or not reinforced, and parts thereof | 1 | A |
| 4416.00.90 | - Other | 10 | A |
| 4417.00.00 | TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD | 10 | A |
| 4418.10.00 | - Windows, French windows and their frames | 15 | G |
| 4418.20.00 | - Doors and their frames and thresholds | 15 | X |
| 4418.40.00 | - Shuttering for concrete | 15 | G |
| 4418.50.00 | - Shingles and shakes | 15 | G |
| 4418.60.00 | - Posts and beams | 15 | G |
| 4418.71.00 | - - For mosaic floors | 15 | G |
| 4418.72.00 | - - Other, multilayer | 15 | G |
| 4418.79.00 | - - Other | 15 | G |
| 4418.90.10 | - - Cellular boards (alveolar), whether or not covered | 15 | E |
| 4418.90.90 | - - Other | 15 | E |
| 4419.00.00 | TABLEWARE AND KITCHENWARE, OF WOOD | 15 | E |
| 4420.10.00 | - Statuettes and other ornaments, of wood | 15 | E |
| 4420.90.10 | - - Wood marquetry and inlaid wood | 15 | E |
| 4420.90.90 | - - Other | 15 | E |
| 4421.10.00 | - Clothes hangers | 15 | A |
| 4421.90.10 | - - Spools, cops, bobbins, sewing thread reels and the like, of the kind used for reeling textile yarns or fabrics | 1 | A |
| 4421.90.20 | - - Match splints | 6 | A |
| 4421.90.90 | - - Other | 15 | A |
| 4501.10.00 | - Natural cork, raw or simply prepared | 1 | A |
| 4501.90.00 | - Other | 1 | A |
| 4502.00.00 | NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN SQUARE OR RECTANGULAR BLOCKS, PLATES, SHEETS OR STRIP, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS) | 1 | A |
| 4503.10.00 | - Corks and stoppers | 1 | A |
| 4503.90.00 | - Other | 1 | A |
| 4504.10.00 | - Blocks, plates, sheets and strips; tiles and similar wall coverings of any shape; solid cylinders, including discs | 1 | A |
| 4504.90.00 | - Other | 1 | A |
| 4601.21.00 | - - Of bamboo | 15 | A |
| 4601.22.00 | - - Of cane (rattan) | 15 | A |
| 4601.29.00 | - - Other | 15 | A |
| 4601.92.00 | - - Of bamboo | 15 | A |
| 4601.93.00 | - - Of cane (rattan) | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4601.94.00 | - - Of other vegetable materials | 15 | A |
| 4601.99.00 | - - Other | 15 | A |
| 4602.11.00 | - - Of bamboo | 15 | A |
| 4602.12.00 | - - Of cane (rattan) | 15 | A |
| 4602.19.00 | - - Other | 15 | A |
| 4602.90.00 | - Other | 15 | A |
| 4701.00.00 | MECHANICAL WOOD PULP | 1 | A |
| 4702.00.00 | CHEMICAL WOOD PULP, DISSOLVING GRADES | 1 | A |
| 4703.11.00 | - - Coniferous | 1 | A |
| 4703.19.00 | - - Non-coniferous | 1 | A |
| 4703.21.00 | - - Coniferous | 1 | A |
| 4703.29.00 | - - Non-coniferous | 1 | A |
| 4704.11.00 | - - Coniferous | 1 | A |
| 4704.19.00 | - - Non-coniferous | 1 | A |
| 4704.21.00 | - - Coniferous | 1 | A |
| 4704.29.00 | - - Non-coniferous | 1 | A |
| 4705.00.00 | WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES | 1 | A |
| 4706.10.00 | - Cotton linters pulp | 1 | A |
| 4706.20.00 | - Pulps of fibers derived from recovered (waste and scrap) paper or paperboard | 1 | A |
| 4706.30.10 | - - Mechanical pulps | 1 | A |
| 4706.30.20 | - - Chemical pulps | 1 | A |
| 4706.30.30 | - - Pulps obtained by the combination of mechanical and chemical procedures | 1 | A |
| 4706.91.00 | - - Mechanical | 1 | A |
| 4706.92.00 | - - Chemical | 1 | A |
| 4706.93.00 | - - Obtained by a combination of mechanical and chemical processes | 1 | A |
| 4707.10.00 | - Of unbleached kraft paper or paperboard or of corrugated paper or paperboard | 1 | A |
| 4707.20.00 | - Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | 1 | A |
| 4707.30.00 | - Of paper or paperboard made mainly of mechanical pulp (for example newspapers, journals and similar printed matter) | 1 | A |
| 4707.90.00 | - Other, including unsorted waste and scrap | 1 | A |
| 4801.00.00 | NEWSPRINT, IN ROLLS OR SHEETS | 1 | A |
| 4802.10.00 | - Hand-made paper and paperboard (sheet by sheet) | 1 | A |
| 4802.20.00 | - Paper and paperboard of the kind used as a base for photosensitive, heat-sensitive or electro-sensitive paper or paperboard | 1 | A |
| 4802.40.00 | - Wallpaper base | 1 | A |
| 4802.54.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state | 1 | A |
| 4802.54.20 | - - - In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | side not exceeding 150 mm | | |
| 4802.54.30 | - - - Carbonising base paper | 1 | A |
| 4802.54.90 | - - - Other | 10 | E |
| 4802.55.11 | - - - - Weighing 40 g/m² or more but not more than 60 g/m² | 1 | A |
| 4802.55.12 | - - - - Weighing 60 g/m² or more but not more than 80 g/m² and of a width of 559 mm or more | 1 | A |
| 4802.55.19 | - - - - Other | 1 | A |
| 4802.55.20 | - - - Bond register paper of a width not exceeding 150 mm | 10 | E |
| 4802.55.31 | - - - - Of a width exceeding 150 mm but not exceeding 559 mm | 1 | A |
| 4802.55.32 | - - - - Weighing more than 40 g/m² but not more than 80 g/m², of a width of 559 mm or more | 1 | A |
| 4802.55.39 | - - - - Other | 10 | E |
| 4802.55.91 | - - - - Of a width exceeding 150 mm | 1 | A |
| 4802.55.99 | - - - - Other | 10 | E |
| 4802.56.11 | - - - - Weighing 40 g/m² or more but not more than 60 g/m² | 1 | A |
| 4802.56.19 | - - - - Other | 1 | A |
| 4802.56.20 | - - - Bond register paper in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 1 | A |
| 4802.56.31 | - - - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 1 | A |
| 4802.56.39 | - - - - Other | 10 | E |
| 4802.56.91 | - - - - in sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 1 | A |
| 4802.56.99 | - - - - Other | 10 | E |
| 4802.57.11 | - - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm, weighing 40 g/m² or more but not more than 60 g/m² | 1 | A |
| 4802.57.12 | - - - - In strips of a width not exceeding 150 mm | 10 | E |
| 4802.57.19 | - - - - Other | 1 | A |
| 4802.57.21 | - - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm | 1 | A |
| 4802.57.22 | - - - - In strips of a width not exceeding 150 mm | 10 | E |
| 4802.57.29 | - - - - Other | 10 | E |
| 4802.57.91 | - - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm | 1 | A |
| 4802.57.92 | - - - - In strips of a width not exceeding 150 mm | 10 | E |
| 4802.57.99 | - - - - Other | 10 | E |
| 4802.58.11 | - - - In strips or rolls of a width exceeding 150 mm but not exceeding 559 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 1 | A |
| 4802.58.12 | - - - - In strips or rolls of a width of 559 mm or more | 1 | A |
| 4802.58.19 | - - - - Other | 10 | E |
| 4802.58.91 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | exceeding 150 mm, in the unfolded state | | |
| 4802.58.99 | - - - - Other | 10 | E |
| 4802.61.11 | - - - - Of a width of 559 mm or more | 1 | A |
| 4802.61.19 | - - - - Other | 1 | A |
| 4802.61.20 | - - - Of a width not exceeding 150 mm | 10 | E |
| 4802.61.30 | - - - Carbonising base paper | 1 | A |
| 4802.62.10 | - - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 1 | A |
| 4802.62.20 | - - - In sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4802.62.30 | - - - Carbonising base paper | 1 | A |
| 4802.62.90 | - - - Other | 10 | E |
| 4802.69.10 | - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm | 1 | A |
| 4802.69.20 | - - - Carbonising base paper | 1 | A |
| 4802.69.90 | - - - Other | 10 | E |
| 4803.00.00 | TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF THE KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS | 10 | E |
| 4804.11.00 | - - Unbleached | 1 | A |
| 4804.19.00 | - - Other | 1 | A |
| 4804.21.00 | - - Unbleached | 1 | A |
| 4804.29.00 | - - Other | 1 | A |
| 4804.31.10 | - - - Match paper | 1 | A |
| 4804.31.90 | - - - Other | 10 | E |
| 4804.39.10 | - - - Match paper | 1 | A |
| 4804.39.20 | - - - Other, weighing not more than 100 g/m² | 10 | E |
| 4804.39.90 | - - - Other | 1 | A |
| 4804.41.00 | - - Unbleached | 10 | E |
| 4804.42.00 | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process | 1 | A |
| 4804.49.00 | - - Other | 1 | A |
| 4804.51.00 | - - Unbleached | 1 | A |
| 4804.52.00 | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process | 1 | A |
| 4804.59.00 | - - Other | 1 | A |
| 4805.11.00 | - - Semi-chemical fluting paper | 1 | A |
| 4805.12.00 | - - Straw fluting paper | 1 | A |
| 4805.19.00 | - - Other | 1 | A |
| 4805.24.00 | - - Weighing 150 g/m² or less | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4805.25.10 | - - - Grey paper board weighing more than 300 g/m² | 10 | C |
| 4805.25.90 | - - - Other | 1 | A |
| 4805.30.00 | - Sulphite wrapping paper | 1 | A |
| 4805.40.00 | - Filter paper and paperboard | 1 | A |
| 4805.50.00 | - Felt paper and felt paperboard; wool paper and wool paperboard | 1 | A |
| 4805.91.00 | - - Weighing 150 g/m² or less | 1 | A |
| 4805.92.00 | - - Weighing more than 150 g/m² but less than 225 g/m² | 1 | A |
| 4805.93.10 | - - - Paperboard for structures, not impregnated | 6 | C |
| 4805.93.90 | - - - Other | 1 | A |
| 4806.10.00 | - Parchment paper and paperboard (Vegetable parchment) | 1 | A |
| 4806.20.00 | - Greaseproof papers | 1 | A |
| 4806.30.00 | - Tracing papers | 1 | A |
| 4806.40.00 | - Glassine and other glazed transparent or translucent papers | 1 | A |
| 4807.00.10 | - Duplex or triplex paperboard weighing more than 300 g/m² | 10 | E |
| 4807.00.90 | - Other | 1 | A |
| 4808.10.00 | - Corrugated paper and paperboard, whether or not perforated | 10 | E |
| 4808.40.10 | - - Sack kraft paper | 10 | E |
| 4808.40.90 | - - Other | 10 | E |
| 4808.90.00 | - Other | 1 | A |
| 4809.20.00 | - Self-copy paper | 1 | A |
| 4809.90.10 | - - Carbon or similar copying papers | 6 | C |
| 4809.90.90 | - - Other | 1 | A |
| 4810.13.11 | - - - - Not printed, in rolls of a width exceeding 150 mm | 1 | A |
| 4810.13.12 | - - - - Not printed, in rolls of a width not exceeding 150 mm | 6 | E |
| 4810.13.13 | - - - - Printed, whether or not embossed or perforated | 10 | C |
| 4810.13.21 | - - - - Not printed | 6 | E |
| 4810.13.22 | - - - - Printed, whether or not embossed or perforated | 10 | C |
| 4810.13.30 | - - - Graph paper for recording apparatus | 1 | A |
| 4810.13.91 | - - - - In rolls of a width exceeding 150 mm | 1 | A |
| 4810.13.92 | - - - - In rolls of a width not exceeding 150 mm | 10 | B |
| 4810.14.11 | - - - - Not printed, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 1 | A |
| 4810.14.12 | - - - - Not printed, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 6 | E |
| 4810.14.13 | - - - - Printed, whether or not embossed or perforated | 10 | C |
| 4810.14.19 | - - - - Other | 6 | E |
| 4810.14.21 | - - - - Not printed | 6 | E |
| 4810.14.22 | - - - - Printed, whether or not embossed or perforated | 10 | B |
| 4810.14.30 | - - - Graph paper for recording apparatus | 1 | A |
| 4810.14.91 | - - - - "Endless" paper | 15 | C |
| 4810.14.92 | - - - - Other, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 1 | A |
| 4810.14.93 | - - - - Other, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4810.14.99 | - - - - Other | 10 | E |
| 4810.19.11 | - - - Metallised paper weighing 150 g/m² or less, not printed | 1 | A |
| 4810.19.12 | - - - - Metallised paper weighing more than 150 g/m², not printed | 6 | E |
| 4810.19.13 | - - - - Metallised paper, printed | 10 | C |
| 4810.19.19 | - - - - Other | 1 | A |
| 4810.19.21 | - - - - Metallised paper weighing 150 g/m² or less, not printed | 1 | A |
| 4810.19.22 | - - - - Metallised paper weighing more than 150 g/m², not printed | 6 | E |
| 4810.19.23 | - - - - Metallised paper, printed | 10 | C |
| 4810.19.29 | - - - - Other | 1 | A |
| 4810.19.31 | - - - - Metallised paper, not printed | 6 | E |
| 4810.19.32 | - - - - Metallised paper, printed, whether or not embossed or perforated | 10 | C |
| 4810.19.33 | - - - - Graph paper for recording apparatus | 1 | A |
| 4810.19.39 | - - - - Other | 10 | B |
| 4810.22.11 | - - - - Graph paper for recording apparatus | 1 | A |
| 4810.22.12 | - - - - Other, not printed | 1 | A |
| 4810.22.13 | - - - - Other, printed | 10 | C |
| 4810.22.21 | - - - - Graph paper for recording apparatus | 1 | A |
| 4810.22.29 | - - - - Other | 10 | B |
| 4810.22.90 | - - - Other | 10 | E |
| 4810.29.13 | - - - - Metallised paper, not printed | 6 | E |
| 4810.29.14 | - - - - Metallised paper, printed | 10 | E |
| 4810.29.19 | - - - - Other | 1 | A |
| 4810.29.21 | - - - - Metallised paper, not printed | 6 | E |
| 4810.29.22 | - - - - Metallised paper, printed, whether or not embossed or perforated | 10 | E |
| 4810.29.23 | - - - - Graph paper for recording apparatus | 1 | A |
| 4810.29.24 | - - - - "Endless" paper | 15 | E |
| 4810.29.29 | - - - - Other | 10 | E |
| 4810.29.80 | - - - Other | 10 | E |
| 4810.31.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 1 | A |
| 4810.31.21 | - - - - Graph paper for recording apparatus | 1 | A |
| 4810.31.29 | - - - - Other | 10 | E |
| 4810.31.90 | - - - Other | 10 | E |
| 4810.32.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 1 | A |
| 4810.32.21 | - - - - Graph paper for recording apparatus | 1 | A |
| 4810.32.29 | - - - - Other | 10 | E |
| 4810.32.90 | - - - Other | 10 | E |
| 4810.39.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4810.39.21 | - - - - Graph paper for recording apparatus | 1 | A |
| 4810.39.29 | - - - - Other | 10 | E |
| 4810.39.90 | - - - Other | 10 | E |
| 4810.92.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 1 | A |
| 4810.92.21 | - - - - Graph paper for recording apparatus | 1 | A |
| 4810.92.29 | - - - - Other | 10 | E |
| 4810.92.90 | - - - Other | 10 | E |
| 4810.99.13 | - - - - Metallised paper, not printed | 1 | A |
| 4810.99.14 | - - - - Metallised paper, printed | 10 | E |
| 4810.99.19 | - - - - Other | 1 | A |
| 4810.99.21 | - - - - Graph paper for recording apparatus | 1 | A |
| 4810.99.29 | - - - - Other | 10 | E |
| 4810.99.80 | - - - Other | 10 | E |
| 4811.10.10 | - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 1 | A |
| 4811.10.20 | - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.10.30 | - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | E |
| 4811.10.90 | - - Other | 10 | E |
| 4811.41.11 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 1 | A |
| 4811.41.12 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.41.19 | - - - - Other | 10 | E |
| 4811.41.20 | - - - Printed | 10 | E |
| 4811.49.11 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 6 | E |
| 4811.49.12 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.49.19 | - - - - Other | 10 | E |
| 4811.49.20 | - - - Printed | 10 | E |
| 4811.51.11 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 1 | A |
| 4811.51.12 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other not exceeding 150 mm | 10 | E |
| 4811.51.19 | - - - - Other | 10 | E |
| 4811.51.20 | - - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | C |
| 4811.51.91 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | exceeding 150 mm, in the unfolded state | | |
| 4811.51.92 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.51.99 | - - - - Other | 10 | E |
| 4811.59.11 | - - - - Not printed, in strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 6 | E |
| 4811.59.12 | - - - - Not printed, in strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.59.13 | - - - - Printed | 10 | E |
| 4811.59.19 | - - - - Other | 10 | E |
| 4811.59.20 | - - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | C |
| 4811.59.91 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 1 | A |
| 4811.59.92 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.59.99 | - - - - Other | 10 | E |
| 4811.60.00 | - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glyce | 10 | E |
| 4811.90.30 | - - "Endless" paper | 15 | E |
| 4811.90.40 | - - Greaseproof paper, printed | 10 | E |
| 4811.90.50 | - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | E |
| 4811.90.91 | - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 1 | A |
| 4811.90.92 | - - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.90.99 | - - - Other | 10 | E |
| 4812.00.00 | FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP | 1 | A |
| 4813.10.00 | - In the form of booklets or tubes | 1 | A |
| 4813.20.00 | - In rolls of a width not exceeding 5 cm | 1 | A |
| 4813.90.00 | - Other | 1 | A |
| 4814.20.00 | - Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics | 10 | E |
| 4814.90.10 | - - Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven | 10 | E |
| 4814.90.20 | - - Ingrain paper | 10 | E |
| 4814.90.90 | - - Other | 10 | E |
| 4816.20.00 | - Self-copy paper | 1 | A |
| 4816.90.10 | - - Carbon or similar copying papers | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4816.90.21 | - - - Heat transfer type | 1 | A |
| 4816.90.29 | - - - Other | 10 | E |
| 4816.90.90 | - - Other | 1 | A |
| 4817.10.00 | - Envelopes | 15 | E |
| 4817.20.00 | - Letter cards, plain postcards and correspondence cards | 15 | E |
| 4817.30.00 | - Boxes, pouches, and similar presentations, of paper or paperboard, containing an assortment of paper stationery | 15 | E |
| 4818.10.00 | - Toilet paper | 15 | G |
| 4818.20.00 | - Handkerchiefs, cleansing or facial tissues and towels | 15 | G |
| 4818.30.00 | - Tablecloths and serviettes | 15 | E |
| 4818.50.00 | - Articles of apparel and clothing accessories | 15 | E |
| 4818.90.10 | - - For medical or surgical use | 1 | A |
| 4818.90.90 | - - Other | 15 | E |
| 4819.10.00 | - Boxes of corrugated paper or paperboard | 10 | E |
| 4819.20.10 | - - Multilayer paperboard boxes with plastic and aluminum sheets | 1 | A |
| 4819.20.20 | - - Cartons, boxes and cases, waterproofed with plastic sheeting, paraffin or similar materials | 10 | E |
| 4819.20.90 | - - Other | 10 | E |
| 4819.30.10 | - - Multi-ply, of kraft paper, interleaved with plastics or aluminium | 1 | A |
| 4819.30.90 | - - Other | 10 | E |
| 4819.40.00 | - Other sacks (bags); including cones | 10 | E |
| 4819.50.00 | - Other packing containers, including record sleeves | 10 | E |
| 4819.60.00 | - Boxes of the kind used in offices, shops or the like | 10 | E |
| 4820.10.00 | - Registers, account books, notepads, order books, receipt books, letter pads, memorandum pads, diaries and similar articles | 15 | E |
| 4820.20.00 | - Notebooks | 15 | E |
| 4820.30.00 | - Binders (other than book covers), folders and file covers | 15 | E |
| 4820.40.00 | - Manifold business forms and interleaved carbon sets | 15 | E |
| 4820.50.00 | - Albums for samples or for collections | 15 | E |
| 4820.90.00 | - Other | 15 | E |
| 4821.10.00 | - Printed | 15 | X |
| 4821.90.00 | - Other | 15 | X |
| 4822.10.00 | - Of a kind used for winding textile yarn | 1 | A |
| 4822.90.00 | - Other | 1 | A |
| 4823.20.00 | - Filter paper and paperboard | 1 | A |
| 4823.40.00 | - Graph paper for recording apparatus | 1 | A |
| 4823.61.00 | - - Of bamboo | 15 | E |
| 4823.69.00 | - - Other | 15 | E |
| 4823.70.10 | - - Moulded articles for packing and transporting eggs | 6 | E |
| 4823.70.90 | - - Other | 10 | E |
| 4823.90.30 | - - Multicellular natural kraft paper (with hexagonal cells), whether or not impregnated | 1 | A |
| 4823.90.40 | - - Artificial sausage casings | 1 | A |
| 4823.90.50 | - - Electrical insulation paper | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4823.90.60 | - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | E |
| 4823.90.91 | - - - "Sticks" of rolled paper for confectionary | 1 | A |
| 4823.90.99 | - - - Other | 10 | E |
| 4901.10.00 | - In single sheets, whether or not folded | 1 | A |
| 4901.91.00 | - - Dictionaries and encyclopaedias, and serial instalments thereof | 1 | A |
| 4901.99.00 | - - Other | 1 | A |
| 4902.10.00 | - Appearing at least four times a week | 1 | A |
| 4902.90.00 | - Other | 1 | A |
| 4903.00.00 | CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS | 6 | E |
| 4904.00.00 | MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED | 6 | A |
| 4905.10.00 | - Globes | 1 | A |
| 4905.91.00 | - - In book form | 1 | A |
| 4905.99.00 | - - Other | 1 | A |
| 4906.00.00 | PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING | 6 | A |
| 4907.00.10 | - Postage, revenue or similar stamps, stamp-impressed paper and similar | 1 | A |
| 4907.00.20 | - Banknotes | 1 | A |
| 4907.00.90 | - Other | 15 | E |
| 4908.10.00 | - Transfers (decalcomanias), vitrifiable | 1 | A |
| 4908.90.00 | - Other | 10 | B |
| 4909.00.00 | PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS | 15 | E |
| 4910.00.00 | CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS | 15 | E |
| 4911.10.10 | - - Catalogues and leaflets with descriptions or illustrations for machines and appliances; catalogues and sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products | 1 | A |
| 4911.10.90 | - - Other | 15 | E |
| 4911.91.00 | - - Pictures, designs and photographs | 15 | A |
| 4911.99.10 | - - - Lottery scratch cards | 1 | A |
| 4911.99.90 | - - - Other | 15 | E |
| 5001.00.00 | SILKWORM COCOONS SUITABLE FOR REELING | 1 | A |
| 5002.00.00 | RAW SILK (NOT THROWN) | 1 | A |
| 5003.00.00 | SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK) | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5004.00.00 | SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE | 6 | A |
| 5005.00.00 | YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE | 6 | A |
| 5006.00.00 | SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILKWORM GUT | 6 | A |
| 5007.10.00 | - Fabrics of noil silk | 10 | A |
| 5007.20.00 | - Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk | 10 | A |
| 5007.90.00 | - Other fabrics | 10 | A |
| 5101.11.00 | - - Shorn wool | 1 | A |
| 5101.19.00 | - - Other | 1 | A |
| 5101.21.00 | - - Shorn wool | 1 | A |
| 5101.29.00 | - - Other | 1 | A |
| 5101.30.00 | - Carbonized | 1 | A |
| 5102.11.00 | - - Of Kashmir (cashmere) goats | 1 | A |
| 5102.19.00 | - - Other | 1 | A |
| 5102.20.00 | - Coarse animal hair | 1 | A |
| 5103.10.00 | - Noils of wool or of fine animal hair | 1 | A |
| 5103.20.00 | - Other waste of wool or of fine animal hair | 1 | A |
| 5103.30.00 | - Waste of coarse animal hair | 1 | A |
| 5104.00.00 | GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR | 1 | A |
| 5105.10.00 | - Carded wool | 1 | A |
| 5105.21.00 | - - Combed wool in fragments | 1 | A |
| 5105.29.00 | - - Other | 1 | A |
| 5105.31.00 | - - Of Kashmir (cashmere) goats | 1 | A |
| 5105.39.00 | - - Other | 1 | A |
| 5105.40.00 | - Coarse animal hair, carded or combed | 1 | A |
| 5106.10.00 | - Containing 85 % or more by weight of wool | 6 | A |
| 5106.20.00 | - Containing less than 85 % by weight of wool | 6 | A |
| 5107.10.00 | - Containing 85 % or more by weight of wool | 6 | A |
| 5107.20.00 | - Containing less than 85 % by weight of wool | 6 | A |
| 5108.10.00 | - Carded | 6 | A |
| 5108.20.00 | - Combed | 6 | A |
| 5109.10.00 | - Containing 85 % or more by weight of wool or of fine animal hair | 6 | A |
| 5109.90.00 | - Other | 6 | A |
| 5110.00.00 | YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE | 6 | A |
| 5111.11.00 | - - Of a weight not exceeding 300 g/m² | 10 | A |
| 5111.19.00 | - - Other | 10 | A |
| 5111.20.00 | -Other, mixed mainly or solely with man-made filaments | 10 | A |
| 5111.30.00 | - Other, mixed mainly or solely with man-made staple fibers | 10 | A |
| 5111.90.00 | - Other | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5112.11.00 | - - Of a weight not exceeding 200 g/m² | 10 | A |
| 5112.19.00 | - - Other | 10 | A |
| 5112.20.00 | -Other, mixed mainly or solely with man-made filaments | 10 | A |
| 5112.30.00 | - Other, mixed mainly or solely with man-made staple fibers | 10 | A |
| 5112.90.00 | - Other | 10 | A |
| 5113.00.00 | WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR | 10 | A |
| 5201.00.00 | COTTON, NOT CARDED OR COMBED | 1 | A |
| 5202.10.00 | - Yarn waste | 1 | A |
| 5202.91.00 | - - Garnetted stock | 1 | A |
| 5202.99.00 | - - Other | 1 | A |
| 5203.00.00 | COTTON, CARDED OR COMBED | 1 | A |
| 5204.11.00 | - - Containing 85 % or more by weight of cotton | 6 | G |
| 5204.19.00 | - - Other | 6 | A |
| 5204.20.00 | - Put up for retail sale | 6 | A |
| 5205.11.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 6 | A |
| 5205.12.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number) | 6 | A |
| 5205.13.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number) | 6 | A |
| 5205.14.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number) | 6 | A |
| 5205.15.00 | - - Measuring less than 125 decitex (exceeding 80 metric number) | 6 | A |
| 5205.21.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 6 | A |
| 5205.22.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number) | 6 | A |
| 5205.23.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | 6 | A |
| 5205.24.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number) | 6 | A |
| 5205.26.00 | - - Measuring less than 125 decitex but no less than 106.38 decitex (more than 80 metric number but not exceeding 94 metric number) | 6 | A |
| 5205.27.00 | - - Measuring less than 106.38 decitex but no less than 83.33 decitex (more than 94 metric number but not exceeding 120 metric number) | 6 | A |
| 5205.28.00 | - - Measuring less than 83.33 decitex (exceeding 120 metric number) | 6 | A |
| 5205.31.00 | - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 6 | A |
| 5205.32.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 6 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5205.33.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.32 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 6 | A |
| 5205.34.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 6 | A |
| 5205.35.00 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 6 | A |
| 5205.41.00 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 6 | A |
| 5205.42.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 6 | A |
| 5205.43.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 6 | A |
| 5205.44.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 6 | A |
| 5205.46.00 | - - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn) | 6 | A |
| 5205.47.00 | - - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) | 6 | A |
| 5205.48.00 | - - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) | 6 | A |
| 5206.11.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 6 | A |
| 5206.12.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | 6 | A |
| 5206.13.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number) | 6 | A |
| 5206.14.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number) | 6 | A |
| 5206.15.00 | - - Measuring less than 125 decitex (exceeding 80 metric number) | 6 | A |
| 5206.21.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 6 | A |
| 5206.22.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number) | 6 | A |
| 5206.23.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number) | 6 | A |
| 5206.24.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number) | 6 | A |
| 5206.25.00 | - - Measuring less than 125 decitex (exceeding 80 metric number) | 6 | A |
| 5206.31.00 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 6 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5206.32.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 6 | A |
| 5206.33.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 6 | A |
| 5206.34.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 6 | A |
| 5206.35.00 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 6 | A |
| 5206.41.00 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 6 | A |
| 5206.42.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 6 | A |
| 5206.43.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 6 | A |
| 5206.44.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 6 | A |
| 5206.45.00 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 6 | A |
| 5207.10.00 | - Containing 85 % or more by weight of cotton | 6 | A |
| 5207.90.00 | - Other | 6 | A |
| 5208.11.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | A |
| 5208.12.00 | - - Plain weave, weighing more than 100 g/m² | 10 | A |
| 5208.13.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208.19.00 | - - Other fabrics | 10 | A |
| 5208.21.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | A |
| 5208.22.00 | - - Plain weave, weighing more than 100 g/m² | 10 | A |
| 5208.23.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208.29.00 | - - Other fabrics | 10 | A |
| 5208.31.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | A |
| 5208.32.00 | - - Plain weave, weighing more than 100 g/m² | 10 | A |
| 5208.33.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208.39.00 | - - Other fabrics | 10 | A |
| 5208.41.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | A |
| 5208.42.00 | - - Plain weave, weighing more than 100 g/m² | 10 | A |
| 5208.43.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208.49.00 | - - Other fabrics | 10 | A |
| 5208.51.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | A |
| 5208.52.00 | - - Plain weave, weighing more than 100 g/m² | 10 | A |
| 5208.59.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208.59.90 | - - - Other | 10 | A |
| 5209.11.00 | - - Plain weave | 10 | A |
| 5209.12.10 | - - - Weighing 400 g/m² or more | 6 | A |
| 5209.12.90 | - - - Other | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5209.19.00 | - - Other fabrics | 10 | A |
| 5209.21.00 | - - Plain weave | 10 | A |
| 5209.22.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209.29.00 | - - Other fabrics | 10 | A |
| 5209.31.00 | - - Plain weave | 10 | A |
| 5209.32.10 | - - - Weighing 400 g/m² or more | 6 | A |
| 5209.32.20 | - - - of yarn impregnated with acrylic resin | 10 | A |
| 5209.32.90 | - - - Other | 10 | A |
| 5209.39.00 | - - Other fabrics | 10 | A |
| 5209.41.00 | - - Plain weave | 10 | A |
| 5209.42.10 | - - - Weighing 400 g/m² or more | 1 | A |
| 5209.42.90 | - - - Other | 10 | A |
| 5209.43.10 | - - - Weighing 400 g/m² or more | 6 | A |
| 5209.43.90 | - - - Other | 10 | A |
| 5209.49.00 | - - Other fabrics | 10 | A |
| 5209.51.00 | - - Plain weave | 10 | A |
| 5209.52.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209.59.00 | - - Other fabrics | 10 | A |
| 5210.11.00 | - - Plain weave | 10 | A |
| 5210.19.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210.19.90 | - - - Other | 10 | A |
| 5210.21.00 | - - Plain weave | 10 | A |
| 5210.29.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210.29.90 | - - - Other | 10 | A |
| 5210.31.00 | - - Plain weave | 10 | A |
| 5210.32.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210.39.00 | - - Other fabrics | 10 | A |
| 5210.41.00 | - - Plain weave | 10 | A |
| 5210.49.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210.49.90 | - - - Other | 10 | A |
| 5210.51.00 | - - Plain weave | 10 | A |
| 5210.59.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210.59.90 | - - - Other | 10 | A |
| 5211.11.00 | - - Plain weave | 10 | A |
| 5211.12.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211.19.00 | - - Other fabrics | 10 | A |
| 5211.20.10 | - - Plain weave | 10 | A |
| 5211.20.20 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211.20.90 | - - Other | 10 | A |
| 5211.31.00 | - - Plain weave | 10 | A |
| 5211.32.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211.39.00 | - - Other fabrics | 10 | A |
| 5211.41.00 | - - Plain weave | 10 | A |
| 5211.42.00 | - - Denim | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5211.43.00 | - - Other fabrics of 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211.49.00 | - - Other fabrics | 10 | A |
| 5211.51.00 | - - Plain weave | 10 | A |
| 5211.52.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211.59.00 | - - Other fabrics | 10 | A |
| 5212.11.00 | - - Unbleached | 10 | A |
| 5212.12.00 | - - Bleached | 10 | A |
| 5212.13.00 | - - Dyed | 10 | A |
| 5212.14.00 | - - Of yarns of different colours | 10 | A |
| 5212.15.00 | - - Printed | 10 | A |
| 5212.21.00 | - - Unbleached | 10 | A |
| 5212.22.00 | - - Bleached | 10 | A |
| 5212.23.00 | - - Dyed | 10 | A |
| 5212.24.00 | - - Of yarns of different colours | 10 | A |
| 5212.25.00 | - - Printed | 10 | A |
| 5301.10.00 | - Flax, raw or retted | 1 | A |
| 5301.21.00 | - - Broken or scutched | 1 | A |
| 5301.29.00 | - - Other | 1 | A |
| 5301.30.00 | - Flax tow and waste | 1 | A |
| 5302.10.00 | - True hemp, raw or retted | 1 | A |
| 5302.90.00 | - Other | 1 | A |
| 5303.10.10 | - - Kenaf | 1 | A |
| 5303.10.90 | - - Other | 1 | A |
| 5303.90.00 | - Other | 1 | A |
| 5305.00.11 | - - Cabuya and henequen | 1 | A |
| 5305.00.19 | - - Other | 1 | A |
| 5305.00.21 | - - Raw | 1 | A |
| 5305.00.29 | - - Other | 1 | A |
| 5305.00.31 | - - Raw | 1 | A |
| 5305.00.39 | - - Other | 1 | A |
| 5305.00.90 | - Other | 1 | A |
| 5306.10.00 | - Single | 6 | A |
| 5306.20.00 | - Multiple (folded) or cabled | 6 | A |
| 5307.10.00 | - Single | 6 | A |
| 5307.20.00 | - Multiple (folded) or cabled | 6 | A |
| 5308.10.00 | - Coir yarn | 6 | A |
| 5308.20.00 | - True hemp yarn | 6 | A |
| 5308.90.10 | - - Ramie yarn | 6 | A |
| 5308.90.90 | - - Other | 6 | A |
| 5309.11.00 | - - Unbleached or bleached | 10 | A |
| 5309.19.00 | - - Other | 6 | A |
| 5309.21.00 | - - Unbleached or bleached | 10 | A |
| 5309.29.00 | - - Other | 10 | A |
| 5310.10.00 | - Unbleached | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5310.90.00 | - Other | 10 | A |
| 5311.00.10 | - Woven fabrics of paper yarn | 10 | A |
| 5311.00.90 | - Other | 10 | A |
| 5401.10.10 | - - Not put up for retail sale | 6 | G |
| 5401.10.20 | - - Put up for retail sale | 6 | G |
| 5401.20.10 | - - Not put up for retail sale | 6 | A |
| 5401.20.20 | - - Put up for retail sale | 6 | A |
| 5402.11.00 | - - Of aramids | 1 | A |
| 5402.19.00 | - - Other | 1 | A |
| 5402.20.00 | - High tenacity yarn of polyesters | 1 | A |
| 5402.31.00 | - - Of nylon or other polyamides, measuring per single yarn not more than 50 tex | 6 | A |
| 5402.32.00 | - - Of nylon or other polyamides, measuring per single yarn more than 50 tex | 6 | A |
| 5402.33.00 | - - Of polyesters | 1 | A |
| 5402.34.00 | - - Of polypropylene | 6 | A |
| 5402.39.00 | - - Other | 6 | A |
| 5402.44.10 | - - - Of nylon or other polyamides | 1 | A |
| 5402.44.20 | - - - Of polyesters, partially oriented | 1 | A |
| 5402.44.30 | - - - Of other polyesters | 6 | A |
| 5402.44.90 | - - - Other | 6 | A |
| 5402.45.00 | - - Other, of nylon or other polyamides | 1 | A |
| 5402.46.00 | - - Other, of partially oriented polyesters | 1 | A |
| 5402.47.00 | - - Other, of polyesters | 1 | A |
| 5402.48.00 | - - Other, of polypropylene | 6 | A |
| 5402.49.00 | - - Other | 6 | A |
| 5402.51.00 | - - Of nylon or other polyamides | 6 | A |
| 5402.52.00 | - - Of polyesters | 6 | A |
| 5402.59.00 | - - Other | 6 | A |
| 5402.61.00 | - - Of nylon or other polyamides | 6 | A |
| 5402.62.00 | - - Of polyesters | 6 | A |
| 5402.69.00 | - - Other | 6 | A |
| 5403.10.00 | - High tenacity yarn of viscose rayon | 1 | A |
| 5403.31.00 | - - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter | 6 | A |
| 5403.32.00 | - - Of viscose rayon, with a twist exceeding 120 turns per meter | 6 | A |
| 5403.33.10 | - - - Textured yarn | 6 | A |
| 5403.33.90 | - - - Other | 1 | A |
| 5403.39.00 | - - Other | 6 | A |
| 5403.41.00 | - - Of viscose rayon | 6 | A |
| 5403.42.00 | - - Of cellulose acetate | 6 | A |
| 5403.49.00 | - - Other | 6 | A |
| 5404.11.00 | - - Of elastomers | 6 | A |
| 5404.12.00 | - - Other, of polypropylene | 6 | A |
| 5404.19.10 | - - - Of polyamides, of a length not exceeding 6 cm and a | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | diameter not exceeding 0.31 mm, for toothbrushes | | |
| 5404.19.90 | - - - Other | 6 | A |
| 5404.90.00 | - Other | 6 | A |
| 5405.00.00 | ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM. | 6 | A |
| 5406.00.10 | - Synthetic filament yarn | 6 | A |
| 5406.00.20 | - Artificial filament yarn | 6 | A |
| 5407.10.00 | - Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters | 1 | A |
| 5407.20.00 | - Woven fabrics obtained from strip or the like | 10 | A |
| 5407.30.00 | - Fabrics specified in Note 9 to Section XI | 10 | A |
| 5407.41.10 | - - - Of a density exceeding 70 yarns per $cm^2$ | 10 | A |
| 5407.41.90 | - - - Other | 10 | A |
| 5407.42.00 | - - Dyed | 10 | A |
| 5407.43.00 | - - Of yarns of different colours | 10 | A |
| 5407.44.00 | - - Printed | 10 | A |
| 5407.51.00 | - - Unbleached or bleached | 10 | A |
| 5407.52.00 | - - Dyed | 10 | A |
| 5407.53.00 | - - Of yarns of different colours | 10 | A |
| 5407.54.00 | - - Printed | 10 | A |
| 5407.61.00 | - - Containing 85 % or more by weight of non-textured polyester filaments | 10 | A |
| 5407.69.00 | - - Other | 10 | A |
| 5407.71.10 | - - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per $cm^2$ | 10 | A |
| 5407.71.90 | - - - Other | 10 | A |
| 5407.72.10 | - - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per $cm^2$ | 10 | A |
| 5407.72.90 | - - - Other | 10 | A |
| 5407.73.10 | - - - Of a kind used in the manufacture of tyres, weighing 200 $g/m^2$ or more | 1 | A |
| 5407.73.90 | - - - Other | 10 | A |
| 5407.74.00 | - - Printed | 6 | A |
| 5407.81.00 | - - Unbleached or bleached | 10 | A |
| 5407.82.00 | - - Dyed | 10 | A |
| 5407.83.00 | - - Of yarns of different colours | 10 | A |
| 5407.84.00 | - - Printed | 10 | A |
| 5407.91.00 | - - Unbleached or bleached | 10 | A |
| 5407.92.00 | - - Dyed | 10 | A |
| 5407.93.00 | - - Of yarns of different colours | 10 | A |
| 5407.94.00 | - - Printed | 10 | A |
| 5408.10.00 | - Woven fabrics obtained from high tenacity yarn of viscose rayon | 1 | A |
| 5408.21.00 | - - Unbleached or bleached | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5408.22.00 | - - Dyed | 10 | A |
| 5408.23.00 | - - Of yarns of different colours | 10 | A |
| 5408.24.00 | - - Printed | 10 | A |
| 5408.31.00 | - - Unbleached or bleached | 10 | A |
| 5408.32.10 | - - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per $cm^2$, weighing more than 200 $g/m^2$ | 10 | A |
| 5408.32.90 | - - - Other | 10 | A |
| 5408.33.10 | - - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per $cm^2$, weighing more than 200 $g/m^2$ | 10 | A |
| 5408.33.90 | - - - Other | 10 | A |
| 5408.34.00 | - - Printed | 10 | A |
| 5501.10.00 | - Of nylon or other polyamides | 1 | A |
| 5501.20.00 | - Of polyesters | 1 | A |
| 5501.30.00 | - Acrylic or modacrylic | 1 | A |
| 5501.40.00 | - Of polypropylene | 1 | A |
| 5501.90.00 | - Other | 1 | A |
| 5502.00.00 | ARTIFICIAL FILAMENT TOW | 1 | A |
| 5503.11.00 | - - Of aramids | 1 | A |
| 5503.19.00 | - - Other | 1 | A |
| 5503.20.00 | - Of polyesters | 1 | A |
| 5503.30.00 | - Acrylic or modacrylic | 1 | A |
| 5503.40.00 | - Of polypropylene | 1 | A |
| 5503.90.00 | - Other | 1 | A |
| 5504.10.00 | - Of viscose rayon | 1 | A |
| 5504.90.00 | - Other | 1 | A |
| 5505.10.00 | - Of synthetic fibers | 1 | A |
| 5505.20.00 | - Of artificial fibers | 1 | A |
| 5506.10.00 | - Of nylon or other polyamides | 1 | A |
| 5506.20.00 | - Of polyesters | 1 | A |
| 5506.30.00 | - Acrylic or modacrylic | 1 | A |
| 5506.90.00 | - Other | 1 | A |
| 5507.00.00 | ARTIFICIAL STAPLE FIBERS, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING | 1 | A |
| 5508.10.10 | - - Not put up for retail sale | 6 | G |
| 5508.10.20 | - - Put up for retail sale | 6 | G |
| 5508.20.10 | - - Not put up for retail sale | 6 | A |
| 5508.20.20 | - - Put up for retail sale | 6 | A |
| 5509.11.00 | - - Single | 6 | A |
| 5509.12.00 | - - Multiple (folded) or cabled | 6 | A |
| 5509.21.00 | - - Single | 6 | A |
| 5509.22.00 | - - Multiple (folded) or cabled | 6 | A |
| 5509.31.00 | - - Single | 6 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5509.32.00 | - - Multiple (folded) or cabled | 6 | A |
| 5509.41.00 | - - Single | 6 | A |
| 5509.42.00 | - - Multiple (folded) or cabled | 6 | A |
| 5509.51.00 | - - Mixed mainly or solely with artificial staple fibers | 6 | A |
| 5509.52.00 | - - Mixed mainly or solely with wool or fine animal hair | 6 | A |
| 5509.53.00 | - - Mixed mainly or solely with cotton | 6 | A |
| 5509.59.00 | - - Other | 6 | A |
| 5509.61.00 | - - Mixed mainly or solely with wool or fine animal hair | 6 | A |
| 5509.62.00 | - - Mixed mainly or solely with cotton | 6 | A |
| 5509.69.00 | - - Other | 6 | A |
| 5509.91.00 | - - Mixed mainly or solely with wool or fine animal hair | 6 | A |
| 5509.92.00 | - - Mixed mainly or solely with cotton | 6 | A |
| 5509.99.00 | - - Other | 6 | A |
| 5510.11.00 | - - Single | 6 | A |
| 5510.12.00 | - - Multiple (folded) or cabled | 6 | A |
| 5510.20.00 | - Other yarn, mixed mainly or solely with wool or fine animal hair | 6 | A |
| 5510.30.00 | - Other yarn, mixed mainly or solely with cotton | 6 | A |
| 5510.90.00 | - Other yarn | 6 | A |
| 5511.10.00 | - Of synthetic staple fibers, containing 85 % or more by weight of such fibers | 6 | A |
| 5511.20.00 | - Of synthetic staple fibers, containing less than 85 % by weight of such fibers | 6 | A |
| 5511.30.00 | - Of artificial staple fibers | 6 | A |
| 5512.11.00 | - - Unbleached or bleached | 10 | A |
| 5512.19.10 | - - - Twill weave (warp effect), with unbleached or bleached warp yarns and coloured weft yarns (or vice versa), weighing 400 g/m² or more | 6 | A |
| 5512.19.90 | - - - Other | 10 | A |
| 5512.21.00 | - - Unbleached or bleached | 10 | A |
| 5512.29.00 | - - Other | 10 | A |
| 5512.91.00 | - - Unbleached or bleached | 10 | A |
| 5512.99.00 | - - Other | 10 | A |
| 5513.11.00 | - - Of polyester staple fibers, plain weave | 10 | A |
| 5513.12.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | A |
| 5513.13.00 | - - Other woven fabrics of polyester staple fibers | 10 | A |
| 5513.19.00 | - - Other fabrics | 10 | A |
| 5513.21.00 | - - Of polyester staple fibers, plain weave | 10 | A |
| 5513.23.10 | - - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | A |
| 5513.23.90 | - - - Other | 10 | A |
| 5513.29.00 | - - Other fabrics | 10 | A |
| 5513.31.00 | - - Of polyester staple fibers, plain weave | 10 | A |
| 5513.39.10 | - - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | A |
| 5513.39.20 | - - Other woven fabrics of polyester staple fibers | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5513.39.90 | - - - Other | 10 | A |
| 5513.41.00 | - - Of polyester staple fibers, plain weave | 10 | A |
| 5513.49.10 | - - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | A |
| 5513.49.20 | - - - Other woven fabrics of polyester staple fibers | 10 | A |
| 5513.49.90 | - - - Other | 10 | A |
| 5514.11.10 | - - - Of a weight exceeding 200 g/m2 | 10 | A |
| 5514.11.90 | - - - Other | 10 | A |
| 5514.12.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | A |
| 5514.19.10 | - - - Other woven fabrics of polyester staple fibers | 10 | A |
| 5514.19.90 | - - - Other | 10 | A |
| 5514.21.00 | - - Of polyester staple fibers, plain weave | 10 | A |
| 5514.22.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | A |
| 5514.23.00 | - - Other woven fabrics of polyester staple fibers | 10 | A |
| 5514.29.00 | - - Other fabrics | 10 | A |
| 5514.30.10 | - - Of polyester staple fibers, plain weave | 10 | A |
| 5514.30.21 | - - - Weighing 400 g/m² or more | 6 | A |
| 5514.30.29 | - - - Other | 10 | A |
| 5514.30.30 | - - Other woven fabrics of polyester staple fibers | 10 | A |
| 5514.30.90 | - - Other | 10 | A |
| 5514.41.00 | - - Of polyester staple fibers, plain weave | 10 | A |
| 5514.42.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | A |
| 5514.43.00 | - - Other woven fabrics of polyester staple fibers | 10 | A |
| 5514.49.00 | - - Other fabrics | 10 | A |
| 5515.11.00 | - - Mixed mainly or solely with viscose rayon staple fibers | 10 | A |
| 5515.12.00 | - - Mixed mainly or solely with man-made filaments | 10 | A |
| 5515.13.00 | - - Mixed mainly or solely with wool or fine animal hair | 10 | A |
| 5515.19.00 | - - Other | 10 | A |
| 5515.21.00 | - - Mixed mainly or solely with man-made filaments | 10 | A |
| 5515.22.00 | - - Mixed mainly or solely with wool or fine animal hair | 10 | A |
| 5515.29.00 | - - Other | 10 | A |
| 5515.91.00 | - - Mixed mainly or solely with man-made filaments | 10 | A |
| 5515.99.10 | - - - Mixed mainly or solely with wool or fine animal hair | 10 | A |
| 5515.99.90 | - - - Other | 10 | A |
| 5516.11.00 | - - Unbleached or bleached | 10 | A |
| 5516.12.00 | - - Dyed | 10 | A |
| 5516.13.10 | - - - Weighing 400 g/m² or more | 6 | A |
| 5516.13.90 | - - - Other | 10 | A |
| 5516.14.00 | - - Printed | 10 | A |
| 5516.21.00 | - - Unbleached or bleached | 10 | A |
| 5516.22.00 | - - Dyed | 10 | A |
| 5516.23.10 | - - - Weighing 400 g/m² or more | 6 | A |
| 5516.23.90 | - - - Other | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5516.24.00 | - - Printed | 10 | A |
| 5516.31.00 | - - Unbleached or bleached | 10 | A |
| 5516.32.00 | - - Dyed | 10 | A |
| 5516.33.00 | - - Of yarns of different colours | 10 | A |
| 5516.34.00 | - - Printed | 10 | A |
| 5516.41.00 | - - Unbleached or bleached | 10 | A |
| 5516.42.00 | - - Dyed | 10 | A |
| 5516.43.10 | - - - Weighing 400 g/m² or more | 6 | A |
| 5516.43.90 | - - - Other | 10 | A |
| 5516.44.00 | - - Printed | 10 | A |
| 5516.91.00 | - - Unbleached or bleached | 10 | A |
| 5516.92.00 | - - Dyed | 10 | A |
| 5516.93.00 | - - Of yarns of different colours | 10 | A |
| 5516.94.00 | - - Printed | 10 | A |
| 5601.21.11 | - - - - Weighing 100 g/m² or more but not more than 350 g/m² | 6 | A |
| 5601.21.19 | - - - - Other | 1 | A |
| 5601.21.21 | - - - Cylinders for cigarette filters, whether or not containing activated carbon | 6 | A |
| 5601.21.29 | - - - - Other | 15 | A |
| 5601.22.11 | - - - - Weighing 100 g/m² or more but not more than 350 g/m² | 6 | A |
| 5601.22.19 | - - - - Other | 1 | A |
| 5601.22.21 | - - - Cylinders for cigarette filters, whether or not containing activated carbon | 6 | A |
| 5601.22.29 | - - - - Other | 15 | A |
| 5601.29.10 | - - - Wadding | 6 | A |
| 5601.29.20 | - - - Articles of wadding | 15 | A |
| 5601.30.00 | - Textile flock and dust and mill neps | 6 | A |
| 5602.10.00 | - Needleloom felt and stitch-bonded fiber fabrics | 6 | A |
| 5602.21.00 | - - Of wool or fine animal hair | 6 | A |
| 5602.29.00 | - - Of other textile materials | 6 | A |
| 5602.90.10 | - - Covered with thermoplastics, of a thickness exceeding 0.15 mm, weighing more than 350 g/m² | 1 | A |
| 5602.90.20 | - - Impregnated | 1 | A |
| 5602.90.90 | - - Other | 6 | A |
| 5603.11.00 | - - Weighing not more than 25 g/m² | 1 | A |
| 5603.12.00 | - - Weighing more than 25 g/m² but not more than 70 g/m² | 1 | A |
| 5603.13.00 | - - Weighing more than 70 g/m² but not more than 150 g/m² | 1 | A |
| 5603.14.00 | - - Weighing more than 150 g/m² | 1 | A |
| 5603.91.00 | - - Weighing not more than 25 g/m² | 1 | A |
| 5603.92.00 | - - Weighing more than 25 g/m² but not more than 70 g/m² | 1 | A |
| 5603.93.00 | - - Weighing more than 70 g/m² but not more than 150 g/m² | 1 | A |
| 5603.94.00 | - - Weighing more than 150 g/m² | 1 | A |
| 5604.10.00 | - Rubber thread and cord, textile-covered | 10 | A |
| 5604.90.10 | - - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5604.90.90 | - - Other | 10 | A |
| 5605.00.00 | METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL | 1 | A |
| 5606.00.00 | GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN; LOOP WALE-YARN | 6 | A |
| 5607.21.00 | - - Binder or baler twine | 15 | A |
| 5607.29.00 | - - Other | 15 | A |
| 5607.41.00 | - - Binder or baler twine | 15 | A |
| 5607.49.00 | - - Other | 15 | A |
| 5607.50.00 | - Of other synthetic fibers | 15 | A |
| 5607.90.10 | - - Of jute or of other textile bast fibers of heading 53.03 | 15 | A |
| 5607.90.90 | - - Other | 15 | A |
| 5608.11.00 | - - Made up fishing nets | 6 | A |
| 5608.19.00 | - - Other | 15 | A |
| 5608.90.00 | - Other | 15 | A |
| 5609.00.00 | ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED | 15 | A |
| 5701.10.00 | - Of wool or fine animal hair | 15 | A |
| 5701.90.00 | - Of other textile materials | 15 | A |
| 5702.10.00 | - "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs | 15 | A |
| 5702.20.00 | - Floor coverings of coconut fibers (coir) | 15 | A |
| 5702.31.00 | - - Of wool or fine animal hair | 15 | A |
| 5702.32.00 | - - Of man-made textile materials | 15 | A |
| 5702.39.00 | - - Of other textile materials | 15 | A |
| 5702.41.00 | - - Of wool or fine animal hair | 15 | A |
| 5702.42.00 | - - Of man-made textile materials | 15 | A |
| 5702.49.00 | - - Of other textile materials | 15 | A |
| 5702.50.10 | - - Of wool or fine animal hair | 15 | A |
| 5702.50.20 | - - Of man-made textile materials | 15 | A |
| 5702.50.90 | - - Other | 15 | A |
| 5702.91.00 | - - Of wool or fine animal hair | 15 | A |
| 5702.92.00 | - - Of man-made textile materials | 15 | A |
| 5702.99.00 | - - Of other textile materials | 15 | A |
| 5703.10.00 | - Of wool or fine animal hair | 15 | A |
| 5703.20.00 | - Of nylon or other polyamides | 15 | A |
| 5703.30.00 | - Of other man-made textile materials | 15 | A |
| 5703.90.00 | - Of other textile materials | 15 | A |
| 5704.10.00 | - Having a maximum surface area of 0.3 $m^2$ | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5704.90.00 | - Other | 15 | A |
| 5705.00.00 | OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP | 15 | A |
| 5801.10.00 | - Of wool or fine animal hair | 10 | A |
| 5801.21.00 | - - Uncut weft pile fabrics | 10 | A |
| 5801.22.00 | - - Cut corduroy | 1 | A |
| 5801.23.10 | - - - With pile fibers of a length exceeding 3 mm | 10 | A |
| 5801.23.90 | - - - Other | 10 | A |
| 5801.26.00 | - - Chenille fabrics | 10 | A |
| 5801.27.10 | - - - Uncut (creped) | 10 | A |
| 5801.27.21 | - - - - With pile fibers of a length exceeding 3 mm | 10 | A |
| 5801.27.29 | - - - - Other | 10 | A |
| 5801.31.00 | - - Uncut weft pile fabrics | 10 | A |
| 5801.32.00 | - - Cut corduroy | 1 | A |
| 5801.33.00 | - - Other weft pile fabrics | 10 | A |
| 5801.36.00 | - - Chenille fabrics | 10 | A |
| 5801.37.11 | - - - - For closing by pressure ("Velcro") | 1 | A |
| 5801.37.19 | - - - - Other | 10 | A |
| 5801.37.21 | - - - - With pile fibers of a length exceeding 3 mm | 10 | A |
| 5801.37.22 | - - - - Other, pieces of a width exceeding 350 cm and weight of more than 130 g/m2 | 10 | A |
| 5801.37.29 | - - - - Other | 1 | A |
| 5801.90.00 | - Of other textile materials | 10 | A |
| 5802.11.00 | - - Unbleached | 10 | A |
| 5802.19.00 | - - Other | 10 | A |
| 5802.20.00 | - Terry towelling and similar woven terry fabrics, of other textile materials | 10 | A |
| 5802.30.00 | - Tufted textile fabrics | 10 | A |
| 5803.00.10 | - Of cotton | 10 | A |
| 5803.00.90 | - Other | 10 | A |
| 5804.10.00 | - Tulles and other net fabrics | 10 | A |
| 5804.21.00 | - - Of man-made fibers | 10 | A |
| 5804.29.00 | - - Of other textile materials | 10 | A |
| 5804.30.00 | - Hand-made lace | 10 | A |
| 5805.00.00 | HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE: PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP | 15 | A |
| 5806.10.10 | - - Of a width of less than 10 cm, with pile fibers of a length exceeding 3 mm | 10 | A |
| 5806.10.20 | - - For closing by pressure ("Velcro") | 1 | A |
| 5806.10.90 | - - Other | 10 | A |
| 5806.20.00 | - Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread | 10 | A |
| 5806.31.10 | - - - Of a density exceeding 75 yarns per cm2 | 6 | A |
| 5806.31.90 | - - - Other | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5806.32.10 | - - - Of polyamides, of a density exceeding 75 yarns per cm2 | 6 | A |
| 5806.32.90 | - - - Other | 10 | A |
| 5806.39.00 | - - Of other textile materials | 10 | A |
| 5806.40.00 | - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | 10 | A |
| 5807.10.00 | - Woven | 10 | A |
| 5807.90.00 | - Other | 10 | A |
| 5808.10.00 | - Braids in the piece | 10 | A |
| 5808.90.00 | - Other | 10 | A |
| 5809.00.00 | WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 56.05, OF THE KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED | 10 | A |
| 5810.10.00 | - Embroidery without visible ground | 10 | A |
| 5810.91.00 | - - Of cotton | 10 | A |
| 5810.92.00 | - - Of man-made fibers | 10 | A |
| 5810.99.00 | - - Of other textile materials | 10 | A |
| 5811.00.10 | - Of dipped fabrics | 10 | A |
| 5811.00.90 | - Other | 10 | A |
| 5901.10.00 | - Textile fabrics coated with gum or amylaceous substances, of the kind used for the outer covers of books or the like | 6 | A |
| 5901.90.00 | - Other | 6 | A |
| 5902.10.00 | - Of nylon or other polyamides | 1 | A |
| 5902.20.00 | - Of polyesters | 1 | A |
| 5902.90.00 | - Other | 1 | A |
| 5903.10.00 | - With poly(vinyl chloride) | 6 | A |
| 5903.20.00 | - With polyurethane | 10 | A |
| 5903.90.10 | - - Fabrics with visible particles of thermoplastics on one or both sides (interlinings) | 6 | A |
| 5903.90.20 | - - Other, of polyamides, of a density exceeding 35 yarns per cm2 | 6 | A |
| 5903.90.30 | - - Other, of textured polyester yarn coated with acrylic polymers, in the piece, of a width exceeding 183 cm | 10 | A |
| 5903.90.90 | - - Other | 10 | A |
| 5904.10.00 | - Linoleum | 1 | A |
| 5904.90.00 | - Other | 10 | A |
| 5905.00.00 | TEXTILE WALL COVERINGS | 10 | A |
| 5906.10.00 | - Adhesive tape of a width not exceeding 20 cm | 10 | A |
| 5906.91.00 | - - Knitted or crocheted | 10 | A |
| 5906.99.10 | - - - Of polyamides or viscose rayon, weighing 150 g/m² or more but not more than 500 g/m² | 6 | A |
| 5906.99.20 | - - - Flannel | 10 | A |
| 5906.99.30 | - - - Rubberised nylon fabrics of the kind used in the manufacture of tyres | 1 | A |
| 5906.99.90 | - - - Other | 10 | A |
| 5907.00.00 | TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE | | |
| 5908.00.00 | TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED | 6 | A |
| 5909.00.00 | TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER MATERIALS | 1 | A |
| 5910.00.00 | TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL | 1 | A |
| 5911.10.00 | - Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of the kind used for card clothing, and similar fabrics of the kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams) | 6 | A |
| 5911.20.00 | - Bolting cloth, whether or not made up | 6 | A |
| 5911.31.00 | - - Weighing less than 650 g/m2 | 1 | A |
| 5911.32.00 | - - Weighing 650 g/m² of more | 1 | A |
| 5911.40.00 | - Straining cloth and thick cloth of the kind used in oil presses or the like, including that of human hair | 1 | A |
| 5911.90.00 | - Other | 1 | A |
| 6001.10.00 | - "Long pile" fabrics | 10 | A |
| 6001.21.00 | - - Of cotton | 10 | A |
| 6001.22.00 | - - Of man-made fibers | 10 | A |
| 6001.29.00 | - - Of other textile materials | 10 | A |
| 6001.91.10 | - - - With pile fibers of a length exceeding 3 mm | 10 | A |
| 6001.91.90 | - - - Other | 10 | A |
| 6001.92.10 | - - - With pile fibers of a length exceeding 3 mm | 6 | A |
| 6001.92.90 | - - - Other | 10 | A |
| 6001.99.00 | - - Of other textile materials | 10 | A |
| 6002.40.11 | - - - Of a width not exceeding 11 cm and a thickness not exceeding 3 mm, for edging | 1 | A |
| 6002.40.19 | - - - Other | 10 | A |
| 6002.40.90 | - - Other | 10 | A |
| 6002.90.00 | - Other | 10 | A |
| 6003.10.00 | - Of wool or fine animal hair | 10 | A |
| 6003.20.00 | - Of cotton | 10 | A |
| 6003.30.00 | - Of synthetic fibers | 10 | A |
| 6003.40.00 | - Of artificial fibers | 10 | A |
| 6003.90.00 | - Other | 10 | A |
| 6004.10.10 | - - With polyurethane ("lycra") | 6 | G |
| 6004.10.90 | - - Other | 10 | A |
| 6004.90.00 | - Other | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6005.21.00 | - - Unbleached or bleached | 10 | A |
| 6005.22.00 | - - Dyed | 10 | A |
| 6005.23.00 | - - Of yarns of different colours | 10 | A |
| 6005.24.00 | - - Printed | 10 | A |
| 6005.31.00 | - - Unbleached or bleached | 10 | A |
| 6005.32.00 | - - Dyed | 10 | A |
| 6005.33.00 | - - Of yarns of different colours | 10 | A |
| 6005.34.00 | - - Printed | 10 | A |
| 6005.41.00 | - - Unbleached or bleached | 10 | A |
| 6005.42.00 | - - Dyed | 10 | A |
| 6005.43.00 | - - Of yarns of different colours | 10 | A |
| 6005.44.00 | - - Printed | 10 | A |
| 6005.90.10 | - - Of wool or fine animal hair | 10 | A |
| 6005.90.90 | - - Other | 10 | A |
| 6006.10.00 | - Of wool or fine animal hair | 10 | A |
| 6006.21.00 | - - Unbleached or bleached | 10 | G |
| 6006.22.00 | - - Dyed | 10 | G |
| 6006.23.00 | - - Of yarns of different colours | 10 | G |
| 6006.24.00 | - - Printed | 10 | G |
| 6006.31.00 | - - Unbleached or bleached | 10 | G |
| 6006.32.00 | - - Dyed | 10 | G |
| 6006.33.00 | - - Of yarns of different colours | 10 | G |
| 6006.34.00 | - - Printed | 10 | G |
| 6006.41.00 | - - Unbleached or bleached | 10 | G |
| 6006.42.00 | - - Dyed | 10 | G |
| 6006.43.00 | - - Of yarns of different colours | 10 | G |
| 6006.44.00 | - - Printed | 10 | G |
| 6006.90.00 | - Other | 10 | A |
| 6101.20.00 | - Of cotton | 15 | A |
| 6101.30.00 | - Of man-made fibers | 15 | A |
| 6101.90.10 | - - Of wool or fine animal hair | 15 | A |
| 6101.90.90 | - - Other | 15 | A |
| 6102.10.00 | - Of wool or fine animal hair | 15 | A |
| 6102.20.00 | - Of cotton | 15 | A |
| 6102.30.00 | - Of man-made fibers | 15 | A |
| 6102.90.00 | - Of other textile materials | 15 | A |
| 6103.10.10 | - - Of wool or fine animal hair | 15 | A |
| 6103.10.20 | - Of synthetic fibers | 15 | A |
| 6103.10.90 | - - Of other textile materials | 15 | A |
| 6103.22.00 | - - Of cotton | 15 | A |
| 6103.23.00 | - - Of synthetic fibers | 15 | A |
| 6103.29.10 | - - Of wool or fine animal hair | 15 | A |
| 6103.29.90 | - - - Other | 15 | A |
| 6103.31.00 | - - Of wool or fine animal hair | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6103.32.00 | - - Of cotton | 15 | A |
| 6103.33.00 | - - Of synthetic fibers | 15 | A |
| 6103.39.00 | - - Of other textile materials | 15 | A |
| 6103.41.00 | - - Of wool or fine animal hair | 15 | A |
| 6103.42.00 | - - Of cotton | 15 | A |
| 6103.43.00 | - - Of synthetic fibers | 15 | A |
| 6103.49.00 | - - Of other textile materials | 15 | A |
| 6104.13.00 | - - Of synthetic fibers | 15 | A |
| 6104.19.10 | - - - Of wool or fine animal hair | 15 | A |
| 6104.19.20 | - - - Of cotton | 15 | A |
| 6104.19.90 | - - - Other | 15 | A |
| 6104.22.00 | - - Of cotton | 15 | A |
| 6104.23.00 | - -Of synthetic fibers | 15 | A |
| 6104.29.10 | - - - Of wool or fine animal hair | 15 | A |
| 6104.29.90 | - - - Other | 15 | A |
| 6104.31.00 | - - Of wool or fine animal hair | 15 | A |
| 6104.32.00 | - - Of cotton | 15 | A |
| 6104.33.00 | - - Of synthetic fibers | 15 | A |
| 6104.39.00 | - - Of other textile materials | 15 | A |
| 6104.41.00 | - - Of wool or fine animal hair | 15 | A |
| 6104.42.00 | - - Of cotton | 15 | A |
| 6104.43.00 | - - Of synthetic fibers | 15 | A |
| 6104.44.00 | - - Of artificial fibers | 15 | A |
| 6104.49.00 | - - Of other textile materials | 15 | A |
| 6104.51.00 | - - Of wool or fine animal hair | 15 | A |
| 6104.52.00 | - - Of cotton | 15 | A |
| 6104.53.00 | - - Of synthetic fibers | 15 | A |
| 6104.59.00 | - - Of other textile materials | 15 | A |
| 6104.61.00 | - - Of wool or fine animal hair | 15 | A |
| 6104.62.00 | - - Of cotton | 15 | A |
| 6104.63.00 | - - Of synthetic fibers | 15 | A |
| 6104.69.00 | - - Of other textile materials | 15 | A |
| 6105.10.00 | - Of cotton | 15 | G |
| 6105.20.00 | - Of man-made fibers | 15 | G |
| 6105.90.00 | - Of other textile materials | 15 | G |
| 6106.10.00 | - Of cotton | 15 | G |
| 6106.20.00 | - Of man-made fibers | 15 | G |
| 6106.90.00 | - Of other textile materials | 15 | G |
| 6107.11.00 | - - Of cotton | 15 | G |
| 6107.12.00 | - - Of man-made fibers | 15 | G |
| 6107.19.00 | - - Of other textile materials | 15 | G |
| 6107.21.00 | - - Of cotton | 15 | G |
| 6107.22.00 | - - Of man-made fibers | 15 | G |
| 6107.29.00 | - - Of other textile materials | 15 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6107.91.00 | - - Of cotton | 15 | G |
| 6107.99.10 | - - Of man-made fibers | 15 | G |
| 6107.99.90 | - - - Other | 15 | G |
| 6108.11.00 | - - Of man-made fibers | 15 | A |
| 6108.19.00 | - - Of other textile materials | 15 | A |
| 6108.21.00 | - - Of cotton | 15 | A |
| 6108.22.00 | - - Of man-made fibers | 15 | A |
| 6108.29.00 | - - Of other textile materials | 15 | A |
| 6108.31.00 | - - Of cotton | 15 | A |
| 6108.32.00 | - - Of man-made fibers | 15 | A |
| 6108.39.00 | - - Of other textile materials | 15 | A |
| 6108.91.00 | - - Of cotton | 15 | A |
| 6108.92.00 | - - Of man-made fibers | 15 | A |
| 6108.99.00 | - - Of other textile materials | 15 | A |
| 6109.10.00 | - Of cotton | 15 | G |
| 6109.90.00 | - Of other textile materials | 15 | A |
| 6110.11.00 | - - Of wool | 15 | A |
| 6110.12.00 | - - Of Kashmir (cashmere) goats | 15 | A |
| 6110.19.00 | - - Other | 15 | A |
| 6110.20.00 | - Of cotton | 15 | A |
| 6110.30.00 | - Of man-made fibers | 15 | A |
| 6110.90.00 | - Of other textile materials | 15 | A |
| 6111.20.00 | - Of cotton | 15 | A |
| 6111.30.00 | - Of synthetic fibers | 15 | A |
| 6111.90.10 | - - Of wool or fine animal hair | 15 | A |
| 6111.90.90 | - - Other | 15 | A |
| 6112.11.00 | - - Of cotton | 15 | A |
| 6112.12.00 | - - Of synthetic fibers | 15 | A |
| 6112.19.00 | - - Of other textile materials | 15 | A |
| 6112.20.00 | - Overalls and ski suits | 15 | A |
| 6112.31.00 | - - Of synthetic fibers | 15 | A |
| 6112.39.00 | - - Of other textile materials | 15 | A |
| 6112.41.00 | - - Of synthetic fibers | 15 | A |
| 6112.49.00 | - - Of other textile materials | 15 | A |
| 6113.00.00 | GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 59.03, 59.06 OR 59.07 | 15 | A |
| 6114.20.00 | - Of cotton | 15 | A |
| 6114.30.00 | - Of man-made fibers | 15 | A |
| 6114.90.00 | - Of other textile materials | 15 | A |
| 6115.10.10 | - - Stockings for varicose veins | 1 | A |
| 6115.10.90 | - - Other | 15 | A |
| 6115.21.00 | - - Of synthetic fibers, measuring per single yarn less than 67 decitex | 15 | A |
| 6115.22.00 | - - Of synthetic fibers, measuring per single yarn 67 decitex or more | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6115.29.00 | - - Of other textile materials | 15 | A |
| 6115.30.00 | - Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex | 15 | A |
| 6115.94.00 | - - Of wool or fine animal hair | 15 | A |
| 6115.95.00 | - - Of cotton | 15 | C |
| 6115.96.00 | - - Of synthetic fibers | 15 | C |
| 6115.99.00 | - - Of other textile materials | 15 | A |
| 6116.10.00 | - Impregnated, coated or covered with plastic or rubber | 15 | A |
| 6116.91.00 | - - Of wool or fine animal hair | 15 | A |
| 6116.92.00 | - - Of cotton | 15 | A |
| 6116.93.00 | - - Of synthetic fibers | 15 | A |
| 6116.99.00 | - - Of other textile materials | 15 | A |
| 6117.10.00 | - Shawls, scarves, mufflers, mantillas, veils and the like | 15 | A |
| 6117.80.10 | - - Kneepads and shin guards, other than for sports | 1 | A |
| 6117.80.20 | - - Ties, bow ties and cravats | 15 | A |
| 6117.80.90 | - - Other | 15 | A |
| 6117.90.00 | - Parts | 15 | A |
| 6201.11.00 | - - Of wool or fine animal hair | 15 | A |
| 6201.12.00 | - - Of cotton | 15 | A |
| 6201.13.00 | - - Of man-made fibers | 15 | A |
| 6201.19.00 | - - Of other textile materials | 15 | A |
| 6201.91.00 | - - Of wool or fine animal hair | 15 | A |
| 6201.92.00 | - - Of cotton | 15 | A |
| 6201.93.00 | - - Of man-made fibers | 15 | A |
| 6201.99.00 | - - Of other textile materials | 15 | A |
| 6202.11.00 | - - Of wool or fine animal hair | 15 | A |
| 6202.12.00 | - - Of cotton | 15 | A |
| 6202.13.00 | - - Of man-made fibers | 15 | A |
| 6202.19.00 | - - Of other textile materials | 15 | A |
| 6202.91.00 | - - Of wool or fine animal hair | 15 | A |
| 6202.92.00 | - - Of cotton | 15 | A |
| 6202.93.00 | - - Of man-made fibers | 15 | A |
| 6202.99.00 | - - Of other textile materials | 15 | A |
| 6203.11.00 | - - Of wool or fine animal hair | 15 | A |
| 6203.12.00 | - - Of synthetic fibers | 15 | A |
| 6203.19.00 | - - Of other textile materials | 15 | A |
| 6203.22.00 | - - Of cotton | 15 | A |
| 6203.23.00 | - - Of synthetic fibers | 15 | A |
| 6203.29.10 | - - - Of wool or fine animal hair | 15 | A |
| 6203.29.90 | - - - Other | 15 | A |
| 6203.31.00 | - - Of wool or fine animal hair | 15 | A |
| 6203.32.00 | - - Of cotton | 15 | A |
| 6203.33.00 | - - Of synthetic fibers | 15 | A |
| 6203.39.00 | - - Of other textile materials | 15 | A |
| 6203.41.00 | - - Of wool or fine animal hair | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6203.42.00 | - - Of cotton | 15 | A |
| 6203.43.00 | - - Of synthetic fibers | 15 | A |
| 6203.49.00 | - - Of other textile materials | 15 | A |
| 6204.11.00 | - - Of wool or fine animal hair | 15 | A |
| 6204.12.00 | - - Of cotton | 15 | A |
| 6204.13.00 | - - Of synthetic fibers | 15 | A |
| 6204.19.00 | - - Of other textile materials | 15 | A |
| 6204.21.00 | - - Of wool or fine animal hair | 15 | A |
| 6204.22.00 | - - Of cotton | 15 | A |
| 6204.23.00 | - - Of synthetic fibers | 15 | A |
| 6204.29.00 | - - Of other textile materials | 15 | A |
| 6204.31.00 | - - Of wool or fine animal hair | 15 | A |
| 6204.32.00 | - - Of cotton | 15 | A |
| 6204.33.00 | - - Of synthetic fibers | 15 | A |
| 6204.39.00 | - - Of other textile materials | 15 | A |
| 6204.41.00 | - - Of wool or fine animal hair | 15 | A |
| 6204.42.00 | - - Of cotton | 15 | A |
| 6204.43.00 | - - Of synthetic fibers | 15 | A |
| 6204.44.00 | - - Of artificial fibers | 15 | A |
| 6204.49.00 | - - Of other textile materials | 15 | A |
| 6204.51.00 | - - Of wool or fine animal hair | 15 | A |
| 6204.52.00 | - - Of cotton | 15 | A |
| 6204.53.00 | - - Of synthetic fibers | 15 | A |
| 6204.59.00 | - - Of other textile materials | 15 | A |
| 6204.61.00 | - - Of wool or fine animal hair | 15 | A |
| 6204.62.00 | - - Of cotton | 15 | A |
| 6204.63.00 | - - Of synthetic fibers | 15 | A |
| 6204.69.00 | - - Of other textile materials | 15 | A |
| 6205.20.00 | - Of cotton | 15 | A |
| 6205.30.00 | - Of man-made fibers | 15 | A |
| 6205.90.10 | - - Of wool or fine animal hair | 15 | A |
| 6205.90.90 | - - Other | 15 | A |
| 6206.10.00 | - Of silk or silk waste | 15 | A |
| 6206.20.00 | - Of wool or fine animal hair | 15 | A |
| 6206.30.00 | - Of cotton | 15 | A |
| 6206.40.00 | - Of man-made fibers | 15 | A |
| 6206.90.00 | - Of other textile materials | 15 | A |
| 6207.11.00 | - - Of cotton | 15 | A |
| 6207.19.00 | - - Of other textile materials | 15 | A |
| 6207.21.00 | - - Of cotton | 15 | A |
| 6207.22.00 | - - Of man-made fibers | 15 | A |
| 6207.29.00 | - - Of other textile materials | 15 | A |
| 6207.91.00 | - - Of cotton | 15 | A |
| 6207.99.10 | - - - Of man-made fibers | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6207.99.90 | - - - Other | 15 | A |
| 6208.11.00 | - - Of man-made fibers | 15 | A |
| 6208.19.00 | - - Of other textile materials | 15 | A |
| 6208.21.00 | - - Of cotton | 15 | A |
| 6208.22.00 | - - Of man-made fibers | 15 | A |
| 6208.29.00 | - - Of other textile materials | 15 | A |
| 6208.91.00 | - - Of cotton | 15 | A |
| 6208.92.00 | - - Of man-made fibers | 15 | A |
| 6208.99.00 | - - Of other textile materials | 15 | A |
| 6209.20.00 | - Of cotton | 15 | A |
| 6209.30.00 | - Of synthetic fibers | 15 | A |
| 6209.90.10 | - - Of wool or fine animal hair | 15 | A |
| 6209.90.90 | - - Other | 15 | A |
| 6210.10.10 | - - Disposable sterilised overalls | 1 | A |
| 6210.10.90 | - - Other | 15 | A |
| 6210.20.00 | - Other garments, of the type described in subheadings 6201.11 to 6201.19 | 15 | A |
| 6210.30.00 | - Other garments, of the type described in subheadings 6202.11 to 6202.19 | 15 | A |
| 6210.40.00 | - Other men's or boys' garments | 15 | A |
| 6210.50.00 | - Other women's or girls' garments | 15 | A |
| 6211.11.00 | - - Men's or boys' | 15 | A |
| 6211.12.00 | - - Women's or girls' | 15 | A |
| 6211.20.00 | - Overalls and ski suits | 15 | A |
| 6211.32.00 | - - Of cotton | 15 | A |
| 6211.33.00 | - - Of man-made fibers | 15 | A |
| 6211.39.00 | - - Of other textile materials | 15 | A |
| 6211.42.00 | - - Of cotton | 15 | A |
| 6211.43.00 | - - Of man-made fibers | 15 | A |
| 6211.49.10 | - - - Of wool or fine animal hair | 15 | A |
| 6211.49.90 | - - - Other | 15 | A |
| 6212.10.00 | - Brassieres | 15 | A |
| 6212.20.00 | - Girdles and panty girdles | 15 | A |
| 6212.30.00 | - Corselettes | 15 | A |
| 6212.90.00 | - Other | 15 | A |
| 6213.20.00 | - Of cotton | 15 | A |
| 6213.90.00 | - Of other textile materials | 15 | A |
| 6214.10.00 | - Of silk or silk waste | 15 | A |
| 6214.20.00 | - Of wool or fine animal hair | 15 | A |
| 6214.30.00 | - Of synthetic fibers | 15 | A |
| 6214.40.00 | - Of artificial fibers | 15 | A |
| 6214.90.00 | - Of other textile materials | 15 | A |
| 6215.10.00 | - Of silk or silk waste | 15 | A |
| 6215.20.00 | - Of man-made fibers | 15 | A |
| 6215.90.00 | - Of other textile materials | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6216.00.00 | GLOVES, MITTENS AND MITTS | 15 | A |
| 6217.10.00 | - Clothing accessories | 15 | A |
| 6217.90.00 | - Parts | 15 | A |
| 6301.10.00 | - Electric blankets | 15 | A |
| 6301.20.00 | - Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair | 15 | A |
| 6301.30.00 | - Blankets (other than electric blankets) of cotton | 15 | A |
| 6301.40.00 | - Blankets (other than electric blankets) of synthetic fibers | 15 | A |
| 6301.90.00 | - Other blankets | 15 | A |
| 6302.10.00 | - Bed linen, knitted or crocheted | 15 | A |
| 6302.21.00 | - - Of cotton | 15 | A |
| 6302.22.00 | - - Of man-made fibers | 15 | A |
| 6302.29.00 | - - Of other textile materials | 15 | A |
| 6302.31.00 | - - Of cotton | 15 | A |
| 6302.32.00 | - - Of man-made fibers | 15 | A |
| 6302.39.00 | - - Of other textile materials | 15 | A |
| 6302.40.00 | - Table linen, knitted or crocheted | 15 | A |
| 6302.51.00 | - - Of cotton | 15 | A |
| 6302.53.00 | - - Of man-made fibers | 15 | A |
| 6302.59.10 | - - - Of linen | 15 | A |
| 6302.59.90 | - - - Other | 15 | A |
| 6302.60.00 | - Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton | 15 | A |
| 6302.91.00 | - - Of cotton | 15 | A |
| 6302.93.00 | - - Of man-made fibers | 15 | A |
| 6302.99.10 | - - - Of linen | 15 | A |
| 6302.99.90 | - - - Other | 15 | A |
| 6303.12.00 | - - Of synthetic fibers | 15 | A |
| 6303.19.10 | - - - Of Cotton | 15 | A |
| 6303.19.90 | - - - Other | 15 | A |
| 6303.91.00 | - - Of cotton | 15 | A |
| 6303.92.00 | - - Of synthetic fibers | 15 | A |
| 6303.99.00 | - - Of other textile materials | 15 | A |
| 6304.11.00 | - - Knitted or crocheted | 15 | A |
| 6304.19.00 | - - Other | 15 | A |
| 6304.91.00 | - - Knitted or crocheted | 15 | A |
| 6304.92.00 | - - Not knitted or crocheted, of cotton | 15 | A |
| 6304.93.00 | - - Not knitted or crocheted, of synthetic fibers | 15 | A |
| 6304.99.00 | - - Not knitted or crocheted, of other textile materials | 15 | A |
| 6305.10.00 | - Of jute or of other textile bast fibers of heading 53.03 | 15 | A |
| 6305.20.00 | - Of cotton | 15 | A |
| 6305.32.00 | - - Flexible intermediate bulk containers | 15 | A |
| 6305.33.00 | - - Other, of polyethylene or polypropylene strip or the like | 15 | A |
| 6305.39.00 | - - Other | 15 | A |
| 6305.90.00 | - Of other textile materials | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6306.12.00 | - - Of synthetic fibers | 15 | A |
| 6306.19.10 | - - - Of Cotton | 15 | A |
| 6306.19.90 | - - - Other | 15 | A |
| 6306.22.00 | - - Of synthetic fibers | 15 | A |
| 6306.29.10 | - - - Of cotton | 15 | A |
| 6306.29.90 | - - - Other | 15 | A |
| 6306.30.10 | - - Of synthetic fibers | 15 | A |
| 6306.30.90 | - - Of other textile materials | 15 | A |
| 6306.40.00 | - Pneumatic mattresses | 15 | A |
| 6306.90.10 | - - Of cotton | 15 | A |
| 6306.90.90 | - - Of other textile materials | 15 | A |
| 6307.10.00 | - Floorcloths, dishcloths, dusters and similar cleaning cloths | 15 | A |
| 6307.20.00 | - Life jackets and lifebelts | 1 | A |
| 6307.90.10 | - - Safety belts | 1 | A |
| 6307.90.20 | - - Disposable masks | 1 | A |
| 6307.90.30 | - - Safety reflective strip | 1 | A |
| 6307.90.90 | - - Other | 15 | A |
| 6308.00.00 | SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKING FOR RETAIL SALE | 15 | A |
| 6309.00.10 | - Footwear | 15 | A |
| 6309.00.90 | - Other | 15 | G |
| 6310.10.00 | - Sorted | 10 | A |
| 6310.90.10 | - - Containing 80 % or more by weight of polyesters | 10 | A |
| 6310.90.20 | - - Containing 80 % or more by weight of acrylic fibers | 10 | A |
| 6310.90.90 | - - Other | 10 | A |
| 6401.10.00 | - Footwear incorporating a protective metal toecap | 15 | E |
| 6401.92.00 | - - Covering the ankle but not covering the knee | 15 | E |
| 6401.99.10 | - - - Covering the knee | 15 | E |
| 6401.99.90 | - - - Other | 15 | E |
| 6402.12.00 | - - Ski-boots, cross-country ski footwear and snowboard boots | 15 | A |
| 6402.19.00 | - - Other | 15 | E |
| 6402.20.00 | - Footwear with upper straps or thongs assembled to the sole by means of plugs | 15 | E |
| 6402.91.10 | - - - Footwear incorporating a protective metal toecap | 15 | G |
| 6402.91.90 | - - - Other | 15 | E |
| 6402.99.10 | - - - Footwear incorporating a protective metal toecap | 15 | G |
| 6402.99.90 | - - - Other | 15 | C |
| 6403.12.00 | - - Ski-boots, cross-country ski footwear and snowboard boots | 15 | A |
| 6403.19.00 | - - Other | 15 | E |
| 6403.20.00 | - Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | toe | | |
| 6403.40.00 | - Other footwear, incorporating a protective metal toecap | 15 | E |
| 6403.51.00 | - - Covering the ankle | 15 | E |
| 6403.59.00 | - - Other | 15 | E |
| 6403.91.10 | - - - Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap | 15 | E |
| 6403.91.90 | - - - Other | 15 | E |
| 6403.99.10 | - - - Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap | 15 | E |
| 6403.99.90 | - - - Other | 15 | E |
| 6404.11.00 | - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like | 15 | G |
| 6404.19.10 | - - - Overshoes with outer soles of plastics | 1 | A |
| 6404.19.90 | - - - Other | 15 | E |
| 6404.20.00 | - Footwear with outer soles of leather or composition leather | 15 | E |
| 6405.10.00 | - With uppers of leather or composition leather | 15 | E |
| 6405.20.00 | - With uppers of textile materials | 15 | E |
| 6405.90.00 | - Other | 15 | E |
| 6406.10.10 | - - Toe caps | 10 | G |
| 6406.10.90 | - - Other | 10 | G |
| 6406.20.00 | - Outer soles and heels, of rubber or plastics | 10 | E |
| 6406.90.11 | - - - Outer soles and heels | 10 | G |
| 6406.90.12 | - - - Birch wood shanks, made on the basis of pressure and heat | 1 | A |
| 6406.90.19 | - - - Other | 1 | A |
| 6406.90.91 | - - - Outer soles and heels, other than of rubber, plastics or wood | 10 | E |
| 6406.90.92 | - - - Removable in-soles, heel cushions and similar articles | 10 | G |
| 6406.90.99 | - - - Other | 10 | G |
| 6501.00.00 | HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT | 6 | A |
| 6502.00.00 | HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR MADE WITH BRIMS, NOR LINED, NOR TRIMMED | 6 | A |
| 6504.00.00 | HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED | 15 | A |
| 6505.00.10 | - Hair-nets | 15 | A |
| 6505.00.20 | - Hats and other headgear of felt, made with hat-forms and plateaux of heading 65.01, whether or not lined or trimmed | 15 | A |
| 6505.00.90 | - Other | 15 | A |
| 6506.10.10 | - - Of plastics, whether or not reinforced with glass fibers or other materials | 15 | A |
| 6506.10.90 | - - Other | 15 | A |
| 6506.91.00 | - - Of rubber or of plastics | 15 | A |
| 6506.99.10 | - - - Of furskin | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6506.99.90 | - - - Other | 15 | A |
| 6507.00.00 | HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR | 6 | A |
| 6601.10.00 | - Garden or similar umbrellas | 15 | A |
| 6601.91.00 | - - Having a telescopic shaft | 15 | A |
| 6601.99.00 | - - Other | 15 | A |
| 6602.00.00 | WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE | 15 | A |
| 6603.20.00 | - Umbrella frames, including frames mounted on shafts (sticks) | 6 | A |
| 6603.90.00 | - Other | 6 | A |
| 6701.00.00 | SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 05.05 AND WORKED QUILLS AND SCAPES | 15 | A |
| 6702.10.00 | - Of plastics | 15 | A |
| 6702.90.00 | - Of other materials | 15 | A |
| 6703.00.10 | - Man-made textile materials, prepared for use in making dolls' hair | 6 | A |
| 6703.00.90 | - Other | 15 | A |
| 6704.11.00 | - - Complete wigs | 15 | A |
| 6704.19.00 | - - Other | 15 | A |
| 6704.20.00 | - Of human hair | 15 | A |
| 6704.90.00 | - Of other materials | 15 | A |
| 6801.00.00 | SETS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE) | 15 | E |
| 6802.10.00 | - Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder | 15 | E |
| 6802.21.00 | - - Marble, travertine and alabaster | 15 | E |
| 6802.23.00 | - - Granite | 15 | E |
| 6802.29.10 | - - - Other calcareous stone | 15 | E |
| 6802.29.90 | - - - Other | 15 | E |
| 6802.91.00 | - - Marble, travertine and alabaster | 15 | E |
| 6802.92.00 | - - Other calcareous stone | 15 | E |
| 6802.93.00 | - - Granite | 15 | E |
| 6802.99.00 | - - Other stone | 15 | E |
| 6803.00.00 | WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE | 6 | E |
| 6804.10.00 | - Millstones and grindstones for milling, grinding or pulping | 1 | A |
| 6804.21.00 | - - Of agglomerated synthetic or natural diamond | 1 | A |
| 6804.22.00 | - - Of other agglomerated abrasives or of ceramics | 1 | A |
| 6804.23.00 | - - Of natural stone | 1 | A |
| 6804.30.00 | - Hand sharpening or polishing stones | 1 | A |
| 6805.10.00 | - On a base of woven textile fabric only | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6805.20.10 | - - Abrasive paper for wood and waterproof abrasive paper, other than discs | 10 | E |
| 6805.20.90 | - - Other | 10 | E |
| 6805.30.00 | - On a base of other materials | 6 | E |
| 6806.10.00 | - Slag wool, rock wool and similar mineral wool (including intermixtures thereof), in bulk, sheets or rolls | 1 | A |
| 6806.20.00 | - Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof) | 1 | A |
| 6806.90.00 | - Other | 1 | A |
| 6807.10.00 | - In rolls | 6 | E |
| 6807.90.00 | - Other | 6 | E |
| 6808.00.00 | PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBER, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS | 15 | E |
| 6809.11.00 | - - Faced or reinforced with paper or paperboard only | 5 | E |
| 6809.19.00 | - - Other | 15 | G |
| 6809.90.00 | - Other articles | 15 | G |
| 6810.11.00 | - - Building blocks and bricks | 15 | E |
| 6810.19.00 | - - Other | 15 | E |
| 6810.91.00 | - - Prefabricated structural components for building or civil engineering | 15 | E |
| 6810.99.00 | - - Other | 15 | E |
| 6811.40.10 | - - Corrugated sheets | 15 | E |
| 6811.40.20 | - - Other sheets, panels, tiles and similar articles | 15 | E |
| 6811.40.30 | - - Tubes, pipes and tube or pipe fittings | 15 | E |
| 6811.40.90 | - - Other articles | 15 | E |
| 6811.81.00 | - - Corrugated sheets | 15 | E |
| 6811.82.00 | - - Other sheets, panels, tiles and similar articles | 15 | G |
| 6811.89.00 | - - Other articles | 15 | E |
| 6812.80.10 | - - Clothing, clothing accessories, footwear and headgear | 6 | E |
| 6812.80.20 | - - Paper, millboard and felt | 1 | A |
| 6812.80.30 | - - Compressed fiber jointing, in sheets or rolls | 1 | A |
| 6812.80.91 | - - -Fabricated crocidolite fibers; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate | 1 | A |
| 6812.80.92 | - - - Yarn and thread | 1 | A |
| 6812.80.93 | - - - Cords and string, whether or not plaited | 1 | A |
| 6812.80.94 | - - - Fabrics, whether or not knitted or crocheted | 6 | E |
| 6812.80.99 | - - - Other | 6 | E |
| 6812.91.00 | - - Clothing, clothing accessories, footwear and headgear | 6 | E |
| 6812.92.00 | - - Paper, millboard and felt | 1 | A |
| 6812.93.00 | - - Compressed asbestos fiber jointing, in sheets or rolls | 1 | A |
| 6812.99.10 | - - - Fabricated asbestos fibers; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6812.99.20 | - - - Yarn and thread | 1 | A |
| 6812.99.30 | - - - Cords and string, whether or not plaited | 1 | A |
| 6812.99.40 | - - - Fabrics, whether or not knitted or crocheted | 6 | E |
| 6812.99.90 | - - - Other | 6 | E |
| 6813.20.10 | - - Brake linings and pads | 1 | A |
| 6813.20.90 | - - Other | 1 | A |
| 6813.81.00 | - - Brake linings and pads | 1 | A |
| 6813.89.00 | - - Other | 1 | A |
| 6814.10.00 | - Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support | 6 | E |
| 6814.90.00 | - Other | 6 | E |
| 6815.10.00 | - Non-electrical articles of graphite or other carbon | 1 | A |
| 6815.20.00 | - Articles of peat | 1 | A |
| 6815.91.00 | - - Containing magnesite, dolomite or chromite | 1 | A |
| 6815.99.00 | - - Other | 1 | A |
| 6901.00.00 | BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE: KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS | 1 | A |
| 6902.10.00 | - Containing by weight, singly or together, more than 50 % of the elements Mg (magnesium), Ca (calcium) or Cr (chromium), expressed as MgO (magnesium oxide), CaO (calcium oxide) or Cr2O3 (chromium oxide) | 1 | A |
| 6902.20.00 | - Containing, by weight, more than 50 % of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products | 1 | A |
| 6902.90.00 | - Other | 1 | A |
| 6903.10.00 | - Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products | 1 | A |
| 6903.20.00 | - Containing, by weight, more than 50 % of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products | 1 | A |
| 6903.90.00 | - Other | 1 | A |
| 6904.10.00 | - Building bricks | 15 | E |
| 6904.90.00 | - Other | 15 | E |
| 6905.10.00 | - Roofing tiles | 15 | E |
| 6905.90.00 | - Other | 15 | E |
| 6906.00.00 | CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS | 15 | E |
| 6907.10.00 | - Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm | 15 | E |
| 6907.90.00 | - Other | 15 | E |
| 6908.10.00 | - Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm | 15 | E |
| 6908.90.00 | - Other | 15 | E |
| 6909.11.00 | - - Of porcelain or china | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6909.12.00 | - - Articles having a hardness equivalent to 9 or more on the Mohs scale | 1 | A |
| 6909.19.00 | - - Other | 1 | A |
| 6909.90.00 | - Other | 6 | C |
| 6910.10.00 | - Of porcelain or china | 15 | E |
| 6910.90.00 | - Other | 15 | E |
| 6911.10.00 | - Tableware and kitchenware | 15 | E |
| 6911.90.00 | - Other | 15 | E |
| 6912.00.10 | - Tableware and kitchenware of earthenware | 15 | E |
| 6912.00.90 | - Other | 15 | E |
| 6913.10.00 | - Of porcelain or china | 15 | E |
| 6913.90.00 | - Other | 15 | E |
| 6914.10.00 | - Of porcelain or china | 15 | E |
| 6914.90.00 | - Other | 15 | E |
| 7001.00.00 | CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS | 1 | A |
| 7002.10.00 | - Balls | 1 | A |
| 7002.20.00 | - Rods | 1 | A |
| 7002.31.00 | - - Of quartz or other fused silica | 1 | A |
| 7002.32.00 | - - Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 ℃ to 300 ℃ | 1 | A |
| 7002.39.00 | - - Other | 1 | A |
| 7003.12.00 | - - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | 1 | A |
| 7003.19.00 | - - Other | 1 | A |
| 7003.20.00 | - Wired sheets | 1 | A |
| 7003.30.00 | - Profiles | 1 | A |
| 7004.20.00 | - Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | 1 | A |
| 7004.90.00 | - Other glass | 1 | A |
| 7005.10.00 | - Non-wired glass, having an absorbent, reflecting or non-reflecting layer | 1 | A |
| 7005.21.00 | - - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground | 1 | A |
| 7005.29.10 | - - - Float glass | 1 | A |
| 7005.29.90 | - - - Other | 1 | A |
| 7005.30.00 | - Wired glass | 1 | A |
| 7006.00.00 | GLASS OF HEADINGS 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS | 6 | E |
| 7007.11.10 | - - - Flat | 6 | E |
| 7007.11.90 | - - Other | 6 | A |
| 7007.19.00 | - - Other | 10 | E |
| 7007.21.10 | - - - Flat | 6 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7007.21.90 | - - - Other | 6 | A |
| 7007.29.00 | - - Other | 6 | E |
| 7008.00.00 | MULTIPLE-WALLED INSULATING UNITS OF GLASS | 6 | E |
| 7009.10.00 | - Rear-view mirrors for vehicles | 1 | A |
| 7009.91.00 | - - Unframed | 6 | E |
| 7009.92.00 | - - Framed | 15 | E |
| 7010.10.00 | - Ampoules | 1 | A |
| 7010.20.00 | - Stoppers, lids and other closures | 1 | A |
| 7010.90.11 | - - - Less than 4 litres | 10 | X |
| 7010.90.19 | - - - Other | 6 | E |
| 7010.90.21 | - - - Tubular containers, amber coloured, with an opening not exceeding 32 mm, of the kind used for medicaments | 10 | E |
| 7010.90.29 | - - - Other | 10 | X |
| 7010.90.31 | - - - Of a capacity not exceeding 180 ml, with an opening not exceeding 15 mm, other than tubular | 6 | X |
| 7010.90.32 | - - - Tubular containers, amber coloured, with an opening not exceeding 32 mm, of the kind used for medicaments | 10 | E |
| 7010.90.39 | - - - Other | 10 | X |
| 7010.90.41 | - - - Of a capacity of 12 ml or more, with an opening not exceeding 15 mm, other than tubular | 6 | E |
| 7010.90.42 | - - - With an opening of 22 mm or more | 10 | E |
| 7010.90.43 | - - - Borosilicate flasks | 1 | A |
| 7010.90.49 | - - - Other | 6 | X |
| 7011.10.00 | - For electric lighting | 1 | A |
| 7011.20.00 | - For cathode-ray tubes | 1 | A |
| 7011.90.00 | - Other | 1 | A |
| 7013.10.00 | - Of glass-ceramics | 15 | E |
| 7013.22.00 | - - Of lead crystal | 15 | E |
| 7013.28.00 | - - Other | 15 | E |
| 7013.33.00 | - - Of lead crystal | 15 | E |
| 7013.37.00 | - - Other | 15 | E |
| 7013.41.00 | - - Of lead crystal | 15 | E |
| 7013.42.00 | - - Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 ℃ to 300 ℃ | 15 | E |
| 7013.49.00 | - - Other | 15 | E |
| 7013.91.00 | - - Of lead crystal | 15 | E |
| 7013.99.00 | - - Other | 15 | E |
| 7014.00.10 | - Signalling glassware | 1 | A |
| 7014.00.20 | - Optical elements | 1 | A |
| 7015.10.00 | - Glasses for corrective spectacles | 1 | A |
| 7015.90.00 | - Other | 1 | A |
| 7016.10.00 | - Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes | 10 | E |
| 7016.90.00 | - Other | 10 | E |
| 7017.10.00 | - Of quartz or other fused silica | 1 | A |
| 7017.20.00 | - Of other glass having a linear coefficient of expansion not | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | exceeding 5 x 10-6 per Kelvin within a temperature range of 0 ℃ to 300 ℃ | | |
| 7017.90.00 | - Other | 1 | A |
| 7018.10.00 | - Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares | 15 | E |
| 7018.20.00 | - Glass microspheres not exceeding 1 mm in diameter | 1 | A |
| 7018.90.00 | - Other | 15 | E |
| 7019.11.00 | - - Chopped strands, of a length of not more than 50 mm | 1 | A |
| 7019.12.00 | - - Rovings | 1 | A |
| 7019.19.00 | - - Other | 1 | A |
| 7019.31.00 | - - Mats | 1 | A |
| 7019.32.00 | - - Thin sheets (voiles) | 1 | A |
| 7019.39.00 | - - Other | 1 | A |
| 7019.40.00 | - Woven fabrics of rovings | 1 | A |
| 7019.51.00 | - - Of a width not exceeding 30 cm | 1 | A |
| 7019.52.00 | - - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m2, of filaments measuring per single yarn not more than 136 tex | 1 | A |
| 7019.59.00 | - - Other | 1 | A |
| 7019.90.00 | - Other | 1 | A |
| 7020.00.10 | - Glass inners for vacuum flasks or for other vacuum vessels | 1 | A |
| 7020.00.91 | - - - - Quartz reactor tubes and support designed for insertion into diffusion and oxidation furnaces for the production of discs (wafers) semiconductor | 1 | A |
| 7020.00.99 | - - Other | 15 | E |
| 7101.10.00 | - Natural pearls | 10 | A |
| 7101.21.00 | - - Unworked | 10 | A |
| 7101.22.00 | - - Worked | 10 | A |
| 7102.10.00 | - Unsorted | 6 | A |
| 7102.21.00 | - - Unworked or simply sawn, cleaved or bruted | 1 | A |
| 7102.29.00 | - - Other | 1 | A |
| 7102.31.00 | - - Unworked or simply sawn, cleaved or bruted | 6 | A |
| 7102.39.00 | - - Other | 6 | A |
| 7103.10.00 | - Unworked or simply sawn or roughly shaped | 6 | A |
| 7103.91.00 | - - Rubies, sapphires and emeralds | 6 | A |
| 7103.99.00 | - - Other | 6 | A |
| 7104.10.00 | - Piezo-electric quartz | 10 | A |
| 7104.20.00 | - Other, unworked or simply sawn or roughly shaped | 10 | A |
| 7104.90.00 | - Other | 10 | A |
| 7105.10.00 | - Of diamonds | 6 | A |
| 7105.90.00 | - Other | 6 | A |
| 7106.10.00 | - Powder | 10 | A |
| 7106.91.00 | - - Unwrought | 10 | A |
| 7106.92.10 | - - - Wire, bars and rods, containing stripping agents or additives (silver solder) | 6 | A |
| 7106.92.90 | - - - Other | 10 | A |
| 7107.00.00 | BASE METALS CLAD WITH SILVER, NOT FURTHER | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | WORKED THAN SEMI-MANUFACTURED | | |
| 7108.11.00 | - - Powder | 6 | A |
| 7108.12.00 | - - Other unwrought forms | 6 | A |
| 7108.13.00 | - - Other semi-manufactured forms | 6 | A |
| 7108.20.00 | - Monetary | 6 | A |
| 7109.00.00 | BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED | 10 | A |
| 7110.11.00 | - - Unwrought or in powder form | 1 | A |
| 7110.19.00 | - - Other | 1 | A |
| 7110.21.00 | - - Unwrought or in powder form | 1 | A |
| 7110.29.00 | - - Other | 1 | A |
| 7110.31.00 | - - Unwrought or in powder form | 1 | A |
| 7110.39.00 | - - Other | 1 | A |
| 7110.41.00 | - - Unwrought or in powder form | 1 | A |
| 7110.49.00 | - - Other | 1 | A |
| 7111.00.00 | BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED | 10 | A |
| 7112.30.00 | - Ash containing precious metal or precious-metal compounds | 1 | A |
| 7112.91.00 | - - Of gold, including metal clad with gold but excluding sweepings containing other precious metals | 1 | A |
| 7112.92.00 | - - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals | 1 | A |
| 7112.99.00 | - - Other | 1 | A |
| 7113.11.00 | - - Of silver, whether or not plated or clad with other precious metal | 15 | A |
| 7113.19.00 | - - Of other precious metal, whether or not plated or clad with precious metal | 15 | A |
| 7113.20.00 | - Of base metal clad with precious metal | 15 | A |
| 7114.11.00 | - - Of silver, whether or not plated or clad with other precious metal | 15 | A |
| 7114.19.00 | - - Of other precious metal, whether or not plated or clad with precious metal | 15 | A |
| 7114.20.00 | - Of base metal clad with precious metal | 15 | A |
| 7115.10.00 | - Catalysts in the form of wire cloth or grill, of platinum | 1 | A |
| 7115.90.00 | - Other | 15 | A |
| 7116.10.00 | - Of natural or cultured pearls | 15 | A |
| 7116.20.00 | - Of precious or semi-precious stones (natural, synthetic or reconstructed) | 15 | A |
| 7117.11.00 | - - Cuff links and studs | 15 | A |
| 7117.19.00 | - - Other | 15 | A |
| 7117.90.00 | - Other | 15 | A |
| 7118.10.00 | - Coin (other than gold coin), not being legal tender | 6 | A |
| 7118.90.00 | - Other | 6 | A |
| 7201.10.00 | - Non-alloy pig iron containing by weight 0.5 % or less of phosphorus | 1 | A |
| 7201.20.00 | - Non-alloy pig iron containing by weight more than 0.5 % of phosphorus | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7201.50.00 | - Alloy pig iron; spiegeleisen | 1 | A |
| 7202.11.00 | - - Containing by weight more than 2 % of carbon | 1 | A |
| 7202.19.00 | - - Other | 1 | A |
| 7202.21.00 | - - Containing by weight more than 55 % of silicon | 1 | A |
| 7202.29.00 | - - Other | 1 | A |
| 7202.30.00 | - Ferro-silico-manganese | 1 | A |
| 7202.41.00 | - - Containing by weight more than 4 % of carbon | 1 | A |
| 7202.49.00 | - - Other | 1 | A |
| 7202.50.00 | - Ferro-silico-chromium | 1 | A |
| 7202.60.00 | - Ferro-nickel | 1 | A |
| 7202.70.00 | - Ferro-molybdenum | 1 | A |
| 7202.80.00 | - Ferro-tungsten and ferro-silico-tungsten | 1 | A |
| 7202.91.00 | - - Ferro-titanium and ferro-silico-titanium | 1 | A |
| 7202.92.00 | - - Ferro-vanadium | 1 | A |
| 7202.93.00 | - - Ferro-niobium | 1 | A |
| 7202.99.00 | - - Other | 1 | A |
| 7203.10.00 | - Ferrous products obtained by direct reduction of iron ore | 1 | A |
| 7203.90.00 | - Other | 1 | A |
| 7204.10.00 | - Waste and scrap of cast iron | 1 | A |
| 7204.21.00 | - - Of stainless steel | 1 | A |
| 7204.29.00 | - - Other | 1 | A |
| 7204.30.00 | - Waste and scrap of tinned iron or steel | 1 | A |
| 7204.41.00 | - - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles | 1 | A |
| 7204.49.00 | - - Other | 1 | A |
| 7204.50.00 | - Remelting scrap ingots | 1 | A |
| 7205.10.00 | - Granules | 1 | A |
| 7205.21.00 | - - Of alloy steel | 1 | A |
| 7205.29.00 | - - Other | 1 | A |
| 7206.10.00 | - Ingots | 1 | A |
| 7206.90.00 | - Other | 1 | A |
| 7207.11.00 | - - Of rectangular or square cross-section, the width measuring less than twice the thickness | 1 | A |
| 7207.12.00 | - - Other, of rectangular (other than square) cross-section | 1 | A |
| 7207.19.00 | - - Other | 1 | A |
| 7207.20.00 | - Containing by weight 0.25 % or more of carbon | 1 | A |
| 7208.10.00 | - In coils, not further worked than hot-rolled, with patterns in relief | 1 | A |
| 7208.25.00 | - - Of a thickness of 4.75 mm or more | 1 | A |
| 7208.26.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 1 | A |
| 7208.27.00 | - - Of a thickness of less than 3 mm | 1 | A |
| 7208.36.00 | - - Of a thickness exceeding 10 mm | 1 | A |
| 7208.37.00 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm | 1 | A |
| 7208.38.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7208.39.00 | - - Of a thickness of less than 3 mm | 1 | A |
| 7208.40.00 | - Not in coils, not further worked than hot-rolled, with patterns in relief | 1 | A |
| 7208.51.00 | - - Of a thickness exceeding 10 mm | 1 | A |
| 7208.52.00 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm | 1 | A |
| 7208.53.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 1 | A |
| 7208.54.10 | - - - Of a width not exceeding 990 mm, containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese | 1 | A |
| 7208.54.90 | - - - Other | 1 | A |
| 7208.90.00 | - Other | 1 | A |
| 7209.15.00 | - - Of a thickness of 3 mm or more | 1 | A |
| 7209.16.00 | - - Of a thickness exceeding 1 mm but less than 3 mm | 1 | A |
| 7209.17.00 | - - Of a thickness of 0.5 mm or more but not exceeding 1 mm | 1 | A |
| 7209.18.00 | - - Of a thickness of less than 0.5 mm | 1 | A |
| 7209.25.00 | - - Of a thickness of 3 mm or more | 1 | A |
| 7209.26.00 | - - Of a thickness exceeding 1 mm but less than 3 mm | 1 | A |
| 7209.27.00 | - - Of a thickness of 0.5 mm or more but not exceeding 1 mm | 1 | A |
| 7209.28.00 | - - Of a thickness of less than 0.5 mm | 1 | A |
| 7209.90.00 | - Other | 1 | A |
| 7210.11.00 | - - Of a thickness of 0.5 mm or more | 1 | A |
| 7210.12.00 | - - Of a thickness of less than 0.5 mm | 1 | A |
| 7210.20.00 | - Plated or coated with lead, including terne-plate | 1 | A |
| 7210.30.00 | - Electrolytically plated or coated with zinc | 1 | A |
| 7210.41.10 | - - - Of a thickness of 0.16 mm or more but not exceeding 2 mm | 15 | X |
| 7210.41.90 | - - - Other | 6 | X |
| 7210.49.10 | - - - Of a thickness of 0.16 mm or more but not exceeding 2 mm | 15 | X |
| 7210.49.90 | - - - Other | 1 | A |
| 7210.50.00 | - Plated or coated with chromium oxides or with chromium and chromium oxides | 1 | A |
| 7210.61.10 | - - - Of a thickness of 0.16 mm or more but not exceeding 2 mm | 15 | X |
| 7210.61.90 | - - - Other | 1 | A |
| 7210.69.10 | - - - Of a thickness of 0.16 mm or more but not exceeding 2 mm | 15 | X |
| 7210.69.90 | - - - Other | 1 | A |
| 7210.70.10 | - - Enamelled, of a thickness of 0.16 mm or more but not exceeding 1.55 mm | 15 | X |
| 7210.70.20 | - - Varnished with epoxyphenolic resins, smooth | 15 | G |
| 7210.70.90 | - - Other | 1 | A |
| 7210.90.00 | - Other | 1 | A |
| 7211.13.00 | - - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7211.14.10 | - - - Containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese | 1 | A |
| 7211.14.90 | - - - Other | 1 | A |
| 7211.19.10 | - - - In coils, containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese | 1 | A |
| 7211.19.90 | - - - Other | 1 | A |
| 7211.23.00 | - - Containing by weight less than 0.25 % of carbon | 1 | A |
| 7211.29.00 | - - Other | 1 | A |
| 7211.90.00 | - Other | 1 | A |
| 7212.10.00 | - Plated or coated with tin | 1 | A |
| 7212.20.00 | - Electrolytically plated or coated with zinc | 1 | A |
| 7212.30.10 | - - Of a thickness of 0.16 mm or more but not exceeding 1.55 mm | 15 | X |
| 7212.30.90 | - - Other | 1 | A |
| 7212.40.10 | - - Of a thickness of 0.16 mm or more but not exceeding 1.55 mm | 15 | X |
| 7212.40.90 | - - Other | 1 | A |
| 7212.50.00 | - Otherwise plated or coated | 1 | A |
| 7212.60.00 | - Clad | 1 | A |
| 7213.10.00 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process | 15 | X |
| 7213.20.00 | - Other, of free-cutting steel | 1 | A |
| 7213.91.10 | - - - Containing 0.6 % or more by weight of carbon | 10 | E |
| 7213.91.20 | - - - Containing less than 0.6 % by weight of carbon | 1 | A |
| 7213.99.10 | - - - Containing 0.6 % or more by weight of carbon | 10 | G |
| 7213.99.20 | - - - Containing less than 0.6 % by weight of carbon | 1 | A |
| 7214.10.00 | - Forged | 10 | G |
| 7214.20.00 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling | 15 | X |
| 7214.30.00 | - Other, of free-cutting steel | 6 | X |
| 7214.91.10 | - - - Containing by weight 0.6 % ore more of carbon, the greatest cross-sectional dimension of which exceeds 13 mm | 15 | E |
| 7214.91.90 | - - - Other | 6 | X |
| 7214.99.10 | - - - Of square cross-section, the greatest cross-sectional dimension of which exceeds 13 mm, containing 0.60 % or more by weight of carbon | 15 | X |
| 7214.99.20 | - - - Of a cross-section other than rectangular or square, the greatest cross-sectional dimension of which is 5.5 mm or more but not more than 45 mm | 15 | X |
| 7214.99.90 | - - - Other | 6 | X |
| 7215.10.00 | - Of free-cutting steel, not further worked than cold-formed or cold-finished | 1 | A |
| 7215.50.00 | - Other, not further worked than cold-formed or cold-finished | 1 | A |
| 7215.90.00 | - Other | 1 | A |
| 7216.10.10 | - - U sections of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm | 15 | X |
| 7216.10.91 | - - - I sections of a height not exceeding 50 mm | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7216.10.92 | - - - H sections of a height not exceeding 50 mm | 15 | E |
| 7216.10.99 | - - - Other | 6 | C |
| 7216.21.10 | - - Of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm | 15 | X |
| 7216.21.90 | - - - Other | 6 | X |
| 7216.22.10 | - - - Of a height not exceeding 50 mm | 15 | E |
| 7216.22.90 | - - - Other | 6 | E |
| 7216.31.10 | - - - Of a thickness of 1.8 mm or more but not exceeding 6.4 mm | 15 | X |
| 7216.31.90 | - - - Other | 6 | G |
| 7216.32.00 | - - I sections | 6 | C |
| 7216.33.00 | - - H sections | 6 | C |
| 7216.40.00 | - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more | 6 | X |
| 7216.50.00 | - Other sections, not further worked than hot-rolled, hot-drawn or extruded | 6 | G |
| 7216.61.00 | - - Obtained from flat-rolled products | 15 | G |
| 7216.69.00 | - - Other | 15 | G |
| 7216.91.00 | - - Obtained, cold-formed or cold-finished, from flat-rolled products | 6 | E |
| 7216.99.00 | - - Other | 6 | E |
| 7217.10.10 | - - Containing by weight less than 0.25 % of carbon | 10 | X |
| 7217.10.20 | - - Containing by weight 0.25 % or more but less than 0.6 % of carbon | 1 | A |
| 7217.10.31 | - - - Pre-stressed | 1 | A |
| 7217.10.39 | - - - Other | 15 | X |
| 7217.20.11 | - - - Plated or coated with zinc, of circular cross-section of a diameter of 0.22 mm or more but not more than 0.24 mm | 1 | A |
| 7217.20.12 | - - - Electrolytically galvanized (electrogalvanization), of a diameter of 0.50 mm or more but less than 1.4 mm | 1 | A |
| 7217.20.19 | - - - Other | 10 | X |
| 7217.20.20 | - - Containing by weight 0.25 % or more but less than 0.6 % of carbon | 1 | A |
| 7217.20.31 | - - - Of circular cross-section of a diameter of 0.8 mm or more but not more than 5.15 mm | 15 | X |
| 7217.20.32 | - - - Of rectangular (other than square) cross-section, of a thickness of 0.35 mm or more but not more than 0.7 mm and a width of 0.5 mm or more but not more than 3 mm | 15 | E |
| 7217.20.39 | - - - Other | 6 | E |
| 7217.30.10 | - - Containing by weight less than 0.25 % of carbon | 6 | G |
| 7217.30.20 | - - Containing 0.25 % or more but less than 0.6 % by weight of carbon | 6 | E |
| 7217.30.31 | - - - Plated or coated with copper | 1 | A |
| 7217.30.39 | - - - Other | 6 | G |
| 7217.90.00 | - Other | 6 | G |
| 7218.10.00 | - Ingots or other primary forms | 1 | A |
| 7218.91.00 | - - Of rectangular cross-section | 1 | A |
| 7218.99.00 | - - Other | 1 | A |
| 7219.11.00 | - - Of a thickness exceeding 10 mm | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7219.12.00 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm | 1 | A |
| 7219.13.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 1 | A |
| 7219.14.00 | - - Of a thickness of less than 3 mm | 1 | A |
| 7219.21.00 | - - Of a thickness exceeding 10 mm | 1 | A |
| 7219.22.00 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm | 1 | A |
| 7219.23.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 1 | A |
| 7219.24.00 | - - Of a thickness of less than 3 mm | 1 | A |
| 7219.31.00 | - - Of a thickness of 4.75 mm or more | 1 | A |
| 7219.32.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 1 | A |
| 7219.33.00 | - - Of a thickness exceeding 1 mm but less than 3 mm | 1 | A |
| 7219.34.00 | - - Of a thickness of 0.5 mm or more but not exceeding 1 mm | 1 | A |
| 7219.35.00 | - - Of a thickness of less than 0.5 mm | 1 | A |
| 7219.90.00 | - Other | 1 | A |
| 7220.11.00 | - - Of a thickness of 4.75 mm or more | 1 | A |
| 7220.12.00 | - - Of a thickness of less than 4.75 mm | 1 | A |
| 7220.20.00 | - Not further worked than cold-rolled (cold-reduced) | 1 | A |
| 7220.90.00 | - Other | 1 | A |
| 7221.00.00 | WIRE RODS OF STAINLESS STEEL | 1 | A |
| 7222.11.00 | - - Of circular cross-section | 1 | A |
| 7222.19.00 | - - Other | 1 | A |
| 7222.20.00 | - Bars, not further worked than cold-formed or cold-finished | 1 | A |
| 7222.30.00 | - Other bars | 1 | A |
| 7222.40.00 | - Profiles | 1 | A |
| 7223.00.00 | WIRE OF STAINLESS STEEL | 1 | A |
| 7224.10.00 | - Ingots or other primary forms | 1 | A |
| 7224.90.00 | - Other | 1 | A |
| 7225.11.00 | - - Grain-oriented | 1 | A |
| 7225.19.00 | - - Other | 1 | A |
| 7225.30.00 | - Other, not further worked than hot-rolled, in coils | 1 | A |
| 7225.40.00 | - Other, not further worked than hot-rolled, not in coils | 1 | A |
| 7225.50.00 | - Other, not further worked than cold-rolled (cold-reduced) | 1 | A |
| 7225.91.00 | - - Electrolytically plated or coated with zinc | 1 | A |
| 7225.92.00 | - - Otherwise plated or coated with zinc | 1 | A |
| 7225.99.00 | - - Other | 1 | A |
| 7226.11.00 | - - Grain-oriented | 1 | A |
| 7226.19.00 | - - Other | 1 | A |
| 7226.20.00 | - Of high-speed steel | 1 | A |
| 7226.91.00 | - - Not further worked than hot-rolled | 1 | A |
| 7226.92.00 | - - Not further worked than cold-rolled (cold-reduced) | 1 | A |
| 7226.99.10 | - - - Plated or coated with zinc, excluding electrolytically plated or coated | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7226.99.90 | - - - Other | 1 | A |
| 7227.10.00 | - Of high-speed steel | 1 | A |
| 7227.20.00 | - Of silico-manganese steel | 1 | A |
| 7227.90.00 | - Other | 1 | A |
| 7228.10.00 | - Bars and rods, of high-speed steel | 1 | A |
| 7228.20.00 | - Bars and rods, of silico-manganese steel | 1 | A |
| 7228.30.00 | - Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded | 1 | A |
| 7228.40.00 | - Other bars and rods, not further worked than forged | 1 | A |
| 7228.50.00 | - Other bars and rods, not further worked than cold-formed or cold-finished | 1 | A |
| 7228.60.00 | - Other bars and rods | 1 | A |
| 7228.70.00 | - Profiles | 1 | A |
| 7228.80.00 | - Hollow drill bars and rods | 1 | A |
| 7229.20.00 | - Of silico-manganese steel | 1 | A |
| 7229.90.10 | - - Of high-speed steel | 1 | A |
| 7229.90.90 | - - Other | 1 | A |
| 7301.10.00 | - Sheet piling | 1 | A |
| 7301.20.00 | - Profiles | 10 | G |
| 7302.10.00 | - Rails | 1 | A |
| 7302.30.00 | - Switch blades, crossing frogs, point rods and other crossing pieces | 1 | A |
| 7302.40.00 | - Fishplates and sole plates | 1 | A |
| 7302.90.00 | - Other | 1 | A |
| 7303.00.00 | TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON | 6 | G |
| 7304.11.00 | - - Of stainless steel | 1 | A |
| 7304.19.00 | - - Other | 1 | A |
| 7304.22.00 | - - Drill pipe of stainless steel | 1 | A |
| 7304.23.00 | - - Other drill pipe | 1 | A |
| 7304.24.00 | - - Other, of stainless steel | 1 | A |
| 7304.29.00 | - - Other | 1 | A |
| 7304.31.00 | - - Cold-drawn or cold-rolled (cold-reduced) | 1 | A |
| 7304.39.00 | - - Other | 1 | A |
| 7304.41.00 | - - Cold-drawn or cold-rolled (cold-reduced) | 1 | A |
| 7304.49.00 | - - Other | 1 | A |
| 7304.51.00 | - - Cold-drawn or cold-rolled (cold-reduced) | 1 | A |
| 7304.59.00 | - - Other | 1 | A |
| 7304.90.00 | - Other | 1 | A |
| 7305.11.00 | - - Longitudinally submerged arc welded | 1 | A |
| 7305.12.00 | - - Other, longitudinally welded | 1 | A |
| 7305.19.00 | - - Other | 1 | A |
| 7305.20.00 | - Casing of the kind used in drilling for oil or gas | 1 | A |
| 7305.31.00 | - - Longitudinally welded | 6 | G |
| 7305.39.00 | - - Other | 6 | G |
| 7305.90.00 | - Other | 6 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7306.11.00 | - - Welded, of stainless steel | 1 | A |
| 7306.19.00 | - - Other | 1 | A |
| 7306.21.00 | - - Welded, of stainless steel | 1 | A |
| 7306.29.00 | - - Other | 1 | A |
| 7306.30.10 | - - Tubes and pipes of an external diameter of 12 mm or more but not more than 115 mm, of a wall thickness of 0.8 mm or more but not more than 6.4 mm, whether or not plated or coated with zinc | 15 | X |
| 7306.30.90 | - - Other | 10 | X |
| 7306.40.00 | - Other, welded, of circular cross-section, of stainless steel | 1 | A |
| 7306.50.00 | - Other, welded, of circular cross-section, of other alloy steel | 1 | A |
| 7306.61.00 | - - Of square or rectangular cross-section | 10 | X |
| 7306.69.00 | - - Other | 10 | E |
| 7306.90.00 | - Other | 1 | A |
| 7307.11.00 | - - Of non-malleable cast iron | 6 | G |
| 7307.19.00 | - - Other | 6 | G |
| 7307.21.00 | - - Flanges | 6 | G |
| 7307.22.00 | - - Threaded elbows, bends and sleeves | 6 | E |
| 7307.23.00 | - - Butt welding fittings | 6 | G |
| 7307.29.00 | - - Other | 6 | G |
| 7307.91.00 | - - Flanges | 6 | G |
| 7307.92.00 | - - Threaded elbows, bends and sleeves | 10 | E |
| 7307.93.00 | - - Butt welding fittings | 6 | G |
| 7307.99.00 | - - Other | 6 | G |
| 7308.10.00 | - Bridges and parts thereof | 6 | G |
| 7308.20.00 | - Towers and lattice masts | 6 | G |
| 7308.30.00 | - Doors, windows and their frames and thresholds for doors | 10 | G |
| 7308.40.00 | - Equipment for scaffolding, shuttering, propping or pit-propping | 10 | G |
| 7308.90.00 | - Other | 10 | G |
| 7309.00.00 | RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT | 10 | X |
| 7310.10.00 | - Of a capacity of 50 litres or more | 10 | G |
| 7310.21.00 | - - Cans which are to be closed by soldering or crimping | 10 | G |
| 7310.29.10 | - - - Barrel-shaped stainless steel container, varnished internally, with lid and plastic dispenser, of a capacity of 5 litres | 1 | A |
| 7310.29.90 | - - - Other | 15 | G |
| 7311.00.11 | - - For packaging acetylene | 1 | A |
| 7311.00.19 | - - Other | 10 | G |
| 7311.00.90 | - Other | 1 | A |
| 7312.10.00 | - Cables | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7312.90.00 | - Other | 1 | A |
| 7313.00.00 | BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF THE KIND USED FOR FENCING, OF IRON OR STEEL | 10 | X |
| 7314.12.00 | - - Endless bands for machinery, of stainless steel | 1 | A |
| 7314.14.00 | - - Other woven cloth, of stainless steel | 1 | A |
| 7314.19.10 | - - - Other endless bands for machinery | 10 | E |
| 7314.19.90 | - - - Other | 10 | E |
| 7314.20.00 | - Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 $cm^2$ or more | 10 | X |
| 7314.31.00 | - - Plated or coated with zinc | 10 | X |
| 7314.39.00 | - - Other | 10 | X |
| 7314.41.00 | - - Plated or coated with zinc | 10 | X |
| 7314.42.00 | - - Coated with plastics | 10 | G |
| 7314.49.00 | - - Other | 10 | X |
| 7314.50.00 | - Expanded metal | 10 | E |
| 7315.11.00 | - - Roller chain | 1 | A |
| 7315.12.00 | - - Other chain | 1 | A |
| 7315.19.00 | - - Parts | 1 | A |
| 7315.20.00 | - Skid chain | 1 | A |
| 7315.81.00 | - - Stud-link | 1 | A |
| 7315.82.00 | - - Other, welded link | 1 | A |
| 7315.89.00 | - - Other | 1 | A |
| 7315.90.00 | - Other parts | 1 | A |
| 7316.00.00 | ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL | 1 | A |
| 7317.00.00 | NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER | 10 | X |
| 7318.11.00 | - - Coach screws | 6 | G |
| 7318.12.00 | - - Other wood screws | 6 | G |
| 7318.13.00 | - - Screw hooks and screw rings | 6 | G |
| 7318.14.00 | - - Self-tapping screws | 6 | G |
| 7318.15.00 | - - Other screws and bolts, whether or not with their nuts or washers | 6 | E |
| 7318.16.00 | - - Nuts | 6 | G |
| 7318.19.00 | - - Other | 6 | G |
| 7318.21.00 | - - Spring washers and other lock washers | 1 | A |
| 7318.22.00 | - - Other washers | 1 | A |
| 7318.23.00 | - - Rivets | 1 | A |
| 7318.24.00 | - - Cotters and cotter pins | 1 | A |
| 7318.29.00 | - - Other | 1 | A |
| 7319.40.10 | - - Safety pins | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7319.40.90 | - - Other | 1 | A |
| 7319.90.10 | - - Sewing, darning or embroidery needles | 1 | A |
| 7319.90.90 | - - Other | 1 | A |
| 7320.10.00 | - Leaf-springs and leaves therefor | 10 | G |
| 7320.20.00 | - Helical springs | 10 | G |
| 7320.90.00 | - Other | 1 | A |
| 7321.11.10 | - - - Ovens and cookers | 15 | G |
| 7321.11.90 | - - - Other | 10 | G |
| 7321.12.00 | - - For liquid fuel | 6 | G |
| 7321.19.10 | - - - 'Anafre' clay pots, portable stoves and cookers | 15 | G |
| 7321.19.90 | - - - Other | 10 | G |
| 7321.81.00 | - - For gas fuel or for both gas and other fuels | 10 | E |
| 7321.82.00 | - - For liquid fuels | 10 | G |
| 7321.89.10 | - - - For solid fuels | 10 | G |
| 7321.89.90 | - - - Other | 10 | G |
| 7321.90.10 | - - Of cookers | 6 | G |
| 7321.90.90 | - - Other | 6 | G |
| 7322.11.00 | - - Of cast iron | 1 | A |
| 7322.19.00 | - - Other | 1 | A |
| 7322.90.00 | - Other | 1 | A |
| 7323.10.00 | - Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like | 15 | G |
| 7323.91.10 | - - - Handles | 6 | G |
| 7323.91.20 | - - - Other parts | 6 | G |
| 7323.91.90 | - - - Other | 15 | G |
| 7323.92.10 | - - - Handles | 6 | G |
| 7323.92.20 | - - - Other parts | 6 | G |
| 7323.92.90 | - - - Other | 15 | G |
| 7323.93.10 | - - - Handles | 6 | G |
| 7323.93.20 | - - - Other parts | 6 | G |
| 7323.93.90 | - - - Other | 15 | E |
| 7323.94.10 | - - - Handles | 6 | G |
| 7323.94.20 | - - - Other parts | 6 | G |
| 7323.94.90 | - - - Other | 15 | G |
| 7323.99.10 | - - - Handles | 6 | G |
| 7323.99.20 | - - - Other parts | 6 | G |
| 7323.99.90 | - - - Other | 15 | G |
| 7324.10.00 | - Sinks and washbasins, of stainless steel | 15 | G |
| 7324.21.00 | - - Of cast iron, whether or not enamelled | 15 | G |
| 7324.29.00 | - - Other | 15 | G |
| 7324.90.00 | - Other, including parts | 15 | G |
| 7325.10.00 | - Of non-malleable cast iron | 10 | G |
| 7325.91.00 | - - Grinding balls and similar articles for mills | 1 | A |
| 7325.99.00 | - - Other | 10 | E |
| 7326.11.00 | - - Grinding balls and similar articles for mills | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7326.19.00 | - - Other | 10 | G |
| 7326.20.10 | - - Traps for animals | 6 | G |
| 7326.20.20 | - - Gabions | 1 | A |
| 7326.20.30 | - - Quick-fit hooks with swivels | 1 | A |
| 7326.20.40 | - - Bands of longitudinally bonded wire filaments with varnish or paint, of a width of 93.00 mm or more, of a thickness of 1.45 mm or more, including varnish or paint | 1 | A |
| 7326.20.90 | - - Other | 10 | X |
| 7326.90.00 | - Other | 1 | A |
| 7401.00.10 | - Copper mattes | 1 | A |
| 7401.00.20 | - Cement copper (precipitated copper) | 1 | A |
| 7402.00.00 | UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING | 1 | A |
| 7403.11.00 | - - Cathodes and sections of cathodes | 1 | A |
| 7403.12.00 | - - Wire-bars | 1 | A |
| 7403.13.00 | - - Billets | 1 | A |
| 7403.19.00 | - - Other | 1 | A |
| 7403.21.00 | - - Copper-zinc base alloys (brass) | 1 | A |
| 7403.22.00 | - - Copper-tin base alloys (bronze) | 1 | A |
| 7403.29.10 | - - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 1 | A |
| 7403.29.90 | - - - Other | 1 | A |
| 7404.00.00 | COPPER WASTE AND SCRAP | 1 | A |
| 7405.00.00 | MASTER ALLOYS OF COPPER | 1 | A |
| 7406.10.00 | - Powders of non-lamellar structure | 1 | A |
| 7406.20.00 | - Powders of lamellar structure; flakes | 1 | A |
| 7407.10.00 | - Of refined copper | 1 | A |
| 7407.21.00 | - - Copper-zinc base alloys (brass) | 1 | A |
| 7407.29.10 | - - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 1 | A |
| 7407.29.90 | - - - Other | 1 | A |
| 7408.11.00 | - - Of which the maximum cross-sectional dimension exceeds 6 mm | 1 | A |
| 7408.19.10 | - - - Of electrolytic copper | 1 | A |
| 7408.19.90 | - - - Other | 1 | A |
| 7408.21.00 | - - Copper-zinc base alloys (brass) | 1 | A |
| 7408.22.00 | - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 1 | A |
| 7408.29.00 | - - Other | 1 | A |
| 7409.11.00 | - - In coils | 1 | A |
| 7409.19.00 | - - Other | 1 | A |
| 7409.21.00 | - - In coils | 1 | A |
| 7409.29.00 | - - Other | 1 | A |
| 7409.31.00 | - - In coils | 1 | A |
| 7409.39.00 | - - Other | 1 | A |
| 7409.40.00 | - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7409.90.00 | - Of other copper alloys | 1 | A |
| 7410.11.00 | - - Of refined copper | 1 | A |
| 7410.12.00 | - - Of copper alloys | 1 | A |
| 7410.21.00 | - - Of refined copper | 1 | A |
| 7410.22.00 | - - Of copper alloys | 1 | A |
| 7411.10.00 | - Of refined copper | 1 | A |
| 7411.21.00 | - - Copper-zinc base alloys (brass) | 1 | A |
| 7411.22.00 | - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 1 | A |
| 7411.29.00 | - - Other | 1 | A |
| 7412.10.00 | - Of refined copper | 1 | A |
| 7412.20.00 | - Of copper alloys | 1 | A |
| 7413.00.10 | - Of electrolytic copper | 6 | G |
| 7413.00.90 | - Other | 1 | A |
| 7415.10.00 | - Nails and tacks, drawing pins, staples and similar articles | 1 | A |
| 7415.21.00 | - - Washers (including spring washers) | 1 | A |
| 7415.29.00 | - - Other | 1 | A |
| 7415.33.00 | - - Screws; bolts and nuts | 1 | A |
| 7415.39.00 | - - Other | 1 | A |
| 7418.10.10 | - - Pot scourers and scouring or polishing pads, gloves and similar articles | 15 | C |
| 7418.10.20 | - - - Cooking or heating apparatus of the kind used for domestic purposes, non-electric, and parts thereof, of copper | 15 | C |
| 7418.10.30 | - - Handles | 1 | A |
| 7418.10.90 | - - Other | 15 | C |
| 7418.20.00 | - Sanitary ware and parts thereof | 15 | C |
| 7419.10.00 | - Chain and parts thereof | 1 | A |
| 7419.91.00 | - - Cast, moulded, stamped or forged, but not further worked | 6 | C |
| 7419.99.10 | - - - Containers for compressed or liquefied gas | 1 | A |
| 7419.99.20 | - - - Anodes of copper or of copper alloys for electroplating | 1 | A |
| 7419.99.31 | - - - - Cloth | 6 | C |
| 7419.99.39 | - - - - Other | 1 | A |
| 7419.99.40 | - - - Copper springs | 1 | A |
| 7419.99.90 | - - - Other | 15 | E |
| 7501.10.00 | - Nickel mattes | 1 | A |
| 7501.20.00 | - Nickel oxide sinters and other intermediate products of nickel metallurgy | 1 | A |
| 7502.10.00 | - Nickel, not alloyed | 1 | A |
| 7502.20.00 | - Nickel alloys | 1 | A |
| 7503.00.00 | NICKEL WASTE AND SCRAP | 1 | A |
| 7504.00.00 | NICKEL POWDERS AND FLAKES | 1 | A |
| 7505.11.00 | - - Of nickel, not alloyed | 1 | A |
| 7505.12.00 | - - Of nickel alloys | 1 | A |
| 7505.21.00 | - - Of nickel, not alloyed | 1 | A |
| 7505.22.00 | - - Of nickel alloys | 1 | A |
| 7506.10.00 | - - Of nickel, not alloyed | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7506.20.00 | - - Of nickel alloys | 1 | A |
| 7507.11.00 | - - Of nickel, not alloyed | 1 | A |
| 7507.12.00 | - - Of nickel alloys | 1 | A |
| 7507.20.00 | - Tube or pipe fittings | 1 | A |
| 7508.10.00 | - Cloth, grill and netting, of nickel wire | 1 | A |
| 7508.90.00 | - Other | 1 | A |
| 7601.10.00 | - Aluminium, not alloyed | 1 | A |
| 7601.20.00 | - Aluminium alloys | 1 | A |
| 7602.00.00 | ALUMINIUM WASTE AND SCRAP | 1 | A |
| 7603.10.00 | - Powders of non-lamellar structure | 1 | A |
| 7603.20.00 | - Powders of lamellar structure; flakes | 1 | A |
| 7604.10.10 | - - Profiles | 10 | G |
| 7604.10.90 | - - Other | 6 | G |
| 7604.21.00 | - - Hollow profiles | 10 | G |
| 7604.29.10 | - - - Profiles | 10 | G |
| 7604.29.90 | - - - Other | 6 | G |
| 7605.11.00 | - - Of which the maximum cross-sectional dimension exceeds 7 mm | 1 | A |
| 7605.19.10 | - - - Of circular cross-section | 10 | E |
| 7605.19.90 | - - - Other | 1 | A |
| 7605.21.00 | - - Of which the maximum cross-sectional dimension exceeds 7 mm | 1 | A |
| 7605.29.10 | - - - Of alloys containing magnesium and silicon, of circular cross-section | 6 | E |
| 7605.29.90 | - - - Other | 6 | E |
| 7606.11.00 | - - Of aluminium, not alloyed | 10 | E |
| 7606.12.10 | - - - Containing more than 3 % of magnesium (AA 5154 and AA 5086 types) | 1 | A |
| 7606.12.20 | - - - Embossed strip in rolls of a thickness not exceeding 1.25 mm and a width of 110 cm of alloy 1100 | 1 | A |
| 7606.12.91 | - - - - 'Pilferproof surface 620' strip, containing not more than 98.7 % of aluminium, lacquered on one side, covered with a thermo-setting resin on the other, of a thickness exceeding 0.2 mm but not exceeding 0.25 mm | 1 | A |
| 7606.12.92 | - - - Containing 0.8 % or more of magnesium, of a thickness not exceeding 0.315 mm, in coils (rolls) of a width less than 1900 mm (alloy 3000 series) | 1 | A |
| 7606.12.99 | - - - - Other | 10 | E |
| 7606.91.10 | - - Discs, whether or not perforated, with a diameter not exceeding 45 mm | 1 | A |
| 7606.91.90 | - - - Other | 1 | A |
| 7606.92.00 | - - Of aluminium alloys | 1 | A |
| 7607.11.30 | - - - Of a thickness not exceeding 0.025 mm, smooth, heat-treated, with not more than 80 perforations per m², in rolls | 1 | A |
| 7607.11.90 | - - - Other | 1 | A |
| 7607.19.20 | - - - Coated with polypropylene, in rolls of a width not exceeding 30 cm | 1 | A |
| 7607.19.31 | - - - - Of a thickness less than 0.019 mm | 6 | G |
| 7607.19.39 | - - - - Other | 10 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7607.19.90 | - - - Other | 1 | A |
| 7607.20.11 | - - - Not printed | 1 | A |
| 7607.20.12 | - - - Printed | 10 | G |
| 7607.20.20 | - - Backed with paper(other than silicon-coated paper) or plastics, whether or not printed, of a thickness (including backing) not exceeding 0.23 mm | 10 | G |
| 7607.20.90 | - - Other | 1 | A |
| 7608.10.10 | - - Ferrules for pencils | 1 | A |
| 7608.10.90 | - - Other | 6 | E |
| 7608.20.10 | - - Welded tubes and pipes of an external diameter exceeding 50 mm | 10 | E |
| 7608.20.20 | - - Of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm | 1 | A |
| 7608.20.90 | - - Other | 10 | G |
| 7609.00.00 | ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES) | 1 | A |
| 7610.10.00 | - Doors, windows and their frames and thresholds for doors | 15 | G |
| 7610.90.00 | - Other | 15 | G |
| 7611.00.00 | ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT | 6 | E |
| 7612.10.00 | - Flexible tubular containers | 10 | G |
| 7612.90.10 | - - Seamless tubular containers | 1 | A |
| 7612.90.20 | - - Milk churns | 1 | A |
| 7612.90.90 | - - Other | 6 | E |
| 7613.00.10 | - For a working pressure not exceeding 25 kg/cm2 | 6 | E |
| 7613.00.90 | - Other | 1 | A |
| 7614.10.00 | - With steel core | 10 | X |
| 7614.90.00 | - Other | 10 | X |
| 7615.10.10 | - - Pot scourers and scouring or polishing pads, gloves and similar articles | 15 | E |
| 7615.10.20 | - - Handles and spouts | 6 | E |
| 7615.10.90 | - - Other | 15 | E |
| 7615.20.00 | - Sanitary ware and parts thereof | 15 | E |
| 7616.10.00 | - Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles | 1 | A |
| 7616.91.00 | - - Cloth, grill and netting, of aluminium wire | 6 | E |
| 7616.99.10 | - - - Chain and parts thereof | 1 | A |
| 7616.99.20 | - - - Blunt staples | 1 | A |
| 7616.99.90 | - - - Other | 10 | E |
| 7801.10.00 | - Refined lead | 1 | A |
| 7801.91.00 | - - Containing by weight antimony as the principal other element | 1 | A |
| 7801.99.00 | - - Other | 1 | A |
| 7802.00.00 | LEAD WASTE AND SCRAP | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7804.11.00 | - - Sheets, strips and foil of a thickness (excluding any backing) not exceeding 0.2 mm | 1 | A |
| 7804.19.00 | - - Other | 1 | A |
| 7804.20.00 | - Powders and flakes | 1 | A |
| 7806.00.10 | - Lead bars, rods, profiles and wire | 6 | A |
| 7806.00.20 | - Lead tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves) | 6 | A |
| 7806.00.90 | - Other | 6 | A |
| 7901.11.00 | - - Containing by weight 99.99 % or more of zinc | 1 | A |
| 7901.12.00 | - - Containing by weight less than 99.99 % of zinc | 1 | A |
| 7901.20.00 | - Zinc alloys | 1 | A |
| 7902.00.00 | ZINC WASTE AND SCRAP | 1 | A |
| 7903.10.00 | - Zinc dust | 1 | A |
| 7903.90.00 | - Other | 1 | A |
| 7904.00.00 | ZINC BARS, RODS, PROFILES AND WIRE | 1 | A |
| 7905.00.00 | ZINC PLATES, SHEETS, STRIP AND FOIL | 1 | A |
| 7907.00.10 | - Zinc tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves) | 1 | A |
| 7907.00.90 | - Other | 1 | A |
| 8001.10.00 | - Tin, not alloyed | 1 | A |
| 8001.20.00 | - Tin alloys | 1 | A |
| 8002.00.00 | TIN WASTE AND SCRAP | 1 | A |
| 8003.00.00 | TIN BARS, RODS, PROFILES AND WIRE | 1 | A |
| 8007.00.10 | - Tin plates, sheets, strips and foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; powders and flakes | 1 | A |
| 8007.00.20 | - Tin tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves) | 1 | A |
| 8007.00.90 | - Other | 1 | A |
| 8101.10.00 | - Powder | 1 | A |
| 8101.94.00 | - - Unwrought tungsten, including bars and rods obtained simply by sintering | 1 | A |
| 8101.96.00 | - - Wire | 1 | A |
| 8101.97.00 | - - Waste and scrap | 1 | A |
| 8101.99.00 | - - Other | 1 | A |
| 8102.10.00 | - Powder | 1 | A |
| 8102.94.00 | - - Unwrought molybdenum, including bars and rods obtained simply by sintering | 1 | A |
| 8102.95.00 | - - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strips and foil | 1 | A |
| 8102.96.00 | - - Wire | 1 | A |
| 8102.97.00 | - - Waste and scrap | 1 | A |
| 8102.99.00 | - - Other | 1 | A |
| 8103.20.00 | - Unwrought tantalum, including bars and rods obtained simply by sintering; powder | 1 | A |
| 8103.30.00 | - Waste and scrap | 1 | A |
| 8103.90.00 | - Other | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8104.11.00 | - - Containing at least 99.8 % by weight of magnesium | 1 | A |
| 8104.19.00 | - - Other | 1 | A |
| 8104.20.00 | - Waste and scrap | 1 | A |
| 8104.30.00 | - Raspings, turnings and granules, graded according to size; powders | 1 | A |
| 8104.90.00 | - Other | 1 | A |
| 8105.20.00 | - Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders | 1 | A |
| 8105.30.00 | - Waste and scrap | 1 | A |
| 8105.90.00 | - Other | 1 | A |
| 8106.00.00 | BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP | 1 | A |
| 8107.20.00 | - Unwrought cadmium; powders | 1 | A |
| 8107.30.00 | - Waste and scrap | 1 | A |
| 8107.90.00 | - Other | 1 | A |
| 8108.20.00 | - Unwrought titanium; powders | 1 | A |
| 8108.30.00 | - Waste and scrap | 1 | A |
| 8108.90.00 | - Other | 1 | A |
| 8109.20.00 | - Unwrought zirconium; powders | 1 | A |
| 8109.30.00 | - Waste and scrap | 1 | A |
| 8109.90.00 | - Other | 1 | A |
| 8110.10.00 | - Unwrought antimony; powders | 1 | A |
| 8110.20.00 | - Waste and scrap | 1 | A |
| 8110.90.00 | - Other | 1 | A |
| 8111.00.00 | MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP | 1 | A |
| 8112.12.00 | - - Unwrought; powders | 1 | A |
| 8112.13.00 | - - Waste and scrap | 1 | A |
| 8112.19.00 | - - Other | 1 | A |
| 8112.21.00 | - - Unwrought; powders | 1 | A |
| 8112.22.00 | - - Waste and scrap | 1 | A |
| 8112.29.00 | - - Other | 1 | A |
| 8112.51.00 | - - Unwrought; powders | 1 | A |
| 8112.52.00 | - - Waste and scrap | 1 | A |
| 8112.59.00 | - - Other | 1 | A |
| 8112.92.00 | - - Unwrought; waste and scrap; powders | 1 | A |
| 8112.99.00 | - - Other | 1 | A |
| 8113.00.00 | CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP | 1 | A |
| 8201.10.00 | - Spades and shovels | 15 | C |
| 8201.30.00 | - Mattocks, picks, hoes and rakes | 15 | C |
| 8201.40.10 | - - Axes, picks, knives and banana tree cutters | 15 | C |
| 8201.40.20 | - - Machetes | 15 | C |
| 8201.40.90 | - - Other | 1 | A |
| 8201.50.00 | - Secateurs and similar one-handed pruners and shears (including poultry shears) | 1 | A |
| 8201.60.00 | - Hedge shears, two-handed pruning shears and similar two- | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | handed shears | | |
| 8201.90.10 | - - Truncheons and crowbars | 15 | C |
| 8201.90.20 | - - Pitchforks | 1 | A |
| 8201.90.90 | - - Other | 1 | A |
| 8202.10.00 | - Hand saws | 1 | A |
| 8202.20.10 | - - Of steel of a width of 6 mm or more but not more than 31 mm and a thickness of 0.6 mm or more but not more than 2.5 mm | 6 | C |
| 8202.20.90 | - - Other | 1 | A |
| 8202.31.10 | - - - Of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm | 1 | A |
| 8202.31.90 | - - - Other | 1 | A |
| 8202.39.10 | - - - Saw blades with working part of tungsten carbide, of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm | 6 | C |
| 8202.39.90 | - - - Other | 1 | A |
| 8202.40.00 | - Chainsaw blades | 1 | A |
| 8202.91.10 | - - - For hand-operated bow saws, of a width not exceeding 13.5 mm, a thickness not exceeding 0.8 mm and a length not exceeding 310 mm, with 18, 24 or 32 teeth per 25.4 mm | 10 | C |
| 8202.91.90 | - - - Other | 1 | A |
| 8202.99.00 | - - Other | 1 | A |
| 8203.10.10 | - - Flat files for metal | 10 | C |
| 8203.10.90 | - - Other | 1 | A |
| 8203.20.00 | - Pliers (including cutting pliers), pincers, tweezers and similar tools | 1 | A |
| 8203.30.00 | - Metal-cutting shears and similar tools | 1 | A |
| 8203.40.00 | - Pipe-cutters, bolt croppers, perforating punches and similar tools | 1 | A |
| 8204.11.00 | - - Non-adjustable | 1 | A |
| 8204.12.00 | - - Adjustable | 1 | A |
| 8204.20.00 | - Interchangeable spanner sockets, with or without handles | 1 | A |
| 8205.10.00 | - Drilling, threading or tapping tools | 1 | A |
| 8205.20.00 | - Hammers and sledge hammers | 1 | A |
| 8205.30.00 | - Planes, chisels, gouges and similar cutting tools for working wood | 1 | A |
| 8205.40.00 | - Screwdrivers | 1 | A |
| 8205.51.10 | - - - Can openers, bottle openers, corkscrews, nutcrackers, ice picks and the like | 10 | C |
| 8205.51.90 | - - - Other | 6 | C |
| 8205.59.10 | - - - Chisels of a length of 10 cm or more but not more than 25 cm | 6 | C |
| 8205.59.90 | - - - Other | 1 | A |
| 8205.60.00 | - Blow lamps and the like | 1 | A |
| 8205.70.00 | - Vices, clamps and the like | 1 | A |
| 8205.90.10 | - - Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8205.90.90 | - - Other | 1 | A |
| 8206.00.00 | TOOLS OF TWO OR MORE OF THE HEADING 82.02 TO 82.05, PUT UP IN SETS FOR RETAIL SALE | 1 | A |
| 8207.13.00 | - - With working part of cermets | 1 | A |
| 8207.19.10 | - - - Drill bits, reamers and shoes of diamond for drilling and taking soil samples | 1 | A |
| 8207.19.90 | - - - Other | 1 | A |
| 8207.20.00 | - Dies for drawing or extruding metal | 1 | A |
| 8207.30.10 | - - Dies and punches for pressing | 6 | C |
| 8207.30.90 | - - Other | 1 | A |
| 8207.40.00 | - Tools for tapping or threading | 1 | A |
| 8207.50.00 | - Tools for drilling | 1 | A |
| 8207.60.00 | - Tools for boring or broaching | 1 | A |
| 8207.70.00 | - Tools for milling | 1 | A |
| 8207.80.00 | - Tools for turning | 1 | A |
| 8207.90.00 | - Other interchangeable tools | 1 | A |
| 8208.10.00 | - For metal working | 1 | A |
| 8208.20.00 | - For wood working | 1 | A |
| 8208.30.00 | - For kitchen appliances or for machines used by the food industry | 1 | A |
| 8208.40.00 | - For agricultural, horticultural or forestry machines | 1 | A |
| 8208.90.00 | - Other | 1 | A |
| 8209.00.00 | PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS | 1 | A |
| 8210.00.10 | - Maize (corn) mills | 1 | A |
| 8210.00.90 | - Other | 1 | A |
| 8211.10.00 | - Sets of assorted articles | 10 | C |
| 8211.91.00 | - - Table knives having fixed blades | 10 | C |
| 8211.92.00 | - - Other knives having fixed blades | 10 | C |
| 8211.93.00 | - - Knives having other than fixed blades | 6 | C |
| 8211.94.00 | - - Blades | 1 | A |
| 8211.95.00 | - - Handles of base metal | 6 | C |
| 8212.10.10 | - - Razors | 10 | C |
| 8212.10.20 | - - Shavers | 10 | C |
| 8212.20.00 | - Safety razor blades, including razor blade blanks in strips | 1 | A |
| 8212.90.00 | - Other parts | 1 | A |
| 8213.00.00 | SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREOF | 6 | C |
| 8214.10.00 | - Paper knives, letter openers, erasing knives, pencil sharpeners and their blades | 15 | C |
| 8214.20.00 | - Manicure or pedicure sets and instruments (including nail files) | 10 | C |
| 8214.90.00 | - Other | 10 | C |
| 8215.10.00 | - Sets of assorted articles containing at least one article plated with silver, gold or platinum | 10 | C |
| 8215.20.00 | - Other sets of assorted articles | 10 | C |
| 8215.91.00 | - Silver-, gold- or platinum-plated | 10 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8215.99.00 | - - Other | 10 | C |
| 8301.10.00 | - Padlocks | 6 | E |
| 8301.20.00 | - Locks of the kind used for motor vehicles | 1 | A |
| 8301.30.00 | - Locks of the kind used for furniture | 1 | A |
| 8301.40.10 | - - Patch locks and surface locks, with one or two horizontal bolts, for doors with handles on the inside only | 10 | E |
| 8301.40.20 | - - Handle locks operated by a key on the outside and a button on the inside | 10 | E |
| 8301.40.90 | - - Other | 1 | A |
| 8301.50.00 | - Clasps and frames with clasps, incorporating locks | 1 | A |
| 8301.60.00 | - Parts | 1 | A |
| 8301.70.00 | - Keys presented separately | 6 | E |
| 8302.10.10 | - - For doors, with bearings of plastics or self-lubricating steel, whether or not sprung | 6 | C |
| 8302.10.20 | - - Hinges of the kind used in vehicles of heading 87.02 | 1 | A |
| 8302.10.90 | - - Other | 10 | E |
| 8302.20.00 | - Castors | 1 | A |
| 8302.30.00 | - Other mountings, fittings and similar articles for motor vehicles | 1 | A |
| 8302.41.11 | - - - - Mechanisms for operating windows (operators) with gears system, with butterfly handle and extendable arm | 10 | E |
| 8302.41.12 | - - - - Clips for windows | 10 | E |
| 8302.41.19 | - - - - Other | 10 | E |
| 8302.41.20 | - - - Spring- or lever-operated latch bolts | 1 | A |
| 8302.41.90 | - - - Other | 10 | E |
| 8302.42.00 | - Other, for furniture | 6 | C |
| 8302.49.10 | - - - For armoured or reinforced safes, strong-boxes and doors | 1 | A |
| 8302.49.20 | - - - For trunks, suitcases and similar articles | 1 | A |
| 8302.49.90 | - - - Other | 6 | C |
| 8302.50.00 | - Hat-racks, hat-pegs, brackets and similar fixtures | 10 | E |
| 8302.60.00 | - Automatic door closers | 1 | A |
| 8303.00.00 | ARMOURED OR REINFORCED SAFES, STRONG BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL | 15 | G |
| 8304.00.00 | FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03 | 15 | E |
| 8305.10.00 | - Fittings for loose-leaf binders or files | 1 | A |
| 8305.20.10 | - - For use in offices | 15 | E |
| 8305.20.90 | - - Other | 6 | E |
| 8305.90.10 | - - Fasteners and clips | 15 | E |
| 8305.90.90 | - - Other | 6 | C |
| 8306.10.00 | - Bells, gongs and the like | 10 | C |
| 8306.21.00 | - Plated with precious metal | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8306.29.00 | - - Other | 15 | E |
| 8306.30.00 | - Photograph, picture or similar frames; mirrors | 15 | C |
| 8307.10.00 | - Of iron or steel | 1 | A |
| 8307.90.00 | - Of other base metal | 1 | A |
| 8308.10.00 | - Hooks, eyes and eyelets | 1 | A |
| 8308.20.00 | - Tubular or bifurcated rivets | 1 | A |
| 8308.90.00 | - Other, including parts | 1 | A |
| 8309.10.00 | - Crown corks | 10 | E |
| 8309.90.10 | - - 'Easy open' lids of aluminium | 1 | A |
| 8309.90.20 | - - Seals | 1 | A |
| 8309.90.30 | - - Lids of a diameter of 40 mm or more but not more than 51 mm | 1 | A |
| 8309.90.40 | - - Bung covers for phials | 1 | A |
| 8309.90.50 | - - Threaded lids of aluminium | 1 | A |
| 8309.90.90 | - - Other | 10 | E |
| 8310.00.00 | SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05 | 15 | G |
| 8311.10.10 | - - For iron or steel | 1 | A |
| 8311.10.90 | - - Other | 1 | A |
| 8311.20.00 | - Cored wire of base metal, for arc-welding | 1 | A |
| 8311.30.00 | -Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame | 1 | A |
| 8311.90.00 | - Other | 1 | A |
| 8401.10.00 | - Nuclear reactors | 1 | A |
| 8401.20.00 | - Machinery and apparatus for isotopic separation, and parts thereof | 1 | A |
| 8401.30.00 | - Fuel elements (cartridges), non-irradiated | 1 | A |
| 8401.40.00 | - Parts of nuclear reactors | 1 | A |
| 8402.11.00 | - - Watertube boilers with a steam production exceeding 45 tonnes per hour | 1 | A |
| 8402.12.00 | - - Watertube boilers with a steam production not exceeding 45 tons per hour | 1 | A |
| 8402.19.00 | - - Other vapour-generating boilers, including hybrid boilers | 1 | A |
| 8402.20.00 | - Super-heated water boilers | 1 | A |
| 8402.90.00 | - Parts | 1 | A |
| 8403.10.00 | - Boilers | 1 | A |
| 8403.90.00 | - Parts | 1 | A |
| 8404.10.00 | - Auxiliary plant for use with boilers of heading 84.02 or 84.03 | 1 | A |
| 8404.20.00 | - Condensers for steam or other vapour power units | 1 | A |
| 8404.90.00 | - Parts | 1 | A |
| 8405.10.00 | - Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers. | 1 | A |
| 8405.90.00 | - Parts | 1 | A |
| 8406.10.00 | - Turbines for marine propulsion | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8406.81.00 | - - Of an output exceeding 40 MW | 1 | A |
| 8406.82.00 | - - Of an output not exceeding 40 MW | 1 | A |
| 8406.90.00 | - Parts | 1 | A |
| 8407.10.00 | - Aircraft engines | 1 | A |
| 8407.21.00 | - - Outboard motors | 1 | A |
| 8407.29.00 | - - Other | 1 | A |
| 8407.31.00 | - - Of a cylinder capacity not exceeding 50 cm3 | 1 | A |
| 8407.32.00 | - - Of a cylinder capacity exceeding 50 cm3 but not exceeding 250 cm3 | 1 | A |
| 8407.33.00 | - - Of a cylinder capacity exceeding 250 cm3 but not exceeding 1,000 cm3 | 1 | A |
| 8407.34.00 | - - Of a cylinder capacity exceeding 1,000 cm3 | 1 | A |
| 8407.90.00 | - Other engines | 1 | A |
| 8408.10.00 | - Marine propulsion engines | 1 | A |
| 8408.20.00 | - Engines of the kind used for the propulsion of vehicles of Chapter 87 | 1 | A |
| 8408.90.00 | - Other engines | 1 | A |
| 8409.10.00 | - For aircraft engines | 1 | A |
| 8409.91.00 | - - Suitable for use solely or principally with spark-ignition internal combustion piston engines | 1 | A |
| 8409.99.00 | - - Other | 1 | A |
| 8410.11.00 | - - Of an output not exceeding 1,000 kW | 1 | A |
| 8410.12.00 | - - Of an output exceeding 1,000 kW but not exceeding 10,000 kW | 1 | A |
| 8410.13.00 | - - Of an output exceeding 10,000 kW | 1 | A |
| 8410.90.00 | - Parts, including regulators | 1 | A |
| 8411.11.00 | - - Of a thrust not exceeding 25 kN | 1 | A |
| 8411.12.00 | - - Of a thrust exceeding 25 kN | 1 | A |
| 8411.21.00 | - - Of a power not exceeding 1,100 kW | 1 | A |
| 8411.22.00 | - - Of a power exceeding 1,100 kW | 1 | A |
| 8411.81.00 | - - Of a power not exceeding 5,000 kW | 1 | A |
| 8411.82.00 | - - Of a power exceeding 5,000 kW | 1 | A |
| 8411.91.00 | - - Of turbo-jets or turbo-propellers | 1 | A |
| 8411.99.00 | - - Other | 1 | A |
| 8412.10.00 | - Reaction engines other than turbo-jets | 1 | A |
| 8412.21.00 | - - Linear acting (cylinders) | 1 | A |
| 8412.29.00 | - - Other | 1 | A |
| 8412.31.00 | - - Linear acting (cylinders) | 1 | A |
| 8412.39.00 | - - Other | 1 | A |
| 8412.80.00 | - Other | 1 | A |
| 8412.90.00 | - Parts | 1 | A |
| 8413.11.00 | - - Pumps for dispensing fuel or lubricants, of a type used in filling stations or in garages | 1 | A |
| 8413.19.00 | - - Other | 1 | A |
| 8413.20.00 | - Hand pumps, other than those of subheading 8413.11 or 8413.19 | 1 | A |
| 8413.30.00 | - Fuel, lubricating or cooling medium pumps for internal | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | combustion piston engines | | |
| 8413.40.00 | - Concrete pumps | 1 | A |
| 8413.50.00 | - Other reciprocating positive displacement pumps | 1 | A |
| 8413.60.00 | - Other rotary positive displacement pumps | 1 | A |
| 8413.70.00 | - Other centrifugal pumps | 1 | A |
| 8413.81.00 | - - Pumps | 1 | A |
| 8413.82.00 | - - Liquid elevators | 1 | A |
| 8413.91.00 | - - Of pumps | 1 | A |
| 8413.92.00 | - - Of liquid elevators | 1 | A |
| 8414.10.00 | - Vacuum pumps | 1 | A |
| 8414.20.00 | - Hand- or foot-operated air pumps | 1 | A |
| 8414.30.00 | - Compressors of the kind used in refrigerating equipment | 1 | A |
| 8414.40.00 | - Air compressors mounted on a wheeled chassis for towing | 1 | A |
| 8414.51.00 | - - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W | 15 | A |
| 8414.59.00 | - - Other | 10 | E |
| 8414.60.00 | - Hoods having a maximum horizontal side not exceeding 120 cm | 10 | E |
| 8414.80.00 | - Other | 1 | A |
| 8414.90.11 | - - - Baskets | 1 | A |
| 8414.90.19 | - - - Other | 6 | A |
| 8414.90.90 | - - Other | 1 | A |
| 8415.10.00 | - Window or wall types, self-contained or 'split-system' | 15 | A |
| 8415.20.00 | - Of a kind used for persons, in motor vehicles | 15 | E |
| 8415.81.00 | - - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) | 15 | E |
| 8415.82.00 | - - Other, incorporating a refrigerating unit | 15 | E |
| 8415.83.00 | - - Not incorporating a refrigerating unit | 15 | E |
| 8415.90.00 | - Parts | 1 | A |
| 8416.10.00 | - Furnace burners for liquid fuel | 1 | A |
| 8416.20.00 | - Other furnace burners, including mix burners | 1 | A |
| 8416.30.10 | - - Mechanical stokers fuelled with chaff or cereal residues | 10 | C |
| 8416.30.90 | - - Other | 1 | A |
| 8416.90.00 | - Parts | 1 | A |
| 8417.10.00 | - Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals | 1 | A |
| 8417.20.10 | - - Industrial furnaces for biscuits, with mesh continuous conveyor, automated controls and production capacity exceeding 500 kilograms per hour | 1 | A |
| 8417.20.90 | - - - Other | 10 | E |
| 8417.80.00 | - Other | 1 | A |
| 8417.90.00 | - Parts | 1 | A |
| 8418.10.00 | - Combined refrigerator-freezers, fitted with separate external doors | 15 | E |
| 8418.21.00 | - - Compression-type | 15 | E |
| 8418.29.10 | - - - Absorption-type, electrical | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8418.29.90 | - - - Other | 15 | E |
| 8418.30.00 | - Freezers of the chest type, not exceeding 800 litres capacity | 15 | E |
| 8418.40.00 | - Freezers of the upright type, not exceeding 900 litres capacity | 15 | E |
| 8418.50.00 | - Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment | 15 | E |
| 8418.61.10 | - - - Compression-type refrigerating units whose condensers are heat exchangers | 1 | A |
| 8418.61.90 | - - - Other | 10 | E |
| 8418.69.10 | - - - Water coolers and coolers for other beverages | 15 | A |
| 8418.69.90 | - - - Other | 10 | A |
| 8418.91.00 | - - Furniture designed to receive refrigerating or freezing equipment | 15 | E |
| 8418.99.00 | - - Other | 1 | A |
| 8419.11.00 | - - Instantaneous gas water heaters | 15 | E |
| 8419.19.00 | - - Other | 10 | E |
| 8419.20.00 | - Medical, surgical or laboratory sterilisers | 1 | A |
| 8419.31.10 | - - - Hot-air dryers for grains and vegetables | 10 | C |
| 8419.31.90 | - - - Other | 1 | A |
| 8419.32.10 | - - - Hot-air dryers for wood | 10 | C |
| 8419.32.90 | - - - Other | 1 | A |
| 8419.39.00 | - - Other | 1 | A |
| 8419.40.00 | - Distilling or rectifying equipment | 1 | A |
| 8419.50.00 | - Heat-exchange units | 1 | A |
| 8419.60.00 | - Machinery for liquefying air or other gases | 1 | A |
| 8419.81.00 | - - For making hot drinks or for cooking or heating food | 1 | A |
| 8419.89.00 | - - Other | 1 | A |
| 8419.90.00 | - Parts | 1 | A |
| 8420.10.00 | - Calendering and rolling machines | 1 | A |
| 8420.91.00 | - - Cylinders | 1 | A |
| 8420.99.00 | - - Other | 1 | A |
| 8421.11.00 | - - Cream separators | 1 | A |
| 8421.12.00 | - - Clothes-dryers | 1 | A |
| 8421.19.00 | - - Other | 1 | A |
| 8421.21.00 | - - For filtering or purifying water | 1 | A |
| 8421.22.00 | - - For filtering or purifying beverages other than water | 1 | A |
| 8421.23.00 | - - Oil- or petrol-filters for internal combustion engines | 10 | A |
| 8421.29.00 | - - Other | 1 | A |
| 8421.31.00 | - - Intake air filters for spark-ignition or compression-ignition internal combustion engines | 10 | A |
| 8421.39.00 | - - Other | 1 | A |
| 8421.91.00 | - - Of centrifuges, including centrifugal dryers | 1 | A |
| 8421.99.00 | - - Other | 1 | A |
| 8422.11.00 | - - Of the household type | 15 | E |
| 8422.19.00 | - - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8422.20.00 | - Machinery for cleaning or drying bottles or other containers | 1 | A |
| 8422.30.10 | - - Machinery for filling and closing bags of thermo-sealable plastics, of a filling capacity not exceeding 5 kg, other than automatic horizontal filling machinery and vacuum-sealing machinery | 10 | E |
| 8422.30.90 | - - Other | 1 | A |
| 8422.40.10 | - - For working in the hand, with self-contained electric motor | 1 | A |
| 8422.40.90 | - - Other | 10 | E |
| 8422.90.00 | - Parts | 1 | A |
| 8423.10.00 | - Personal weighing machines, including baby scales; household scales | 6 | C |
| 8423.20.00 | - Scales for continuous weighing of goods on conveyors | 1 | A |
| 8423.30.00 | - Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | 1 | A |
| 8423.81.00 | - - Having a maximum weighing capacity not exceeding 30 kg | 1 | A |
| 8423.82.10 | - - - Scales for weighing cattle | 10 | C |
| 8423.82.20 | - - - Spring balances of a capacity not exceeding 200 kg | 10 | C |
| 8423.82.90 | - - - Other | 1 | A |
| 8423.89.00 | - - Other | 1 | A |
| 8423.90.00 | - Weighing machine weights of all kinds; parts of weighing machinery | 1 | A |
| 8424.10.00 | - Fire extinguishers, whether or not charged | 1 | A |
| 8424.20.00 | - Spray guns and similar appliances | 1 | A |
| 8424.30.00 | - Steam or sandblasting machines and similar jet projecting machines | 1 | A |
| 8424.81.10 | - - - Knapsack sprayers, of a capacity not exceeding 20 l, hand operated | 10 | G |
| 8424.81.20 | - - - Knapsack sprayers, of a capacity not exceeding 20 l, powered | 10 | E |
| 8424.81.30 | - - - Fumigators, towed, whether or not assembled | 1 | A |
| 8424.81.90 | - - - Other | 1 | A |
| 8424.89.00 | - - Other | 1 | A |
| 8424.90.11 | - - - For pharmaceutical products | 1 | A |
| 8424.90.19 | - - - Other | 6 | G |
| 8424.90.90 | - - Other | 1 | A |
| 8425.11.00 | - - Powered by electric motor | 1 | A |
| 8425.19.00 | - - Other | 1 | A |
| 8425.31.10 | - - - Pit-head winding gear; winches specially designed for use in the interior of mines | 1 | A |
| 8425.31.90 | - - - Other | 1 | A |
| 8425.39.10 | - - - Pit-head winding gear; winches specially designed for use in the interior of mines | 1 | A |
| 8425.39.90 | - - - Other | 1 | A |
| 8425.41.00 | - - Fixed hoists for raising vehicles, of a type used in garages | 1 | A |
| 8425.42.00 | - - Other jacks and hoists, hydraulic | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8425.49.00 | - - Other | 1 | A |
| 8426.11.10 | - - - Having a maximum weighing capacity not exceeding 20 t | 1 | A |
| 8426.11.90 | - - - Other | 1 | A |
| 8426.12.00 | - - Mobile lifting frames on tyres and straddle carriers | 1 | A |
| 8426.19.10 | - - - Fixed lifting cranes, having a loading capacity not exceeding 20 t | 1 | A |
| 8426.19.90 | - - - Other | 1 | A |
| 8426.20.10 | - - Fixed lifting cranes, having a loading capacity not exceeding 20 t | 1 | A |
| 8426.20.90 | - - Other | 1 | A |
| 8426.30.10 | - - Fixed lifting cranes, having a loading capacity not exceeding 20 t | 1 | A |
| 8426.30.90 | - - Other | 1 | A |
| 8426.41.00 | - - On tyres | 1 | A |
| 8426.49.00 | - - Other | 1 | A |
| 8426.91.00 | - - Designed for mounting on road vehicles | 1 | A |
| 8426.99.00 | - - Other | 1 | A |
| 8427.10.00 | - Self-propelled trucks powered by an electric motor | 1 | A |
| 8427.20.00 | - Other self-propelled trucks | 1 | A |
| 8427.90.00 | - Other trucks | 1 | A |
| 8428.10.00 | - Lifts and skip hoists | 1 | A |
| 8428.20.00 | - Pneumatic elevators and conveyors | 1 | A |
| 8428.31.00 | - - Specially designed for use in the interior of mines and other underground uses | 1 | A |
| 8428.32.00 | - - Other, bucket type | 1 | A |
| 8428.33.00 | - - Other, belt type | 1 | A |
| 8428.39.00 | - - Other | 1 | A |
| 8428.40.00 | - Escalators and moving walkways | 1 | A |
| 8428.60.00 | - Teleferics, chairlifts, ski-draglines; traction mechanisms for funicular railways | 1 | A |
| 8428.90.10 | - - Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment | 1 | A |
| 8428.90.90 | - - Other | 1 | A |
| 8429.11.00 | - - Tracked | 1 | A |
| 8429.19.00 | - - Other | 1 | A |
| 8429.20.00 | - Levellers | 1 | A |
| 8429.30.00 | - Scrapers | 1 | A |
| 8429.40.00 | - Tamping machines and road rollers | 1 | A |
| 8429.51.00 | - - Front-end shovel loaders | 1 | A |
| 8429.52.00 | - - Machinery with a 360° revolving superstructure | 1 | A |
| 8429.59.00 | - - Other | 1 | A |
| 8430.10.00 | - Pile-drivers and pile-extractors | 1 | A |
| 8430.20.00 | - Snow-ploughs and snow-blowers | 1 | A |
| 8430.31.00 | - - Self-propelled | 1 | A |
| 8430.39.00 | - - Other | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8430.41.00 | - - Self-propelled | 1 | A |
| 8430.49.00 | - - Other | 1 | A |
| 8430.50.00 | - Other machinery, self-propelled | 1 | A |
| 8430.61.00 | - - Tamping or compacting machinery | 1 | A |
| 8430.69.00 | - - Other | 1 | A |
| 8431.10.00 | - Of machinery of heading 84.25 | 1 | A |
| 8431.20.00 | - Of machinery of heading 84.27 | 1 | A |
| 8431.31.00 | - - Of lifts, skip hoists or escalators | 1 | A |
| 8431.39.00 | - - Other | 1 | A |
| 8431.41.00 | - - Buckets, shovels, grabs and grips | 1 | A |
| 8431.42.00 | - - Bulldozer or angledozer blades | 1 | A |
| 8431.43.00 | - Parts for boring or sinking machinery of subheadings 8430.41 or 8430.49 | 1 | A |
| 8431.49.00 | - - Other | 1 | A |
| 8432.10.00 | - Ploughs | 10 | C |
| 8432.21.00 | - - Disc harrows | 10 | C |
| 8432.29.00 | - - Other | 1 | A |
| 8432.30.00 | - Seeders, planters and transplanters | 1 | A |
| 8432.40.00 | - Manure spreaders and fertiliser distributors | 1 | A |
| 8432.80.00 | - Other machinery, apparatus and devices | 1 | A |
| 8432.90.10 | - - For ploughs and harrows | 10 | C |
| 8432.90.90 | - - Other | 1 | A |
| 8433.11.00 | - - Powered, with the cutting device rotating in a horizontal plane | 1 | A |
| 8433.19.00 | - - Other | 1 | A |
| 8433.20.00 | - Mowers, including cutter bars for tractor mounting | 1 | A |
| 8433.30.00 | - Other haymaking machinery | 1 | A |
| 8433.40.00 | - Straw or fodder balers, including pick-up balers | 1 | A |
| 8433.51.00 | - - Combine harvester-threshers | 1 | A |
| 8433.52.00 | - - Other threshing machinery | 1 | A |
| 8433.53.00 | - - Root or tuber harvesting machines | 1 | A |
| 8433.59.00 | - - Other | 1 | A |
| 8433.60.10 | - - Functioning with the electronic colour grading principle | 10 | C |
| 8433.60.90 | - - Other | 1 | A |
| 8433.90.00 | - Parts | 1 | A |
| 8434.10.00 | - Milking machines | 1 | A |
| 8434.20.00 | - Dairy machinery | 1 | A |
| 8434.90.00 | - Parts | 1 | A |
| 8435.10.00 | - Machinery and apparatus | 1 | A |
| 8435.90.00 | - Parts | 1 | A |
| 8436.10.00 | - Machinery for preparing animal feedingstuffs | 1 | A |
| 8436.21.00 | - - Poultry incubators and brooders | 1 | A |
| 8436.29.00 | - - Other | 1 | A |
| 8436.80.00 | - Other machines and appliances | 1 | A |
| 8436.91.00 | - - Of poultry-keeping machinery and apparatus | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8436.99.00 | - - Other | 1 | A |
| 8437.10.10 | - - Cyclone separators and revolving machines for cleaning and grading grain | 10 | C |
| 8437.10.90 | - - Other | 1 | A |
| 8437.80.10 | - - Hammer type crushing and grinding machines for cereals | 10 | C |
| 8437.80.20 | - - Grain mixing machines | 10 | C |
| 8437.80.90 | - - Other | 1 | A |
| 8437.90.00 | - Parts | 1 | A |
| 8438.10.00 | - Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products | 1 | A |
| 8438.20.00 | - Machinery for the manufacture of confectionery, cocoa or chocolate | 1 | A |
| 8438.30.00 | - Machinery for sugar manufacture | 1 | A |
| 8438.40.00 | - Brewery machinery | 1 | A |
| 8438.50.00 | - Machinery for the preparation of meat or poultry | 1 | A |
| 8438.60.10 | - - Fruit pulpers | 10 | C |
| 8438.60.90 | - - Other | 1 | A |
| 8438.80.00 | - Other machines and appliances | 1 | A |
| 8438.90.00 | - Parts | 1 | A |
| 8439.10.00 | - Machinery for making pulp of fibrous cellulosic material | 1 | A |
| 8439.20.00 | - Machinery for making paper or paperboard | 1 | A |
| 8439.30.00 | - Machinery for finishing paper or paperboard | 1 | A |
| 8439.91.00 | - - Of machinery for making pulp of fibrous cellulosic material | 1 | A |
| 8439.99.00 | - - Other | 1 | A |
| 8440.10.00 | - Machinery and apparatus | 1 | A |
| 8440.90.00 | - Parts | 1 | A |
| 8441.10.00 | - Cutting machines | 1 | A |
| 8441.20.00 | - Machines for making bags, sacks or envelopes | 1 | A |
| 8441.30.00 | - Machines for making boxes, tubes, drums or similar containers, other than by moulding | 1 | A |
| 8441.40.00 | - Machines for moulding articles in paper pulp, paper or paperboard | 1 | A |
| 8441.80.00 | - Other machines and appliances | 1 | A |
| 8441.90.00 | - Parts | 1 | A |
| 8442.30.10 | - - Phototype-setting and composing machines | 1 | A |
| 8442.30.20 | - - Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding devices | 1 | A |
| 8442.30.90 | - - Other | 1 | A |
| 8442.40.00 | - Parts of these machines, apparatus or equipment | 1 | A |
| 8442.50.00 | - Printing blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | 1 | A |
| 8443.11.00 | - - Offset printing machinery, reel fed | 1 | A |
| 8443.12.00 | - - Offset printing machinery, sheet-fed, office type(using sheets with one side not exceeding 22 cmand the other side not exceeding 36 cm in theunfolded state) | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8443.13.00 | - - Other offset printing machines and apparatus | 1 | A |
| 8443.14.00 | - - Letterpress printing machinery, reel fed, excluding flexographic printing | 1 | A |
| 8443.15.00 | - - Letterpress printing machinery, other than reel fed, excluding flexographic printing | 1 | A |
| 8443.16.00 | - - Flexographic printing machinery | 1 | A |
| 8443.17.00 | - - Gravure printing machinery | 1 | A |
| 8443.19.00 | - - Other | 1 | A |
| 8443.31.00 | - - Machines which perform two or more of the following functions: Printing , copying or faxing, capable of connecting to an automatic data-processing machine or to a network | 0 | A |
| 8443.32.00 | - - Other, capable of connecting to an automatic data-processing machine or to a network | 0 | A |
| 8443.39.00 | - - Other | 1 | A |
| 8443.91.00 | - - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 | 1 | A |
| 8443.99.00 | - - Other | 1 | A |
| 8444.00.00 | MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS | 1 | A |
| 8445.11.00 | - - Carding machines | 1 | A |
| 8445.12.00 | - - Combing machines | 1 | A |
| 8445.13.00 | - - Drawing or roving machines | 1 | A |
| 8445.19.00 | - - Other | 1 | A |
| 8445.20.00 | - Textile spinning machines | 1 | A |
| 8445.30.00 | - Textile doubling or twisting machines | 1 | A |
| 8445.40.00 | - Textile winding (including weft-winding) or reeling machines | 1 | A |
| 8445.90.00 | - Other | 1 | A |
| 8446.10.00 | - For weaving fabrics of a width not exceeding 30 cm | 1 | A |
| 8446.21.00 | - - Power looms | 1 | A |
| 8446.29.00 | - - Other | 1 | A |
| 8446.30.00 | - For weaving fabrics of a width exceeding 30 cm, shuttleless type | 1 | A |
| 8447.11.00 | - - With cylinder diameter not exceeding 165 mm | 1 | A |
| 8447.12.00 | - - With cylinder diameter exceeding 165 mm | 1 | A |
| 8447.20.00 | - Flat knitting machines; stitch-bonding machines | 1 | A |
| 8447.90.00 | - Other | 1 | A |
| 8448.11.00 | - - Dobbies and jacquards; card reducing, punching and copying machines; assembling machines for use therewith | 1 | A |
| 8448.19.00 | - - Other | 1 | A |
| 8448.20.00 | - Parts and accessories of machines of heading 84.44 or of their auxiliary machinery | 1 | A |
| 8448.31.00 | - - Card clothing | 1 | A |
| 8448.32.00 | - - Of machines for preparing textile fibers, other than card clothing | 1 | A |
| 8448.33.00 | - - Spindles, spindle flyers, spinning rings and ring travellers | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8448.39.00 | - - Other | 1 | A |
| 8448.42.00 | - - Reeds for looms, healds and heald-frames | 1 | A |
| 8448.49.10 | - - - Shuttles | 1 | A |
| 8448.49.90 | - - - Other | 1 | A |
| 8448.51.00 | - - Sinkers, needles and other articles used in forming stitches | 1 | A |
| 8448.59.00 | - - Other | 1 | A |
| 8449.00.00 | MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS | 1 | A |
| 8450.11.00 | - - Fully automatic machines | 15 | A |
| 8450.12.00 | - - Other machines, with built-in centrifugal dryer | 15 | E |
| 8450.19.00 | - - Other | 15 | E |
| 8450.20.00 | - Machines, each of a dry linen capacity exceeding 10 kg | 1 | A |
| 8450.90.00 | - Parts | 1 | A |
| 8451.10.00 | - Dry-cleaning machines | 1 | A |
| 8451.21.00 | - - Each of a dry linen capacity not exceeding 10 kg | 15 | E |
| 8451.29.00 | - - Other | 1 | A |
| 8451.30.00 | - Ironing machines and presses, including fusing presses | 1 | A |
| 8451.40.00 | - Washing, bleaching or dyeing machines | 1 | A |
| 8451.50.00 | - Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | 1 | A |
| 8451.80.00 | - Other machines and appliances | 1 | A |
| 8451.90.00 | - Parts | 1 | A |
| 8452.10.00 | - Sewing machines of the household type | 1 | A |
| 8452.21.00 | - - Automatic units | 1 | A |
| 8452.29.00 | - - Other | 1 | A |
| 8452.30.00 | - Sewing machine needles | 1 | A |
| 8452.90.10 | - - Furniture, bases and covers for sewing machines and parts thereof | 15 | E |
| 8452.90.90 | - - Other | 1 | A |
| 8453.10.00 | - Machinery for preparing, tanning or working hides, skins or leather | 1 | A |
| 8453.20.00 | - Machinery for making or repairing footwear | 1 | A |
| 8453.80.00 | - Other machines and appliances | 1 | A |
| 8453.90.00 | - Parts | 1 | A |
| 8454.10.00 | - Converters | 1 | A |
| 8454.20.00 | - Ingot moulds and ladles | 1 | A |
| 8454.30.00 | - Casting machines | 1 | A |
| 8454.90.00 | - Parts | 1 | A |
| 8455.10.00 | - Tube mills | 1 | A |
| 8455.21.00 | - - For hot rolling or combination hot and cold rolling | 1 | A |
| 8455.22.00 | - - For cold rolling | 1 | A |
| 8455.30.00 | - Rolls for rolling mills | 1 | A |
| 8455.90.00 | - Other parts | 1 | A |
| 8456.10.00 | - Operated by laser or other light or photon beam processes | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8456.20.00 | - Operated by ultrasonic processes | 1 | A |
| 8456.30.00 | - Operated by electro-discharge processes | 1 | A |
| 8456.90.10 | - - Water-jet cutting machines | 1 | A |
| 8456.90.90 | - - Other | 0 | A |
| 8457.10.00 | - Machining centres | 1 | A |
| 8457.20.00 | - Single-station machines | 1 | A |
| 8457.30.00 | - Multi-station machines | 1 | A |
| 8458.11.00 | - - Numerically controlled | 1 | A |
| 8458.19.00 | - - Other | 1 | A |
| 8458.91.00 | - - Numerically controlled | 1 | A |
| 8458.99.00 | - - Other | 1 | A |
| 8459.10.00 | - Way-type unit head machines | 1 | A |
| 8459.21.00 | - - Numerically controlled | 1 | A |
| 8459.29.00 | - - Other | 1 | A |
| 8459.31.00 | - - Numerically controlled | 1 | A |
| 8459.39.00 | - - Other | 1 | A |
| 8459.40.00 | - Other boring machines | 1 | A |
| 8459.51.00 | - - Numerically controlled | 1 | A |
| 8459.59.00 | - - Other | 1 | A |
| 8459.61.00 | - - Numerically controlled | 1 | A |
| 8459.69.00 | - - Other | 1 | A |
| 8459.70.00 | - Other threading or tapping machines | 1 | A |
| 8460.11.00 | - - Numerically controlled | 1 | A |
| 8460.19.00 | - - Other | 1 | A |
| 8460.21.00 | - - Numerically controlled | 1 | A |
| 8460.29.00 | - - Other | 1 | A |
| 8460.31.00 | - - Numerically controlled | 1 | A |
| 8460.39.00 | - - Other | 1 | A |
| 8460.40.00 | - Honing or lapping machines | 1 | A |
| 8460.90.00 | - Other | 1 | A |
| 8461.20.00 | - Shaping or slotting machines | 1 | A |
| 8461.30.00 | - Broaching machines | 1 | A |
| 8461.40.00 | - Gear-cutting, gear-grinding or gear-finishing machines | 1 | A |
| 8461.50.00 | - Sawing or cutting-off machines | 1 | A |
| 8461.90.00 | - Other | 1 | A |
| 8462.10.00 | - Forging or die-stamping machines (including presses) and other hammer machines | 1 | A |
| 8462.21.00 | - - Numerically controlled | 1 | A |
| 8462.29.00 | - - Other | 1 | A |
| 8462.31.00 | - - Numerically controlled | 1 | A |
| 8462.39.00 | - - Other | 1 | A |
| 8462.41.00 | - - Numerically controlled | 1 | A |
| 8462.49.00 | - - Other | 1 | A |
| 8462.91.00 | - - Hydraulic presses | 1 | A |
| 8462.99.00 | - - Other | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8463.10.00 | - Drawbenches for bars, tubes, profiles, wire or the like | 1 | A |
| 8463.20.00 | - Thread-rolling machines | 1 | A |
| 8463.30.00 | - Machines for working wire | 1 | A |
| 8463.90.00 | - Other | 1 | A |
| 8464.10.00 | - Sawing machines | 1 | A |
| 8464.20.00 | - Grinding or polishing machines | 1 | A |
| 8464.90.00 | - Other | 1 | A |
| 8465.10.00 | - Machines which can carry out different types of machining operations without tool change between such operations | 1 | A |
| 8465.91.00 | - - Sawing machines | 1 | A |
| 8465.92.00 | - - Planing machines; milling or moulding machines | 1 | A |
| 8465.93.00 | - - Grinding, sanding or polishing machines | 1 | A |
| 8465.94.00 | - - Bending or assembling machines | 1 | A |
| 8465.95.00 | - - Drilling or morticing machines | 1 | A |
| 8465.96.00 | - - Splitting, slicing or paring machines | 1 | A |
| 8465.99.00 | - - Other | 1 | A |
| 8466.10.00 | - Tool holders and self-opening dieheads | 1 | A |
| 8466.20.00 | - Work holders | 1 | A |
| 8466.30.00 | - Dividing heads and other special attachments for machine-tools | 1 | A |
| 8466.91.00 | - - For machines of heading 84.64 | 1 | A |
| 8466.92.00 | - - For machines of heading 84.65 | 1 | A |
| 8466.93.00 | - - For machines of headings 84.56 to 84.61 | 1 | A |
| 8466.94.00 | - - For machines of heading 84.62 or 84.63 | 1 | A |
| 8467.11.00 | - - Rotary type (including combined rotary-percussion) | 1 | A |
| 8467.19.00 | - - Other | 1 | A |
| 8467.21.00 | - - Drills of all kinds, including rotary drills | 1 | A |
| 8467.22.00 | - - Saws, including cut-off saws | 1 | A |
| 8467.29.00 | - - Other | 1 | A |
| 8467.81.00 | - - Chainsaws | 1 | A |
| 8467.89.00 | - - Other | 1 | A |
| 8467.91.00 | - - Of chainsaws | 1 | A |
| 8467.92.00 | - - Of pneumatic tools | 1 | A |
| 8467.99.00 | - - Other | 1 | A |
| 8468.10.00 | - Hand-held blowtorch | 1 | A |
| 8468.20.00 | - Other gas-operated machinery and apparatus | 1 | A |
| 8468.80.00 | - Other machines and appliances | 1 | A |
| 8468.90.00 | - Parts | 1 | A |
| 8469.00.11 | - - Word-processing machines | 0 | A |
| 8469.00.12 | - - Automatic typewriters | 1 | A |
| 8469.00.20 | - Other typewriters, electric | 1 | A |
| 8469.00.30 | - Other typewriters, non-electric | 1 | A |
| 8470.10.00 | - Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8470.21.00 | - - Incorporating a printing device | 0 | A |
| 8470.29.00 | - - Other | 0 | A |
| 8470.30.00 | - Other calculating machines | 0 | A |
| 8470.50.00 | - Cash registers | 0 | A |
| 8470.90.00 | - Other | 0 | A |
| 8471.30.00 | - Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display | 0 | A |
| 8471.41.00 | - - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined | 0 | A |
| 8471.49.00 | - - Other, presented in the form of systems | 0 | A |
| 8471.50.00 | - Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage unit, input unit, output unit | 0 | A |
| 8471.60.00 | - Input or output units, whether or not containing storage units in the same housing | 0 | A |
| 8471.70.00 | - Storage units | 0 | A |
| 8471.80.00 | - Other units of automatic data processing machines | 0 | A |
| 8471.90.00 | - Other | 0 | A |
| 8472.10.00 | - Copy machines, including mimeographs | 1 | A |
| 8472.30.00 | - Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps | 1 | A |
| 8472.90.10 | - - Addressing machines and address plate embossing machines, other than those of subheading 8443.39 | 1 | A |
| 8472.90.90 | - - Other | 1 | A |
| 8473.10.00 | - Parts and accessories of the machines of heading 84.69 | 1 | A |
| 8473.21.00 | - - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | 0 | A |
| 8473.29.00 | - - Other | 0 | A |
| 8473.30.00 | - Parts and accessories of the machines of heading 84.71 | 0 | A |
| 8473.40.00 | - Parts and accessories of the machines of heading 84.72 | 1 | A |
| 8473.50.00 | - Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72 | 0 | A |
| 8474.10.00 | - Sorting, screening, separating or washing machines | 1 | A |
| 8474.20.00 | - Crushing or grinding machines | 1 | A |
| 8474.31.10 | - - - Of a capacity not exceeding 0.36 m3 | 10 | C |
| 8474.31.90 | - - - Other | 1 | A |
| 8474.32.00 | - - Machinery for mixing mineral substances with bitumen | 1 | A |
| 8474.39.00 | - - Other | 1 | A |
| 8474.80.10 | - - Machines for making concrete blocks | 1 | A |
| 8474.80.90 | - - Other | 1 | A |
| 8474.90.00 | - Parts | 1 | A |
| 8475.10.00 | - Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes | 1 | A |
| 8475.21.00 | - - Machines for making optical fibers and preforms thereof | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8475.29.00 | - - Other | 1 | A |
| 8475.90.00 | - Parts | 1 | A |
| 8476.21.00 | - - Incorporating heating or refrigerating devices | 15 | E |
| 8476.29.00 | - - Other | 15 | E |
| 8476.81.00 | - - Incorporating heating or refrigerating devices | 15 | E |
| 8476.89.00 | - - Other | 15 | E |
| 8476.90.00 | - Parts | 1 | A |
| 8477.10.00 | - Injection-moulding machines | 1 | A |
| 8477.20.00 | - Extruders | 1 | A |
| 8477.30.00 | - Blow-moulding machines | 1 | A |
| 8477.40.00 | - Vacuum-moulding machines and other thermoforming machines | 1 | A |
| 8477.51.00 | - - For moulding or retreading pneumatic tyres or for moulding or forming inner tubes | 1 | A |
| 8477.59.00 | - - Other | 1 | A |
| 8477.80.00 | - Other machines and appliances | 1 | A |
| 8477.90.00 | - Parts | 1 | A |
| 8478.10.00 | - Machines and appliances | 1 | A |
| 8478.90.00 | - Parts | 1 | A |
| 8479.10.00 | - Machinery for public works, building or the like | 1 | A |
| 8479.20.00 | - Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | 1 | A |
| 8479.30.00 | - Presses for making particleboard or fiberboard of wood or other ligneous materials and other machinery for treating wood or cork | 1 | A |
| 8479.40.00 | - Rope or cable-making machines | 1 | A |
| 8479.50.00 | - Industrial robots, not elsewhere specified or included | 1 | A |
| 8479.60.00 | - Evaporative air coolers | 1 | A |
| 8479.71.00 | - - Of a kind used in airports | 1 | A |
| 8479.79.00 | - - Other | 1 | A |
| 8479.81.00 | - - For treating metal, including electric wire coil-winders | 1 | A |
| 8479.82.00 | - - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines | 1 | A |
| 8479.89.00 | - - Other | 1 | A |
| 8479.90.00 | - Parts | 1 | A |
| 8480.10.00 | - Moulding boxes for metal founding | 1 | A |
| 8480.20.00 | - Mould plate bases | 1 | A |
| 8480.30.00 | - Moulding patterns | 1 | A |
| 8480.41.00 | - - For injection or compression moulding | 1 | A |
| 8480.49.00 | - - Other | 1 | A |
| 8480.50.00 | - Moulds for glass | 1 | A |
| 8480.60.00 | - Moulds for mineral materials | 1 | A |
| 8480.71.00 | - - For injection or compression moulding | 1 | A |
| 8480.79.00 | - - Other | 1 | A |
| 8481.10.00 | - Pressure-reducing valves | 1 | A |
| 8481.20.00 | - Valves for oleohydraulic or pneumatic transmissions | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8481.30.00 | - Check valves | 1 | A |
| 8481.40.00 | - Safety or relief valves | 1 | A |
| 8481.80.10 | - - Cocks and valves, of bronze or plastics, of an internal diameter not exceeding 26 mm, for regulating the flow of water or other liquids at low pressure (not exceeding 125 psi) | 15 | E |
| 8481.80.20 | - - Cocks and valves, of an internal diameter not exceeding 26 mm, with single or double handles for washbasins, baths and the like, including mechanisms for flushing cisterns | 15 | E |
| 8481.80.90 | - - Other | 1 | A |
| 8481.90.00 | - Parts | 1 | A |
| 8482.10.00 | - Ball bearings | 1 | A |
| 8482.20.00 | - Tapered roller bearings, including cone and tapered roller assemblies | 1 | A |
| 8482.30.00 | - Spherical roller bearings | 1 | A |
| 8482.40.00 | - Needle roller bearings | 1 | A |
| 8482.50.00 | - Cylindrical roller bearings | 1 | A |
| 8482.80.00 | - Other, including combined ball/roller bearings | 1 | A |
| 8482.91.00 | - - Balls, needles and rollers | 1 | A |
| 8482.99.00 | - - Other | 1 | A |
| 8483.10.00 | - Transmission shafts (including cam and crank shafts) and cranks | 1 | A |
| 8483.20.00 | - Bearing housings, incorporating ball or roller bearings | 1 | A |
| 8483.30.00 | - Bearing housings, not incorporating ball or roller bearings; plain shaft bearings | 1 | A |
| 8483.40.00 | - Gears and gearing, other than toothed wheels and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters | 1 | A |
| 8483.50.10 | - - Pulleys of an external diameter of 25 mm or more but less than 750 mm | 1 | A |
| 8483.50.90 | - - Other | 1 | A |
| 8483.60.00 | - Clutches and shaft couplings, including universal joints | 1 | A |
| 8483.90.00 | - Toothed wheels and other transmission elements presented separately; parts | 1 | A |
| 8484.10.00 | - Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal | 6 | A |
| 8484.20.00 | - Mechanical seals | 6 | C |
| 8484.90.00 | - Other | 6 | C |
| 8486.10.00 | - Machines and apparatus for the manufacture of semiconductor boules or wafers | 0 | A |
| 8486.20.10 | - - Operated by laser or other light or photon beam processes | 1 | A |
| 8486.20.20 | - - For dry-etching patterns on semiconductor materials | 0 | A |
| 8486.20.30 | - Numerically controlled bending, folding, straightening or flattening machines (including presses) | 1 | A |
| 8486.20.40 | - - Grinding or polishing machines | 1 | A |
| 8486.20.50 | - - Extruders | 1 | A |
| 8486.20.60 | - - Blow-moulding machines | 1 | A |
| 8486.20.70 | - - Resistance heated furnaces and ovens (indirect heating) | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8486.20.80 | - - Furnaces and ovens functioning by induction or dielectric loss | 1 | A |
| 8486.20.91 | - - - Resistance heated furnaces and ovens (direct heating), with the temperature not exceeding 900 ℃, other than laboratory furnaces and ovens | 10 | E |
| 8486.20.92 | - - - Ion implanters for doping semiconductor materials | 0 | A |
| 8486.20.93 | - - - Direct write-on-wafer apparatus | 0 | A |
| 8486.20.94 | - - - Photorepeater | 1 | A |
| 8486.20.99 | - - - Other | 1 | A |
| 8486.30.11 | - - - Operated by laser or other light or photon beam processes | 0 | A |
| 8486.30.12 | - - - Operated by ultrasonic processes | 1 | A |
| 8486.30.13 | - - - Operated by electro-discharge processes | 1 | A |
| 8486.30.19 | - - - Other | 1 | A |
| 8486.30.20 | - - Sawing machines | 1 | A |
| 8486.30.30 | - - Grinding or polishing machines | 1 | A |
| 8486.30.40 | - - Industrial robots | 1 | A |
| 8486.30.90 | - - Other | 1 | A |
| 8486.40.10 | - - Injection-moulding machines | 1 | A |
| 8486.40.20 | - - Vacuum-moulding machines and other thermoforming machines | 1 | A |
| 8486.40.30 | - - Moulds, injection or compression types | 1 | A |
| 8486.40.41 | - - - Fully or partly automatic | 1 | A |
| 8486.40.49 | - - - Other | 1 | A |
| 8486.40.90 | - - Other | 1 | A |
| 8486.90.00 | - Parts and accessories | 1 | A |
| 8487.10.00 | - Ships' or boats' propellers and blades therefor | 1 | A |
| 8487.90.00 | - Other | 1 | A |
| 8501.10.00 | - Motors of an output not exceeding 37.5 W | 1 | A |
| 8501.20.00 | - Universal motors of an output exceeding 37.5 W | 1 | A |
| 8501.31.00 | - - Of an output not exceeding 750 W | 1 | A |
| 8501.32.00 | - - Of an output exceeding 750 W but not exceeding 75 kW | 1 | A |
| 8501.33.00 | - - Of an output exceeding 75 kW but not exceeding 375 kW | 1 | A |
| 8501.34.00 | - - Of an output exceeding 375 kW | 1 | A |
| 8501.40.00 | - Other AC motors, single-phase | 1 | A |
| 8501.51.00 | - - Of an output not exceeding 750 W | 1 | A |
| 8501.52.00 | - - Of an output exceeding 750 W but not exceeding 75 kW | 1 | A |
| 8501.53.00 | - - Of an output exceeding 75 kW | 1 | A |
| 8501.61.00 | - - Of an output not exceeding 75 kVA | 1 | A |
| 8501.62.00 | - - Of an output exceeding 75 kVA but not exceeding 375 kVA | 1 | A |
| 8501.63.00 | - - Of an output exceeding 375 kVA but not exceeding 750 kVA | 1 | A |
| 8501.64.00 | - - Of an output exceeding 750 kVA | 1 | A |
| 8502.11.00 | - - Of an output not exceeding 75 kVA | 1 | A |
| 8502.12.00 | - - Of an output exceeding 75 kVA but not exceeding 375 kVA | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8502.13.00 | - - Of an output exceeding 375 kVA | 1 | A |
| 8502.20.00 | - Generating sets with spark-ignition internal combustion piston engines | 1 | A |
| 8502.31.00 | - - Wind-powered | 1 | A |
| 8502.39.00 | - - Other | 1 | A |
| 8502.40.00 | - Electric rotary converters | 1 | A |
| 8503.00.00 | PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02 | 1 | A |
| 8504.10.00 | - Ballasts for discharge lamps or tubes | 1 | A |
| 8504.21.00 | - - Of a power handling capacity not exceeding 650 kVA | 1 | A |
| 8504.22.00 | - - Of a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA | 1 | A |
| 8504.23.00 | - - Of a power handling capacity exceeding 10,000 kVA | 1 | A |
| 8504.31.00 | - - Og a power handling capacity not exceeding 1 kVA | 1 | A |
| 8504.32.00 | - - Of a power handling capacity exceeding 1 kVA but not exceeding 16 kVA | 1 | A |
| 8504.33.00 | - - Of a power handling capacity exceeding 16 kVA but not exceeding 500 kVA | 1 | A |
| 8504.34.00 | - - Of a power handling capacity exceeding 500 kVA | 1 | A |
| 8504.40.00 | - Static converters | 1 | A |
| 8504.50.00 | - Other inductors | 1 | A |
| 8504.90.00 | - Parts | 1 | A |
| 8505.11.00 | - - Of metal | 1 | A |
| 8505.19.00 | - - Other | 1 | A |
| 8505.20.00 | - Electromagnetic couplings, clutches, variable speed drives and brakes | 1 | A |
| 8505.90.10 | - - Electromagnetic lifting heads | 1 | A |
| 8505.90.90 | - - Other | 1 | A |
| 8506.10.10 | - - Cylindrical dry cells of a voltage of 1.5 V, of an external volume not exceeding 300 cm3 and a unit weight not exceeding 100 g | 15 | E |
| 8506.10.20 | - - Rectangular dry cells of a voltage of 1.5 V, 6 V or 9 V, of an external volume not exceeding 300 cm3 and a unit weight not exceeding 1,200 g | 15 | E |
| 8506.10.90 | - - Other | 1 | A |
| 8506.30.00 | - Of mercuric oxide | 1 | A |
| 8506.40.00 | - Of silver oxide | 1 | A |
| 8506.50.00 | - Of lithium | 1 | A |
| 8506.60.00 | - Of air-zinc | 1 | A |
| 8506.80.00 | - Other primary cells and batteries | 1 | A |
| 8506.90.00 | - Parts | 6 | C |
| 8507.10.00 | - Of lead-acid, of the kind used for starting piston engines | 15 | A |
| 8507.20.00 | - Other lead-acid accumulators | 15 | E |
| 8507.30.00 | - Of nickel-cadmium | 1 | A |
| 8507.40.00 | - Of nickel-iron | 1 | A |
| 8507.50.00 | - Nickel-metal hydride | 1 | A |
| 8507.60.00 | - Lithium-ion | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8507.80.00 | - Other accumulators | 1 | A |
| 8507.90.10 | - - Separators | 6 | E |
| 8507.90.90 | - - Other | 1 | A |
| 8508.11.10 | - - - For household use | 15 | A |
| 8508.11.20 | - - - For industrial use | 1 | A |
| 8508.19.10 | - - - For household use | 15 | A |
| 8508.19.20 | - - - For industrial use | 1 | A |
| 8508.60.00 | - Other vacuum cleaners | 1 | A |
| 8508.70.00 | - Parts | 1 | A |
| 8509.40.00 | - Food grinders and mixers; fruit or vegetable juice extractors | 15 | A |
| 8509.80.10 | - - Floor polishers | 15 | A |
| 8509.80.20 | - - Kitchen waste disposers | 15 | A |
| 8509.80.90 | - - Other | 15 | E |
| 8509.90.00 | - Parts | 1 | A |
| 8510.10.00 | - Shavers | 10 | C |
| 8510.20.00 | - Hair clippers | 10 | C |
| 8510.30.00 | - Hair-removing appliances | 10 | C |
| 8510.90.00 | - Parts | 1 | A |
| 8511.10.00 | - Sparking plugs | 1 | A |
| 8511.20.00 | - Ignition magnetos; magneto-dynamos; magnetic flywheels | 1 | A |
| 8511.30.00 | - Distributors; ignition coils | 1 | A |
| 8511.40.00 | - Starter motors and dual purpose starter-generators | 1 | A |
| 8511.50.00 | - Other generators | 1 | A |
| 8511.80.00 | - Other machinery and equipment | 1 | A |
| 8511.90.00 | - Parts | 1 | A |
| 8512.10.00 | - Lighting or visual signalling equipment of the kind used on bicycles | 1 | A |
| 8512.20.00 | - Other lighting or visual signalling equipment | 1 | A |
| 8512.30.00 | - Sound signalling equipment | 1 | A |
| 8512.40.00 | - Windscreen wipers, defrosters and demisters | 6 | C |
| 8512.90.10 | - - Of windscreen wipers, of the kind used in vehicles of heading 87.02 | 1 | A |
| 8512.90.90 | - - Other | 6 | C |
| 8513.10.00 | - Lamps | 6 | A |
| 8513.90.00 | - Parts | 6 | A |
| 8514.10.00 | - Resistance heated furnaces and ovens (indirect heating) | 1 | A |
| 8514.20.00 | - Furnaces and ovens functioning by induction or dielectric loss | 1 | A |
| 8514.30.10 | - - Resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 ℃, other than laboratory furnaces and ovens | 10 | C |
| 8514.30.90 | - - Other | 1 | A |
| 8514.40.00 | - Other equipment for the heat treatment of materials by induction or dielectric loss | 1 | A |
| 8514.90.00 | - Parts | 1 | A |
| 8515.11.00 | - - Soldering irons and guns | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8515.19.00 | - - Other | 1 | A |
| 8515.21.00 | - - Fully or partly automatic | 1 | A |
| 8515.29.00 | - - Other | 1 | A |
| 8515.31.00 | - - Fully or partly automatic | 1 | A |
| 8515.39.10 | - - - For arc welding, AC, for an operating current of 180 A or more but not more than 250 A, with coated electrodes | 1 | A |
| 8515.39.90 | - - - Other | 1 | A |
| 8515.80.00 | - Other machines and apparatus | 1 | A |
| 8515.90.00 | - Parts | 1 | A |
| 8516.10.00 | - Electric instantaneous or storage water heaters and immersion heaters | 15 | E |
| 8516.21.00 | - - Storage heating radiators | 15 | C |
| 8516.29.00 | - - Other | 15 | C |
| 8516.31.00 | - - Hair dryers | 15 | C |
| 8516.32.00 | - - Other hairdressing apparatus | 15 | C |
| 8516.33.00 | - - Hand-drying apparatus | 15 | C |
| 8516.40.00 | - Electric smoothing irons | 10 | C |
| 8516.50.00 | - Microwave ovens | 6 | C |
| 8516.60.00 | - Other ovens; cookers, cooking plates, boiling rings; grillers and roasters | 15 | E |
| 8516.71.00 | - - Coffee or tea-makers | 15 | E |
| 8516.72.00 | - - Toasters | 15 | E |
| 8516.79.00 | - - Other | 15 | E |
| 8516.80.10 | - - Flat, of rectangular cross-section; sealed cylindrical cross-section, externally coated with non-alloy steel or copper, of a capacity not exceeding 900 W | 1 | A |
| 8516.80.20 | - - Strip-type (flat, circular or semi-circular), cylindrical, finned, of a capacity not exceeding 2,500 W, externally coated with non-alloy steel or copper | 1 | A |
| 8516.80.30 | - - Immersion-type, of a capacity not exceeding 9,000 W, externally coated with non-alloy steel or copper | 1 | A |
| 8516.80.40 | - - Reinforced, for cookers, other than sealed disc type | 1 | A |
| 8516.80.90 | - - Other | 1 | A |
| 8516.90.00 | - Parts | 1 | A |
| 8517.11.00 | - - Telephones with cordless handsets with microphone combined | 0 | A |
| 8517.12.00 | - - Mobile phones (cellular phones) and those for other wireless networks | 0 | A |
| 8517.18.00 | - - Other | 0 | A |
| 8517.61.10 | - - - Telecommunication apparatus for carrier-current or for digital telecommunication | 0 | A |
| 8517.61.21 | - - - - Radio-telegraphic or radio-telephonic apparatus | 0 | A |
| 8517.61.22 | - - - - Incorporating reception apparatus | 0 | A |
| 8517.61.29 | - - - - Other | 1 | A |
| 8517.62.00 | - - Apparatus for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus | 0 | A |
| 8517.69.10 | - - - Reception apparatus for radio-telephony or radio-telegraphy | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8517.69.90 | - - - Other | 0 | A |
| 8517.70.00 | - Parts | 0 | A |
| 8518.10.00 | - Microphones and stands therefor | 1 | A |
| 8518.21.00 | - - Single loudspeakers, mounted in their enclosures | 1 | A |
| 8518.22.00 | - - Multiple loudspeakers, mounted in the same enclosure | 1 | A |
| 8518.29.00 | - - Other | 1 | A |
| 8518.30.00 | - Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers | 1 | A |
| 8518.40.00 | - Audio-frequency electric amplifiers | 1 | A |
| 8518.50.00 | - Electric sound amplifier sets | 1 | A |
| 8518.90.00 | - Parts | 1 | A |
| 8519.20.10 | - - Coin- or disc-operated record-players | 15 | C |
| 8519.20.90 | - - Other | 15 | C |
| 8519.30.11 | - - - Fully disassembled (CKD), put up in kits | 6 | C |
| 8519.30.19 | - - - Other | 15 | C |
| 8519.30.90 | - - Other | 15 | C |
| 8519.50.00 | - Telephone answering machines | 0 | A |
| 8519.81.10 | - - - Transcribing machines | 15 | C |
| 8519.81.21 | - - - - Fully disassembled (CKD), put up in kits | 6 | C |
| 8519.81.29 | - - - - Other | 15 | C |
| 8519.81.31 | - - - - Fully disassembled (CKD), put up in kits | 6 | C |
| 8519.81.39 | - - - - Other | 15 | C |
| 8519.81.40 | - - - Dictating machines not capable of operating without an external source of power | 15 | C |
| 8519.81.51 | - - - - Fully disassembled (CKD), put up in kits | 6 | C |
| 8519.81.59 | - - - - Other | 15 | C |
| 8519.81.61 | - - - - Fully disassembled (CKD), put up in kits | 6 | C |
| 8519.81.69 | - - - - Other | 15 | C |
| 8519.81.90 | - - - Other | 15 | C |
| 8519.89.11 | - - - - Fully disassembled (CKD), put up in kits | 6 | C |
| 8519.89.19 | - - - - Other | 15 | C |
| 8519.89.21 | - - - - Fully disassembled (CKD), put up in kits | 6 | C |
| 8519.89.29 | - - - - Other | 15 | C |
| 8519.89.30 | - - - Transcribing machines | 15 | C |
| 8519.89.90 | - - - Other | 15 | C |
| 8521.10.10 | - - Fully disassembled (CKD), put up in kits | 6 | C |
| 8521.10.20 | - - Reproducing apparatus for "magazine programmes" using tape of a width of 19 mm or more, whether or not incorporating a unit for programming sequential operation, for television companies | 10 | C |
| 8521.10.90 | - - Other | 15 | C |
| 8521.90.00 | - Other | 15 | A |
| 8522.10.00 | - Pick-up cartridges | 1 | A |
| 8522.90.10 | - - Cabinets and cases of wood | 15 | E |
| 8522.90.90 | - - Other | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8523.21.10 | - - - Unrecorded | 0 | A |
| 8523.21.20 | - - - Recorded | 0 | A |
| 8523.29.11 | - - - - For recording sound, in cassettes | 0 | A |
| 8523.29.19 | - - - - Other | 1 | A |
| 8523.29.21 | - - - - Removable | 0 | A |
| 8523.29.29 | - - - - Other | 0 | A |
| 8523.29.30 | - - - Other unrecorded magnetic discs | 0 | A |
| 8523.29.40 | - - - Magnetic tapes for reproducing phenomena other than sound or image, recorded | 0 | A |
| 8523.29.51 | - - - - Educational | 6 | C |
| 8523.29.52 | - - - - Other, of a width of 19 mm or more, for reproducing sound and image | 6 | C |
| 8523.29.53 | - - - - Other, for reproducing sound and image | 15 | E |
| 8523.29.54 | - - - - Other, for reproducing sound only | 15 | E |
| 8523.29.59 | - - - - Other | 15 | E |
| 8523.29.60 | - - - Magnetic discs, fixed or removable, for reproducing phenomena other than sound or image, for automatic data processing machines, recorded | 0 | A |
| 8523.29.91 | - - - - For reproducing phenomena other than sound or image, recorded | 0 | A |
| 8523.29.99 | - - - - Other | 1 | A |
| 8523.41.00 | - - Unrecorded | 0 | A |
| 8523.49.11 | - - - - For reproducing phenomena other than sound or image | 0 | A |
| 8523.49.12 | - - - - For reproducing sound only | 10 | C |
| 8523.49.19 | - - - - Other | 1 | A |
| 8523.49.21 | - - - - For reproducing phenomena other than sound or image | 0 | A |
| 8523.49.29 | - - - - Other | 1 | A |
| 8523.51.10 | - - - Unrecorded | 0 | A |
| 8523.51.20 | - - - Recorded | 0 | A |
| 8523.52.10 | - - - Cards incorporating an electronic integrated circuit ("smart cards") | 0 | A |
| 8523.52.90 | - - - Parts | 0 | A |
| 8523.59.10 | - - - Proximity cards and tags | 0 | A |
| 8523.59.20 | - - - Other cards and tags | 1 | A |
| 8523.59.30 | - - - Parts of cards and tags of subdivisions 8523.59.10 and 8523.59.20 | 1 | A |
| 8523.59.91 | - - - - Unrecorded | 0 | A |
| 8523.59.92 | - - - - Recorded | 0 | A |
| 8523.80.11 | - - - Educational | 6 | C |
| 8523.80.19 | - - - Other | 15 | E |
| 8523.80.20 | - - Matrices and masters | 1 | A |
| 8523.80.91 | - - - Unrecorded | 0 | A |
| 8523.80.92 | - - - Recorded | 1 | A |
| 8525.50.10 | - - For radio-broadcasting | 1 | A |
| 8525.50.90 | - - Other | 0 | A |
| 8525.60.00 | - Transmission apparatus incorporating reception apparatus | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8525.80.10 | - - Television cameras | 1 | A |
| 8525.80.20 | - - Digital cameras and video camera recorders | 1 | A |
| 8526.10.00 | - Radar apparatus | 1 | A |
| 8526.91.00 | - - Radio navigational aid apparatus | 1 | A |
| 8526.92.00 | - - Radio remote control apparatus | 6 | A |
| 8527.12.10 | - - - Fully disassembled (CKD), put up in kits | 1 | A |
| 8527.12.90 | - - - Other | 15 | C |
| 8527.13.10 | - - - Fully disassembled (CKD), put up in kits | 1 | A |
| 8527.13.90 | - - - Other | 15 | C |
| 8527.19.10 | - - - Fully disassembled (CKD), put up in kits | 1 | A |
| 8527.19.90 | - - - Other | 15 | C |
| 8527.21.10 | - - - Fully disassembled (CKD), put up in kits | 1 | A |
| 8527.21.90 | - - - Other | 15 | C |
| 8527.29.10 | - - - Fully disassembled (CKD), put up in kits | 1 | A |
| 8527.29.90 | - - - Other | 15 | C |
| 8527.91.10 | - - - Fully disassembled (CKD), put up in kits | 1 | A |
| 8527.91.90 | - - - Other | 15 | C |
| 8527.92.10 | - - - Fully disassembled (CKD), put up in kits | 1 | A |
| 8527.92.90 | - - - Other | 15 | C |
| 8527.99.10 | - - - Fully disassembled (CKD), put up in kits | 1 | A |
| 8527.99.90 | - - - Other | 15 | C |
| 8528.41.00 | - - Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0 | A |
| 8528.49.11 | - - - - Fully disassembled (CKD), put up in kits | 1 | A |
| 8528.49.19 | - - - - Other | 15 | E |
| 8528.49.21 | - - - - Fully disassembled (CKD), put up in kits | 1 | A |
| 8528.49.29 | - - - - Other | 15 | C |
| 8528.51.00 | - - Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0 | A |
| 8528.59.11 | - - - - Fully disassembled (CKD), put up in kits | 1 | A |
| 8528.59.19 | - - - - Other | 15 | C |
| 8528.59.21 | - - - - Fully disassembled (CKD), put up in kits | 1 | A |
| 8528.59.29 | - - - - Other | 15 | C |
| 8528.61.00 | - - Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0 | A |
| 8528.69.10 | - - - Fully disassembled (CKD), put up in kits | 1 | A |
| 8528.69.90 | - - - Other | 1 | A |
| 8528.71.10 | - - - Fully disassembled (CKD), put up in kits | 1 | A |
| 8528.71.20 | - - - Digital television signals converter (including digital audio signals), only into analog signals, for the reception of digital signals broadcasted on open television, for television receivers that do not have built-in digital television tuner device | 1 | A |
| 8528.71.90 | - - - Other | 15 | E |
| 8528.72.10 | - - - Fully disassembled (CKD), put up in kits | 1 | A |
| 8528.72.90 | - - - Other | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8528.73.10 | - - - Fully disassembled (CKD), put up in kits | 1 | A |
| 8528.73.90 | - - - Other | 15 | E |
| 8529.10.00 | - Aerials and aerial reflectors of all kinds; parts suitable for use therewith | 1 | A |
| 8529.90.10 | - - Cabinets and cases of wood | 15 | E |
| 8529.90.90 | - - Other | 1 | A |
| 8530.10.00 | - Equipment for railways or similar | 1 | A |
| 8530.80.00 | - Other apparatus | 1 | A |
| 8530.90.00 | - Parts | 1 | A |
| 8531.10.00 | - Burglar or fire alarms and similar apparatus | 1 | A |
| 8531.20.00 | - Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) | 0 | A |
| 8531.80.10 | - - Electric bells, buzzers, door chimes, etc. | 15 | E |
| 8531.80.90 | - - Other | 1 | A |
| 8531.90.00 | - Parts | 1 | A |
| 8532.10.00 | - Fixed capacitors designed for use in 50/60 Hz circuits, and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) | 0 | A |
| 8532.21.00 | - - Of tantalum | 0 | A |
| 8532.22.00 | - - Aluminium electrolytic | 0 | A |
| 8532.23.00 | - - With ceramic dielectric, single layer | 0 | A |
| 8532.24.00 | - - With ceramic dielectric, multilayer | 0 | A |
| 8532.25.00 | - - With dielectric of paper or plastics | 0 | A |
| 8532.29.00 | - - Other | 0 | A |
| 8532.30.00 | - Variable or adjustable capacitors | 0 | A |
| 8532.90.00 | - Parts | 0 | A |
| 8533.10.00 | - Fixed carbon resistors, composition or film types | 0 | A |
| 8533.21.00 | - - For a power handling capacity not exceeding 20 W | 0 | A |
| 8533.29.00 | - - Other | 0 | A |
| 8533.31.00 | - - For a power handling capacity not exceeding 20 W | 0 | A |
| 8533.39.00 | - - Other | 0 | A |
| 8533.40.00 | - Other variable resistors (including rheostats and potentiometers) | 0 | A |
| 8533.90.00 | - Parts | 0 | A |
| 8534.00.00 | PRINTED CIRCUITS | 0 | A |
| 8535.10.00 | - Fuses and circuit breaker fuses | 1 | A |
| 8535.21.00 | - - For a voltage of less than 72.5 kV | 1 | A |
| 8535.29.00 | - - Other | 1 | A |
| 8535.30.00 | - Isolating switches and make-and-break switches | 1 | A |
| 8535.40.10 | - - Lightning arresters | 1 | A |
| 8535.40.20 | - - Voltage limiters | 1 | A |
| 8535.40.30 | - - Surge suppressors | 1 | A |
| 8535.90.00 | - Other | 1 | A |
| 8536.10.10 | - - Fuses | 1 | A |
| 8536.10.21 | - - - Safety type, hand-operated, for a current not exceeding 600 A and a voltage not exceeding 600 V | 10 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8536.10.22 | - - - Blade type, hand-operated, for a current not exceeding 100 A and a voltage not exceeding 250 V | 10 | C |
| 8536.10.29 | - - - Other | 1 | A |
| 8536.20.10 | - - Thermo-magnetic, vacuum, air or oil types or of moulded plastic for a current not exceeding 100 A and a voltage not exceeding 250 V | 10 | X |
| 8536.20.90 | - - Other | 1 | A |
| 8536.30.10 | - - Surge suppressors | 1 | A |
| 8536.30.90 | - - Other | 1 | A |
| 8536.41.00 | - - For a voltage not exceeding 60 V | 1 | A |
| 8536.49.10 | - - - Surge indicators and electrical contactors | 10 | E |
| 8536.49.90 | - - - Other | 1 | A |
| 8536.50.10 | - - Single-pole switches, rotary or chain-pull, for a voltage not exceeding 250 V | 1 | A |
| 8536.50.20 | - - Single-pole switches, plate or patch types, for a voltage not exceeding 250 V | 10 | E |
| 8536.50.50 | - - Single-pole pressure switches, for a voltage not exceeding 250 V | 1 | A |
| 8536.50.60 | - - Magnetic starters for electric motors | 10 | E |
| 8536.50.70 | - - Thermo-electric automatic switches (starters) for fluorescent lamps or fluorescent tubes | 10 | E |
| 8536.50.90 | - - Other | 0 | A |
| 8536.61.00 | - - Lamp-holders | 15 | G |
| 8536.69.00 | - - Other | 0 | A |
| 8536.70.10 | - - Of plastic | 15 | E |
| 8536.70.21 | - - - Cast, moulded, stamped or forged, but not otherwise worked | 6 | E |
| 8536.70.29 | - - - Other | 15 | E |
| 8536.70.90 | - - Other | 1 | A |
| 8536.90.00 | - Other equipment | 0 | A |
| 8537.10.00 | - For a voltage not exceeding 1,000 V | 10 | X |
| 8537.20.00 | - For a voltage exceeding 1,000 V | 10 | C |
| 8538.10.00 | - Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus | 6 | C |
| 8538.90.00 | - Other | 1 | A |
| 8539.10.00 | - Sealed beam lamp units | 6 | C |
| 8539.21.00 | - - Tungsten halogen | 6 | C |
| 8539.22.10 | - - - Incandescent filament lamps of a power of 15 W or more | 1 | A |
| 8539.22.90 | - - - Other | 1 | A |
| 8539.29.00 | - - Other | 6 | C |
| 8539.31.10 | - - - Straight tubes, of a power of 14 W or more but not more than 215 W | 1 | A |
| 8539.31.20 | - - - Energy-saving | 1 | A |
| 8539.31.90 | - - - Other | 6 | C |
| 8539.32.00 | - - Mercury or sodium vapour lamps; metal halide lamps | 6 | C |
| 8539.39.00 | - - Other | 6 | C |
| 8539.41.00 | - - Arc lamps | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8539.49.00 | - - Other | 1 | A |
| 8539.90.10 | - - Filaments with their supporting conducting wires; threaded or bayonet type bases for fluorescent lamps and tubes | 1 | A |
| 8539.90.90 | - - Other | 1 | A |
| 8540.11.00 | - - Colour | 1 | A |
| 8540.12.00 | - - Black and white or other monochrome | 1 | A |
| 8540.20.00 | - Television camera tubes; image converters and intensifiers; other photo-cathode tubes | 1 | A |
| 8540.40.00 | - Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm | 1 | A |
| 8540.60.00 | - Other cathode-ray tubes | 1 | A |
| 8540.71.00 | - - Magnetrons | 1 | A |
| 8540.79.00 | - - Other | 1 | A |
| 8540.81.00 | - - Receiver or amplifier tubes | 1 | A |
| 8540.89.00 | - - Other | 1 | A |
| 8540.91.00 | - - Of cathode-ray tubes | 1 | A |
| 8540.99.00 | - - Other | 1 | A |
| 8541.10.00 | - Diodes, other than photosensitive or light-emitting diodes | 0 | A |
| 8541.21.00 | - - With a dissipation rate of less than 1 W | 0 | A |
| 8541.29.00 | - - Other | 0 | A |
| 8541.30.00 | - Thyristors, diacs and triacs, other than photosensitive devices | 0 | A |
| 8541.40.00 | - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes | 0 | A |
| 8541.50.00 | - Other semiconductor devices | 0 | A |
| 8541.60.00 | - Mounted piezo-electric crystals | 0 | A |
| 8541.90.00 | - Parts | 0 | A |
| 8542.31.11 | - - - - Metal oxide semiconductors (MOS technology) | 0 | A |
| 8542.31.12 | - - - - Bipolar technology circuits | 0 | A |
| 8542.31.19 | - - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)) | 0 | A |
| 8542.31.20 | - - - Other, excluding digital | 0 | A |
| 8542.31.30 | - - - Hybrid integrated circuits | 0 | A |
| 8542.31.80 | - - - Waste and scrap | 1 | A |
| 8542.32.11 | - - - - Metal oxide semiconductors (MOS technology) | 0 | A |
| 8542.32.12 | - - - - Bipolar technology circuits | 0 | A |
| 8542.32.19 | - - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)) | 0 | A |
| 8542.32.20 | - - - Other, excluding digital | 0 | A |
| 8542.32.30 | - - - Hybrid integrated circuits | 0 | A |
| 8542.32.80 | - - - Waste and scrap | 1 | A |
| 8542.33.11 | - - - - Metal oxide semiconductors (MOS technology) | 0 | A |
| 8542.33.12 | - - - - Bipolar technology circuits | 0 | A |
| 8542.33.19 | - - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)) | 0 | A |
| 8542.33.20 | - - - Other, excluding digital | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8542.33.30 | - - - Hybrid integrated circuits | 0 | A |
| 8542.33.80 | - - - Waste and scrap | 1 | A |
| 8542.39.11 | - - - - Metal oxide semiconductors (MOS technology) | 0 | A |
| 8542.39.12 | - - - - Bipolar technology circuits | 0 | A |
| 8542.39.19 | - - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)) | 0 | A |
| 8542.39.20 | - - - Other, excluding digital | 0 | A |
| 8542.39.30 | - - - Hybrid integrated circuits | 0 | A |
| 8542.39.80 | - - - Waste and scrap | 1 | A |
| 8542.90.00 | - Parts | 0 | A |
| 8543.10.00 | - Particle accelerators | 1 | A |
| 8543.20.00 | - Signal generators | 1 | A |
| 8543.30.00 | - Machines and apparatus for electroplating, electrolysis or electrophoresis | 0 | A |
| 8543.70.10 | - - Electric fence energizers | 1 | A |
| 8543.70.91 | - - - Medium- or high-frequency amplifiers; synthesizers | 6 | E |
| 8543.70.92 | - - - Luminaires based on light-emitting diodes (LED) | 1 | A |
| 8543.70.99 | - - - Other | 1 | A |
| 8543.90.10 | - - Electronic microassemblies | 0 | A |
| 8543.90.90 | - - Other | 1 | A |
| 8544.11.00 | - - Of copper | 1 | A |
| 8544.19.00 | - - Other | 1 | A |
| 8544.20.00 | - Coaxial cable and other coaxial electric conductors | 6 | E |
| 8544.30.00 | - Ignition wiring sets and other wiring sets of the kind used in means of transport | 6 | E |
| 8544.42.10 | - - - Electric conductors for a voltage not exceeding 80 V | 1 | A |
| 8544.42.21 | - - - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibers) other than submarine telephone cables | 15 | E |
| 8544.42.29 | - - - - Other | 1 | A |
| 8544.49.10 | - - - Electric conductors for a voltage not exceeding 80 V | 1 | A |
| 8544.49.21 | - - - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibers) other than submarine telephone cables | 15 | X |
| 8544.49.29 | - - - - Other | 6 | E |
| 8544.60.00 | - Other electric conductors, for a voltage exceeding 1,000 V | 15 | E |
| 8544.70.00 | - Optical fiber cables | 0 | A |
| 8545.11.00 | - - Of a kind used for furnaces | 1 | A |
| 8545.19.00 | - - Other | 1 | A |
| 8545.20.00 | - Brushes | 1 | A |
| 8545.90.00 | - Other | 1 | A |
| 8546.10.00 | - Of glass | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8546.20.00 | - Of ceramics | 1 | A |
| 8546.90.00 | - Other | 1 | A |
| 8547.10.00 | - Insulating fittings of ceramics | 1 | A |
| 8547.20.00 | - Insulating fittings of plastics | 1 | A |
| 8547.90.00 | - Other | 1 | A |
| 8548.10.10 | - - Of lead | 1 | A |
| 8548.10.90 | - - Other | 6 | A |
| 8548.90.00 | - Other | 1 | A |
| 8601.10.00 | - Powered from an external source of electricity | 1 | A |
| 8601.20.00 | - Powered by electric accumulators | 1 | A |
| 8602.10.00 | - Diesel-electric locomotives | 1 | A |
| 8602.90.00 | - Other | 1 | A |
| 8603.10.00 | - Powered from an external source of electricity | 1 | A |
| 8603.90.00 | - Other | 1 | A |
| 8604.00.00 | RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES) | 1 | A |
| 8605.00.00 | RAILWAY OR TRAMWAY PASSENGER COACHES, LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE COACHES (EXCLUDING THOSE OF HEADING 86.04) | 1 | A |
| 8606.10.00 | - Tank wagons and the like | 1 | A |
| 8606.30.00 | - Self-discharging vans and wagons, other than those of subheading 8606.10 | 1 | A |
| 8606.91.00 | - - Covered and closed | 1 | A |
| 8606.92.00 | - - Open, with non-removable sides of a height exceeding 60 cm | 1 | A |
| 8606.99.00 | - - Other | 1 | A |
| 8607.11.00 | - - Driving bogies and bissel-bogies | 1 | A |
| 8607.12.00 | - - Other bogies and bissel-bogies | 1 | A |
| 8607.19.00 | - - Other, including parts | 1 | A |
| 8607.21.00 | - - Air brakes and parts thereof | 1 | A |
| 8607.29.00 | - - Other | 1 | A |
| 8607.30.00 | - Hooks and other coupling devices, buffers, and parts thereof | 1 | A |
| 8607.91.00 | - - Of locomotives | 1 | A |
| 8607.99.00 | - - Other | 1 | A |
| 8608.00.00 | RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMILAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS THEREOF | 1 | A |
| 8609.00.00 | CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT | | |
| 8701.10.00 | - Pedestrian-controlled tractors | 1 | A |
| 8701.20.00 | - Road tractors for semi-trailers | 1 | A |
| 8701.30.00 | - Track-laying tractors | 1 | A |
| 8701.90.00 | - Other | 1 | A |
| 8702.10.50 | - - For the transport of 10 persons, including the driver | 15 | E |
| 8702.10.60 | - - For the transport of more than 10 but less than 15 persons, including the driver | 15 | A |
| 8702.10.70 | - - For the transport of 15 persons or more but not more than 45 persons, including the driver | 15 | A |
| 8702.10.80 | - - For the transport of more than 45 persons, including the driver | 5 | A |
| 8702.90.50 | - - For the transport of 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine | 15 | E |
| 8702.90.60 | - - For the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine | 15 | A |
| 8702.90.70 | - - For the transport of 15 persons or more but not more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine | 15 | E |
| 8702.90.80 | - - For the transport of more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine | 5 | E |
| 8702.90.91 | - - - Electrically powered | 1 | A |
| 8702.90.99 | - - - Other | 6 | E |
| 8703.10.00 | - Vehicles specially designed for travelling on snow; golf cars and similar vehicles | 1 | A |
| 8703.21.51 | - - - - Tricycles | 1 | A |
| 8703.21.52 | - - - - Quads | 1 | A |
| 8703.21.60 | - - - With four-wheel drive and a two range transfer case built on | 1 | A |
| 8703.21.70 | - - -With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 1 | A |
| 8703.21.90 | - - - Other | 1 | A |
| 8703.22.51 | - - - - Ambulances | 15 | E |
| 8703.22.52 | - - - - Hearses | 15 | E |
| 8703.22.53 | - - - - With four-wheel drive and a two range transfer case built on | 1 | A |
| 8703.22.54 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 1 | A |
| 8703.22.59 | - - - - Other | 1 | A |
| 8703.22.61 | - - - - Ambulances | 15 | E |
| 8703.22.62 | - - - - Hearses | 15 | E |
| 8703.22.63 | - - - - With four-wheel drive and a two range transfer case built on | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8703.22.64 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 1 | A |
| 8703.22.69 | - - - - Other | 1 | A |
| 8703.23.61 | - - - - Ambulances | 15 | E |
| 8703.23.62 | - - - - Hearses | 15 | E |
| 8703.23.63 | - - - - With four-wheel drive and a two range transfer case built on | 1 | A |
| 8703.23.64 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 1 | A |
| 8703.23.69 | - - - - Other | 1 | A |
| 8703.23.71 | - - - - Ambulances | 15 | E |
| 8703.23.72 | - - - - Hearses | 15 | E |
| 8703.23.73 | - - - - With four-wheel drive and a two range transfer case built on | 1 | A |
| 8703.23.74 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 1 | A |
| 8703.23.79 | - - - - Other | 1 | A |
| 8703.24.61 | - - - - Ambulances | 15 | E |
| 8703.24.62 | - - - - Hearses | 15 | E |
| 8703.24.70 | - - - With four-wheel drive and a two range transfer case built on | 1 | A |
| 8703.24.80 | - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 1 | A |
| 8703.24.90 | - - - Other | 1 | A |
| 8703.31.51 | - - - - Ambulances | 15 | E |
| 8703.31.52 | - - - - Hearses | 15 | E |
| 8703.31.53 | - - - - With four-wheel drive and a two range transfer case built on | 1 | A |
| 8703.31.54 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 1 | A |
| 8703.31.59 | - - - - Other | 1 | A |
| 8703.31.61 | - - - - Ambulances | 15 | E |
| 8703.31.62 | - - - - Hearses | 15 | E |
| 8703.31.63 | - - - - With four-wheel drive and a two range transfer case built on | 1 | A |
| 8703.31.64 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 1 | A |
| 8703.31.69 | - - - - Other | 1 | A |
| 8703.32.61 | - - - - Ambulances | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8703.32.62 | - - - - Hearses | 15 | E |
| 8703.32.63 | - - - - With four-wheel drive and a two range transfer case | 1 | A |
| 8703.32.64 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 1 | A |
| 8703.32.69 | - - - - Other | 1 | A |
| 8703.32.71 | - - - - Ambulances | 15 | E |
| 8703.32.72 | - - - - Hearses | 15 | E |
| 8703.32.73 | - - - - With four-wheel drive and a two range transfer case built on | 1 | A |
| 8703.32.74 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 1 | A |
| 8703.32.79 | - - - - Other | 1 | A |
| 8703.33.61 | - - - - Ambulances | 15 | E |
| 8703.33.62 | - - - - Hearses | 15 | E |
| 8703.33.70 | - - - With four-wheel drive and a two range transfer case | 1 | A |
| 8703.33.80 | - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 1 | A |
| 8703.33.90 | - - - Other | 1 | A |
| 8703.90.00 | - Other | 1 | A |
| 8704.10.00 | - Dumpers designed for off-highway use | 1 | A |
| 8704.21.51 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 1 | A |
| 8704.21.59 | - - - - Other | 1 | A |
| 8704.21.61 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 1 | A |
| 8704.21.69 | - - - - Other | 15 | A |
| 8704.21.71 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 15 | A |
| 8704.21.79 | - - - - Other | 15 | A |
| 8704.21.91 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 1 | A |
| 8704.21.99 | - - - - Other | 1 | A |
| 8704.22.30 | - - - Tank vehicles, refrigerated vehicles and refuse collection vehicles | 15 | E |
| 8704.22.90 | - - - Other | 15 | A |
| 8704.23.30 | - - - Tank vehicles, refrigerated vehicles and refuse collection vehicles | 15 | E |
| 8704.23.90 | - - - Other | 15 | E |
| 8704.31.51 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 1 | A |
| 8704.31.59 | - - - - Other | 1 | A |
| 8704.31.61 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 1 | A |
| 8704.31.69 | - - - - Other | 15 | E |
| 8704.31.71 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 15 | E |
| 8704.31.79 | - - - - Other | 15 | E |
| 8704.31.91 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 1 | A |
| 8704.31.99 | - - - - Other | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8704.32.30 | - - - Tank vehicles, refrigerated vehicles and refuse collection vehicles | 15 | E |
| 8704.32.90 | - - - Other | 15 | E |
| 8704.90.00 | - Other | 1 | A |
| 8705.10.00 | - Crane lorries | 15 | E |
| 8705.20.00 | - Mobile drilling derricks | 15 | E |
| 8705.30.00 | - Fire fighting vehicles | 15 | E |
| 8705.40.00 | - Concrete-mixer lorries | 15 | E |
| 8705.90.00 | - Other | 15 | E |
| 8706.00.10 | - Of buses | 1 | A |
| 8706.00.90 | - Other | 15 | E |
| 8707.10.00 | - For the vehicles of heading 87.03 | 15 | E |
| 8707.90.50 | - - For the vehicles of headings 87.01, 87.02 and 87.04, other than those of tariff subdivisions 8704.21.51 and 8704.31.51 | 15 | E |
| 8707.90.90 | - - Other | 15 | E |
| 8708.10.00 | - Bumpers and parts thereof | 10 | A |
| 8708.21.00 | - - Safety seat belts | 10 | E |
| 8708.29.10 | - - - Skylights of the kind used in car bodies of heading 87.02 | 1 | A |
| 8708.29.90 | - - - Other | 10 | A |
| 8708.30.10 | - - Mounted brake linings | 10 | A |
| 8708.30.20 | - - Hydrodynamic brake system with transmission delay, and parts thereof | 0 | A |
| 8708.30.90 | - - Other | 10 | A |
| 8708.40.10 | - - Gear boxes | 10 | A |
| 8708.40.20 | - - Parts | 10 | A |
| 8708.50.10 | - - Drive-axles with differential, whether or not provided with other transmission components | 10 | A |
| 8708.50.20 | - - Non-driving axles and parts thereof | 10 | A |
| 8708.50.90 | - - Other parts | 10 | A |
| 8708.70.00 | - Road wheels, parts and accessories thereof | 10 | A |
| 8708.80.11 | - - - Of the kind used in luggage doors of vehicles of heading 87.02 | 1 | A |
| 8708.80.19 | - - - Other | 10 | A |
| 8708.80.20 | - - Suspension systems, other than shock-absorbers | 10 | E |
| 8708.80.90 | - - Parts | 10 | A |
| 8708.91.10 | - - - Radiators | 10 | A |
| 8708.91.20 | - - - Parts | 10 | A |
| 8708.92.10 | - - - Silencers and exhaust pipes | 10 | A |
| 8708.92.20 | - - - Parts | 10 | E |
| 8708.93.00 | - - Clutches and parts thereof | 10 | A |
| 8708.94.10 | - - - Steering wheels, steering columns and steering boxes | 10 | A |
| 8708.94.20 | - - - Parts | 10 | A |
| 8708.95.00 | - - Safety airbags with inflator system; parts thereof | 10 | A |
| 8708.99.00 | - - Other | 10 | A |
| 8709.11.00 | - - Electrical | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8709.19.00 | - - Other | 1 | A |
| 8709.90.00 | - Parts | 1 | A |
| 8710.00.00 | TANKS AND OTHER ARMOURED FIGHTING VEHICLES, MOTORIZED, WHETHER OR NOT FITTED WITH WEAPONS; PARTS THEREOF | 10 | A |
| 8711.10.20 | - - Tricycles | 1 | A |
| 8711.10.90 | - - Other | 1 | A |
| 8711.20.20 | - - Tricycles | 1 | A |
| 8711.20.90 | - - Other | 1 | A |
| 8711.30.20 | - - Tricycles | 1 | A |
| 8711.30.90 | - - Other | 1 | A |
| 8711.40.20 | - - Tricycles | 1 | A |
| 8711.40.90 | - - Other | 1 | A |
| 8711.50.20 | - - Tricycles | 1 | A |
| 8711.50.90 | - - Other | 1 | A |
| 8711.90.00 | - Other | 1 | A |
| 8712.00.00 | BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED | 15 | A |
| 8713.10.00 | - Not mechanically propelled | 1 | A |
| 8713.90.00 | - Other | 1 | A |
| 8714.10.10 | - - Saddles (seats) | 10 | A |
| 8714.10.90 | - - Other | 10 | A |
| 8714.20.00 | - Of carriages and other vehicles for disabled persons | 1 | A |
| 8714.91.10 | - - - Frames and forks | 10 | A |
| 8714.91.90 | - - - Parts | 6 | A |
| 8714.92.10 | - - - Wheel rims (rings) | 10 | A |
| 8714.92.20 | - - - Spokes | 1 | A |
| 8714.93.00 | - - Hubs without braking device and free-wheel sprocket-wheels | 1 | A |
| 8714.94.00 | - - Brakes, including hubs with braking device, and parts thereof | 1 | A |
| 8714.95.00 | - - Saddles (seats) | 1 | A |
| 8714.96.00 | - - Pedals and crank-gear, and parts thereof | 1 | A |
| 8714.99.10 | - - - Shafts (cranks, steering devices, handlebars), mudguards (fenders), chain guards and luggage racks (not plastic) | 10 | A |
| 8714.99.20 | - - - Handles and luggage racks (whether or not for tools), of plastics | 1 | A |
| 8714.99.90 | - - - Other | 1 | A |
| 8715.00.10 | - Baby carriages | 15 | E |
| 8715.00.80 | - Other | 10 | E |
| 8715.00.90 | - Parts | 1 | A |
| 8716.10.00 | - Trailers and semi-trailers of the caravan type, for housing or camping | 15 | E |
| 8716.20.00 | - Self-loading or self-unloading trailers and semi-trailers for agricultural purposes | 1 | A |
| 8716.31.00 | - - Tanker trailers and tanker semi-trailers | 10 | A |
| 8716.39.00 | - - Other | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8716.40.00 | - Other trailers and semi-trailers | 10 | A |
| 8716.80.10 | - - Wheelbarrows and hand-carts | 10 | E |
| 8716.80.90 | - - Other | 10 | E |
| 8716.90.00 | - Parts | 1 | A |
| 8801.00.10 | - Gliders and hang gliders | 6 | A |
| 8801.00.90 | - Other | 6 | A |
| 8802.11.00 | - - Of an unladen weight not exceeding 2,000 kg | 6 | A |
| 8802.12.00 | - - Of an unladen weight exceeding 2,000 kg | 6 | A |
| 8802.20.00 | - Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg | 6 | A |
| 8802.30.00 | - Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg | 6 | A |
| 8802.40.00 | - Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg | 1 | A |
| 8802.60.00 | - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles | 1 | A |
| 8803.10.00 | - Propellers and rotors and parts thereof | 1 | A |
| 8803.20.00 | - Under-carriages and parts thereof | 1 | A |
| 8803.30.00 | - Other parts of aeroplanes or helicopters | 1 | A |
| 8803.90.00 | - Other | 1 | A |
| 8804.00.00 | PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO | 6 | A |
| 8805.10.00 | - Aircraft launching gear and parts thereof; deck-arrestor to land on aircraft carriers or similar gear and parts thereof | 1 | A |
| 8805.21.00 | - - Air combat simulators and parts thereof | 1 | A |
| 8805.29.00 | - - Other | 1 | A |
| 8901.10.10 | - - Of a length not exceeding 15 m | 10 | C |
| 8901.10.90 | - - Other | 1 | A |
| 8901.20.00 | - Tankers | 1 | A |
| 8901.30.00 | - Refrigerated vessels, other than those of subheading 8901.20 | 1 | A |
| 8901.90.10 | - - Of a length not exceeding 15 m | 10 | C |
| 8901.90.90 | - - Other | 1 | A |
| 8902.00.10 | - Of a length not exceeding 15 m | 10 | C |
| 8902.00.90 | - Other | 1 | A |
| 8903.10.00 | - Inflatable vessels | 15 | C |
| 8903.91.00 | - - Sailboats, with or without auxiliary motor | 15 | C |
| 8903.92.00 | - - Motorboats, other than outboard motorboats | 15 | C |
| 8903.99.00 | - - Other | 15 | C |
| 8904.00.00 | TUGS AND PUSHER CRAFT | 1 | A |
| 8905.10.00 | - Dredgers | 1 | A |
| 8905.20.00 | - Floating or submersible drilling or production platforms | 1 | A |
| 8905.90.00 | - Other | 1 | A |
| 8906.10.00 | - Warships | 1 | A |
| 8906.90.00 | - Other | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8907.10.00 | - Inflatable rafts | 6 | C |
| 8907.90.00 | - Other | 1 | A |
| 8908.00.00 | VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP | 1 | A |
| 9001.10.00 | - Optical fibers, optical fiber bundles and cables | 0 | A |
| 9001.20.00 | - Sheets and plates of polarizing material | 1 | A |
| 9001.30.00 | - Contact lenses | 6 | C |
| 9001.40.00 | - Spectacle lenses of glass | 1 | A |
| 9001.50.00 | - Spectacle lenses of other materials | 1 | A |
| 9001.90.00 | - Other | 6 | C |
| 9002.11.00 | - For cameras, projectors or photographic or cinematographic enlargers or reducers | 1 | A |
| 9002.19.00 | - - Other | 1 | A |
| 9002.20.00 | - Filters | 1 | A |
| 9002.90.00 | - Other | 1 | A |
| 9003.11.00 | - - Of plastics | 1 | A |
| 9003.19.00 | - - Of other materials | 1 | A |
| 9003.90.00 | - Parts | 1 | A |
| 9004.10.00 | - Sunglasses | 15 | E |
| 9004.90.10 | - - Protective goggles (except sunglasses) for workers | 1 | A |
| 9004.90.90 | - - Other | 15 | E |
| 9005.10.00 | - Binoculars (including prismatic binoculars) | 15 | E |
| 9005.80.00 | - Other instruments | 1 | A |
| 9005.90.00 | - Parts and accessories (including mountings) | 1 | A |
| 9006.10.00 | - Cameras of the kind used for preparing printing plates or cylinders | 1 | A |
| 9006.30.00 | - Special cameras for underwater or aerial photography or for medical examination of internal organs or for forensic or criminological laboratories | 1 | A |
| 9006.40.00 | - Instant print cameras | 15 | E |
| 9006.51.00 | - - With a through-the-lens viewfinder, for roll film of a width not exceeding 35 mm | 15 | E |
| 9006.52.10 | - - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms | 1 | A |
| 9006.52.90 | - - - Other | 15 | E |
| 9006.53.10 | - - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms | 1 | A |
| 9006.53.90 | - - - Other | 15 | E |
| 9006.59.10 | - - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms | 1 | A |
| 9006.59.90 | - - - Other | 15 | E |
| 9006.61.00 | - - Discharge lamp (electronic) flashlight apparatus | 10 | C |
| 9006.69.10 | - - - Flashbulbs, flashcubes and similar equipment | 10 | C |
| 9006.69.90 | - - - Other | 10 | C |
| 9006.91.00 | - - For photographic cameras | 1 | A |
| 9006.99.00 | - - Other | 1 | A |
| 9007.10.00 | - Cameras | 15 | E |
| 9007.20.00 | - Projectors | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9007.91.00 | - - For cameras | 10 | C |
| 9007.92.00 | - - For projectors | 1 | A |
| 9008.50.10 | - - Slide projectors | 15 | E |
| 9008.50.20 | - - Microfilm, microfiche or other microform readers, including copiers | 1 | A |
| 9008.50.30 | - - Other fixed image projectors | 15 | E |
| 9008.50.90 | - - Other | 1 | A |
| 9008.90.00 | - Parts and accessories | 1 | A |
| 9010.10.00 | - Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper | 1 | A |
| 9010.50.00 | - Other apparatus and equipment for photographic or cinematographic laboratories; negatoscopes | 1 | A |
| 9010.60.00 | - Projection screens | 1 | A |
| 9010.90.00 | - Parts and accessories | 1 | A |
| 9011.10.00 | - Stereoscopic microscopes | 1 | A |
| 9011.20.00 | - Other microscopes, for photomicrography, cinephotomicrography or microprojection | 1 | A |
| 9011.80.00 | - Other microscopes | 1 | A |
| 9011.90.00 | - Parts and accessories | 1 | A |
| 9012.10.00 | - Microscopes other than optical microscopes; diffraction apparatus | 1 | A |
| 9012.90.00 | - Parts and accessories | 1 | A |
| 9013.10.00 | - Telescopic sights for fitting to arms; periscopes; telescopes for machines, appliances or instruments of this Chapter or Section XVI | 6 | C |
| 9013.20.00 | - Lasers, other than laser diodes | 1 | A |
| 9013.80.00 | - Other devices, appliances and instruments | 1 | A |
| 9013.90.00 | - Parts and accessories | 1 | A |
| 9014.10.00 | - Direction finding compasses | 1 | A |
| 9014.20.00 | - Instruments and appliances for aeronautical or space navigation (other than compasses) | 1 | A |
| 9014.80.00 | - Other instruments and appliances | 1 | A |
| 9014.90.00 | - Parts and accessories | 1 | A |
| 9015.10.00 | - Rangefinders | 1 | A |
| 9015.20.00 | - Theodolites and tachymeters (tacheometers) | 1 | A |
| 9015.30.00 | - Levels | 1 | A |
| 9015.40.00 | - Photogrammetrical surveying instruments and appliances | 1 | A |
| 9015.80.00 | - Other instruments and appliances | 1 | A |
| 9015.90.00 | - Parts and accessories | 1 | A |
| 9016.00.00 | BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS | 1 | A |
| 9017.10.00 | - Drafting tables and machines, whether or not automatic | 6 | C |
| 9017.20.00 | - Other drawing, marking-out or mathematical calculating instruments | 1 | A |
| 9017.30.00 | - Micrometers, callipers and gauges | 1 | A |
| 9017.80.00 | - Other instruments | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9017.90.00 | - Parts and accessories | 1 | A |
| 9018.11.00 | - - Electro-cardiographs | 1 | A |
| 9018.12.00 | - - Ultrasonic scanning apparatus | 1 | A |
| 9018.13.00 | - - Magnetic resonance imaging apparatus | 1 | A |
| 9018.14.00 | - - Scintigraphic apparatus | 1 | A |
| 9018.19.00 | - - Other | 1 | A |
| 9018.20.00 | - Ultraviolet or infra-red ray apparatus | 1 | A |
| 9018.31.10 | - - - Disposable | 1 | A |
| 9018.31.90 | - - - Other | 1 | A |
| 9018.32.00 | - - Tubular metal needles and needles for sutures | 1 | A |
| 9018.39.10 | - - - Venoclysis equipment | 1 | A |
| 9018.39.90 | - - - Other | 1 | A |
| 9018.41.00 | - - Dental drill engines, whether or not combined on a single base with other dental equipment | 1 | A |
| 9018.49.00 | - - Other | 1 | A |
| 9018.50.00 | - Other ophthalmic instruments and appliances | 1 | A |
| 9018.90.00 | - Other instruments and appliances | 1 | A |
| 9019.10.00 | - Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus | 1 | A |
| 9019.20.00 | - Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus | 1 | A |
| 9020.00.00 | OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS | 1 | A |
| 9021.10.00 | - Orthopaedic or fracture articles and apparatus | 1 | A |
| 9021.21.00 | - - Artificial teeth | 1 | A |
| 9021.29.00 | - - Other | 1 | A |
| 9021.31.00 | - - Artificial joints | 1 | A |
| 9021.39.00 | - - Other | 1 | A |
| 9021.40.00 | - Hearing aids, excluding parts and accessories | 1 | A |
| 9021.50.00 | - Pacemakers for stimulating heart muscles, excluding parts and accessories | 1 | A |
| 9021.90.00 | - Other | 1 | A |
| 9022.12.00 | - - Computed tomography apparatus | 1 | A |
| 9022.13.00 | - - Other, for dental uses | 1 | A |
| 9022.14.00 | - - Other, for medical, surgical or veterinary uses | 1 | A |
| 9022.19.00 | - - For other uses | 1 | A |
| 9022.21.00 | - - For medical, surgical, dental or veterinary uses | 1 | A |
| 9022.29.00 | - - For other uses | 1 | A |
| 9022.30.00 | - X-ray tubes | 1 | A |
| 9022.90.00 | - Other, including parts and accessories | 1 | A |
| 9023.00.00 | INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES | 1 | A |
| 9024.10.00 | - Machines and appliances for testing metals | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9024.80.00 | - Other machines and appliances | 1 | A |
| 9024.90.00 | - Parts and accessories | 1 | A |
| 9025.11.00 | - - Liquid-filled, for direct reading | 1 | A |
| 9025.19.00 | - - Other | 1 | A |
| 9025.80.00 | - Other instruments | 1 | A |
| 9025.90.00 | - Parts and accessories | 1 | A |
| 9026.10.00 | - For measuring or checking the flow or level of liquids | 0 | A |
| 9026.20.00 | - For measuring or checking pressure | 0 | A |
| 9026.80.00 | - Other instruments and appliances | 0 | A |
| 9026.90.00 | - Parts and accessories | 0 | A |
| 9027.10.00 | - Gas or smoke analysis apparatus | 1 | A |
| 9027.20.00 | - Chromatographs and electrophoresis instruments | 0 | A |
| 9027.30.00 | - Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR) | 0 | A |
| 9027.50.00 | - Other instruments and apparatus using optical radiations (UV, visible, IR) | 0 | A |
| 9027.80.10 | - - Exposure meters | 1 | A |
| 9027.80.90 | - - Other | 0 | A |
| 9027.90.10 | - - Microtomes | 1 | A |
| 9027.90.90 | - - Parts and accessories | 1 | A |
| 9028.10.00 | - Gas meters | 1 | A |
| 9028.20.00 | - Liquid meters | 1 | A |
| 9028.30.10 | - - Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A | 6 | A |
| 9028.30.90 | - - Other | 1 | A |
| 9028.90.00 | - Parts and accessories | 1 | A |
| 9029.10.00 | - Revolution counters, production counters, taximeters, mileometers, pedometers and the like | 1 | A |
| 9029.20.00 | - Speed indicators and tachometers; stroboscopes | 1 | A |
| 9029.90.00 | - Parts and accessories | 1 | A |
| 9030.10.00 | - Instruments and apparatus for measuring or detecting ionizing radiations | 1 | A |
| 9030.20.00 | - Oscilloscopes and oscillographs | 1 | A |
| 9030.31.00 | - - Multimeters, without a recording device | 1 | A |
| 9030.32.00 | - - Multimeters, with a recording device | 1 | A |
| 9030.33.00 | - - Other, without a recording device | 1 | A |
| 9030.39.00 | - - Other, with a recording device | 1 | A |
| 9030.40.00 | - Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) | 0 | A |
| 9030.82.00 | - - For measuring or checking semiconductor wafers or devices | 0 | A |
| 9030.84.00 | - - Other, with a recording device | 1 | A |
| 9030.89.00 | - - Other | 1 | A |
| 9030.90.00 | - Parts and accessories | 1 | A |
| 9031.10.00 | - Machines for balancing mechanical parts | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9031.20.00 | - Test benches | 1 | A |
| 9031.41.00 | - - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices | 0 | A |
| 9031.49.10 | - - - Profile projectors | 1 | A |
| 9031.49.90 | - - - Other | 1 | A |
| 9031.80.00 | - Other instruments, appliances and machines | 1 | A |
| 9031.90.00 | - Parts and accessories | 1 | A |
| 9032.10.00 | - Thermostats | 1 | A |
| 9032.20.00 | - Manostats | 1 | A |
| 9032.81.00 | - - Hydraulic or pneumatic | 1 | A |
| 9032.89.00 | - - Other | 1 | A |
| 9032.90.00 | - Parts and accessories | 1 | A |
| 9033.00.00 | PARTS AND ACCESSORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90 | 1 | A |
| 9101.11.00 | - - With mechanical display only | 15 | A |
| 9101.19.10 | - - - With opto-electronic display only | 15 | A |
| 9101.19.90 | - - - Other | 15 | A |
| 9101.21.00 | - - Automatic | 15 | A |
| 9101.29.00 | - - Other | 15 | A |
| 9101.91.00 | - - Electrically operated | 15 | A |
| 9101.99.00 | - - Other | 15 | A |
| 9102.11.00 | - - With mechanical display only | 15 | A |
| 9102.12.00 | - - With opto-electronic display only | 15 | A |
| 9102.19.00 | - - Other | 15 | A |
| 9102.21.00 | - - Automatic | 15 | A |
| 9102.29.00 | - - Other | 15 | A |
| 9102.91.00 | - - Electrically operated | 15 | A |
| 9102.99.00 | - - Other | 15 | A |
| 9103.10.00 | - Electrically operated | 15 | A |
| 9103.90.00 | - Other | 15 | A |
| 9104.00.00 | INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS | 1 | A |
| 9105.11.00 | - - Electrically operated | 15 | A |
| 9105.19.00 | - - Other | 15 | A |
| 9105.21.00 | - - Electrically operated | 15 | A |
| 9105.29.00 | - - Other | 15 | A |
| 9105.91.00 | - - Electrically operated | 15 | A |
| 9105.99.00 | - - Other | 15 | A |
| 9106.10.00 | - Attendance registers; time-registers and time-recorders | 1 | A |
| 9106.90.10 | - - Parking meters | 1 | A |
| 9106.90.90 | - - Other | 1 | A |
| 9107.00.00 | TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9108.11.00 | - - With mechanical display only or with a device to which a mechanical display can be incorporated | 6 | A |
| 9108.12.00 | - - With opto-electronic display only | 6 | A |
| 9108.19.00 | - - Other | 6 | A |
| 9108.20.00 | - Automatic | 6 | A |
| 9108.90.00 | - Other | 6 | A |
| 9109.10.00 | - Electrically operated | 6 | A |
| 9109.90.00 | - Other | 6 | A |
| 9110.11.00 | - - Complete movements, unassembled or partly assembled (movement sets) | 1 | A |
| 9110.12.00 | - - Incomplete movements, assembled | 1 | A |
| 9110.19.00 | - - Rough movements | 1 | A |
| 9110.90.00 | - Other | 1 | A |
| 9111.10.00 | - Cases of precious metal or of metal clad with precious metal | 15 | A |
| 9111.20.00 | - Cases of base metal, whether or not gold- or silver-plated | 10 | A |
| 9111.80.00 | - Other cases | 10 | A |
| 9111.90.00 | - Parts | 1 | A |
| 9112.20.00 | - Cases and similar items | 10 | A |
| 9112.90.00 | - Parts | 1 | A |
| 9113.10.00 | - Of precious metal or of metal clad with precious metal | 15 | A |
| 9113.20.00 | - Of base metal, whether or not gold- or silver-plated | 10 | A |
| 9113.90.00 | - Other | 10 | A |
| 9114.10.00 | - Springs, including hair-springs | 6 | A |
| 9114.30.00 | - Faces or dials | 6 | A |
| 9114.40.00 | - Plates and bridges | 6 | A |
| 9114.90.00 | - Other | 6 | A |
| 9201.10.00 | - Upright pianos | 10 | A |
| 9201.20.00 | - Grand pianos | 10 | A |
| 9201.90.00 | - Other | 10 | A |
| 9202.10.00 | - Played with a bow | 10 | A |
| 9202.90.10 | - - Guitars | 15 | A |
| 9202.90.90 | - - Other | 10 | A |
| 9205.10.00 | - Brass-wind instruments | 10 | A |
| 9205.90.10 | - - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds | 10 | A |
| 9205.90.20 | - - Accordions and similar instruments | 10 | A |
| 9205.90.30 | - - Mouth organs | 10 | A |
| 9205.90.90 | - - Other | 10 | A |
| 9206.00.00 | PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS) | 10 | A |
| 9207.10.00 | - Keyboard instruments, other than accordions | 10 | A |
| 9207.90.00 | - Other | 10 | A |
| 9208.10.00 | - Musical boxes | 10 | A |
| 9208.90.00 | - Other | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9209.30.00 | - Musical instrument strings | 6 | A |
| 9209.91.00 | - - Parts and accessories for pianos | 6 | A |
| 9209.92.00 | - - Parts and accessories for the musical instruments of heading 92.02 | 6 | A |
| 9209.94.00 | - - Parts and accessories for the musical instruments of heading 92.07 | 6 | A |
| 9209.99.10 | - - - Metronomes, tuning forks and pitch pipes | 6 | A |
| 9209.99.20 | - - - Mechanisms for musical boxes | 6 | A |
| 9209.99.30 | - - - Parts and accessories for the musical instruments of subdivision 9205.90.10 | 6 | A |
| 9209.99.90 | - - - Other | 6 | A |
| 9301.10.10 | - - Self-propelled | 15 | E |
| 9301.10.90 | - - Other | 15 | E |
| 9301.20.00 | - Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors | 15 | E |
| 9301.90.00 | - Other | 15 | E |
| 9302.00.00 | REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 93.03 OR 93.04 | 15 | E |
| 9303.10.00 | - Muzzle-loading firearms | 15 | E |
| 9303.20.00 | - Other sporting, hunting or target-shooting shotguns, with at least one smooth barrel | 15 | E |
| 9303.30.00 | - Other sporting, hunting or target-shooting rifles | 15 | E |
| 9303.90.00 | - Other | 15 | E |
| 9304.00.00 | OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 93.07 | 15 | E |
| 9305.10.00 | - Of revolvers or pistols | 15 | E |
| 9305.20.10 | - - Smooth-bore shotgun barrels | 15 | E |
| 9305.20.90 | - - Other | 15 | E |
| 9305.91.00 | - - Of military weapons of heading 93.01 | 15 | E |
| 9305.99.00 | - - Other | 15 | E |
| 9306.21.00 | - - Cartridges | 15 | E |
| 9306.29.00 | - - Other | 15 | E |
| 9306.30.10 | - - Cartridges for riveting pistols or similar purposes, human killer guns and parts thereof | 15 | E |
| 9306.30.90 | - - Other cartridges and parts thereof | 15 | E |
| 9306.90.00 | - Other | 15 | E |
| 9307.00.00 | SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR | 15 | E |
| 9401.10.00 | - Seats of the kind used for aircraft | 15 | E |
| 9401.20.10 | - - For Pullman type coaches | 10 | A |
| 9401.20.90 | - - Other | 15 | C |
| 9401.30.00 | - Swivel seats with variable height adjustment | 15 | E |
| 9401.40.00 | - Seats other than garden seats or camping equipment, convertible into beds | 15 | E |
| 9401.51.00 | - - Of bamboo or rattan | 15 | E |
| 9401.59.00 | - - Other | 15 | E |
| 9401.61.00 | - - Upholstered | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9401.69.00 | - - Other | 15 | E |
| 9401.71.00 | - - Upholstered | 15 | E |
| 9401.79.00 | - - Other | 15 | E |
| 9401.80.00 | - Other seats | 15 | E |
| 9401.90.00 | - Parts | 6 | C |
| 9402.10.00 | - Dentists', barbers' or similar chairs and parts thereof | 1 | A |
| 9402.90.10 | - - Medical or surgical furniture other than operating tables | 10 | C |
| 9402.90.20 | - - Other furniture | 1 | A |
| 9402.90.90 | - - Parts | 1 | A |
| 9403.10.00 | - Metal furniture of the kind used in offices | 15 | G |
| 9403.20.00 | - Other metal furniture | 15 | E |
| 9403.30.00 | - Wooden furniture of the kind used in offices | 15 | X |
| 9403.40.00 | - Wooden furniture of the kind used in kitchens | 15 | X |
| 9403.50.00 | - Wooden furniture of the kind used in bedrooms | 15 | X |
| 9403.60.00 | - Other wooden furniture | 15 | X |
| 9403.70.00 | - Plastic furniture | 15 | G |
| 9403.81.00 | - - Of bamboo or rattan | 15 | E |
| 9403.89.00 | - - Other | 15 | G |
| 9403.90.10 | - - Of wood | 15 | X |
| 9403.90.90 | - - Other | 6 | A |
| 9404.10.00 | - Mattress supports | 15 | E |
| 9404.21.00 | - - Of cellular rubber or plastics, whether or not covered | 15 | E |
| 9404.29.00 | - - Of other materials | 15 | E |
| 9404.30.00 | - Sleeping bags | 15 | C |
| 9404.90.00 | - Other | 15 | E |
| 9405.10.10 | - - Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W | 1 | A |
| 9405.10.20 | - - Operating with heatsink, alternate current to direct current converter and exclusively with luminaries based on light emitting diodes (LED) built inseparably | 15 | E |
| 9405.10.90 | - - Other | 15 | A |
| 9405.20.00 | - Electric table, desk, bedside or floor-standing lamps | 15 | E |
| 9405.30.00 | - Lighting sets of the kind used for Christmas trees | 15 | C |
| 9405.40.10 | - - With mercury or sodium vapour lamps | 1 | A |
| 9405.40.20 | - - Operating with heatsink, alternate current to direct current converter and exclusively with luminaries based on light emitting diodes (LED) built inseparably | 15 | E |
| 9405.40.90 | - - Other | 15 | E |
| 9405.50.10 | - - Of base metal | 15 | C |
| 9405.50.90 | - - Other | 15 | C |
| 9405.60.00 | - Illuminated signs, illuminated name-plates and similar articles | 15 | C |
| 9405.91.00 | - - Of glass | 6 | C |
| 9405.92.10 | - - - Diffusers | 6 | C |
| 9405.92.90 | - - - Other | 10 | C |
| 9405.99.00 | - - Other | 10 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9406.00.10 | - Living quarters, not equipped, of an area not exceeding 75 m2 | 15 | E |
| 9406.00.20 | - Greenhouses, not equipped, of an area of 1,000 m² or more | 1 | A |
| 9406.00.90 | - Other | 15 | E |
| 9503.00.10 | - Tricycles, scooters, pedal cars and other wheeled toys designed to be ridden by children; carriages and wheelchairs for dolls | 15 | C |
| 9503.00.21 | - - Dolls, whether or not dressed | 15 | C |
| 9503.00.22 | - - Clothing, clothing accessories, footwear and headgear | 15 | C |
| 9503.00.29 | - - Parts and other accessories | 6 | C |
| 9503.00.31 | - - Electric trains, including tracks, signals and other accessories therefor | 15 | C |
| 9503.00.32 | - - Reduced-size ('scale') model assembly kits, working or not, excluding those of subdivision 9503.00.31 | 15 | C |
| 9503.00.33 | - - Constructional toys | 15 | C |
| 9503.00.34 | - - Sets or assortments | 15 | C |
| 9503.00.39 | - - Other | 15 | C |
| 9503.00.41 | - - Stuffed toys | 15 | C |
| 9503.00.42 | - - Plastic eyes and noses of stuffed toys | 1 | A |
| 9503.00.43 | - - Other parts of stuffed toys | 15 | C |
| 9503.00.49 | - - Other | 15 | C |
| 9503.00.50 | - Toy musical instruments and apparatus | 15 | C |
| 9503.00.60 | - Puzzles | 15 | C |
| 9503.00.70 | - Other toys, put up in sets or outfits | 15 | C |
| 9503.00.80 | - Other toys and models, incorporating a motor | 15 | C |
| 9503.00.90 | - Other | 15 | C |
| 9504.20.10 | - - Billiard tables | 15 | C |
| 9504.20.90 | - - Other | 10 | C |
| 9504.30.00 | - Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment | 15 | C |
| 9504.40.00 | - Playing cards | 15 | C |
| 9504.50.00 | - Video game consoles and machines, other than those of subheading 9504.30 | 15 | C |
| 9504.90.00 | - Other | 15 | C |
| 9505.10.00 | - Articles for Christmas festivities | 15 | C |
| 9505.90.00 | - Other | 15 | C |
| 9506.11.00 | - - Skis | 10 | C |
| 9506.12.00 | - - Ski fastenings | 10 | C |
| 9506.19.00 | - - Other | 10 | C |
| 9506.21.00 | - - Sailboards | 10 | C |
| 9506.29.00 | - - Other | 10 | C |
| 9506.31.00 | - - Golf clubs, complete | 10 | C |
| 9506.32.00 | - - Balls | 10 | C |
| 9506.39.00 | - - Other | 10 | C |
| 9506.40.10 | - - Tables | 15 | C |
| 9506.40.90 | - - Other | 10 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9506.51.00 | - - Tennis rackets, whether or not strung | 10 | C |
| 9506.59.00 | - - Other | 10 | C |
| 9506.61.00 | - - Tennis balls | 10 | C |
| 9506.62.00 | - - Inflatable | 10 | C |
| 9506.69.00 | - - Other | 10 | C |
| 9506.70.00 | - Ice skates and roller skates, including skating boots with skates attached | 10 | C |
| 9506.91.00 | - - Articles and equipment for general physical exercise, gymnastics or athletics | 10 | C |
| 9506.99.00 | - - Other | 10 | C |
| 9507.10.00 | - Fishing rods | 10 | C |
| 9507.20.00 | - Fish-hooks, whether or not snelled | 1 | A |
| 9507.30.00 | - Fishing reels | 1 | A |
| 9507.90.00 | - Other | 10 | C |
| 9508.10.00 | - Travelling circuses and travelling menageries | 15 | C |
| 9508.90.00 | - Other | 15 | C |
| 9601.10.00 | - Worked ivory and articles of ivory | 15 | A |
| 9601.90.00 | - Other | 15 | A |
| 9602.00.10 | - Gelatine capsules for pharmaceutical purposes | 1 | A |
| 9602.00.20 | - Moulded or carved paraffin | 10 | A |
| 9602.00.90 | - Other | 15 | A |
| 9603.10.00 | - Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles | 15 | A |
| 9603.21.00 | - - Toothbrushes, including dental-plate brushes | 15 | A |
| 9603.29.00 | - - Other | 15 | A |
| 9603.30.00 | - Artists' brushes, writing brushes and similar brushes for the application of cosmetics | 6 | A |
| 9603.40.00 | - Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers | 15 | A |
| 9603.50.10 | - - Brushes constituting parts of machines or appliances | 1 | A |
| 9603.50.20 | - - Brushes of the kind used in the bodies for the motor vehicles of heading 87.02 | 1 | A |
| 9603.50.90 | - - Other | 6 | A |
| 9603.90.10 | - - Brushes for eraser pencils | 1 | A |
| 9603.90.20 | - - Brushes of man-made materials bound together in a head | 15 | A |
| 9603.90.90 | - - Other | 15 | A |
| 9604.00.00 | HAND SIEVES AND HAND RIDDLES | 1 | A |
| 9605.00.00 | TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING | 15 | A |
| 9606.10.00 | - Press-fasteners and parts thereof | 1 | A |
| 9606.21.00 | - - Of plastics, not covered with textile material | 6 | A |
| 9606.22.00 | - - Of base metal, not covered with textile material | 6 | A |
| 9606.29.00 | - - Other | 6 | A |
| 9606.30.00 | - Button moulds and other parts of buttons; button blanks | 1 | A |
| 9607.11.00 | - - With teeth of base metal | 10 | A |
| 9607.19.00 | - - Other | 15 | A |
| 9607.20.00 | - Parts | 1 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9608.10.00 | - Ballpoint pens | 15 | A |
| 9608.20.00 | - Felt-tipped and other porous-tipped pens and markers | 15 | A |
| 9608.30.10 | - - For drawing with chinese ink | 10 | A |
| 9608.30.90 | - - Other | 10 | A |
| 9608.40.00 | - Propelling or sliding pencils | 1 | A |
| 9608.50.00 | - Sets of articles from two or more of the foregoing subheadings | 10 | A |
| 9608.60.00 | - Refills for ballpoint pens, comprising the ballpoint and ink-reservoir | 6 | A |
| 9608.91.00 | - - Pen nibs and nib points | 6 | A |
| 9608.99.10 | - - - Ballpoints for ballpoint pens | 1 | A |
| 9608.99.20 | - - - Bodies for ballpoint pens | 1 | A |
| 9608.99.30 | - - - Tips for felt-tipped and other porous-tipped pens or markers | 1 | A |
| 9608.99.90 | - - - Other | 1 | A |
| 9609.10.10 | - - With wooden sheaths | 10 | E |
| 9609.10.90 | - - Other | 10 | E |
| 9609.20.00 | - Leads for pencils or propelling or sliding pencils | 1 | A |
| 9609.90.10 | - - Writing or drawing chalk | 10 | A |
| 9609.90.90 | - - Other | 10 | A |
| 9610.00.00 | SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED | 15 | A |
| 9611.00.00 | DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS | 15 | A |
| 9612.10.10 | - - For printers for automatic data processing machines and similar printers | 6 | A |
| 9612.10.90 | - - Other | 15 | A |
| 9612.20.00 | - Ink-pads | 6 | A |
| 9613.10.00 | - Pocket lighters, gas fuelled, non-refillable | 15 | A |
| 9613.20.00 | - Pocket lighters, gas fuelled, refillable | 15 | A |
| 9613.80.10 | - - Industrial, laboratory and similar lighters | 1 | A |
| 9613.80.20 | - - Table lighters | 15 | A |
| 9613.80.90 | - - Other | 1 | A |
| 9613.90.00 | - Parts | 1 | A |
| 9614.00.20 | - Pipes and pipe bowls | 15 | A |
| 9614.00.90 | - Other | 15 | A |
| 9615.11.00 | - - Of hard rubber or plastics | 15 | A |
| 9615.19.00 | - - Other | 15 | A |
| 9615.90.00 | - Other | 15 | A |
| 9616.10.00 | - Scent sprays, and mounts and heads therefor | 15 | A |
| 9616.20.00 | - Powder-puffs and pads for the application of cosmetics or toilet preparations | 15 | A |
| 9617.00.00 | VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (OTHER | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | THAN GLASS INNERS) | | |
| 9618.00.00 | TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING | 15 | A |
| 9619.00.10 | - Of plastics | 15 | E |
| 9619.00.21 | - - Diapers for adults | 1 | A |
| 9619.00.29 | - - Other | 15 | E |
| 9619.00.31 | - - Diapers for adults | 1 | A |
| 9619.00.39 | - - Other | 15 | E |
| 9619.00.40 | - Of textile materials, knitted or crocheted | 15 | E |
| 9619.00.90 | - - Other | 15 | E |
| 9701.10.10 | - - Unframed | 6 | A |
| 9701.10.20 | - - Framed | 10 | A |
| 9701.90.10 | - - Unframed | 6 | A |
| 9701.90.20 | - - Framed | 10 | A |
| 9702.00.00 | ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS | 10 | A |
| 9703.00.00 | ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL | 10 | A |
| 9704.00.00 | POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07 | 6 | A |
| 9705.00.00 | COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST | 6 | A |
| 9706.00.00 | ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS | 10 | A |

## Section B: Korea – El Salvador

## Tariff Schedule of Korea

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0101211000 | For farm breeding | 0 | A |
| 0101219000 | Other | 8 | C |
| 0101291000 | Horses for racing | 8 | C |
| 0101299000 | Other | 8 | C |
| 0101301000 | Pure-bred breeding animals | 8 | A |
| 0101309000 | Other | 8 | C |
| 0101900000 | Other | 8 | A |
| 0102211000 | For milk | 89.1 | A |
| 0102212000 | For meat | 89.1 | A |
| 0102219000 | Other | 89.1 | A |
| 0102291000 | For milk | 40 | X |
| 0102292000 | For meat | 40 | X |
| 0102299000 | Other | 0 | A |
| 0102310000 | Pure-bred breeding animals | 89.1 | A |
| 0102391000 | For milk | 40 | X |
| 0102392000 | For meat | 40 | X |
| 0102399000 | Other | 0 | A |
| 0102901000 | Pure-bred breeding animals | 89.1 | A |
| 0102909010 | For milk | 40 | X |
| 0102909020 | For meat | 40 | X |
| 0102909090 | Other | 0 | A |
| 0103100000 | Pure-bred breeding animals | 18 | A |
| 0103910000 | Weighing less than 50 kg | 18 | X |
| 0103920000 | Weighing 50 kg or more | 18 | X |
| 0104101000 | Pure-bred breeding animals | 0 | A |
| 0104109000 | Other | 8 | C |
| 0104201000 | Milk goats | 8 | C |
| 0104209000 | Other | 8 | C |
| 0105111000 | Pure-bred breeding animals | 9 | A |
| 0105119000 | Other | 9 | C |
| 0105120000 | Turkeys | 9 | C |
| 0105131000 | Pure-bred breeding animals | 0 | A |
| 0105139000 | Other | 18 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0105140000 | Geese | 9 | C |
| 0105150000 | Guinea fowls | 9 | A |
| 0105941000 | Pure-bred breeding animals | 9 | A |
| 0105949000 | Other | 9 | C |
| 0105991010 | Pure-bred breeding animals | 0 | A |
| 0105991090 | Other | 18 | E |
| 0105992000 | Turkeys | 9 | C |
| 0105999000 | Other | 9 | C |
| 0106110000 | Primates | 8 | C |
| 0106121000 | Whales, dolphins and porpoises(mammals of the order Cetacea); manatees and dugongs(mammals of the order Sirenia) | 8 | C |
| 0106122000 | Seals, sea lions and walruses(mammals of the suborder Pinnipedia) | 8 | C |
| 0106130000 | Camels and other camelids(Camelidae) | 8 | B |
| 0106141000 | Pure-bred breeding animals | 0 | A |
| 0106149000 | Other | 8 | C |
| 0106191000 | Dogs | 8 | C |
| 0106193000 | Deer | 8 | C |
| 0106194000 | Bears | 8 | C |
| 0106195010 | Pure-bred breeding animals | 0 | A |
| 0106195090 | Other | 8 | C |
| 0106196010 | Pure-bred breeding animals | 0 | A |
| 0106196090 | Other | 8 | C |
| 0106199000 | Other | 8 | B |
| 0106201000 | Snakes | 8 | C |
| 0106202000 | Fresh-water tortoises | 8 | C |
| 0106203000 | Turtles | 8 | C |
| 0106209000 | Other | 8 | A |
| 0106310000 | Birds of prey | 8 | C |
| 0106320000 | Psittaciformes (including parrots, parakeets, macaws and cockatoos) | 8 | C |
| 0106330000 | Ostriches; emus(Dromaius novaehollandiae) | 8 | C |
| 0106390000 | Other | 8 | A |
| 0106411000 | Honey bees | 8 | C |
| 0106419000 | Other | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0106490000 | Other | 8 | A |
| 0106901000 | Amphibia | 8 | C |
| 0106903010 | Lug worms | 8 | C |
| 0106903020 | Sludge worms | 8 | C |
| 0106903090 | Other | 8 | C |
| 0106909000 | Other | 8 | C |
| 0201100000 | Carcasses and half-carcasses | 40 | X |
| 0201201000 | Short ribs | 40 | X |
| 0201209000 | Other | 40 | X |
| 0201300000 | Boneless | 40 | X |
| 0202100000 | Carcasses and half-carcasses | 40 | X |
| 0202201000 | Short ribs | 40 | X |
| 0202209000 | Other | 40 | X |
| 0202300000 | Boneless | 40 | X |
| 0203110000 | Carcasses and half-carcasses | 22.5 | X |
| 0203120000 | Hams, shoulders and cuts thereof, with bone in | 22.5 | X |
| 0203191000 | Streaky pork | 22.5 | X |
| 0203199000 | Other | 22.5 | X |
| 0203210000 | Carcasses and half-carcasses | 25 | X |
| 0203220000 | Hams, shoulders and cuts thereof, with bone in | 25 | H |
| 0203291000 | Streaky pork | 25 | X |
| 0203299000 | Other | 25 | H |
| 0204100000 | Carcasses and half-carcasses of lamb, fresh or chilled | 22.5 | E |
| 0204210000 | Carcasses and half-carcasses | 22.5 | E |
| 0204220000 | Other cuts with bone in | 22.5 | E |
| 0204230000 | Boneless | 22.5 | E |
| 0204300000 | Carcasses and half-carcasses of lamb, frozen | 22.5 | C |
| 0204410000 | Carcasses and half-carcasses | 22.5 | E |
| 0204420000 | Other cuts with bone in | 22.5 | C |
| 0204430000 | Boneless | 22.5 | E |
| 0204501000 | Fresh or chilled | 22.5 | E |
| 0204502000 | Frozen | 22.5 | E |
| 0205001000 | Fresh or chilled | 27 | E |
| 0205002000 | Frozen | 27 | E |
| 0206100000 | Of bovine animals, fresh or chilled | 18 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0206210000 | Tongues | 18 | X |
| 0206220000 | Livers | 18 | X |
| 0206291000 | Tails | 18 | X |
| 0206292000 | Feet | 18 | X |
| 0206299000 | Other | 18 | X |
| 0206300000 | Of swine, fresh or chilled | 18 | X |
| 0206410000 | Livers | 18 | X |
| 0206491000 | Feet | 18 | X |
| 0206499000 | Other | 18 | X |
| 0206800000 | Other, fresh or chilled | 18 | E |
| 0206900000 | Other, frozen | 18 | G |
| 0207111000 | Weighing not more than 550 g | 18 | X |
| 0207119000 | Other | 18 | X |
| 0207121000 | Weighing not more than 550 g | 20 | X |
| 0207129000 | Other | 20 | X |
| 0207131010 | Leg | 18 | X |
| 0207131020 | Breast | 18 | X |
| 0207131030 | Wing | 18 | X |
| 0207131090 | Other | 18 | X |
| 0207132010 | Liver | 22.5 | X |
| 0207132090 | Other | 27 | X |
| 0207141010 | Leg | 20 | X |
| 0207141020 | Breast | 20 | X |
| 0207141030 | Wing | 20 | X |
| 0207141090 | Other | 20 | X |
| 0207142010 | Liver | 22.5 | X |
| 0207142090 | Other | 27 | X |
| 0207240000 | Not cut in pieces, fresh or chilled | 18 | E |
| 0207250000 | Not cut in pieces, frozen | 18 | D |
| 0207261000 | Cuts | 18 | E |
| 0207262010 | Liver | 22.5 | E |
| 0207262090 | Other | 27 | E |
| 0207271000 | Cuts | 18 | D |
| 0207272010 | Liver | 22.5 | D |
| 0207272090 | Other | 27 | D |
| 0207410000 | Not cut in pieces, fresh or chilled | 18 | X |
| 0207420000 | Not cut in pieces, frozen | 18 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0207430000 | Fatty livers, fresh or chilled | 22.5 | X |
| 0207441000 | Cuts | 18 | X |
| 0207442010 | Liver | 22.5 | X |
| 0207442090 | Other | 27 | X |
| 0207451000 | Cuts | 18 | X |
| 0207452010 | Liver | 22.5 | X |
| 0207452090 | Other | 27 | X |
| 0207510000 | Not cut in pieces, fresh or chilled | 18 | E |
| 0207520000 | Not cut in pieces, frozen | 18 | X |
| 0207530000 | Fatty livers, fresh or chilled | 22.5 | E |
| 0207541000 | Cuts | 18 | E |
| 0207542010 | Liver | 22.5 | E |
| 0207542090 | Other | 27 | E |
| 0207551000 | Cuts | 18 | X |
| 0207552010 | Liver | 22.5 | E |
| 0207552090 | Other | 27 | E |
| 0207601000 | Not cut in pieces, fresh or chilled | 18 | E |
| 0207602000 | Not cut in pieces, frozen | 18 | X |
| 0207603100 | Cuts | 18 | E |
| 0207603210 | Liver | 22.5 | E |
| 0207603290 | Other | 27 | E |
| 0207604100 | Cuts | 18 | X |
| 0207604210 | Liver | 22.5 | E |
| 0207604290 | Other | 27 | E |
| 0208100000 | Of rabbits or hares | 22.5 | E |
| 0208300000 | Of primates | 18 | E |
| 0208401000 | Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia) | 30 | C |
| 0208402000 | Of seals, sea lions and walruses(mammals of the suborder Pinnipedia) | 30 | C |
| 0208500000 | Of reptiles (including snakes and turtles) | 18 | E |
| 0208600000 | Of camels and other camelids(Camelidae) | 18 | E |
| 0208901000 | Of deer | 27 | E |
| 0208909010 | Of marine animals | 30 | C |
| 0208909090 | Other | 18 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0209100000 | Of pigs | 3 | A |
| 0209900000 | Other | 3 | A |
| 0210110000 | Hams, shoulders and cuts thereof, with bone in | 25 | X |
| 0210120000 | Bellies (streaky) and cuts thereof | 30 | H |
| 0210190000 | Other | 25 | H |
| 0210201000 | Dried or smoked | 27 | X |
| 0210209000 | Other | 27 | X |
| 0210910000 | Of primates | 22.5 | E |
| 0210921000 | Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia) | 22.5 | C |
| 0210922000 | Of seals, sea lions and walruses(mammals of the suborder Pinnipedia) | 22.5 | C |
| 0210930000 | Of reptiles (including snakes and turtles) | 22.5 | E |
| 0210991010 | Of bovine animals | 22.5 | X |
| 0210991020 | Of swine | 22.5 | X |
| 0210991030 | Of poultry | 22.5 | F |
| 0210991090 | Other | 22.5 | X |
| 0210999010 | Of sheep or goats | 22.5 | F |
| 0210999020 | Of poultry | 22.5 | F |
| 0210999090 | Other | 22.5 | F |
| 0301111000 | Fancy carp | 10 | C |
| 0301119000 | Other | 10 | C |
| 0301190000 | Other | 10 | C |
| 0301911000 | Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae | 10 | C |
| 0301912000 | Oncorhynchus apache and Oncorhynchus chrysogaster | 10 | C |
| 0301921000 | Glass eels(Not exceeding 0.3g per unit, for aquaculture) | 0 | A |
| 0301922000 | Young eels(exceeding 0.3g and not exceeding 50g per unit, for aquaculture) | 5 | D |
| 0301929010 | Glass eels, other than for aquaculture | 10 | F |
| 0301929090 | Other | 22% or 1,531won/kg whichever is the greater | G |
| 0301930000 | Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon | 10 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | | |
| 0301941000 | Atlantic bluefin tunas(Thunnus thynnus) | 10 | C |
| 0301942000 | Pacific bluefin tunas(Thunnus orientalis) | 10 | C |
| 0301950000 | Southern bluefin tunas (Thunnus maccoyii) | 10 | C |
| 0301992000 | Yellow tail | 10 | C |
| 0301994010 | Fry (for aquaculture) | 0 | A |
| 0301994090 | Other | 28% or 2,052won/kg whichever is the greater | G |
| 0301995000 | Conger eel | 10 | G |
| 0301996000 | Sharp toothed eel | 10 | C |
| 0301997000 | Hagfish | 10 | C |
| 0301998000 | Flat fish | 10 | F |
| 0301999010 | True bass | 10 | C |
| 0301999020 | Puffers | 10 | C |
| 0301999030 | Tilapia | 10 | C |
| 0301999040 | Rock fish (including pacific ocean perch) | 10 | G |
| 0301999051 | Fry (for aquaculture) | 0 | A |
| 0301999059 | Other | 28 | G |
| 0301999060 | Mullets | 10 | C |
| 0301999070 | Loaches | 10 | C |
| 0301999080 | Cat fishes | 10 | C |
| 0301999091 | Rock Trout (Hexagrammos spp., Agrammus spp.) | 10 | C |
| 0301999092 | Crusian carp | 10 | C |
| 0301999093 | Salmon | 10 | C |
| 0301999094 | Grass carp | 10 | C |
| 0301999095 | Croakers | 10 | F |
| 0301999096 | Carp(Other than Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 10 | C |
| 0301999099 | Other | 10 | C |
| 0302111000 | Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae | 20 | E |
| 0302112000 | Oncorhynchus apache and Oncorhynchus chrysogaster | 20 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0302130000 | Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | 20 | C |
| 0302140000 | Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho) | 20 | C |
| 0302190000 | Other | 20 | C |
| 0302210000 | Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | 20 | F |
| 0302220000 | Plaice (Pleuronectes platessa) | 20 | G |
| 0302230000 | Sole (Solea spp.) | 20 | C |
| 0302240000 | Turbots(Psetta maxima) | 20 | F |
| 0302290000 | Other | 20 | F |
| 0302310000 | Albacore or longfinned tunas (Thunnus alalunga) | 20 | E |
| 0302320000 | Yellowfin tunas (Thunnus albacares) | 20 | G |
| 0302330000 | Skipjack or stripe-bellied bonito | 20 | F |
| 0302340000 | Bigeye tunas (Thunnus obesus) | 20 | F |
| 0302351000 | Atlantic bluefin tunas(Thunnus thynnus) | 20 | C |
| 0302352000 | Pacific bluefin tunas(Thunnus orientalis) | 20 | C |
| 0302360000 | Southern bluefin tunas (Thunnus maccoyii) | 20 | C |
| 0302390000 | Other | 20 | C |
| 0302410000 | Herrings(Clupea harengus, Clupea pallasii) | 20 | F |
| 0302420000 | Anchovies(Engraulis spp.) | 20 | X |
| 0302430000 | Sardines(Sardina pilchardus, Sardinops spp.), sardinella(Sardinella spp.), brisling or sprats(Sprattus sprattus) | 20 | C |
| 0302440000 | Mackerel(Scomber scombrus, Scomber australasicus, Scomber japonicus) | 20 | X |
| 0302450000 | jack and horse mackerel(Trachurus spp.) | 20 | X |
| 0302460000 | Cobia(Rachycentron canadum) | 20 | C |
| 0302470000 | Swordfish(Xiphias gladius) | 20 | C |
| 0302510000 | Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20 | C |
| 0302520000 | Haddock(Melanogrammus aeglefinus) | 20 | E |
| 0302530000 | Coalfish(Pollachius virens) | 20 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0302540000 | Hake(Merluccius spp., Urophycis spp.) | 20 | C |
| 0302550000 | Alaska Pollack(Theragra chalcogramma) | 20 | D |
| 0302560000 | Blue whitings(Micromesistius poutassou, Micromesistius australis) | 20 | C |
| 0302590000 | Other | 20 | G |
| 0302710000 | Tilapias(Oreochromis spp.) | 20 | C |
| 0302720000 | Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 20 | C |
| 0302730000 | Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 20 | C |
| 0302740000 | Eels(Anguilla spp.) | 20 | G |
| 0302790000 | Other | 20 | E |
| 0302810000 | Dogfish and other sharks | 20 | D |
| 0302820000 | Rays and skates(Rajidae) | 20 | F |
| 0302830000 | Toothfish(Dissostichus spp.) | 20 | C |
| 0302840000 | Seabass(Dicentrarchus spp.) | 20 | E |
| 0302850000 | Seabream(Sparidae) | 20 | E |
| 0302891000 | Yellow tail | 20 | C |
| 0302892000 | Hair tail | 20 | X |
| 0302893000 | Conger eel | 20 | G |
| 0302894000 | Sharp toothed eel | 20 | C |
| 0302895000 | Saury (including horn fish) | 20 | E |
| 0302896000 | Seabream(other than Sparidae) | 20 | G |
| 0302899010 | Japanese spanish mackerel(Scomberomorus niphonius) | 20 | G |
| 0302899020 | Puffers | 20 | C |
| 0302899030 | Pomfret | 20 | C |
| 0302899040 | Angler (Monkfish) | 20 | C |
| 0302899090 | Other | 20 | E |
| 0302901000 | Livers | 20 | C |
| 0302902000 | Roes | 20 | C |
| 0303110000 | Sockeye salmon (red salmon) (Oncorhynchus nerka) | 10 | D |
| 0303120000 | Other Pacific salmon(Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | 10 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0303130000 | Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho) | 10 | D |
| 0303140000 | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 10 | E |
| 0303190000 | Other | 10 | D |
| 0303230000 | Tilapias(Oreochromis spp.) | 10 | B |
| 0303240000 | Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 10 | D |
| 0303250000 | Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 10 | C |
| 0303260000 | Eels(Anguilla spp.) | 10 | F |
| 0303290000 | Other | 10 | E |
| 0303310000 | Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | 10 | G |
| 0303320000 | Plaice (Pleuronectes platessa) | 10 | F |
| 0303330000 | Sole (Solea spp.) | 10 | D |
| 0303340000 | Turbots(Psetta maxima) | 10 | X |
| 0303390000 | Other | 10 | X |
| 0303410000 | Albacore or longfinned tunas (Thunnus alalunga) | 10 | F |
| 0303420000 | Yellowfin tunas (Thunnus albacares) | 10 | G |
| 0303430000 | Skipjack or stripe-bellied bonito | 10 | G |
| 0303440000 | Bigeye tunas (Thunnus obesus) | 10 | G |
| 0303451000 | Atlantic bluefin tunas(Thunnus thynnus) | 10 | D |
| 0303452000 | Pacific bluefin tunas(Thunnus orientalis) | 10 | D |
| 0303460000 | Southern bluefin tunas (Thunnus maccoyii) | 10 | D |
| 0303490000 | Other | 10 | D |
| 0303510000 | Herrings (Clupea harengus, Clupea pallasii) | 10 | F |
| 0303530000 | Sardines(Sardina pilchardus, Sardinops spp.), sardinella(Sardinella spp.), brisling or sprats(Sprattus sprattus) | 10 | X |
| 0303540000 | Mackerel(Scomber scombrus, Scomber australasicus, Scomber japonicus) | 10 | X |
| 0303550000 | Jack and horse mackerel(Trachurus | 10 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | spp.) | | |
| 0303560000 | Cobia(Rachycentron canadum) | 10 | C |
| 0303570000 | Swordfish(Xiphias gladius) | 10 | G |
| 0303630000 | Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10 | D |
| 0303640000 | Haddock(Melanogrammus aeglefinus) | 10 | E |
| 0303650000 | Coalfish(Pollachius virens) | 10 | E |
| 0303660000 | Hake(Merluccius spp., Urophycis spp.) | 10 | D |
| 0303670000 | Alaska Pollack(Theragra chalcogramma) | 22 | X |
| 0303680000 | Blue whitings(Micromesistius poutassou, Micromesistius australis) | 10 | E |
| 0303691000 | Whip tail or hoki | 10 | D |
| 0303699000 | Other | 22 | X |
| 0303810000 | Dogfish and other sharks | 10 | E |
| 0303821000 | Rays | 10 | X |
| 0303822000 | Skates | 10 | F |
| 0303830000 | toothfish(Dissostichus spp) | 10 | F |
| 0303840000 | Sea bass(Dicentrarchus spp) | 10 | F |
| 0303891000 | Sable fish | 10 | G |
| 0303892000 | Hair tail | 10 | X |
| 0303893010 | Red horsehead fish(Branchiostegus Japonicus) | 10 | G |
| 0303893090 | Other | 10 | G |
| 0303894000 | Conger eel | 10 | X |
| 0303895000 | Yellow corvina | 10 | X |
| 0303896000 | Saury(including horn fish) | 28 | X |
| 0303897000 | Japanese spanish mackerel(Scomberomorus niphonius) | 10 | X |
| 0303898000 | Puffers | 10 | D |
| 0303899010 | White sea smelt | 10 | E |
| 0303899020 | Thorny head | 10 | E |
| 0303899030 | John dory | 10 | E |
| 0303899040 | Atka mackerel | 10 | D |
| 0303899050 | Rock fish(including pacific ocean perch) | 10 | X |
| 0303899060 | Angler(Monkfish) | 10 | D |
| 0303899070 | Hagfish(Pacific, Atlantic) | 10 | D |
| 0303899080 | Milk fish | 10 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0303899091 | Croakers | 28 | X |
| 0303899092 | Sand lance | 10 | C |
| 0303899093 | Toothfish, other than Dissostichus spp. | 10 | G |
| 0303899099 | Other | 10 | X |
| 0303901000 | Livers | 10 | C |
| 0303902010 | Of alaska pollack | 10 | C |
| 0303902090 | Other | 10 | C |
| 0304310000 | Tilapias(Oreochromis spp.) | 20 | C |
| 0304320000 | Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 20 | D |
| 0304330000 | Nile Perch(Lates niloticus) | 20 | D |
| 0304390000 | Other | 20 | F |
| 0304410000 | Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho) | 20 | D |
| 0304420000 | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 20 | D |
| 0304431000 | Plaice | 20 | G |
| 0304439000 | Other | 20 | F |
| 0304440000 | Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | 20 | D |
| 0304450000 | Swordfish(Xiphias gladius) | 20 | E |
| 0304460000 | Toothfish(Dissostichus spp.) | 20 | E |
| 0304491000 | Conger eel | 20 | F |
| 0304492000 | Bluefin tunas | 20 | D |
| 0304499000 | Other | 20 | F |
| 0304511000 | Fish surimi | 20 | F |
| 0304519000 | Other | 20 | E |
| 0304521000 | Fish surimi | 20 | D |
| 0304529000 | Other | 20 | D |
| 0304531000 | Fish surimi | 20 | D |
| 0304539000 | Other | 20 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0304541000 | Fish surimi | 20 | D |
| 0304549000 | Other | 20 | D |
| 0304551000 | Fish surimi | 20 | E |
| 0304559000 | Other | 20 | E |
| 0304591010 | Fish surimi | 20 | F |
| 0304591090 | Other | 20 | F |
| 0304592010 | Fish surimi | 20 | G |
| 0304592090 | Other | 20 | G |
| 0304593010 | Fish surimi | 20 | D |
| 0304593090 | Other | 20 | D |
| 0304599010 | Fish surimi | 20 | F |
| 0304599090 | Other | 20 | F |
| 0304610000 | Tilapias(Oreochromis spp.) | 10 | C |
| 0304620000 | Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 10 | D |
| 0304630000 | Nile Perch(Lates niloticus) | 10 | D |
| 0304690000 | Other | 10 | F |
| 0304710000 | Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10 | D |
| 0304720000 | Haddock(Melanogrammus aeglefinus) | 10 | E |
| 0304730000 | Coalfish(Pollachius virens) | 10 | D |
| 0304740000 | Hake(Merluccius spp., Urophycis spp.) | 10 | D |
| 0304750000 | Alaska Pollack(Theragra chalcogramma) | 10 | D |
| 0304790000 | Other | 10 | E |
| 0304810000 | Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho) | 10 | D |
| 0304820000 | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 10 | D |
| 0304831000 | Plaice | 10 | F |
| 0304839000 | Other | 10 | F |
| 0304840000 | Swordfish(Xiphias gladius) | 10 | E |
| 0304850000 | Toothfish(Dissostichus spp.) | 10 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0304860000 | Herrings(Clupea harengus, Clupea pallasii) | 10 | F |
| 0304871000 | Bluefin tunas | 10 | D |
| 0304879000 | Other | 10 | G |
| 0304891000 | Of conger-eel | 10 | F |
| 0304892000 | Of toothfish, other than Dissostichus spp. | 10 | E |
| 0304893000 | Of tilapia, other than Oreochromis spp. | 10 | E |
| 0304894000 | Of file fish | 10 | D |
| 0304899000 | Other | 10 | F |
| 0304911000 | Frozen fish surimi | 10 | E |
| 0304919000 | Other | 10 | E |
| 0304921000 | Frozen fish surimi | 10 | E |
| 0304929000 | Other | 10 | E |
| 0304931000 | Frozen fish surimi | 10 | F |
| 0304939000 | Other | 10 | E |
| 0304941000 | Frozen fish surimi | 10 | D |
| 0304949000 | Other | 10 | D |
| 0304951000 | Frozen fish surimi | 10 | D |
| 0304959000 | Other | 10 | E |
| 0304991000 | Frozen fish surimi | 10 | G |
| 0304999000 | Other | 10 | G |
| 0305100000 | Flours, meals and pellets of fish, fit for human consumption | 20 | C |
| 0305201000 | Livers | 20 | C |
| 0305202000 | Roes, dried | 20 | C |
| 0305203000 | Roes, smoked | 20 | C |
| 0305204010 | Of alaska pollack | 20 | D |
| 0305204020 | Of yellow corvina | 20 | F |
| 0305204030 | Of herrings | 20 | F |
| 0305204090 | Other | 20 | C |
| 0305311000 | Dried | 20 | F |
| 0305312000 | Salted or in brine | 20 | F |
| 0305321000 | Dried | 20 | E |
| 0305322000 | Salted or in brine | 20 | E |
| 0305391000 | Dried | 20 | F |
| 0305392000 | Salted or in brine | 20 | F |
| 0305410000 | Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, | 20 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | | |
| 0305420000 | Herrings (Clupea harengus, Clupea pallasii) | 20 | F |
| 0305430000 | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 20 | E |
| 0305440000 | Tilapias(Oreochromis spp.), catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels(Anguilla spp.), Nile perch(Lates niloticus) and snakeheads(Channa spp.) | 20 | F |
| 0305491000 | Anchovies | 20 | F |
| 0305492000 | Alaska pollack | 20 | D |
| 0305499000 | Other | 20 | F |
| 0305510000 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20 | D |
| 0305592000 | Anchovy | 20 | X |
| 0305593000 | Alaska pollack | 20 | D |
| 0305594000 | Yellow corvina | 20 | F |
| 0305595000 | Puffers | 20 | D |
| 0305596000 | Sharp toothed eel | 20 | D |
| 0305597000 | Sand lance | 20 | D |
| 0305598000 | Blenny or gunnel, including juvenile white bait | 20 | E |
| 0305599000 | Other | 20 | F |
| 0305610000 | Herrings (Clupea harengus, Clupea pallasii) | 20 | F |
| 0305620000 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20 | D |
| 0305631000 | Salt fermented anchovy | 20 | F |
| 0305639000 | Other | 20 | F |
| 0305640000 | Tilapias(Oreochromis spp.), catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., | 20 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | Cirrhinus spp., Mylopharyngodon piceus), eels(Anguilla spp.), Nile perch(Lates niloticus) and snakeheads(Channa spp.) | | |
| 0305691000 | Salmon | 20 | D |
| 0305692000 | Trout | 20 | E |
| 0305693000 | Hair tail | 20 | F |
| 0305694000 | Sardines | 20 | F |
| 0305695000 | Mackerel | 20 | F |
| 0305696000 | Yellow corvina | 20 | F |
| 0305697000 | Horse mackerel | 20 | F |
| 0305698000 | Saury (including horn fish) | 20 | E |
| 0305699000 | Other | 20 | F |
| 0305711000 | Smoked | 20 | C |
| 0305712000 | Dried | 20 | D |
| 0305713000 | Salted or in brine | 20 | C |
| 0305721000 | Of cod(Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20 | C |
| 0305729000 | Other | 20 | F |
| 0305790000 | Other | 20 | F |
| 0306111000 | Smoked | 20 | G |
| 0306119000 | Other | 20 | E |
| 0306121010 | In airtight containers | 20 | D |
| 0306121020 | Not in airtight containers | 20 | D |
| 0306129000 | Other | 20 | X |
| 0306141011 | In airtight containers | 20 | D |
| 0306141012 | Not in airtight containers | 20 | E |
| 0306141090 | Other | 20 | G |
| 0306142010 | Smoked | 20 | D |
| 0306142090 | Other | 20 | D |
| 0306143010 | Smoked | 20 | G |
| 0306143090 | Other | 14 | G |
| 0306149010 | Smoked | 20 | D |
| 0306149090 | Other | 14 | X |
| 0306151000 | Smoked | 20 | D |
| 0306159000 | Other | 20 | D |
| 0306161010 | Smoked | 20 | G |
| 0306161090 | Other | 20 | G |
| 0306169010 | Smoked | 20 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0306169090 | Other | 20 | G |
| 0306171010 | Smoked | 20 | G |
| 0306171090 | Other | 20 | E |
| 0306179010 | Smoked | 20 | G |
| 0306179090 | Other | 20 | See Appendix 2-B-1 of the Schedule of Korea |
| 0306191000 | Smoked | 20 | C |
| 0306199000 | Other | 20 | D |
| 0306211000 | Smoked | 20 | G |
| 0306219000 | Other | 20 | F |
| 0306221010 | In airtight containers | 20 | C |
| 0306221020 | Not in airtight containers | 20 | C |
| 0306229000 | Other | 20 | D |
| 0306241010 | Blue crab | 20 | G |
| 0306241020 | Snow crab | 20 | X |
| 0306241090 | Other | 20 | X |
| 0306242000 | Dried | 20 | D |
| 0306243000 | Salted or in brine | 20 | D |
| 0306244011 | In airtight containers | 20 | D |
| 0306244012 | Not in airtight containers | 20 | C |
| 0306244090 | Other | 20 | C |
| 0306251000 | Live, fresh or chilled | 20 | D |
| 0306252000 | Dried | 20 | C |
| 0306253000 | Salted or in brine | 20 | D |
| 0306254000 | Smoked | 20 | C |
| 0306261000 | Live, fresh or chilled | 20 | F |
| 0306262000 | Dried | 20 | G |
| 0306263000 | Salted or in brine | 35% or 236won/kg whichever is the greater | X |
| 0306264000 | Smoked | 20 | F |
| 0306271000 | Live, fresh or chilled | 20 | H |
| 0306272000 | Dried | 20 | H |
| 0306273000 | Salted or in brine | 35% or 236won/kg whichever is the greater | X |
| 0306274000 | Smoked | 20 | F |
| 0306291000 | Live, fresh or chilled | 20 | D |
| 0306292000 | Dried | 20 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0306293000 | Salted or in brine | 20 | D |
| 0306294000 | Smoked | 20 | C |
| 0307111010 | For seed | 0 | A |
| 0307111090 | Other | 5 | F |
| 0307119000 | Other | 20 | F |
| 0307191000 | Frozen | 20 | F |
| 0307192000 | Dried | 20 | F |
| 0307193000 | Salted or in brine | 20 | F |
| 0307194000 | Smoked | 20 | F |
| 0307210000 | Live, fresh or chilled | 20 | D |
| 0307291000 | Frozen | 20 | D |
| 0307292000 | Dried | 20 | D |
| 0307293000 | Salted or in brine | 20 | D |
| 0307294000 | Smoked | 20 | D |
| 0307310000 | Live, fresh or chilled | 20 | E |
| 0307391000 | Frozen | 20 | F |
| 0307392000 | Dried | 20 | E |
| 0307393000 | Smoked | 20 | E |
| 0307399000 | Other | 20 | E |
| 0307411000 | Cuttle fish | 10 | C |
| 0307412000 | Squid | 10 | F |
| 0307491010 | Cuttle fish | 10 | C |
| 0307491020 | Squid | 22 | X |
| 0307492000 | Salted or in brine | 10 | F |
| 0307493000 | Dried | 10 | X |
| 0307494010 | Cuttle fish | 20 | C |
| 0307494020 | Squid | 20 | F |
| 0307511000 | Poulp squid | 20 | D |
| 0307512000 | Webfoot Octopus | 20 | E |
| 0307519000 | Other | 20 | E |
| 0307591010 | Octopus | 20 | G |
| 0307591020 | Poulp squid | 20 | F |
| 0307591030 | Webfoot octopus | 20 | F |
| 0307591090 | Other | 20 | F |
| 0307592000 | Dried | 20 | F |
| 0307593000 | Smoked | 20 | E |
| 0307599000 | Other | 20 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0307601000 | Smoked | 20 | C |
| 0307609000 | Other | 20 | E |
| 0307711010 | Hard clams spat | 20 | C |
| 0307711090 | Other | 20 | C |
| 0307712010 | For seed | 0 | A |
| 0307712090 | Other | 20 | C |
| 0307713000 | Cockles | 20 | C |
| 0307714000 | Baby clams | 20 | C |
| 0307719000 | Other | 20 | F |
| 0307791010 | Cockles | 20 | D |
| 0307791020 | Hen clams | 20 | D |
| 0307791030 | Baby clams | 20 | D |
| 0307791040 | Ark shell | 20 | D |
| 0307791090 | Other | 20 | F |
| 0307792010 | Hen clams | 20 | C |
| 0307792020 | Baby clams | 20 | C |
| 0307792090 | Other | 20 | F |
| 0307793010 | Hen clams | 20 | C |
| 0307793020 | Baby clams | 20 | C |
| 0307793090 | Other | 20 | F |
| 0307794011 | In airtight containers | 20 | C |
| 0307794019 | Not in airtight containers | 20 | C |
| 0307794090 | Other | 20 | C |
| 0307810000 | Live, fresh or chilled | 20 | E |
| 0307891000 | Frozen | 20 | F |
| 0307892000 | Dried | 20 | E |
| 0307893000 | Salted or in brine | 20 | E |
| 0307894000 | Smoked | 20 | E |
| 0307911000 | Top shells | 20 | F |
| 0307912010 | For seed | 0 | A |
| 0307912090 | Other | 20 | C |
| 0307913000 | Adductors of shell fish | 20 | D |
| 0307914000 | Marsh clams | 20 | C |
| 0307919000 | Other | 20 | E |
| 0307991100 | Adductors of shell fish | 20 | D |
| 0307991200 | Top shells | 20 | F |
| 0307991900 | Other | 20 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0307992100 | Adductors of shell fish | 20 | D |
| 0307992900 | Other | 20 | E |
| 0307993100 | Top shells | 20 | F |
| 0307993900 | Other | 20 | E |
| 0307994110 | In airtight containers | 20 | E |
| 0307994120 | Not in airtight containers | 20 | C |
| 0307994900 | Other | 20 | E |
| 0308110000 | Live, fresh or chilled | 20 | D |
| 0308191000 | Frozen | 20 | C |
| 0308192000 | Dried | 20 | E |
| 0308193000 | Salted or in brine | 20 | D |
| 0308194000 | Smoked | 20 | C |
| 0308210000 | Live, fresh or chilled | 20 | C |
| 0308291000 | Frozen | 20 | C |
| 0308292000 | Dried | 20 | C |
| 0308293000 | Salted or in brine | 20 | C |
| 0308294000 | Smoked | 20 | C |
| 0308301000 | Live, fresh or chilled | 20 | C |
| 0308302000 | Frozen | 20 | C |
| 0308303000 | Dried | 20 | C |
| 0308304000 | Salted or in brine | 20 | C |
| 0308305000 | Smoked | 20 | C |
| 0308901011 | For seed | 0 | A |
| 0308901019 | Other | 20 | C |
| 0308901090 | Other | 20 | C |
| 0308902010 | Sea-squirts | 20 | C |
| 0308902090 | Other | 20 | C |
| 0308903010 | Sea-squirts | 20 | C |
| 0308903090 | Other | 20 | C |
| 0308904000 | Salted or in brine | 20 | C |
| 0308905000 | Smoked | 20 | C |
| 0401100000 | Of a fat content, by weight, not exceeding 1 % | 36 | X |
| 0401200000 | Of a fat content, by weight, exceeding 1 % but not exceeding 6 % | 36 | X |
| 0401401000 | Frozen cream | 36 | X |
| 0401409000 | Other | 36 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0401501000 | Frozen cream | 36 | X |
| 0401509000 | Other | 36 | X |
| 0402101010 | Skim milk powder | 176 | X |
| 0402101090 | Other | 176 | X |
| 0402109000 | Other | 176 | X |
| 0402211000 | Whole milk powder | 176 | X |
| 0402219000 | Other | 176 | X |
| 0402290000 | Other | 176 | X |
| 0402911000 | Unsweetened evaporated milk | 89 | X |
| 0402919000 | Other | 89 | X |
| 0402991000 | Sweetened evaporated milk | 89 | X |
| 0402999000 | Other | 89 | X |
| 0403101000 | Fluid | 36 | F |
| 0403102000 | Frozen | 36 | F |
| 0403109000 | Other | 36 | F |
| 0403901000 | Butter milk | 89 | X |
| 0403902000 | Curdled milk and cream | 36 | X |
| 0403903000 | Kephir | 36 | X |
| 0403909000 | Other fermented or acidified milk and cream | 36 | X |
| 0404101011 | For feeding | 49.5 | X |
| 0404101019 | Other | 49.5 | X |
| 0404101091 | For feeding | 49.5 | X |
| 0404101099 | Other | 49.5 | X |
| 0404102111 | For feeding | 49.5 | X |
| 0404102119 | Other | 49.5 | X |
| 0404102121 | For feeding | 49.5 | X |
| 0404102129 | Other | 49.5 | X |
| 0404102131 | For feeding | 49.5 | X |
| 0404102139 | Other | 49.5 | X |
| 0404102191 | For feeding | 49.5 | X |
| 0404102199 | Other | 49.5 | X |
| 0404102910 | For feeding | 49.5 | X |
| 0404102990 | Other | 49.5 | X |
| 0404901000 | Of a fat content, by weight, not exceeding 1.5 % | 36 | X |
| 0404902000 | Of a fat content, by weight, exceeding 1.5 % | 36 | X |
| 0405100000 | Butter | 89 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0405200000 | Dairy spreads | 8 | X |
| 0405900000 | Other | 89 | X |
| 0406101010 | Mozzarella cheese | 36 | X |
| 0406101020 | Cream cheese | 36 | X |
| 0406101090 | Other | 36 | X |
| 0406102000 | Curd | 36 | X |
| 0406200000 | Grated or powdered cheese, of all kinds | 36 | X |
| 0406300000 | Processed cheese, not grated or powdered | 36 | X |
| 0406400000 | Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti | 36 | X |
| 0406901000 | Cheddar cheese | 36 | X |
| 0406902000 | Gouda cheese | 36 | X |
| 0406903000 | Camembert cheese | 36 | X |
| 0406904000 | Emmental cheese | 36 | X |
| 0406909000 | Other | 36 | X |
| 0407110000 | Of fowls of the species Gallus domesticus | 27 | X |
| 0407190000 | Other | 27 | F |
| 0407210000 | Of fowls of the species Gallus domesticus | 27 | E |
| 0407290000 | Other | 27 | E |
| 0407900000 | Other | 27 | E |
| 0408110000 | Dried | 27 | X |
| 0408190000 | Other | 27 | X |
| 0408910000 | Dried | 27 | E |
| 0408991000 | Of fowls of the species Gallus domesticus | 41.6 | X |
| 0408999000 | Other | 27 | X |
| 0409000000 | Natural honey. | 243% or 1,864won/kg whichever is the greater | H |
| 0410001000 | Turtles' eggs | 8 | C |
| 0410002000 | Edible-nest Swiftlet' nests | 8 | C |
| 0410003000 | Royal jelly | 8 | C |
| 0410009000 | Other | 8 | C |
| 0501000000 | Human hair, unworked, whether or not washed or scoured; waste of human hair. | 3 | A |
| 0502100000 | Pigs', hogs' or boars' bristles and hair and waste thereof | 3 | A |
| 0502902000 | Goat hair | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0502909000 | Other | 3 | A |
| 0504001010 | Of bovine | 27 | X |
| 0504001021 | For sausage casing | 27 | X |
| 0504001029 | Other | 27 | X |
| 0504001031 | For sausage casing | 27 | X |
| 0504001039 | Other | 27 | X |
| 0504001090 | Other | 27 | X |
| 0504002000 | Bladders | 27 | F |
| 0504003000 | Stomachs | 27 | X |
| 0505100000 | Feathers of a kind used for stuffing; down | 3 | C |
| 0505901000 | Powder of feathers | 5 | C |
| 0505909000 | Other | 5 | C |
| 0506100000 | Ossein and bones treated with acid | 3 | A |
| 0506901010 | Of tigers | 3 | A |
| 0506901020 | Of bovine animals | 9 | C |
| 0506901090 | Other | 3 | A |
| 0506902000 | Powder of bones | 25.6 | G |
| 0506909000 | Other | 3 | A |
| 0507101000 | Ivory of elephant | 8 | C |
| 0507102000 | Rhinoceros horns | 8 | C |
| 0507109000 | Other | 8 | C |
| 0507901110 | In whole | 20 | X |
| 0507901190 | Other | 20 | X |
| 0507901200 | Antlers | 20 | X |
| 0507902010 | Tortoise shells and plates | 8 | C |
| 0507902020 | Whalebone and whalebone hair | 8 | C |
| 0507902030 | Pangolin shells and scales | 8 | C |
| 0507902040 | Hooves and claws (including nails) | 8 | C |
| 0507902090 | Other | 8 | C |
| 0508001000 | Coral | 8 | C |
| 0508002010 | Mother of pearl shells | 8 | C |
| 0508002020 | Abalone shells | 8 | E |
| 0508002030 | Oyster shells | 8 | C |
| 0508002040 | Snail shells | 8 | F |
| 0508002050 | Trocus shells | 8 | C |
| 0508002060 | Agoya shells | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0508002070 | Fresh water shells (Megalonaiasnervosa, Amblemaplicata, Quadrula quadrula spp.) | 8 | C |
| 0508002090 | Other | 8 | C |
| 0508009000 | Other | 8 | C |
| 0510001000 | Ambergris | 8 | F |
| 0510002000 | Castoreum | 8 | F |
| 0510003000 | Musk | 8 | F |
| 0510004000 | Ox bezoar | 8 | F |
| 0510005000 | Pteropi faeces | 8 | F |
| 0510009010 | Pancreas | 8 | C |
| 0510009020 | Bile | 8 | C |
| 0510009030 | Gecko | 8 | C |
| 0510009090 | Other | 8 | F |
| 0511100000 | Bovine semen | 0 | A |
| 0511911010 | Brine shrimp eggs | 8 | C |
| 0511911090 | Other | 8 | C |
| 0511912000 | Fish waste | 5 | C |
| 0511919000 | Other | 8 | C |
| 0511991000 | Animal blood | 8 | C |
| 0511992010 | Swine semen | 0 | A |
| 0511992090 | Other | 0 | A |
| 0511993010 | Of bovine | 18 | A |
| 0511993020 | Of swine | 18 | A |
| 0511993090 | Other | 0 | A |
| 0511994000 | Sinews and tendons | 18 | F |
| 0511995011 | Dressed | 3 | A |
| 0511995019 | Other | 3 | A |
| 0511995020 | Horsehair waste | 3 | A |
| 0511996000 | Natural sponges of animal origin | 8 | C |
| 0511999010 | Silkworm eggs | 18 | F |
| 0511999020 | Chrysalis of silk worm | 8 | C |
| 0511999030 | Dead animals, other than products of dead animals of Chapter 3 | 8 | C |
| 0511999040 | Paring and similar waste of rawhides or skins | 8 | C |
| 0511999090 | Other | 8 | C |
| 0601101000 | Of tulips | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0601102000 | Of lilies | 4 | F |
| 0601103000 | Of dahlias | 8 | F |
| 0601104000 | Of hyacinthus | 8 | F |
| 0601105000 | Of gladiolus | 8 | C |
| 0601106000 | Of iris | 8 | F |
| 0601107000 | Of freesias | 8 | F |
| 0601108000 | Of narcissus | 8 | C |
| 0601109000 | Other | 8 | C |
| 0601201000 | Of tulips | 8 | F |
| 0601202000 | Of lilies | 8 | E |
| 0601203000 | Of dahlias | 8 | F |
| 0601204000 | Of hyacinthus | 8 | F |
| 0601205000 | Of gladiolus | 8 | C |
| 0601206000 | Chicory plants and roots | 8 | C |
| 0601207000 | Of iris | 8 | F |
| 0601208000 | Of freesias | 8 | F |
| 0601209010 | Of narcissus | 8 | C |
| 0601209090 | Other | 8 | C |
| 0602101000 | Of fruit trees | 8 | C |
| 0602109000 | Other | 8 | E |
| 0602201000 | Apple trees | 18 | A |
| 0602202000 | Pear trees | 18 | A |
| 0602203000 | Peach trees | 18 | A |
| 0602204000 | Grape vines | 8 | A |
| 0602205000 | Persimmon trees | 8 | A |
| 0602206000 | Citrus trees | 18 | A |
| 0602207010 | Chestnut trees | 8 | F |
| 0602207020 | Walnut trees | 8 | F |
| 0602207030 | Korean pine trees | 8 | F |
| 0602209000 | Other | 8 | F |
| 0602300000 | Rhododendrons and azaleas, grafted or not | 8 | E |
| 0602400000 | Roses, grafted or not | 8 | G |
| 0602901010 | Orchids or orchises | 8 | F |
| 0602901020 | Carnations | 8 | H |
| 0602901030 | Guzmania empire | 8 | C |
| 0602901040 | Gypsophilas | 8 | H |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0602901050 | Chrysanthemums | 8 | H |
| 0602901060 | Cactus | 8 | F |
| 0602901090 | Other | 8 | E |
| 0602902011 | For bonsai | 8 | F |
| 0602902019 | Other | 8 | F |
| 0602902020 | Larch trees | 8 | F |
| 0602902030 | Cryptomeria | 8 | F |
| 0602902040 | Japanese cypress | 8 | F |
| 0602902050 | Rigi-taeda | 8 | F |
| 0602902061 | For bonsai | 8 | F |
| 0602902069 | Other | 8 | E |
| 0602902071 | For bonsai | 8 | F |
| 0602902079 | Other | 8 | H |
| 0602902081 | For bonsai | 8 | F |
| 0602902089 | Other | 8 | F |
| 0602902091 | For bonsai | 8 | E |
| 0602902099 | Other | 8 | E |
| 0602909010 | Peony trees | 8 | F |
| 0602909020 | Camellia trees | 8 | F |
| 0602909030 | Mulberry trees | 18 | F |
| 0602909040 | Mushroom spawn | 8 | F |
| 0602909090 | Other | 8 | C |
| 0603110000 | Roses | 25 | G |
| 0603120000 | Carnations | 25 | G |
| 0603131000 | Cymbidiums | 25 | G |
| 0603132000 | Phalaenopsis | 25 | G |
| 0603139000 | Other | 25 | G |
| 0603140000 | Chrysanthemums | 25 | X |
| 0603150000 | Lilies(Lilium spp.) | 25 | H |
| 0603191000 | Tulips | 25 | G |
| 0603192000 | Gladiolus | 25 | X |
| 0603194000 | Gypsophila | 25 | X |
| 0603199000 | Other | 25 | G |
| 0603900000 | Other | 25 | H |
| 0604201000 | Mosses and lichens | 8 | H |
| 0604202010 | Leaves of ginkgos | 8 | X |
| 0604202090 | Other | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0604209000 | Other | 8 | C |
| 0604901000 | Mosses and lichens | 8 | H |
| 0604909000 | Other | 8 | G |
| 0701100000 | For seed | 304 | X |
| 0701900000 | Other | 304 | X |
| 0702000000 | Tomatoes, fresh or chilled. | 45 | H |
| 0703101000 | Onions | 135% or 180won/kg whichever is the greater | X |
| 0703102000 | Shallots | 27 | X |
| 0703201000 | Peeled | 360% or 1,800won/kg whichever is the greater | X |
| 0703209000 | Other | 360% or 1,800won/kg whichever is the greater | X |
| 0703901000 | Leeks | 27 | G |
| 0703909000 | Other | 27 | F |
| 0704100000 | Cauliflowers and headed broccoli | 27 | G |
| 0704200000 | Brussels sprouts | 27 | X |
| 0704901000 | Cabbages | 27 | X |
| 0704902000 | Chinese cabbages | 27 | X |
| 0704909000 | Other | 27 | X |
| 0705110000 | Cabbage lettuce (head lettuce) | 45 | X |
| 0705190000 | Other | 45 | G |
| 0705210000 | Witloof chicory (Cichorium intybus var. foliosum) | 8 | E |
| 0705290000 | Other | 8 | F |
| 0706101000 | Carrots | 30% or 134won/kg, whichever is the greater | G |
| 0706102000 | Turnips | 27 | X |
| 0706901000 | Radishes | 30 | G |
| 0706902000 | Wasabi and horseradishes | 27 | F |
| 0706903000 | Codonopsis | 27 | X |
| 0706904000 | Platycodon grandiflorum | 27 | X |
| 0706909000 | Other | 27 | G |
| 0707000000 | Cucumbers and gherkins, fresh or chilled. | 27 | H |
| 0708100000 | Peas (Pisum sativum) | 27 | G |
| 0708200000 | Beans (Vigna spp., Phaseolus spp.) | 27 | G |
| 0708900000 | Other leguminous vegetables | 27 | H |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0709200000 | Asparagus | 27 | X |
| 0709300000 | Aubergines (egg-plants) | 27 | E |
| 0709400000 | Celery other than celeriac | 27 | G |
| 0709517000 | Cultivated mushrooms (Agaricus bisporus) | 30 | F |
| 0709519000 | Other | 30 | F |
| 0709591000 | Pine mushrooms | 30 | X |
| 0709592000 | Oak mushrooms | 40% or 1,625won/kg whichever is the greater | X |
| 0709593000 | Ling chiu mushrooms | 30 | F |
| 0709594010 | King oyster mushrooms | 30 | F |
| 0709594090 | Other | 30 | F |
| 0709595000 | Winter mushrooms | 30 | F |
| 0709596000 | Truffles | 27 | X |
| 0709599000 | Other | 30 | F |
| 0709601000 | Sweet peppers (bell type) | 270% or 6,210won/kg whichever is the greater | X |
| 0709609000 | Other | 270% or 6,210won/kg whichever is the greater | X |
| 0709700000 | Spinach, New Zealand spinach and orache spinach (garden spinach) | 27 | G |
| 0709910000 | Globe artichokes | 27 | E |
| 0709920000 | Olives | 27 | F |
| 0709930000 | Pumpkins, squash and gourds(Cucurbita spp.) | 27 | H |
| 0709991000 | Bracken | 30 | X |
| 0709992000 | Flowering ferns | 27 | X |
| 0709999000 | Other | 27 | H |
| 0710100000 | Potatoes | 27 | F |
| 0710210000 | Peas (Pisum sativum) | 27 | G |
| 0710220000 | Beans (Vigna spp., Phaseolus spp.) | 27 | G |
| 0710290000 | Other | 27 | D |
| 0710300000 | Spinach, New Zealand spinach and orache spinach (garden spinach) | 27 | E |
| 0710400000 | Sweet corn | 30 | F |
| 0710801000 | Onions | 27 | X |
| 0710802000 | Garlic | 27 | X |
| 0710803000 | Bamboo shoots | 27 | X |
| 0710804000 | Carrots | 27 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0710805000 | Bracken | 30 | X |
| 0710806000 | Pine mushrooms | 27 | X |
| 0710807000 | Fruits of the genus Capsicum or of the genus Pimenta | 27 | X |
| 0710808010 | Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica) | 27 | D |
| 0710808020 | Korean thistle(Cirsium Setidens (Dunn) Nakai) | 27 | D |
| 0710809000 | Other | 27 | C |
| 0710900000 | Mixtures of vegetables | 27 | H |
| 0711200000 | Olives | 27 | C |
| 0711400000 | Cucumbers and gherkins | 30 | X |
| 0711510000 | Mushrooms of the genus Agaricus | 30 | C |
| 0711591000 | Truffles | 27 | X |
| 0711599000 | Other | 30 | C |
| 0711901000 | Garlic | 360% or 1,800won/kg whichever is the greater | X |
| 0711903000 | Bamboo shoots | 27 | X |
| 0711904000 | Carrots | 30 | G |
| 0711905010 | Bracken | 30 | X |
| 0711905020 | Flowering ferns | 27 | X |
| 0711905091 | Fruits of the genus capsicum or of the genus pimenta | 270% or 6,210won/kg whichever is the greater | X |
| 0711905099 | Other | 27 | X |
| 0711909000 | Mixtures of vegetables | 27 | X |
| 0712200000 | Onions | 135% or 180won/kg whichever is the greater | X |
| 0712311000 | Cultivated mushrooms (Agaricus bisporus) | 30 | E |
| 0712319000 | Other | 30% or 1,218won/kg, whichever is the greater | E |
| 0712320000 | Wood ears (Auricularia spp.) | 30% or 1,218won/kg, whichever is the greater | X |
| 0712330000 | Jelly fungi (Tremella spp.) | 30% or 1,218won/kg, whichever is the greater | E |
| 0712391010 | Pine mushrooms | 30 | X |
| 0712391020 | Oak mushrooms | 40% or 1,625won/kg whichever is the greater | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0712391030 | Ling chiu mushrooms | 30% or 842won/kg, whichever is the greater | E |
| 0712391040 | Oyster mushrooms | 30 | E |
| 0712391050 | Winter mushrooms | 30 | E |
| 0712391090 | Other | 30% or 1,218won/kg, whichever is the greater | E |
| 0712392000 | Truffles | 27 | X |
| 0712901000 | Garlic | 360% or 1,800won/kg whichever is the greater | X |
| 0712902010 | Bracken | 30% or 1,807won/kg, whichever is the greater | X |
| 0712902020 | Radishes | 30 | X |
| 0712902030 | Welsh onions | 30% or 1,159won/kg, whichever is the greater | X |
| 0712902040 | Carrots | 30% or 864won/kg, whichever is the greater | F |
| 0712902050 | Pumpkins | 30 | X |
| 0712902060 | Cabbages | 30 | G |
| 0712902070 | Taro stems | 30 | F |
| 0712902080 | Sweet potato stems | 30 | F |
| 0712902091 | Sweet corn for seeds | 370 | X |
| 0712902092 | Sweet corn, excluding those for seeds | 370 | X |
| 0712902093 | Potatoes | 27 | X |
| 0712902094 | Flowering ferns | 30% or 1,446won/kg, whichever is the greater | X |
| 0712902095 | Codonopsis | 30 | X |
| 0712902096 | Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica) | 30 | X |
| 0712902097 | Korean thistle(Cirsium Setidens (Dunn) Nakai) | 30 | X |
| 0712902099 | Other | 30 | X |
| 0712909000 | Mixtures of vegetables | 27 | X |
| 0713101000 | For seed | 27 | F |
| 0713102000 | For feeding | 0 | A |
| 0713109000 | Other | 27 | F |
| 0713200000 | Chickpeas (garbanzos) | 27 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0713311000 | For seed | 607.5 | X |
| 0713319000 | Other | 607.5 | X |
| 0713321000 | For seed | 420.8 | X |
| 0713329000 | Other | 420.8 | X |
| 0713331000 | For seed | 27 | X |
| 0713339000 | Other | 27 | E |
| 0713340000 | Bambara beans(Vigna subterranea or Voandzeia subterranea) | 27 | X |
| 0713350000 | Cow peas(Vigna unguiculata) | 27 | E |
| 0713390000 | Other | 27 | E |
| 0713400000 | Lentils | 27 | F |
| 0713500000 | Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor) | 27 | F |
| 0713600000 | Pigeon peas(Cajanus cajan) | 27 | E |
| 0713900000 | Other | 27 | C |
| 0714101000 | Fresh | 887.4 | E |
| 0714102010 | Chips | 887.4 | G |
| 0714102020 | Pellets | 887.4 | H |
| 0714102090 | Other | 887.4 | H |
| 0714103000 | Chilled | 887.4 | G |
| 0714104000 | Frozen | 45 | E |
| 0714201000 | Fresh | 385% or 338won/kg whichever is the greater | X |
| 0714202000 | Dried | 385 | X |
| 0714203000 | Chilled | 385 | X |
| 0714204000 | Frozen | 45 | X |
| 0714209000 | Other | 385 | X |
| 0714301000 | Frozen | 45 | X |
| 0714309000 | Other | 385 | X |
| 0714401000 | Frozen | 45 | X |
| 0714409000 | Other | 385 | X |
| 0714501000 | Frozen | 45 | X |
| 0714509000 | Other | 385 | X |
| 0714901010 | Frozen | 45 | X |
| 0714901090 | Other | 18 | X |
| 0714909010 | Frozen | 45 | X |
| 0714909090 | Other | 385 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0801110000 | Desiccated | 30 | X |
| 0801120000 | In the inner shell(endocarp) | 30 | G |
| 0801190000 | Other | 30 | G |
| 0801210000 | In shell | 30 | G |
| 0801220000 | Shelled | 30 | X |
| 0801310000 | In shell | 8 | G |
| 0801320000 | Shelled | 8 | X |
| 0802110000 | In shell | 8 | G |
| 0802120000 | Shelled | 8 | G |
| 0802210000 | In shell | 8 | E |
| 0802220000 | Shelled | 8 | E |
| 0802310000 | In shell | 45 | X |
| 0802320000 | Shelled | 30 | X |
| 0802410000 | In shell | 219.4% or 1,470won/kg whichever is the greater | X |
| 0802420000 | Shelled | 219.4% or 1,470won/kg whichever is the greater | X |
| 0802510000 | In shell | 30 | F |
| 0802520000 | Shelled | 30 | F |
| 0802610000 | In shell | 30 | E |
| 0802620000 | Shelled | 30 | F |
| 0802700000 | kola nuts(Cola spp.) | 30 | X |
| 0802800000 | Areca nuts | 30 | F |
| 0802901010 | In shell | 566.8% or 2,664won/kg whichever is the greater | X |
| 0802901020 | Shelled | 566.8% or 2,664won/kg whichever is the greater | X |
| 0802902010 | In shell | 27.0% or 803won/kg whichever is the greater | X |
| 0802902020 | Shelled | 27.0% or 803won/kg whichever is the greater | X |
| 0802909000 | Other | 30 | X |
| 0803100000 | Plantains | 30 | G |
| 0803900000 | Other | 30 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0804100000 | Dates | 30 | G |
| 0804200000 | Figs | 30 | F |
| 0804300000 | Pineapples | 30 | D |
| 0804400000 | Avocados | 30 | H |
| 0804501000 | Guavas | 30 | X |
| 0804502000 | Mangoes | 30 | D |
| 0804503000 | Mangosteens | 30 | X |
| 0805100000 | Oranges | 50 | X |
| 0805201000 | Korean citrus | 144 | X |
| 0805209000 | Other | 144 | X |
| 0805400000 | Grapefruit, including pomelos | 30 | G |
| 0805501000 | Lemons (Citrus limon, Citrus limonum) | 30 | H |
| 0805502010 | Citrus aurantifolia | 30 | X |
| 0805502020 | Citrus latifolia | 144 | X |
| 0805900000 | Other | 144 | X |
| 0806100000 | Fresh | 45 | X |
| 0806200000 | Dried | 21 | G |
| 0807110000 | Watermelons | 45 | H |
| 0807190000 | Other | 45 | E |
| 0807200000 | Papaws (papayas) | 30 | G |
| 0808100000 | Apples | 45 | X |
| 0808300000 | Pears | 45 | X |
| 0808400000 | Quinces | 45 | F |
| 0809100000 | Apricots | 45 | F |
| 0809210000 | Sour cherries(Prunus cerasus) | 24 | G |
| 0809290000 | Other | 24 | G |
| 0809300000 | Peaches, including nectarines | 45 | X |
| 0809401000 | Plums | 45 | F |
| 0809402000 | Sloes | 45 | F |
| 0810100000 | Strawberries | 45 | X |
| 0810200000 | Raspberries, blackberries, mulberries and loganberries | 45 | G |
| 0810300000 | Black, white or red currants and gooseberries | 45 | F |
| 0810400000 | Cranberries, bilberries and other fruits of the genus Vaccinium | 45 | G |
| 0810500000 | Kiwifruit | 45 | F |
| 0810600000 | Durians | 45 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0810701000 | Sweet persimmons | 45 | X |
| 0810709000 | Other | 50 | X |
| 0810903000 | Jujubes | 611.5% or 5,800won/kg, whichever is the greater | X |
| 0810905000 | Mumes | 50 | X |
| 0810909000 | Other | 45 | E |
| 0811100000 | Strawberries | 30 | X |
| 0811200000 | Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries | 30 | G |
| 0811901000 | Chestnuts | 30 | X |
| 0811902000 | Jujubes | 30 | X |
| 0811903000 | Pine-nuts | 30 | X |
| 0811909000 | Other | 30 | C |
| 0812100000 | Cherries | 30 | F |
| 0812901000 | Strawberries | 30 | X |
| 0812909000 | Other | 30 | G |
| 0813100000 | Apricots | 45 | F |
| 0813200000 | Prunes | 18 | F |
| 0813300000 | Apples | 45 | X |
| 0813401000 | Persimmons | 50 | X |
| 0813402000 | Jujubes | 611.5% or 5,800won/kg whichever is the greater | X |
| 0813409000 | Other | 45 | X |
| 0813500000 | Mixtures of nuts or dried fruits of this Chapter | 45 | X |
| 0814001000 | Peel of citrus fruit | 30 | F |
| 0814002000 | Peel of melons (including watermelons) | 30 | F |
| 0901110000 | Not decaffeinated | 2 | A |
| 0901120000 | Decaffeinated | 2 | A |
| 0901210000 | Not decaffeinated | 8 | A |
| 0901220000 | Decaffeinated | 8 | A |
| 0901901000 | Coffee husks and skins | 3 | A |
| 0901902000 | Coffee substitutes containing coffee | 8 | A |
| 0902100000 | Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | 513.6 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0902200000 | Other green tea (not fermented) | 513.6 | X |
| 0902300000 | Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg | 40 | E |
| 0902400000 | Other black tea (fermented) and other partly fermented tea | 40 | F |
| 0903000000 | Maté. | 25 | E |
| 0904110000 | Neither crushed nor ground | 8 | C |
| 0904120000 | Crushed or ground | 8 | G |
| 0904210000 | Dried, neither crushed nor ground | 270% or 6,210won/kg whichever is the greater | X |
| 0904220000 | Crushed or ground | 270% or 6,210won/kg whichever is the greater | X |
| 0905100000 | Neither crushed nor ground | 8 | C |
| 0905200000 | Crushed or ground | 8 | A |
| 0906110000 | Cinnamon(Cinnamomum zeylanicum Blume) | 8 | F |
| 0906191000 | Cinnamon, other than Cinnamomum zeylanicum Blume | 8 | C |
| 0906192000 | Cinnamon tree flowers | 8 | C |
| 0906201000 | Cinnamon | 8 | F |
| 0906202000 | Cinnamon tree flowers | 8 | F |
| 0907100000 | Neither crushed nor ground | 8 | C |
| 0907200000 | Crushed or ground | 8 | C |
| 0908110000 | Neither crushed nor ground | 8 | G |
| 0908120000 | Crushed or ground | 8 | G |
| 0908210000 | Neither crushed nor ground | 8 | C |
| 0908220000 | Crushed or ground | 8 | A |
| 0908310000 | Neither crushed nor ground | 8 | C |
| 0908320000 | Crushed or ground | 8 | A |
| 0909210000 | Neither crushed nor ground | 8 | C |
| 0909220000 | Crushed or ground | 8 | A |
| 0909310000 | Neither crushed nor ground | 8 | C |
| 0909320000 | Crushed or ground | 8 | A |
| 0909611000 | Seeds of anise or badian | 8 | C |
| 0909612000 | Seeds of caraway | 8 | C |
| 0909613000 | Seeds of fennel and juniper berries | 8 | C |
| 0909621000 | Seeds of anise or badian | 8 | A |
| 0909622000 | Seeds of caraway | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0909623000 | Seeds of fennel and juniper berries | 8 | C |
| 0910111000 | Fresh or chilled | 377.3% or 931won/kg whichever is the greater | X |
| 0910112000 | Dried | 377.3% or 931won/kg whichever is the greater | X |
| 0910119000 | Other | 377.3% or 931won/kg whichever is the greater | X |
| 0910121000 | Fresh or chilled | 377.3% or 931won/kg whichever is the greater | X |
| 0910122000 | Dried | 377.3% or 931won/kg whichever is the greater | G |
| 0910129000 | Other | 377.3% or 931won/kg whichever is the greater | X |
| 0910200000 | Saffron | 8 | C |
| 0910300000 | Turmeric (curcuma) | 8 | F |
| 0910911000 | Curry | 8 | F |
| 0910919000 | Other | 8 | F |
| 0910991000 | Thyme; bay leaves | 8 | G |
| 0910999000 | Other | 8 | F |
| 1001110000 | Seed | 3 | B |
| 1001190000 | Other | 3 | A |
| 1001911000 | Meslin | 3 | B |
| 1001919000 | Other | 1.8 | A |
| 1001991010 | Meslin | 3 | A |
| 1001991090 | Other | 0 | A |
| 1001992010 | Meslin | 3 | A |
| 1001992090 | Other | 1.8 | A |
| 1001999010 | Meslin | 3 | A |
| 1001999090 | Other | 1.8 | A |
| 1002100000 | Seed | 108.7 | F |
| 1002900000 | Other | 3 | A |
| 1003101000 | Malting barley | 513 | X |
| 1003102000 | Unhulled barley | 324% or 326won/kg whichever is the greater | X |
| 1003103000 | Naked barley | 299.7% or 361won/kg whichever is the greater | X |
| 1003109000 | Other | 299.7 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1003901000 | Malting barley | 513 | X |
| 1003902000 | Unhulled barley | 324% or 326won/kg whichever is the greater | X |
| 1003903000 | Naked barley | 299.7% or 361won/kg whichever is the greater | X |
| 1003909000 | Other | 299.7 | X |
| 1004100000 | Seed | 554.8 | F |
| 1004900000 | Other | 3 | A |
| 1005100000 | For seed | 328 | X |
| 1005901000 | For feeding | 328 | F |
| 1005902000 | Popcorn | 630 | X |
| 1005909000 | Other | 328 | X |
| 1006100000 | Rice in the husk (paddy or rough) | 513 | Y |
| 1006201000 | Nonglutinous | 513 | Y |
| 1006202000 | Glutinous | 513 | Y |
| 1006301000 | Nonglutinous | 513 | Y |
| 1006302000 | Glutinous | 513 | Y |
| 1006400000 | Broken rice | 513 | Y |
| 1007100000 | Seed | 779.4 | X |
| 1007900000 | Other | 3 | A |
| 1008100000 | Buckwheat | 256.1 | X |
| 1008211000 | Foxtail millet(Setalia italica) | 18 | E |
| 1008219000 | Other | 3 | A |
| 1008291000 | Foxtail millet(Setalia italica) | 3 | A |
| 1008299000 | Other | 3 | A |
| 1008300000 | Canary seeds | 3 | A |
| 1008400000 | Fonio(Digitaria spp.) | 800.3 | X |
| 1008500000 | Quinoa(Chenopodium quinoa) | 800.3 | X |
| 1008600000 | Triticale | 800.3 | X |
| 1008900000 | Other cereals | 800.3 | X |
| 1101001000 | Of wheat | 3 | B |
| 1101002000 | Of meslin | 5 | B |
| 1102200000 | Maize (corn) flour | 5 | B |
| 1102901000 | Barley flour | 260 | X |
| 1102902000 | Rice flour | 513 | Y |
| 1102903000 | Rye flour | 5 | B |
| 1102909000 | Other | 800.3 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1103110000 | Of wheat | 288.2 | X |
| 1103130000 | Of maize (corn) | 162.9 | X |
| 1103191000 | Of barley | 260 | X |
| 1103192000 | Of oats | 554.8 | X |
| 1103193000 | Of rice | 513 | Y |
| 1103199000 | Other | 800.3 | X |
| 1103201000 | Of wheat | 288.2 | X |
| 1103202000 | Of rice | 513 | Y |
| 1103203000 | Of barley | 260 | X |
| 1103209000 | Other | 800.3 | X |
| 1104120000 | Of oats | 554.8 | X |
| 1104191000 | Of rice | 513 | Y |
| 1104192000 | Of barley | 233 | X |
| 1104199000 | Other | 800.3 | X |
| 1104220000 | Of oats | 554.8 | X |
| 1104230000 | Of maize (corn) | 167 | X |
| 1104291000 | Of coicis semen | 800.3 | X |
| 1104292000 | Of barley | 126 | X |
| 1104299000 | Other | 800.3 | X |
| 1104301000 | Of rice | 5 | X |
| 1104309000 | Other | 5 | X |
| 1105100000 | Flour, meal and powder | 304 | X |
| 1105200000 | Flakes, granules and pellets | 304 | X |
| 1106100000 | Of the dried leguminous vegetables of heading 07.13 | 8 | F |
| 1106201000 | Of arrow roots | 8 | F |
| 1106209000 | Other | 8 | F |
| 1106300000 | Of the products of Chapter 8 | 8 | F |
| 1107100000 | Not roasted | 269 | X |
| 1107201000 | Smoked | 269 | X |
| 1107209000 | Other | 27 | F |
| 1108110000 | Wheat starch | 50.9 | X |
| 1108121000 | For food | 226 | X |
| 1108129000 | Other | 226 | X |
| 1108130000 | Potato starch | 455 | X |
| 1108141000 | For food | 455 | X |
| 1108149000 | Other | 455 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1108191000 | Of sweet potato | 241.2 | X |
| 1108199000 | Other | 800.3 | X |
| 1108200000 | Inulin | 800.3 | X |
| 1109000000 | Wheat gluten, whether or not dried. | 8 | F |
| 1201101000 | For bean sprouts | 487% or 956won/kg whichever is the greater | X |
| 1201109000 | Other | 487% or 956won/kg whichever is the greater | X |
| 1201901000 | For soya beans oil and oil cake | 487% or 956won/kg whichever is the greater | X |
| 1201902000 | For feeding | 487% or 956won/kg whichever is the greater | X |
| 1201903000 | For bean sprouts | 487% or 956won/kg whichever is the greater | X |
| 1201909000 | Other | 487% or 956won/kg whichever is the greater | X |
| 1202301000 | In shell | 230.5 | X |
| 1202302000 | Shelled, whether or not broken | 230.5 | X |
| 1202410000 | In shell | 230.5 | X |
| 1202420000 | Shelled, whether or not broken | 230.5 | X |
| 1203000000 | Copra. | 3 | A |
| 1204000000 | Linseed, whether or not broken. | 3 | A |
| 1205101000 | Seeds for fodder planting | 0 | A |
| 1205109000 | Other | 10 | E |
| 1205901000 | Seeds for fodder planting | 0 | A |
| 1205909000 | Other | 10 | E |
| 1206000000 | Sunflower seeds, whether or not broken. | 25 | F |
| 1207100000 | Palm nuts and kernels | 3 | A |
| 1207210000 | Seed | 3 | A |
| 1207291000 | For feeding | 2 | A |
| 1207299000 | Other | 3 | A |
| 1207300000 | Castor oil seeds | 3 | A |
| 1207400000 | Sesamum seeds | 630% or 6,660won/kg whichever is the greater | X |
| 1207500000 | Mustard seeds | 3 | A |
| 1207600000 | Safflower(Carthamus tinctorius) seeds | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1207700000 | Melon seeds | 3 | A |
| 1207910000 | Poppy seeds | 3 | A |
| 1207991000 | Perilla seeds | 40% or 410won/kg, whichever is the greater | X |
| 1207992000 | Shea nuts (Karite nuts) | 3 | A |
| 1207999000 | Other | 3 | A |
| 1208100000 | Of soya beans | 3 | A |
| 1208900000 | Other | 3 | A |
| 1209100000 | Sugar beet seeds | 0 | A |
| 1209210000 | Lucerne(alfalfa) seeds | 0 | A |
| 1209220000 | Clover(Trifolium spp.) seeds | 0 | A |
| 1209230000 | Fescue seeds | 0 | A |
| 1209240000 | Kentucky blue grass(Poa pratensis L.) seeds | 0 | A |
| 1209250000 | Rye grass(Lolium multiflorum Lam., Lolium perenne L.) seeds | 0 | A |
| 1209291000 | Lupine seed | 0 | A |
| 1209292000 | Sudan grass seed | 0 | A |
| 1209293000 | Orchard grass seeds | 0 | A |
| 1209294000 | Timothy grass seed | 0 | A |
| 1209299000 | Other | 0 | A |
| 1209300000 | Seeds of herbaceous plants cultivated principally for their flowers | 0 | A |
| 1209911010 | Onion seeds | 0 | A |
| 1209911090 | Other | 0 | A |
| 1209912000 | Radish seeds | 0 | A |
| 1209913000 | Seeds of chili peppers or sweet peppers(Capsicum annuum) | 0 | A |
| 1209914000 | Cabbage seeds | 0 | A |
| 1209915000 | Tomato seeds | 0 | A |
| 1209919000 | Other | 0 | A |
| 1209991010 | Seeds of oak | 0 | A |
| 1209991090 | Other | 0 | A |
| 1209992000 | Seeds of fruit trees | 0 | A |
| 1209993000 | Tobacco seed | 0 | A |
| 1209994000 | Lawn seed | 0 | A |
| 1209999000 | Other | 0 | A |
| 1210100000 | Hop cones, neither ground nor powdered nor in the form of pellets | 30 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1210201000 | Hop cones | 30 | X |
| 1210202000 | Lupulin | 30 | X |
| 1211201110 | Wild-cultivated ginseng | 222.8 | X |
| 1211201190 | Other | 222.8 | X |
| 1211201211 | Major roots | 222.8 | X |
| 1211201219 | Other | 222.8 | X |
| 1211201291 | Major roots | 222.8 | X |
| 1211201299 | Other | 222.8 | X |
| 1211201311 | Major roots | 754.3 | X |
| 1211201319 | Other | 754.3 | X |
| 1211201391 | Major roots | 754.3 | X |
| 1211201399 | Other | 754.3 | X |
| 1211202110 | Powder | 18 | X |
| 1211202120 | Tablet or capsule | 18 | X |
| 1211202190 | Other | 18 | X |
| 1211202210 | Powder | 754.3 | X |
| 1211202220 | Tablet or capsule | 754.3 | X |
| 1211202290 | Other | 754.3 | X |
| 1211209100 | Leaves and stems of ginseng | 754.3 | X |
| 1211209200 | Ginseng seed | 754.3 | X |
| 1211209900 | Other | 754.3 | X |
| 1211300000 | Coca leaf | 8 | C |
| 1211400000 | Poppy straw | 8 | C |
| 1211901000 | Aconiti tuber | 8 | F |
| 1211902000 | Coptidis rhizoma | 8 | F |
| 1211903000 | Polygalae radix | 8 | F |
| 1211904000 | Fritillariae roylei bulbus | 8 | F |
| 1211905000 | Eucommiae cortex | 8 | F |
| 1211906000 | Liquorice roots | 8 | F |
| 1211909010 | Amomi semen | 8 | F |
| 1211909020 | Zizyphi semen | 8 | F |
| 1211909030 | Quisqualis fructus | 8 | F |
| 1211909040 | Longanae arillus | 8 | F |
| 1211909050 | Crataegi fructus | 8 | F |
| 1211909060 | Nelumbo semen | 8 | F |
| 1211909070 | Pepper mint | 8 | F |
| 1211909080 | Japanese pepper | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1211909091 | Dried platycodon grandiflorum | 8 | X |
| 1211909092 | Barbary wolfberry fruit (Lycium chinese Mill) | 8 | F |
| 1211909093 | Chinese magnolia fruit(Schisandra chinensis Baill) | 8 | F |
| 1211909099 | Other | 8 | B |
| 1212211010 | Dried | 20 | F |
| 1212211020 | Chilled | 20 | F |
| 1212211030 | Frozen | 10 | F |
| 1212211090 | Other | 20 | F |
| 1212212010 | Dried | 20 | F |
| 1212212020 | Salted | 20 | F |
| 1212212030 | Chilled | 20 | E |
| 1212212040 | Frozen | 45 | E |
| 1212212090 | Other | 20 | E |
| 1212213010 | Dried | 20 | C |
| 1212213020 | Chilled | 20 | C |
| 1212213030 | Frozen | 45 | C |
| 1212213090 | Other | 20 | C |
| 1212214010 | Fresh | 20 | C |
| 1212214020 | Chilled | 20 | C |
| 1212214030 | Frozen | 45 | C |
| 1212214090 | Other | 20 | C |
| 1212215010 | Salted | 20 | F |
| 1212215020 | Chilled | 20 | E |
| 1212215030 | Frozen | 45 | E |
| 1212215090 | Other | 20 | E |
| 1212216010 | Frozen | 45 | C |
| 1212216090 | Other | 20 | C |
| 1212217011 | Frozen | 45 | C |
| 1212217019 | Other | 20 | C |
| 1212217021 | Frozen | 45 | C |
| 1212217029 | Other | 20 | C |
| 1212217031 | Frozen | 45 | C |
| 1212217039 | Other | 20 | C |
| 1212218011 | Frozen | 45 | C |
| 1212218019 | Other | 20 | C |
| 1212218021 | Frozen | 45 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1212218029 | Other | 20 | C |
| 1212218031 | Frozen | 45 | C |
| 1212218039 | Other | 20 | C |
| 1212219011 | Frozen | 45 | C |
| 1212219019 | Other | 20 | C |
| 1212219091 | Frozen | 45 | C |
| 1212219099 | Other | 20 | C |
| 1212291010 | Frozen | 10 | E |
| 1212291090 | Other | 20 | E |
| 1212292010 | Frozen | 45 | D |
| 1212292090 | Other | 20 | D |
| 1212293010 | Frozen | 45 | C |
| 1212293090 | Other | 20 | C |
| 1212294010 | Frozen | 45 | C |
| 1212294090 | Other | 20 | C |
| 1212295010 | Frozen | 45 | D |
| 1212295090 | Other | 20 | D |
| 1212296010 | Frozen | 45 | C |
| 1212296090 | Other | 20 | C |
| 1212297011 | Frozen | 45 | C |
| 1212297019 | Other | 20 | C |
| 1212297021 | Frozen | 45 | C |
| 1212297029 | Other | 20 | C |
| 1212297031 | Frozen | 45 | C |
| 1212297039 | Other | 20 | C |
| 1212298011 | Frozen | 45 | C |
| 1212298019 | Other | 20 | C |
| 1212298021 | Frozen | 45 | C |
| 1212298029 | Other | 20 | C |
| 1212298031 | Frozen | 45 | C |
| 1212298039 | Other | 20 | C |
| 1212299011 | Frozen | 45 | C |
| 1212299019 | Other | 20 | C |
| 1212299091 | Frozen | 45 | C |
| 1212299099 | Other | 20 | C |
| 1212910000 | Sugar beet | 3 | E |
| 1212920000 | Locust beans(carob) | 20 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1212930000 | Sugar cane | 3 | F |
| 1212940000 | Chicory roots | 8 | C |
| 1212992000 | Tuber of kuyaku | 8 | F |
| 1212993000 | Pollen | 8 | F |
| 1212996000 | Apricot, peach (including nectarine) or plum stones and kernels | 8 | F |
| 1212999000 | Other | 8 | A |
| 1213000000 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets. | 8 | F |
| 1214101000 | For feeding | 1 | A |
| 1214109000 | Other | 10 | A |
| 1214901000 | Fodder roots | 100.5 | X |
| 1214909011 | For feeding | 1 | A |
| 1214909019 | Other | 18 | A |
| 1214909090 | Other | 100.5 | X |
| 1301200000 | Gum Arabic | 3 | A |
| 1301901000 | Oleoresins | 3 | F |
| 1301902010 | Shellac | 3 | A |
| 1301902090 | Other | 3 | A |
| 1301909000 | Other | 3 | C |
| 1302110000 | Opium | 8 | C |
| 1302120000 | Of liquorice | 8 | C |
| 1302130000 | Of hops | 30 | X |
| 1302191110 | White ginseng extract | 20 | X |
| 1302191120 | White ginseng extract powder | 20 | X |
| 1302191190 | Other | 20 | X |
| 1302191210 | Red ginseng extract | 754.3 | X |
| 1302191220 | Red ginseng extract powder | 754.3 | X |
| 1302191290 | Other | 754.3 | X |
| 1302191900 | Other | 20 | X |
| 1302192000 | Cashew nut shell liquid | 8 | F |
| 1302193000 | Natural lacquer | 8 | F |
| 1302199010 | Saps and extracts of aloes | 8 | C |
| 1302199020 | Cola extract | 8 | F |
| 1302199031 | Angelicae Gigantis Radix Extract(Angelica gigas, Angelica acutiloba) | 8 | C |
| 1302199032 | Schisandrae Fructus Extract(Schisandra chinensis) | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1302199033 | Paeoniae Radix Extract (Paeonia lactiflora, Paeonia japonica, Paeonia obovata) | 8 | C |
| 1302199034 | Cnidii Rhizoma Extract(Cnidium officinale, Ligusticum chuanxiong) | 8 | C |
| 1302199035 | Astragali Radix Extract(Astragalus membranaceus, Astragalus mongholicus) | 8 | C |
| 1302199039 | Other | 8 | C |
| 1302199091 | Vanilla oleoresin or vanilla extract | 8 | F |
| 1302199099 | Other | 8 | C |
| 1302200000 | Pectic substances, pectinates and pectates | 8 | F |
| 1302311000 | Agar-agar in stripe form | 8 | C |
| 1302312000 | Agar-agar, powdered | 8 | C |
| 1302319000 | Other | 8 | C |
| 1302320000 | Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | 8 | C |
| 1302390000 | Other | 8 | F |
| 1401101000 | Bamboos, phyllostachys | 8 | F |
| 1401102000 | Raw bamboos | 8 | F |
| 1401109000 | Other | 8 | F |
| 1401201000 | Split or drawn | 8 | E |
| 1401209000 | Other | 8 | E |
| 1401901000 | Bark of arrow root's stems | 8 | F |
| 1401909000 | Other | 8 | F |
| 1404200000 | Cotton linters | 3 | A |
| 1404901000 | Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo) | 3 | F |
| 1404902010 | Bark of paper mulberry | 3 | F |
| 1404902020 | Bark of edgeworthia papyriferu | 3 | F |
| 1404902090 | Other | 3 | F |
| 1404903010 | Leaves of quercus dentata | 5 | F |
| 1404903020 | Leaves of smilax china | 5 | F |
| 1404903090 | Other | 5 | F |
| 1404904000 | Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material | 3 | F |
| 1404905000 | Vegetable materials of a kind used | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | primarily in brooms or in brushes(for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles | | |
| 1404906010 | Gall nuts | 3 | F |
| 1404906020 | Almond hulls | 3 | F |
| 1404906090 | Other | 3 | F |
| 1404909000 | Other | 3 | F |
| 1501101000 | Of an acid value not exceeding 1 | 3 | A |
| 1501109000 | Other | 3 | A |
| 1501201000 | Of an acid value not exceeding 1 | 3 | A |
| 1501209000 | Other | 3 | A |
| 1501900000 | Other | 3 | A |
| 1502101010 | Of a acid value not exceeding 2 | 2 | A |
| 1502101090 | Other | 2 | A |
| 1502109000 | Other | 3 | A |
| 1502901010 | Of a acid value not exceeding 2 | 2 | A |
| 1502901090 | Other | 2 | A |
| 1502909000 | Other | 3 | A |
| 1503002000 | Lard-oil | 3 | A |
| 1503009000 | Other | 3 | A |
| 1504101000 | Sharks' liver oil and its fractions | 3 | C |
| 1504109000 | Other | 3 | C |
| 1504200000 | Fats and oils and their fractions, of fish, other than liver oils. | 3 | C |
| 1504301000 | Whale oil and its fractions | 3 | C |
| 1504309000 | Other | 3 | C |
| 1505001000 | Wool grease, crude | 3 | A |
| 1505009000 | Other | 3 | A |
| 1506001000 | Neat's foot oil and its fractions | 3 | A |
| 1506009000 | Other | 3 | A |
| 1507101000 | For food | 5 | F |
| 1507102000 | For manufacturing biodiesel | 5 | F |
| 1507109000 | Other | 5 | G |
| 1507901010 | For food | 5 | X |
| 1507901020 | For manufacturing biodiesel | 5 | F |
| 1507901090 | Other | 5 | F |
| 1507909000 | Other | 5 | F |
| 1508100000 | Crude oil | 27 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1508901000 | Refined oil | 27 | X |
| 1508909000 | Other | 27 | X |
| 1509100000 | Virgin | 5 | C |
| 1509900000 | Other | 5 | F |
| 1510000000 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09. | 5 | F |
| 1511100000 | Crude oil | 3 | A |
| 1511901000 | Palm olein | 2 | A |
| 1511902000 | Palm stearin | 2 | A |
| 1511909000 | Other | 2 | A |
| 1512111000 | Sunflower-seed oil | 5 | F |
| 1512112000 | Safflower oil | 5 | F |
| 1512191010 | Sunflower-seed oil | 5 | F |
| 1512191020 | Safflower oil | 5 | F |
| 1512199010 | Sunflower-seed oil | 5 | F |
| 1512199020 | Safflower oil | 5 | F |
| 1512210000 | Crude oil, whether or not gossypol has been removed | 5 | C |
| 1512291000 | Refined oil | 5 | C |
| 1512299000 | Other | 5 | C |
| 1513110000 | Crude oil | 3 | A |
| 1513191000 | Refined oil | 3 | A |
| 1513199000 | Other | 3 | A |
| 1513211000 | Palm kernel oil | 5 | C |
| 1513212000 | Babassu oil | 8 | C |
| 1513291010 | Palm kernel oil | 5 | C |
| 1513291020 | Babassu oil | 8 | C |
| 1513299000 | Other | 8 | C |
| 1514110000 | Crude oil | 5 | X |
| 1514191000 | Refined oil | 5 | X |
| 1514199000 | Other | 5 | F |
| 1514911000 | Other Rape oil or colza oil | 5 | X |
| 1514912000 | Mustard oil | 5 | E |
| 1514991010 | Other Rape oil or colza oil | 5 | E |
| 1514991020 | Mustard oil | 5 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1514999000 | Other | 5 | E |
| 1515110000 | Crude oil | 5 | C |
| 1515190000 | Other | 5 | C |
| 1515210000 | Crude oil | 5 | E |
| 1515290000 | Other | 5 | F |
| 1515300000 | Castor oil and its fractions | 5 | C |
| 1515500000 | Sesame oil and its fractions | 630% or 12,060won/kg whichever is the greater | X |
| 1515901000 | Perilla oil and its fractions | 36 | X |
| 1515909010 | Rice bran oil and its fractions | 5 | F |
| 1515909020 | Camellia oil and its fractions | 8 | F |
| 1515909030 | Jojoba oil and its fractions | 8 | F |
| 1515909040 | Tung oil and its fractions | 8 | F |
| 1515909090 | Other | 5 | C |
| 1516101000 | Beef tallow and its fractions | 8 | F |
| 1516102000 | Whale oil and its fractions | 8 | C |
| 1516109000 | Other | 8 | F |
| 1516201010 | Peanut oil and its fraction | 36 | X |
| 1516201020 | Sunflower seed oil and its fraction | 36 | X |
| 1516201030 | Rape or colza oil and its fraction | 36 | X |
| 1516201040 | Perilla oil and its fraction | 36 | X |
| 1516201050 | Sesame oil and its fraction | 36 | X |
| 1516202010 | Coconut (copra) oil and its fraction | 8 | F |
| 1516202020 | Palm oil and its fraction | 8 | F |
| 1516202030 | Maize oil and its fraction | 8 | F |
| 1516202040 | Cotton seed oil and its fraction | 8 | F |
| 1516202050 | Soya-bean oil and its fraction | 8 | F |
| 1516202090 | Other | 8 | C |
| 1517100000 | Margarine, excluding liquid margarine | 8 | F |
| 1517901000 | Imitation lard | 8 | F |
| 1517902000 | Shortening | 8 | F |
| 1517909000 | Other | 8 | C |
| 1518001000 | Dehydrated castor oil | 8 | F |
| 1518002000 | Epoxidised soya-bean oil | 8 | F |
| 1518009010 | For feeding | 5 | F |
| 1518009090 | Other | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1520000000 | Glycerol, crude; glycerol waters and glycerol lyes. | 8 | C |
| 1521101000 | Carnauba wax | 8 | C |
| 1521102000 | Palm wax | 8 | C |
| 1521109000 | Other | 8 | C |
| 1521901000 | Spermaceti | 8 | C |
| 1521902000 | Beeswax | 8 | C |
| 1521909000 | Other | 8 | C |
| 1522001010 | Natural | 8 | F |
| 1522001090 | Other | 8 | F |
| 1522009000 | Other | 8 | F |
| 1601001000 | Sausages | 18 | F |
| 1601009000 | Other | 30 | X |
| 1602100000 | Homogenised preparations | 30 | X |
| 1602201000 | In airtight containers | 30 | F |
| 1602209000 | Other | 30 | F |
| 1602311000 | In airtight containers | 30 | F |
| 1602319000 | Other | 30 | F |
| 1602321010 | Samge-tangⓚ | 30 | X |
| 1602321090 | Other | 30 | X |
| 1602329000 | Other | 30 | X |
| 1602391000 | In airtight containers | 30 | X |
| 1602399000 | Other | 30 | X |
| 1602411000 | In airtight containers | 30 | X |
| 1602419000 | Other | 27 | X |
| 1602421000 | In airtight containers | 30 | X |
| 1602429000 | Other | 27 | X |
| 1602491000 | In airtight containers | 30 | X |
| 1602499000 | Other | 27 | X |
| 1602501000 | In airtight containers | 72 | X |
| 1602509000 | Other | 72 | X |
| 1602901000 | In airtight containers | 30 | X |
| 1602909000 | Other | 30 | X |
| 1603001000 | Meat extracts | 30 | X |
| 1603002000 | Meat juices | 30 | X |
| 1603003000 | Fish extracts | 30 | C |
| 1603004000 | Fish juices | 30 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1603009000 | Other | 30 | E |
| 1604111000 | In airtight containers | 20 | B |
| 1604119000 | Other | 20 | B |
| 1604121000 | In airtight containers | 20 | D |
| 1604129000 | Other | 20 | E |
| 1604131000 | In airtight containers | 20 | C |
| 1604139000 | Other | 20 | C |
| 1604141011 | In oil | 20 | B |
| 1604141012 | Boiled | 20 | B |
| 1604141019 | Other | 20 | B |
| 1604141021 | In oil | 20 | G |
| 1604141022 | Boiled | 20 | G |
| 1604141029 | Other | 20 | G |
| 1604141031 | In oil | 20 | B |
| 1604141032 | Boiled | 20 | B |
| 1604141039 | Other | 20 | G |
| 1604149000 | Other | 20 | C |
| 1604151000 | In airtight containers | 20 | F |
| 1604159000 | Other | 20 | F |
| 1604161000 | In airtight containers | 20 | F |
| 1604169000 | Other | 20 | F |
| 1604171000 | In airtight containers | 20 | E |
| 1604179000 | Other | 20 | E |
| 1604191010 | Saury | 20 | D |
| 1604191020 | Horse mackerel | 20 | F |
| 1604191090 | Other | 20 | F |
| 1604199010 | Jerk filefish | 20 | C |
| 1604199090 | Other | 20 | F |
| 1604201000 | Fish pastes | 20 | D |
| 1604202000 | Fish marinade | 20 | D |
| 1604203000 | Fish sausages | 20 | D |
| 1604204010 | Of crab flavor | 20 | D |
| 1604204090 | Other | 20 | D |
| 1604209000 | Other | 20 | D |
| 1604310000 | Caviar | 20 | C |
| 1604320000 | Caviar substitutes | 20 | C |
| 1605101010 | In airtight containers | 20 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1605101091 | Red snow crab meat | 20 | F |
| 1605101099 | Other | 20 | D |
| 1605109000 | Other | 20 | C |
| 1605211000 | Breaded | 20 | X |
| 1605219000 | Other | 20 | X |
| 1605290000 | Other | 20 | G |
| 1605301000 | In airtight containers | 20 | C |
| 1605309000 | Other | 20 | C |
| 1605401000 | In airtight containers | 20 | C |
| 1605409000 | Other | 20 | C |
| 1605511000 | In airtight containers | 20 | X |
| 1605519000 | Other | 20 | G |
| 1605521000 | In airtight containers | 20 | D |
| 1605529000 | Other | 20 | E |
| 1605531000 | In airtight containers | 20 | E |
| 1605539000 | Other | 20 | E |
| 1605541010 | In airtight containers | 20 | C |
| 1605541090 | Other | 20 | C |
| 1605542010 | In airtight containers | 20 | F |
| 1605542091 | Seasoned squid | 20 | X |
| 1605542099 | Other | 20 | X |
| 1605551000 | In airtight containers | 20 | F |
| 1605559000 | Other | 20 | G |
| 1605561010 | In airtight containers | 20 | C |
| 1605561090 | Other | 20 | G |
| 1605562010 | In airtight containers | 20 | C |
| 1605562090 | Other | 20 | C |
| 1605569010 | In airtight containers | 20 | F |
| 1605569090 | Other | 20 | G |
| 1605571000 | In airtight containers | 20 | E |
| 1605579000 | Other | 20 | E |
| 1605581000 | In airtight containers | 20 | C |
| 1605589000 | Other | 20 | C |
| 1605591010 | In airtight containers | 20 | C |
| 1605591090 | Other | 20 | C |
| 1605592010 | In airtight containers | 20 | F |
| 1605592090 | Other | 20 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1605599010 | In airtight containers | 20 | C |
| 1605599090 | Other | 20 | C |
| 1605611000 | In airtight containers | 20 | E |
| 1605619000 | Other | 20 | X |
| 1605621000 | In airtight containers | 20 | C |
| 1605629000 | Other | 20 | C |
| 1605631000 | In airtight containers | 20 | C |
| 1605639000 | Other | 20 | C |
| 1605691000 | In airtight containers | 20 | C |
| 1605699000 | Other | 20 | C |
| 1701121000 | Of a polarization not exceeding 98.5° | 3 | E |
| 1701122000 | Of a polarization exceeding 98.5° | 3 | E |
| 1701130000 | Cane sugar specified in Subheading Note 2 to this Chapter | 3 | A |
| 1701141000 | Of a polarization not exceeding 98.5° | 3 | A |
| 1701142000 | Of a polarization exceeding 98.5° | 3 | A |
| 1701910000 | Containing added flavouring or colouring matter | 30 | H |
| 1701990000 | Other | 30 | H |
| 1702111000 | Lactose | 49.5 | X |
| 1702119000 | Lactose syrup | 20 | X |
| 1702191000 | Lactose | 49.5 | X |
| 1702199000 | Lactose Syrup | 20 | X |
| 1702201000 | Maple sugar | 8 | F |
| 1702202000 | Maple syrup | 8 | F |
| 1702301000 | Glucose | 8 | E |
| 1702302000 | Glucose syrup | 8 | E |
| 1702401000 | Glucose | 8 | E |
| 1702402000 | Glucose syrup | 8 | E |
| 1702500000 | Chemically pure fructose | 8 | E |
| 1702601000 | Fructose | 8 | E |
| 1702602000 | Fructose syrup | 8 | E |
| 1702901000 | Artificial honey | 243 | X |
| 1702902000 | Caramel | 8 | F |
| 1702903000 | Maltose | 8 | F |
| 1702909000 | Other | 8 | C |
| 1703101000 | For use in manufacturing spirits | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1703109000 | Other | 3 | A |
| 1703901000 | For use in manufacturing spirits | 3 | A |
| 1703909000 | Other | 3 | A |
| 1704100000 | Chewing gum, whether or not sugar-coated | 8 | B |
| 1704901000 | Liquorice extract, not put up as confectionery | 8 | C |
| 1704902010 | Drops | 8 | C |
| 1704902020 | Caramels | 8 | C |
| 1704902090 | Other | 8 | C |
| 1704909000 | Other | 8 | C |
| 1801001000 | Raw | 2 | A |
| 1801002000 | Roasted | 8 | A |
| 1802001000 | Cocoa shells, husks and skins | 8 | C |
| 1802009000 | Other | 8 | C |
| 1803100000 | Not defatted | 5 | B |
| 1803200000 | Wholly or partly defatted | 5 | B |
| 1804000000 | Cocoa butter, fat and oil. | 5 | B |
| 1805000000 | Cocoa powder, not containing added sugar or other sweetening matter. | 5 | B |
| 1806100000 | Cocoa powder, containing added sugar or other sweetening matter | 8 | B |
| 1806201000 | Chocolate and chocolate confectionery | 8 | B |
| 1806209010 | Cocoa preparation containing 50 % or more by weight of milk powder | 8 | B |
| 1806209090 | Other | 8 | B |
| 1806311000 | Chocolate and chocolate confectionery | 8 | B |
| 1806319000 | Other | 8 | B |
| 1806321000 | Chocolate and chocolate confectionery | 8 | B |
| 1806329000 | Other | 8 | B |
| 1806901000 | Chocolate and chocolate confectionery | 8 | B |
| 1806902111 | Of prepared dry-milk | 36 | E |
| 1806902119 | Other | 40 | E |
| 1806902191 | Of oatmeal | 8 | C |
| 1806902199 | Other | 8 | C |
| 1806902210 | Of barley flour | 8 | C |
| 1806902290 | Other | 513 | Y |
| 1806902910 | Of malt extract | 30 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1806902920 | Of food preparations of goods of headings 04.01 to 04.04 | 36 | E |
| 1806902991 | Of oatmeal | 8 | C |
| 1806902992 | Of barley flour | 8 | C |
| 1806902999 | Other | 513 | Y |
| 1806903010 | Of prepared foods obtained by the swelling or roasting of cereals or cereal product | 5.4 | C |
| 1806903091 | Rice in grain form | 8 | X |
| 1806903099 | Other | 8 | C |
| 1806909010 | Cocoa preparation containing 50 % or more by weight of milk powder | 8 | C |
| 1806909090 | Other | 8 | C |
| 1901101010 | Prepared dry milk | 36 | X |
| 1901101090 | Other | 40 | X |
| 1901109010 | Of oatmeal | 8 | F |
| 1901109090 | Other | 8 | F |
| 1901201000 | Of rice flour | 513 | Y |
| 1901202000 | Of barley flour | 8 | F |
| 1901209000 | Other | 513 | Y |
| 1901901000 | Malt extract | 30 | F |
| 1901902010 | Of a fat content, by weight, not exceeding 30 % | 36 | X |
| 1901902020 | Of a fat content, by weight, exceeding 30 % | 36 | X |
| 1901909010 | Oat meal | 8 | C |
| 1901909091 | Of rice flour | 513 | Y |
| 1901909092 | Of barley flour | 8 | F |
| 1901909099 | Other | 513 | Y |
| 1902111000 | Spaghetti | 5 | F |
| 1902112000 | Macaroni | 5 | F |
| 1902119000 | Other | 5 | F |
| 1902191000 | Noodles | 5 | F |
| 1902192000 | Chinese vermicelli | 26% or 206won/kg whichever is the greater | X |
| 1902193000 | Naeng-myunⓚ | 5 | F |
| 1902199000 | Other | 5 | C |
| 1902200000 | Stuffed pasta, whether or not cooked or otherwise prepared | 5 | F |
| 1902301010 | Ramenⓚ | 5 | A |
| 1902301090 | Other | 5 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1902309000 | Other | 5 | F |
| 1902400000 | Couscous | 5 | A |
| 1903001000 | Tapioca | 8 | C |
| 1903009000 | Other | 8 | C |
| 1904101000 | Corn flakes | 5.4 | A |
| 1904102000 | Corn chip | 5.4 | A |
| 1904103000 | Puffed rice | 5.4 | E |
| 1904109000 | Other | 5.4 | A |
| 1904201000 | Of Musli type preparations | 45 | X |
| 1904209000 | Other | 5.4 | E |
| 1904300000 | Bulgur wheat | 8 | E |
| 1904901010 | Steamed or boiled rice | 50 | X |
| 1904901090 | Other | 8 | X |
| 1904909000 | Other | 8 | E |
| 1905100000 | Crispbread | 8 | C |
| 1905200000 | Gingerbread and the like | 8 | F |
| 1905310000 | Sweet biscuits | 8 | B |
| 1905320000 | Waffles and wafers | 8 | C |
| 1905400000 | Rusks, toasted bread and similar toasted products | 8 | F |
| 1905901010 | Bread | 8 | B |
| 1905901020 | Ship's biscuits | 8 | F |
| 1905901030 | Pastries and cakes | 8 | B |
| 1905901040 | Biscuits, cookies and crackers | 5 | B |
| 1905901050 | Bakers' wares of rice | 8 | F |
| 1905901090 | Other | 8 | B |
| 1905909010 | Empty cachets of a kind suitable for pharmaceutical use | 8 | F |
| 1905909020 | Rice paper | 8 | F |
| 1905909090 | Other | 8 | B |
| 2001100000 | Cucumbers and gherkins | 30 | F |
| 2001901000 | Fruit and nuts | 30 | C |
| 2001909010 | Shallots | 30 | F |
| 2001909020 | Tomatoes | 30 | E |
| 2001909030 | Cauliflower | 30 | E |
| 2001909040 | Sweet corn | 30 | E |
| 2001909050 | Rakkyo | 30 | X |
| 2001909060 | Garlic | 30 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2001909070 | Onions | 30 | X |
| 2001909090 | Other | 30 | C |
| 2002100000 | Tomatoes, whole or in pieces | 8 | F |
| 2002901000 | Tomato paste (of a soluble solid, of 24 % or more) | 5 | A |
| 2002909000 | Other | 8 | E |
| 2003104000 | Cultivated mushrooms (Agaricus bisporus) | 20 | F |
| 2003109000 | Other | 20 | F |
| 2003901000 | Oak Mushrooms | 20 | X |
| 2003902000 | Pine Mushrooms | 20 | X |
| 2003903000 | Truffles | 20 | X |
| 2003909000 | Other | 20 | F |
| 2004100000 | Potatoes | 18 | X |
| 2004901000 | Sweet corn | 30 | F |
| 2004909000 | Other | 30 | X |
| 2005101000 | Pureed corn for infant | 20 | F |
| 2005109000 | Other | 20 | F |
| 2005201000 | Croquettes prepared from flakes | 20 | X |
| 2005209000 | Other | 20 | X |
| 2005400000 | Peas (Pisum sativum) | 20 | X |
| 2005511000 | Of small green beans | 20 | X |
| 2005512000 | Of small red beans | 20 | X |
| 2005519000 | Other | 20 | X |
| 2005591000 | Of small green beans | 20 | X |
| 2005592000 | Of small red beans | 20 | H |
| 2005599000 | Other | 20 | H |
| 2005600000 | Asparagus | 20 | X |
| 2005700000 | Olives | 20 | F |
| 2005800000 | Sweet corn (Zea mays var. saccharata) | 15 | F |
| 2005910000 | Bamboo shoots | 20 | X |
| 2005991000 | Kim-chiⓚ | 20 | F |
| 2005992000 | Sauerkraut | 20 | X |
| 2005993000 | Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica) | 20 | X |
| 2005994000 | Korean thistle(Cirsium Setidens (Dunn) Nakai) | 20 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2005999000 | Other | 20 | C |
| 2006001000 | Marrons glacés | 30 | X |
| 2006002000 | Pineapples | 30 | X |
| 2006003000 | Ginger | 30 | F |
| 2006004000 | Lotus roots | 30 | F |
| 2006005000 | Peas (Pisum sativum) | 20 | G |
| 2006006010 | Beans shelled | 20 | F |
| 2006006090 | Other | 20 | F |
| 2006007000 | Asparagus | 20 | F |
| 2006008000 | Olive | 20 | F |
| 2006009010 | Sweet corn (Zeamays var. Sac charata) | 15 | F |
| 2006009020 | Bamboo shoots | 20 | X |
| 2006009030 | Of other vegetable | 20 | X |
| 2006009090 | Other | 30 | X |
| 2007100000 | Homogenised preparations | 30 | D |
| 2007911000 | Jams, fruit jellies and marmalades | 30 | E |
| 2007919000 | Other | 30 | X |
| 2007991000 | Jams, fruit jellies and marmalades | 30 | D |
| 2007999000 | Other | 30 | E |
| 2008111000 | Peanut butter | 50 | X |
| 2008119000 | Other | 63.9 | E |
| 2008191000 | Chestnuts | 50 | X |
| 2008192000 | Coconut | 45 | X |
| 2008199000 | Other | 45 | E |
| 2008200000 | Pineapples | 45 | E |
| 2008301000 | Citrus junos | 45 | X |
| 2008309000 | Other | 45 | X |
| 2008400000 | Pears | 45 | X |
| 2008500000 | Apricots | 45 | F |
| 2008600000 | Cherries | 45 | F |
| 2008701000 | In airtight containers, added sugar | 50 | X |
| 2008709000 | Other | 45 | X |
| 2008800000 | Strawberries | 45 | E |
| 2008910000 | Palm hearts | 45 | E |
| 2008930000 | Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) | 45 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2008971010 | In airtight containers, added sugar | 50 | X |
| 2008971090 | Other | 45 | X |
| 2008972000 | Fruit salad | 45 | G |
| 2008979000 | Other | 45 | E |
| 2008991000 | Grapes | 45 | G |
| 2008992000 | Apples | 45 | X |
| 2008993000 | Popcorn | 45 | F |
| 2008994000 | Salted Japanese pepper | 45 | X |
| 2008999000 | Other | 45 | D |
| 2009110000 | Frozen | 54 | E |
| 2009120000 | Not frozen, of a Brix value not exceeding 20 | 54 | X |
| 2009190000 | Other | 54 | X |
| 2009210000 | Of a Brix value not exceeding 20 | 30 | X |
| 2009290000 | Other | 30 | X |
| 2009311000 | Lemon juice | 50 | G |
| 2009312000 | Lime juice | 50 | G |
| 2009319000 | Other | 54 | X |
| 2009391000 | Lemon juice | 50 | X |
| 2009392000 | Lime juice | 50 | G |
| 2009399000 | Other | 54 | X |
| 2009410000 | Of a Brix value not exceeding 20 | 50 | G |
| 2009490000 | Other | 50 | G |
| 2009500000 | Tomato juice | 30 | X |
| 2009610000 | Of a Brix value not exceeding 30 | 45 | X |
| 2009690000 | Other | 45 | X |
| 2009710000 | Of a Brix value not exceeding 20 | 45 | X |
| 2009790000 | Other | 45 | X |
| 2009810000 | Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice | 50 | G |
| 2009891010 | Peach juice | 50 | H |
| 2009891020 | Strawberry juice | 50 | G |
| 2009891090 | Other | 50 | D |
| 2009892000 | Juice of vegetable | 30 | F |
| 2009901010 | Chiefly on the basic of orange juice | 50 | X |
| 2009901020 | Chiefly on the basic of apple juice | 50 | G |
| 2009901030 | Chiefly on the basic of grape juice | 50 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2009901090 | Other | 50 | G |
| 2009902000 | Of vegetables | 30 | F |
| 2009909000 | Other | 50 | F |
| 2101111000 | Instant coffee | 8 | B |
| 2101119000 | Other | 8 | B |
| 2101121000 | Preparations of instant coffee | 8 | B |
| 2101129010 | Of containing milk, cream or their substitutes | 8 | A |
| 2101129090 | Other | 8 | B |
| 2101201000 | Of containing sugar, lemon or their substitutes | 40 | X |
| 2101209011 | Of packing with tea bag | 40 | F |
| 2101209019 | Other | 40 | X |
| 2101209090 | Other | 40 | E |
| 2101301000 | Of barley | 8 | F |
| 2101309000 | Other | 8 | C |
| 2102101000 | Brewery yeast | 8 | F |
| 2102102000 | Distillery yeast | 8 | F |
| 2102103000 | Bakery yeast | 8 | F |
| 2102104000 | Culture yeast | 8 | F |
| 2102109000 | Other | 8 | F |
| 2102201000 | Inactive yeasts | 8 | F |
| 2102202000 | Nulookⓚ | 8 | F |
| 2102203010 | Of tablet | 8 | F |
| 2102203090 | Other | 8 | F |
| 2102204010 | Of tablet | 8 | F |
| 2102204090 | Other | 8 | F |
| 2102209000 | Other | 8 | F |
| 2102300000 | Prepared baking powders | 8 | F |
| 2103100000 | Soya sauce | 8 | X |
| 2103201000 | Tomato ketchup | 45 | F |
| 2103202000 | Tomato sauces | 45 | F |
| 2103301000 | Mustard flour and meal | 8 | F |
| 2103302000 | Prepared mustard | 8 | F |
| 2103901010 | Bean paste | 45 | F |
| 2103901020 | Chinese bean paste | 45 | F |
| 2103901030 | Gochujangⓚ | 35 | F |
| 2103901090 | Other | 45 | H |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2103909010 | Mayonnaise | 45 | C |
| 2103909020 | Instant curry | 45 | F |
| 2103909030 | Mixed seasonings | 45 | X |
| 2103909040 | Maejoo�k | 13% or 52won/kg whichever is the greater | X |
| 2103909090 | Other | 45 | E |
| 2104101000 | Of meat | 18 | D |
| 2104102000 | Of fish | 30 | C |
| 2104103000 | Of vegetable | 18 | D |
| 2104109000 | Other | 18 | D |
| 2104200000 | Homogenised composite food preparations | 30 | F |
| 2105001010 | Not containing cocoa | 8 | G |
| 2105001090 | Other | 8 | G |
| 2105009010 | Not containing cocoa | 8 | G |
| 2105009090 | Other | 8 | G |
| 2106101000 | Bean-curd | 8 | F |
| 2106109020 | Protein concentrates | 8 | F |
| 2106109030 | Textured protein substances | 8 | F |
| 2106901010 | Cola base | 8 | A |
| 2106901020 | Beverage base of perfumed fruits | 8 | C |
| 2106901090 | Other | 8 | C |
| 2106902000 | Sugar syrups, containing added flavouring or colouring matter | 8 | E |
| 2106903011 | Ginseng tea | 8 | X |
| 2106903019 | Other | 8 | X |
| 2106903021 | Red ginseng tea | 754.3 | X |
| 2106903029 | Other | 754.3 | X |
| 2106904010 | Laver | 8 | F |
| 2106904090 | Other | 8 | C |
| 2106909010 | Coffee creamer | 8 | F |
| 2106909021 | Of a butter content, by weight, not exceeding 30 % | 8 | F |
| 2106909022 | Of a butter content, by weight, exceeding 30 % but not exceeding 70 % | 8 | F |
| 2106909023 | Of a butter content, by weight, exceeding 70 % | 8 | F |
| 2106909030 | Preparations for use in manufacturing ice cream | 8 | F |
| 2106909040 | Autolyzed yeast and other yeast extracts | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2106909050 | Flavors in preparations | 8 | C |
| 2106909060 | Acorn flour | 8 | F |
| 2106909070 | Preparations with a basis of aloe | 8 | F |
| 2106909080 | Of preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5 % vol | 30 | E |
| 2106909091 | Preparations of royal jelly and honey | 8 | E |
| 2106909099 | Other | 8 | C |
| 2201100000 | Mineral waters and aerated waters | 8 | C |
| 2201901000 | Ice and snow | 8 | F |
| 2201909000 | Other | 8 | C |
| 2202101000 | Coloured | 8 | C |
| 2202109000 | Other | 8 | C |
| 2202901000 | Beverage based on ginseng | 8 | X |
| 2202902000 | Beverage of fruit juice | 9 | D |
| 2202903000 | Sikhyeⓚ | 8 | F |
| 2202909000 | Other | 8 | A |
| 2203000000 | Beer made from malt. | 30 | D |
| 2204100000 | Sparkling wine | 15 | G |
| 2204211000 | Red wine | 15 | X |
| 2204212000 | White wine | 15 | X |
| 2204219000 | Other | 15 | G |
| 2204291000 | Red wine | 15 | G |
| 2204292000 | White wine | 15 | G |
| 2204299000 | Other | 15 | G |
| 2204300000 | Other grape must | 30 | F |
| 2205100000 | In containers holding 2 ℓ or less | 15 | X |
| 2205900000 | Other | 15 | X |
| 2206001010 | Cider | 15 | F |
| 2206001020 | Perry | 15 | F |
| 2206001090 | Other | 15 | F |
| 2206002010 | Cheongjuⓚ | 15 | F |
| 2206002020 | Yakjuⓚ | 15 | F |
| 2206002030 | Takjuⓚ | 15 | F |
| 2206002090 | Other | 15 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2206009010 | Wine cooler (added the product of heading 20.09 or 22.02, including being made of grapes) | 15 | F |
| 2206009090 | Other | 15 | F |
| 2207101000 | Roughly distilled alcohol for beverages | 10 | C |
| 2207109010 | Fermented alcohol for manufacture of liquors | 270 | G |
| 2207109090 | Other | 30 | E |
| 2207200000 | Ethyl alcohol and other spirits, denatured, of any strength | 8 | C |
| 2208201000 | Cognac | 15 | C |
| 2208209000 | Other | 15 | C |
| 2208301000 | Scotch whisky | 20 | F |
| 2208302000 | Bourbon whisky | 20 | F |
| 2208303000 | Rye whisky | 20 | F |
| 2208309000 | Other | 20 | C |
| 2208400000 | Rum and other spirits obtained by distilling fermented sugarcane products | 20 | B |
| 2208500000 | Gin and geneva | 20 | F |
| 2208600000 | Vodka | 20 | F |
| 2208701000 | Ginseng wine | 20 | F |
| 2208702000 | Ogarpiⓚ wine | 20 | X |
| 2208709000 | Other | 20 | F |
| 2208901000 | Brandies other than that of subheading 2208.20 | 20 | F |
| 2208904000 | Sojuⓚ | 30 | B |
| 2208906000 | Kaoliang wine | 30 | F |
| 2208907000 | Tequila | 20 | F |
| 2208909000 | Other | 30 | C |
| 2209001000 | Brewery vinegar | 8 | F |
| 2209009000 | Other | 8 | C |
| 2301101000 | Flours, meals and pellets, of meat or meat offal | 9 | X |
| 2301102000 | Greaves | 5 | B |
| 2301201000 | Flours, meals and pellets of fish | 5 | C |
| 2301209000 | Other | 5 | D |
| 2302100000 | Of maize (corn) | 5 | B |
| 2302300000 | Of wheat | 2 | A |
| 2302401000 | Of rice | 5 | B |
| 2302409000 | Other | 5 | B |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2302500000 | Of leguminous plants | 5 | B |
| 2303100000 | Residues of starch manufacture and similar residues | 0 | A |
| 2303200000 | Beet-pulp, bagasse and other waste of sugar manufacture | 5 | B |
| 2303301000 | For feeding | 2 | B |
| 2303309000 | Other | 5 | A |
| 2304000000 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil. | 1.8 | A |
| 2305000000 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil. | 5 | B |
| 2306100000 | Of cotton seeds | 2 | A |
| 2306200000 | Of linseed | 5 | B |
| 2306300000 | Of sunflower seeds | 5 | B |
| 2306410000 | Of low erucic acid rape or colza seeds | 0 | A |
| 2306490000 | Other | 0 | A |
| 2306500000 | Of coconut or copra | 2 | A |
| 2306600000 | Of palm nuts or kernels | 2 | A |
| 2306901000 | Of sesamum seeds | 63% or 72won/kg whichever is the greater | X |
| 2306902000 | Of perilla seeds | 5 | B |
| 2306903000 | Of maize (corn) germ | 5 | B |
| 2306909000 | Other | 5 | B |
| 2307000000 | Wine lees; argol. | 5 | B |
| 2308001000 | Acorns | 5 | F |
| 2308002000 | Horse-chestnuts | 5 | F |
| 2308003000 | Cotton seed hulls | 5 | B |
| 2308009000 | Other | 46.4 | X |
| 2309101000 | Dog food | 5 | B |
| 2309102000 | Cat food | 5 | B |
| 2309901010 | For pigs | 4.2 | A |
| 2309901020 | For fowls | 4.2 | A |
| 2309901030 | For fish | 5 | A |
| 2309901040 | For bovine | 4.2 | A |
| 2309901091 | Of milk replacer | 71 | X |
| 2309901099 | Other | 5 | A |
| 2309902010 | Chiefly on the basis of inorganic | 50.6 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | substances or minerals (excluding chiefly on the basis of micro-minerals) | | |
| 2309902020 | Chiefly on the basis of flavourings | 50.6 | X |
| 2309902091 | Automatic approval import items as of December 31,1994 :1. Peckmor, sessalom, calfnectar and pignectar of FCA Feed flavor starter (conc.)2. FCA Feed nectars (conc.)3. FCA Feed protanox 4. FCA Encila (conc.)5. FCA Sugar mate6. Poultry, fish, mineral, calf, hy sugar and cheese of FFI Ade (conc.)7. Pig, hog, cattle, dairy, beef and kanine of FFI Krave (conc.)8. Pig and fresh of FFI Arome (cone., 2X)9. Pecuaroma-poultry Other | 5 | A |
| 2309902099 | Other | 50.6 | X |
| 2309903010 | Chiefly on the basis of antibiotics | 5 | A |
| 2309903020 | Chiefly on the basis of vitamins | 5 | A |
| 2309903030 | Chiefly on the basis of micro minerals | 5 | A |
| 2309903090 | Other | 5 | A |
| 2309909010 | Bait for fishing | 5 | X |
| 2309909090 | Other | 50.6 | X |
| 2401101000 | Flue-cured | 20 | G |
| 2401102000 | Burley | 20 | G |
| 2401103000 | Oriental | 20 | X |
| 2401109000 | Other | 20 | G |
| 2401201000 | Flue-cured | 20 | G |
| 2401202000 | Burley | 20 | G |
| 2401203000 | Oriental | 20 | G |
| 2401209000 | Other | 20 | G |
| 2401301000 | Stems | 20 | G |
| 2401302000 | Scraps | 20 | G |
| 2401309000 | Other | 20 | G |
| 2402101000 | Cigar | 40 | E |
| 2402102000 | Cheroot | 40 | E |
| 2402103000 | Cigarillos | 40 | G |
| 2402201000 | Filter tip cigarettes | 40 | X |
| 2402209000 | Other | 40 | X |
| 2402900000 | Other | 40 | G |
| 2403110000 | Water pipe tobacco specified in Subheading Note 1 to this Chapter | 40 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2403191000 | Pipe tobacco | 40 | X |
| 2403199000 | Other | 40 | F |
| 2403911000 | Tobacco sheets | 32.8 | G |
| 2403919000 | Other | 40 | G |
| 2403991000 | Chewing tobacco | 40 | G |
| 2403992000 | Snuff | 40 | G |
| 2403993000 | Tobacco extracts and essences | 40 | G |
| 2403994000 | Tobacco holding in one's mouth(for example, Snus) | 40 | G |
| 2403999000 | Other | 40 | G |
| 2501001010 | Rock salt | 1 | A |
| 2501001020 | Sea salt made by the heat of the sun | 1 | D |
| 2501009010 | Edible salt | 8 | D |
| 2501009020 | Pure sodium chloride | 8 | D |
| 2501009090 | Other | 8 | D |
| 2502000000 | Unroasted iron pyrites. | 2 | A |
| 2503000000 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. | 2 | A |
| 2504101000 | Natural graphite, crystalline | 3 | A |
| 2504102000 | Natural graphite, amorphous | 3 | A |
| 2504109000 | Other | 3 | A |
| 2504901000 | Natural graphite, crystalline | 3 | A |
| 2504902000 | Natural graphite, amorphous | 3 | A |
| 2504909000 | Other | 3 | A |
| 2505100000 | Silica sands and quartz sands | 2 | A |
| 2505901010 | Clayey sand | 3 | A |
| 2505901020 | Felspathic sand | 3 | A |
| 2505901090 | Other | 3 | A |
| 2505909000 | Other | 3 | A |
| 2506101000 | Containing less than 0.06 % of impurities | 3 | A |
| 2506102000 | Containing not less than 0.06 % but not more than 0.1 % of impurities | 3 | A |
| 2506103000 | Containing more than 0.1 % of impurities | 3 | A |
| 2506201000 | Crude or roughly trimmed | 3 | A |
| 2506209000 | Other | 3 | A |
| 2507001010 | Not calcined | 3 | A |
| 2507001090 | Other | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2507002010 | Gairome clays | 3 | A |
| 2507002020 | Kibushi clays | 3 | A |
| 2507002090 | Other | 3 | A |
| 2507009000 | Other | 3 | A |
| 2508100000 | Bentonite | 3 | A |
| 2508300000 | Fire-clay | 3 | A |
| 2508401000 | Acid clay | 3 | A |
| 2508402000 | Decolourising earths and fuller's earth | 3 | A |
| 2508409000 | Other | 3 | A |
| 2508501000 | Andalusite | 3 | A |
| 2508502000 | Kyanite | 3 | A |
| 2508503000 | Sillimanite | 3 | A |
| 2508600000 | Mullite | 3 | A |
| 2508701000 | Shamotte | 3 | A |
| 2508702000 | Dinas earth | 3 | A |
| 2509000000 | Chalk. | 3 | A |
| 2510101000 | Natural calcium phosphates | 0 | A |
| 2510102000 | Natural aluminium calcium phosphates | 1 | A |
| 2510109000 | Other | 1 | A |
| 2510201000 | Natural calcium phosphates | 3 | A |
| 2510202000 | Natural aluminium calcium phosphates | 3 | A |
| 2510209000 | Other | 3 | A |
| 2511100000 | Natural barium sulphate (barytes) | 3 | A |
| 2511200000 | Natural barium carbonate (witherite) | 3 | A |
| 2512000000 | Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less. | 3 | A |
| 2513101000 | Crude or in irregular pieces, including crushed pumice ("bimskies") | 3 | A |
| 2513109000 | Other | 3 | A |
| 2513201010 | Emery | 3 | A |
| 2513201020 | Natural corundum | 3 | A |
| 2513201030 | Natural garnet | 3 | A |
| 2513201090 | Other | 3 | A |
| 2513202010 | Emery | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2513202020 | Natural corundum | 3 | A |
| 2513202030 | Natural garnet | 3 | A |
| 2513202090 | Other | 3 | A |
| 2514001000 | Crude or roughly trimmed | 3 | A |
| 2514009000 | Other | 3 | A |
| 2515111000 | Marble | 3 | A |
| 2515112000 | Travertine | 3 | A |
| 2515121000 | Marble | 3 | A |
| 2515122000 | Travertine | 3 | A |
| 2515200000 | Ecaussine and other calcareous monumental or building stone; alabaster | 3 | A |
| 2516110000 | Crude or roughly trimmed | 3 | A |
| 2516120000 | Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 3 | A |
| 2516201000 | Crude or roughly trimmed | 3 | A |
| 2516209000 | Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 3 | A |
| 2516901000 | Crude or roughly trimmed | 3 | A |
| 2516909000 | Other | 3 | A |
| 2517101000 | Pebbles | 3 | A |
| 2517102000 | Broken or crushed stone | 3 | A |
| 2517109000 | Other | 3 | A |
| 2517200000 | Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 | 3 | A |
| 2517300000 | Tarred macadam | 3 | A |
| 2517410000 | Of marble | 3 | A |
| 2517491000 | Of basalt | 3 | A |
| 2517492000 | Of granite | 3 | A |
| 2517499000 | Other | 3 | A |
| 2518100000 | Dolomite, not calcined or sintered | 3 | A |
| 2518200000 | Calcined or sintered dolomite | 3 | A |
| 2518300000 | Dolomite ramming mix | 3 | A |
| 2519100000 | Natural magnesium carbonate (magnesite) | 3 | A |
| 2519901000 | Fused or dead-burned magnesia | 3 | A |
| 2519902000 | Natural magnesium oxide | 3 | A |
| 2519909000 | Other | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2520101000 | Gypsum | 5 | A |
| 2520102000 | Anhydrite | 5 | A |
| 2520201000 | Specially calcined or finely ground for use in dentistry | 5 | A |
| 2520209000 | Other | 5 | A |
| 2521001000 | Limestone | 3 | A |
| 2521009000 | Other | 3 | A |
| 2522100000 | Quicklime | 3 | A |
| 2522200000 | Slaked lime | 3 | A |
| 2522300000 | Hydraulic lime | 3 | A |
| 2523100000 | Cement clinkers | 5 | A |
| 2523210000 | White cement, whether or not artificially coloured | 5 | A |
| 2523290000 | Other | 5 | A |
| 2523300000 | Aluminous cement | 8 | A |
| 2523901000 | Slag cements | 5 | A |
| 2523909000 | Other | 5 | A |
| 2524100000 | Crocidolite | 5 | A |
| 2524901000 | Amosite | 5 | A |
| 2524902000 | Chrysotile | 5 | A |
| 2524909000 | Other | 5 | A |
| 2525100000 | Crude mica and mica rifted into sheets or splittings | 3 | A |
| 2525200000 | Mica powder | 3 | A |
| 2525300000 | Mica waste | 3 | A |
| 2526101000 | Whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape (including square) | 3 | A |
| 2526109000 | Other | 3 | A |
| 2526200000 | Crushed or powdered | 5 | A |
| 2528001000 | Natural sodium borates and concentrates thereof(whether or not calcined) | 3 | A |
| 2528002000 | Calcium borates | 3 | A |
| 2528003000 | Magnesium chloroborate | 3 | A |
| 2528004000 | Natural boric acid | 3 | A |
| 2528009000 | Other | 3 | A |
| 2529100000 | Feldspar | 3 | A |
| 2529211000 | Powder | 2 | A |
| 2529219000 | Other | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2529221000 | Powder | 2 | A |
| 2529229000 | Other | 2 | A |
| 2529301000 | Leucite | 2 | A |
| 2529302000 | Nepheline | 2 | A |
| 2529303000 | Nepheline syenite | 2 | A |
| 2530101000 | Vermiculite | 3 | A |
| 2530102000 | Perlites and chlorites | 3 | A |
| 2530200000 | Kieserite, epsomite (natural magnesium sulphates) | 3 | A |
| 2530901000 | Natural arsenic sulfides | 3 | A |
| 2530902000 | Pyrolusite (manganese ore) suitable for manufacturing dry batteries | 3 | A |
| 2530903000 | Strontianite | 3 | A |
| 2530904000 | Cinnabar | 3 | A |
| 2530905000 | Pyrophyllite | 3 | A |
| 2530906000 | Zeolites | 3 | A |
| 2530907000 | Alunites | 3 | A |
| 2530908000 | Wollastonites | 3 | A |
| 2530909010 | Pottery stone | 3 | A |
| 2530909020 | Sericites | 3 | A |
| 2530909030 | Earth colours | 8 | A |
| 2530909040 | Natural micaceous iron oxides | 8 | A |
| 2530909050 | Natural cryolite and natural chiolite | 3 | A |
| 2530909091 | Natural calcium carbonate | 3 | A |
| 2530909099 | Other | 3 | A |
| 2601111000 | Red haematite | 0 | A |
| 2601112000 | Magnetite | 0 | A |
| 2601119000 | Other | 0 | A |
| 2601121000 | Red haematite | 0 | A |
| 2601122000 | Magnetite | 0 | A |
| 2601129000 | Other | 0 | A |
| 2601200000 | Roasted iron pyrites | 1 | A |
| 2602000000 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight. | 0 | A |
| 2603000000 | Copper ores and concentrates. | 0 | A |
| 2604000000 | Nickel ores and concentrates. | 0 | A |
| 2605000000 | Cobalt ores and concentrates. | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2606000000 | Aluminium ores and concentrates. | 0 | A |
| 2607000000 | Lead ores and concentrates. | 0 | A |
| 2608000000 | Zinc ores and concentrates. | 0 | A |
| 2609000000 | Tin ores and concentrates. | 0 | A |
| 2610000000 | Chromium ores and concentrates. | 0 | A |
| 2611001000 | Wolframite | 0 | A |
| 2611002000 | Scheelite | 0 | A |
| 2611009000 | Other | 0 | A |
| 2612100000 | Uranium ores and concentrates | 0 | A |
| 2612200000 | Thorium ores and concentrates | 0 | A |
| 2613100000 | Roasted | 0 | A |
| 2613900000 | Other | 0 | A |
| 2614001000 | Rutile | 0 | A |
| 2614002000 | Anatase | 0 | A |
| 2614009000 | Other | 0 | A |
| 2615100000 | Zirconium ores and concentrates | 0 | A |
| 2615901000 | Niobium ores and concentrates | 0 | A |
| 2615902000 | Tantalum ores and concentrates | 0 | A |
| 2615903000 | Vanadium ores and concentrates | 0 | A |
| 2616100000 | Silver ores and concentrates | 0 | A |
| 2616901000 | Gold ores and concentrates | 0 | A |
| 2616902000 | Platinum ores and concentrates (including ores and concentrates of platinum group) | 0 | A |
| 2617100000 | Antimony ores and concentrates | 0 | A |
| 2617901000 | Mercury ores and concentrates | 0 | A |
| 2617902000 | Germanium ores and concentrates | 0 | A |
| 2617903000 | Beryllium ores and concentrates | 0 | A |
| 2617904000 | Bismuth ores and concentrates | 0 | A |
| 2617909000 | Other | 0 | A |
| 2618000000 | Granulated slag (slag sand) from the manufacture of iron or steel. | 2 | A |
| 2619001010 | Blast furnace slag | 2 | A |
| 2619001090 | Other | 2 | A |
| 2619002000 | Dross | 2 | A |
| 2619003000 | Scalings | 2 | A |
| 2619009000 | Other | 2 | A |
| 2620110000 | Hard zinc spelter | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2620190000 | Other | 2 | A |
| 2620210000 | Leaded gasoline sludges and leaded anti-knock compound sludges | 2 | A |
| 2620290000 | Other | 2 | A |
| 2620300000 | Containing mainly copper | 2 | A |
| 2620400000 | Containing mainly aluminium | 2 | A |
| 2620600000 | Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | 2 | A |
| 2620910000 | Containing antimony, beryllium, cadmium, chromium or their mixtures | 2 | A |
| 2620990000 | Other | 2 | A |
| 2621100000 | Ash and residues from the incineration of municipal waste | 2 | A |
| 2621900000 | Other | 2 | A |
| 2701110000 | Anthracite | 0 | A |
| 2701121000 | Coking coal, heavy | 0 | A |
| 2701122000 | Other coking coal | 0 | A |
| 2701129010 | Containing a volatile matter less than 22 % by weight (on a dry, mineral-matter-free basis) | 0 | A |
| 2701129090 | Other | 0 | A |
| 2701190000 | Other coal | 0 | A |
| 2701201000 | Briquettes | 1 | A |
| 2701202000 | Ovoids | 1 | A |
| 2701209000 | Other | 1 | A |
| 2702100000 | Lignite, whether or not pulverised, but not agglomerated | 1 | A |
| 2702200000 | Agglomerated lignite | 1 | A |
| 2703001000 | Not agglomerated | 1 | A |
| 2703002000 | Agglomerated | 1 | A |
| 2704001010 | Of coal | 3 | B |
| 2704001090 | Other | 3 | B |
| 2704002000 | Semi-coke | 3 | A |
| 2704003000 | Retort carbon | 3 | A |
| 2705000000 | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons. | 5 | A |
| 2706001000 | Coal tars | 5 | B |
| 2706002000 | Tars from lignit or peat | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2706009000 | Other | 5 | A |
| 2707100000 | Benzol (benzene) | 3 | A |
| 2707200000 | Toluol (toluene) | 3 | A |
| 2707300000 | Xylol (xylenes) | 3 | A |
| 2707400000 | Naphthalene | 5 | A |
| 2707500000 | Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250℃ by the ASTM D 86 method | 5 | A |
| 2707910000 | Creosote oils | 5 | A |
| 2707991000 | Solvent naphtha | 5 | A |
| 2707992000 | Anthracene | 5 | A |
| 2707993000 | Phenols | 8 | A |
| 2707999000 | Other | 5 | A |
| 2708100000 | Pitch | 5 | A |
| 2708200000 | Pitch coke | 5 | A |
| 2709001010 | Of a specific gravity more than 0.796 but not more than 0.841 at 15℃ | 3 | A |
| 2709001020 | Of a specific gravity more than 0.841 but not more than 0.847 at 15℃ | 3 | A |
| 2709001030 | Of a specific gravity more than 0.847 but not more than 0.855 at 15℃ | 3 | A |
| 2709001040 | Of a specific gravity more than 0.855 but not more than 0.869 at 15℃ | 3 | A |
| 2709001050 | Of a specific gravity more than 0.869 but not more than 0.885 at 15℃ | 3 | A |
| 2709001060 | Of a specific gravity more than 0.885 but not more than 0.899 at 15℃ | 3 | A |
| 2709001070 | Of a specific gravity more than 0.899 but not more than 0.904 at 15℃ | 3 | A |
| 2709001080 | Of a specific gravity more than 0.904 but not more than 0.966 at 15℃ | 3 | B |
| 2709001090 | Other | 3 | A |
| 2709002000 | Crude oils obtained from bituminous minerals | 3 | A |
| 2710121000 | Motor spirit | 3 | E |
| 2710122000 | Aviation spirit | 3 | E |
| 2710123000 | Propylene tetramer | 5 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710124000 | Naphtha | 0 | A |
| 2710125000 | Natural gas liquid | 0 | A |
| 2710129000 | Other | 5 | E |
| 2710191010 | Jet fuel | 5 | E |
| 2710191090 | Other | 5 | E |
| 2710192010 | Kerosene | 3 | E |
| 2710192020 | Jet fuel | 3 | E |
| 2710192030 | n-paraffine | 5 | B |
| 2710192090 | Other | 5 | E |
| 2710193000 | Gas oils | 3 | X |
| 2710194010 | Light fuel oil (bunker A) | 3 | B |
| 2710194020 | Fuel oil (bunker B) | 3 | B |
| 2710194030 | Bunker C | 3 | B |
| 2710194090 | Other | 5 | E |
| 2710195010 | Raw oils | 7 | A |
| 2710195020 | Lubricating base oil | 7 | A |
| 2710196000 | Extender oil | 8 | A |
| 2710197110 | Aviation engine oil | 7 | A |
| 2710197120 | Engine oil for automotive | 7 | B |
| 2710197130 | Engine oil for marine use | 7 | E |
| 2710197210 | Cylinder oil | 7 | A |
| 2710197220 | Spindle oil | 7 | A |
| 2710197230 | Gear oil | 7 | A |
| 2710197240 | Turbine oil | 7 | A |
| 2710197250 | Refrigerating machine oil | 7 | A |
| 2710197310 | Compound oil | 7 | A |
| 2710197320 | Liquid paraffin | 7 | A |
| 2710197330 | Automatic transmission fluid | 7 | A |
| 2710197410 | Anti-corrosive oil | 7 | A |
| 2710197420 | Cutting oil | 7 | A |
| 2710197430 | Cleansing oil | 7 | A |
| 2710197440 | Mould release oil | 7 | A |
| 2710197450 | Hydraulic brake oil | 7 | A |
| 2710197510 | Process oil | 7 | A |
| 2710197520 | Insulating oil | 7 | A |
| 2710197530 | Heat treating oil | 7 | A |
| 2710197540 | Heat transfer oil | 7 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710197900 | Other | 7 | E |
| 2710198010 | Containing aluminium as additive | 8 | A |
| 2710198020 | Containing calcium as additive | 8 | A |
| 2710198030 | Containing sodium as additive | 8 | A |
| 2710198040 | Containing lithium as additive | 8 | A |
| 2710198090 | Other | 8 | E |
| 2710199000 | Other | 8 | E |
| 2710201010 | Motor spirit | 5 | E |
| 2710201020 | Aviation spirit | 5 | E |
| 2710201030 | Propylene tetramer | 5 | E |
| 2710201040 | Naphtha | 0 | A |
| 2710201050 | Natural gas liquid | 0 | A |
| 2710201090 | Other | 5 | E |
| 2710209110 | Jet fuel | 5 | E |
| 2710209190 | Other | 5 | E |
| 2710209210 | Kerosene | 5 | E |
| 2710209220 | Jet fuel | 5 | E |
| 2710209230 | n-paraffine | 5 | A |
| 2710209290 | Other | 5 | E |
| 2710209300 | Gas oils | 5 | X |
| 2710209410 | Light fuel oil (bunker A) | 5 | B |
| 2710209420 | Fuel oil (bunker B) | 5 | B |
| 2710209430 | Bunker C | 5 | A |
| 2710209490 | Other | 5 | E |
| 2710209510 | Raw oils | 7 | A |
| 2710209520 | Lubricating base oil | 7 | A |
| 2710209600 | Extender oil | 8 | A |
| 2710209711 | Aviation engine oil | 7 | A |
| 2710209712 | Engine oil for automotive | 7 | A |
| 2710209713 | Engine oil for marine use | 7 | E |
| 2710209721 | Cylinder oil | 7 | A |
| 2710209722 | Spindle oil | 7 | A |
| 2710209723 | Gear oil | 7 | A |
| 2710209724 | Turbine oil | 7 | A |
| 2710209725 | Refrigerating machine oil | 7 | A |
| 2710209731 | Compound oil | 7 | A |
| 2710209732 | Liquid paraffin | 7 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710209733 | Automatic transmission fluid | 7 | A |
| 2710209741 | Anti corrosive oil | 7 | A |
| 2710209742 | Cutting oil | 7 | A |
| 2710209743 | Cleansing oil | 7 | A |
| 2710209744 | Mould release oil | 7 | A |
| 2710209745 | Hydraulic brake oil | 7 | A |
| 2710209751 | Process oil | 7 | A |
| 2710209752 | Insulating oil | 7 | A |
| 2710209753 | Heat treating oil | 7 | A |
| 2710209754 | Heat transfer oil | 7 | A |
| 2710209790 | Other | 7 | A |
| 2710209810 | Containing aluminium as additive | 8 | A |
| 2710209820 | Containing calcium as additive | 8 | A |
| 2710209830 | Containing sodium as additive | 8 | A |
| 2710209840 | Containing lithium as additive | 8 | A |
| 2710209890 | Other | 8 | A |
| 2710209900 | Other | 8 | A |
| 2710911010 | Of motor spirit, aviation spirit and jet fuel | 3 | E |
| 2710911020 | Of naphtha and natural gas liquid | 0 | A |
| 2710911090 | Other | 5 | E |
| 2710912010 | Of kerosene and jet fuel | 3 | E |
| 2710912090 | Other | 5 | E |
| 2710913000 | Of gas oils | 3 | X |
| 2710914010 | Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C | 3 | B |
| 2710914090 | Other | 5 | E |
| 2710915000 | Of raw oils, lubricating oil (other than extender oil) and lubricating base oil | 7 | A |
| 2710919000 | Other | 8 | E |
| 2710991010 | Of motor spirit, aviation spirit and jet fuel | 3 | E |
| 2710991020 | Of naphtha and natural gas liquid | 0 | A |
| 2710991090 | Other | 5 | E |
| 2710992010 | Of kerosene and jet fuel | 3 | E |
| 2710992090 | Other | 5 | E |
| 2710993000 | Of gas oils | 3 | X |
| 2710994010 | Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C | 3 | B |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710994090 | Other | 5 | E |
| 2710995000 | Of raw oils, lubricating oil (other than extender oil) and lubricating base oil | 7 | A |
| 2710999000 | Other | 8 | E |
| 2711110000 | Natural gas | 3 | C |
| 2711120000 | Propane | 3 | C |
| 2711130000 | Butanes | 3 | A |
| 2711141000 | Ethylene | 5 | A |
| 2711142000 | Propylene | 5 | A |
| 2711143000 | Butylene | 5 | A |
| 2711144000 | Butadiene | 5 | A |
| 2711190000 | Other | 5 | E |
| 2711210000 | Natural gas | 3 | A |
| 2711290000 | Other | 5 | E |
| 2712101000 | Vaseline | 8 | A |
| 2712109000 | Other | 8 | A |
| 2712200000 | Paraffin wax containing by weight less than 0.75 % of oil | 8 | A |
| 2712901010 | Slack wax and scale wax | 8 | A |
| 2712901020 | Microcrystalline wax | 8 | A |
| 2712901090 | Other | 8 | A |
| 2712909010 | Montan wax | 8 | A |
| 2712909020 | Peat wax | 8 | A |
| 2712909030 | Ceresin wax | 8 | A |
| 2712909040 | Synthetic paraffin wax | 8 | A |
| 2712909090 | Other | 8 | A |
| 2713110000 | Not calcined | 5 | A |
| 2713120000 | Calcined | 5 | A |
| 2713200000 | Petroleum bitumen | 5 | A |
| 2713900000 | Other residues of petroleum oils or of oils obtained from bituminous minerals | 5 | A |
| 2714100000 | Bituminous or oil shale and tar sands | 5 | A |
| 2714901000 | Bitumen and asphalt, natural | 5 | A |
| 2714902000 | Asphaltites | 5 | A |
| 2714903000 | Asphaltic rock | 5 | A |
| 2715001000 | Cut-backs | 5 | A |
| 2715002000 | Emulsions or stable suspensions of asphalt, bitumen, pitch or tar | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2715003000 | Mastics | 5 | A |
| 2715009000 | Other | 5 | A |
| 2716000000 | Electrical energy. | 5 | A |
| 2801100000 | Chlorine | 5.5 | A |
| 2801200000 | Iodine | 5.5 | A |
| 2801301000 | Fluorine | 5.5 | A |
| 2801302000 | Bromine | 5.5 | A |
| 2802001000 | Sulphur, sublimed | 5 | A |
| 2802002000 | Sulphur, precipitated | 5 | A |
| 2802003000 | Colloidal sulfur | 5 | A |
| 2803001000 | Acetylene black | 5.5 | A |
| 2803009011 | For manufacturing secondary batteries | 5 | A |
| 2803009019 | Other | 5.5 | A |
| 2803009090 | Other | 5.5 | A |
| 2804100000 | Hydrogen | 5.5 | A |
| 2804210000 | Argon | 5.5 | A |
| 2804291000 | Helium | 5.5 | A |
| 2804292000 | Neon | 5.5 | A |
| 2804293000 | Krypton | 5.5 | A |
| 2804294000 | Xenon | 5.5 | A |
| 2804299000 | Other | 5.5 | A |
| 2804300000 | Nitrogen | 5.5 | A |
| 2804400000 | Oxygen | 5.5 | A |
| 2804501000 | Boron | 5.5 | A |
| 2804502000 | Tellurium | 5.5 | A |
| 2804610000 | Containing by weight not less than 99.99 % of silicon | 3 | A |
| 2804690000 | Other | 5 | A |
| 2804701000 | Yellow phosphorous | 5 | A |
| 2804709000 | Other | 5.5 | A |
| 2804800000 | Arsenic | 5.5 | A |
| 2804900000 | Selenium | 5.5 | A |
| 2805110000 | Sodium | 5.5 | A |
| 2805120000 | Calcium | 5.5 | A |
| 2805190000 | Other | 5.5 | A |
| 2805301000 | Cerium group | 5.5 | A |
| 2805302000 | Terbium group | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2805303000 | Erbium group | 5.5 | A |
| 2805304000 | Yttrium | 5.5 | A |
| 2805305000 | Scandium | 5.5 | A |
| 2805309000 | Other | 5.5 | A |
| 2805400000 | Mercury | 5.5 | A |
| 2806100000 | Hydrogen chloride (hydrochloric acid) | 5.5 | A |
| 2806200000 | Chlorosulphuric acid | 5.5 | A |
| 2807001010 | For making semiconductor | 5.5 | A |
| 2807001090 | Other | 5.5 | A |
| 2807002000 | Oleum | 5.5 | A |
| 2808001010 | For making semiconductor | 5.5 | A |
| 2808001090 | Other | 5.5 | A |
| 2808002000 | Sulphonitric acids | 5.5 | A |
| 2809100000 | Diphosphorus pentaoxide | 5.5 | A |
| 2809201010 | For making semiconductor | 5.5 | A |
| 2809201090 | Other | 5.5 | A |
| 2809202010 | Metaphosphoric acid | 5.5 | A |
| 2809202020 | Pyrophosphoric acid | 5.5 | A |
| 2809202090 | Other | 5.5 | A |
| 2810001010 | Diboron trioxide | 5.5 | A |
| 2810001090 | Other | 5.5 | A |
| 2810002000 | Ortho boric acid | 5.5 | A |
| 2810003000 | Meta boric acid | 5.5 | A |
| 2810009000 | Other | 5.5 | A |
| 2811111000 | For making semiconductor | 5.5 | A |
| 2811119000 | Other | 5.5 | A |
| 2811191000 | Hydrogensulphide | 5.5 | A |
| 2811192000 | Hydrobromic acid | 5.5 | A |
| 2811193000 | Sulphamic acid | 5.5 | A |
| 2811194000 | Perchloric acid | 5.5 | A |
| 2811195000 | Chloric acid | 5.5 | A |
| 2811196000 | Hypophosphorous acid | 5.5 | A |
| 2811197000 | Phosphorous acid | 5.5 | A |
| 2811198000 | Arsenic acid | 5.5 | A |
| 2811199010 | Hydrogen cyanide | 5.5 | A |
| 2811199090 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2811210000 | Carbon dioxide | 5.5 | A |
| 2811221000 | White carbon | 5.5 | A |
| 2811229010 | Silicagel | 5.5 | A |
| 2811229090 | Other | 5.5 | A |
| 2811291000 | Carbon monoxide | 5.5 | A |
| 2811292000 | Nitrous oxide | 5.5 | A |
| 2811293000 | Nitrogen dioxide | 5.5 | A |
| 2811294000 | Arsenic trioxide | 5.5 | A |
| 2811295000 | Arsenic pentoxide | 5.5 | A |
| 2811299000 | Other | 5.5 | A |
| 2812101010 | Iodine trichloride | 5 | A |
| 2812101020 | Phosphorous trichloride | 5 | A |
| 2812101030 | Phosphorous pentachloride | 5 | A |
| 2812101040 | Arsenic trichloride | 5 | A |
| 2812101050 | Sulphur monochloride | 5 | A |
| 2812101060 | Sulphur dichloride | 5 | A |
| 2812101090 | Other | 5 | A |
| 2812102010 | Thionyl chloride | 5 | A |
| 2812102020 | Carbonyl dichloride (phosgene) | 5 | A |
| 2812102030 | Phosphorous oxychloride | 5 | A |
| 2812102090 | Other | 5 | A |
| 2812901000 | Boron trifluoride | 5.5 | A |
| 2812902000 | Sulphur hexafluoride | 5.5 | A |
| 2812909000 | Other | 5.5 | A |
| 2813100000 | Carbon disulphide | 5.5 | A |
| 2813901020 | Phosphorous pentasulphide | 5.5 | A |
| 2813901090 | Other | 5.5 | A |
| 2813902010 | Diarsenic pentasulphide | 5.5 | A |
| 2813902090 | Other | 5.5 | A |
| 2813903000 | Silicon sulphide | 5.5 | A |
| 2813909000 | Other | 5.5 | A |
| 2814100000 | Anhydrous ammonia | 1 | A |
| 2814200000 | Ammonia in aqueous solution | 2 | A |
| 2815110000 | Solid | 5.5 | A |
| 2815120000 | In aqueous solution (soda lye or liquid soda) | 8 | A |
| 2815200000 | Potassium hydroxide (caustic potash) | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2815301000 | Sodium peroxide | 5.5 | A |
| 2815302000 | Potassium peroxide | 5.5 | A |
| 2816101000 | Magnesium hydroxide | 5.5 | A |
| 2816102000 | Magnesium peroxide | 5.5 | A |
| 2816400000 | Oxides, hydroxides and peroxides, of strontium or barium | 5.5 | A |
| 2817001000 | Zinc oxide | 5.5 | A |
| 2817002000 | Zinc peroxide | 5.5 | A |
| 2818101000 | Sized grains | 3 | A |
| 2818109000 | Other | 3 | A |
| 2818200000 | Aluminium oxide, other than artificial corundum | 1 | A |
| 2818301000 | Alumina gel | 5.5 | A |
| 2818309000 | Other | 5.5 | A |
| 2819100000 | Chromium trioxide | 5.5 | A |
| 2819901010 | Chromic oxides | 5.5 | A |
| 2819901090 | Other | 5.5 | A |
| 2819902000 | Chromium hydroxides | 5.5 | A |
| 2820100000 | Manganese dioxide | 5 | A |
| 2820901000 | Manganese oxide | 5.5 | A |
| 2820902000 | Manganic oxide | 5.5 | A |
| 2820909000 | Other | 5.5 | A |
| 2821101000 | Iron oxides | 5.5 | A |
| 2821102000 | Iron hydroxides | 5.5 | A |
| 2821200000 | Earth colours | 5.5 | A |
| 2822001010 | Cobaltic oxide | 5.5 | A |
| 2822001091 | For manufacturing secondary battery | 3 | A |
| 2822001099 | Other | 5.5 | A |
| 2822002010 | Cobaltous hydroxide | 5.5 | A |
| 2822002090 | Other | 5.5 | A |
| 2823001000 | Anatase type | 5.5 | A |
| 2823009000 | Other | 5.5 | A |
| 2824100000 | Lead monoxide (litharge, massicot) | 5.5 | A |
| 2824901000 | Red lead and orange lead | 5.5 | A |
| 2824909000 | Other | 5.5 | A |
| 2825101000 | Hydrazine hydrate | 5.5 | A |
| 2825109010 | Hydrazine | 5.5 | A |
| 2825109020 | Inorganic salts of hydrazine | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2825109030 | Hydroxylamine | 5.5 | A |
| 2825109041 | Hydroxyl ammonium chloride (hydroxylamine hydrochloride) | 5.5 | A |
| 2825109049 | Other | 5.5 | A |
| 2825201000 | Lithium oxide | 5.5 | A |
| 2825202000 | Lithium hydroxide | 5 | A |
| 2825301000 | Vanadic pentoxide | 1 | A |
| 2825309000 | Other | 3 | A |
| 2825401000 | Nickel oxides | 5.5 | A |
| 2825402000 | Nickel hydroxides | 5.5 | A |
| 2825501000 | Copper oxides | 5.5 | A |
| 2825502010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2825502090 | Other | 5.5 | A |
| 2825601000 | Germanium oxides | 5.5 | A |
| 2825602000 | Zirconium dioxide | 5.5 | A |
| 2825701000 | Molybdenum oxides | 3 | A |
| 2825702000 | Molybdenum hydroxide | 5.5 | A |
| 2825800000 | Antimony oxides | 5.5 | A |
| 2825901010 | Calcium oxide | 5.5 | A |
| 2825901020 | Tungsten oxides | 1 | A |
| 2825901030 | Tin oxides | 5.5 | A |
| 2825901090 | Other | 5.5 | A |
| 2825902010 | Calcium hydroxide | 5.5 | A |
| 2825902020 | Manganes hydroxides | 5.5 | A |
| 2825902030 | Tungsten hydroxides | 5.5 | A |
| 2825902040 | Tin hydroxides | 5.5 | A |
| 2825902090 | Other | 5.5 | A |
| 2825903010 | Nickel peroxides | 5.5 | A |
| 2825903090 | Other | 5.5 | A |
| 2825909000 | Other | 5.5 | A |
| 2826120000 | Of aluminium | 5.5 | A |
| 2826191000 | Calcium fluoride | 5.5 | A |
| 2826193010 | Potassium hydrogen fluoride | 5.5 | A |
| 2826193090 | Other | 5.5 | A |
| 2826194000 | Ammonium or sodium fluoride | 5.5 | A |
| 2826195000 | Tungsten Hexafluoride(WF6) | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2826199000 | Other | 5.5 | A |
| 2826300000 | Sodium hexafluoroaluminate (synthetic cryolite) | 5.5 | A |
| 2826901000 | Artificial chiolite | 5.5 | A |
| 2826902000 | Calcium fluorosilicate | 5.5 | A |
| 2826903000 | Fluoroborates | 5.5 | A |
| 2826904000 | Fluorophosphates | 5.5 | A |
| 2826905000 | Fluorosulphates | 5.5 | A |
| 2826906000 | Fluorosilicates of sodium or of potassium | 5.5 | A |
| 2826909000 | Other | 5.5 | A |
| 2827100000 | Ammonium chloride | 5.5 | A |
| 2827200000 | Calcium chloride | 5.5 | A |
| 2827310000 | Of magnesium | 5.5 | A |
| 2827320000 | Of aluminium | 5.5 | A |
| 2827350000 | Of nickel | 5.5 | A |
| 2827391000 | Of copper | 5.5 | A |
| 2827399000 | Other | 5.5 | A |
| 2827411000 | Copper chloride oxides | 5.5 | A |
| 2827412010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2827412090 | Other | 5.5 | A |
| 2827491000 | Chloride oxides | 5.5 | A |
| 2827492000 | Chloride hydroxides | 5.5 | A |
| 2827511000 | Sodium bromide | 5.5 | A |
| 2827512000 | Potassium bromide | 5.5 | A |
| 2827591000 | Calcium bromide | 5.5 | A |
| 2827599000 | Other | 5.5 | A |
| 2827601000 | Iodide oxides | 5.5 | A |
| 2827609010 | Potassium iodide | 5.5 | A |
| 2827609090 | Other | 5.5 | A |
| 2828100000 | Commercial calcium hypochlorite and other calcium hypochlorites | 5.5 | A |
| 2828901010 | Sodium hypochlorite | 5.5 | A |
| 2828901020 | Potassium hypochlorite | 5.5 | A |
| 2828901090 | Other | 5.5 | A |
| 2828902010 | Sodium chlorite | 5.5 | A |
| 2828902020 | Aluminium chlorite | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2828902090 | Other | 5.5 | A |
| 2828903000 | Hypobromites | 5.5 | A |
| 2829110000 | Of sodium | 5.5 | A |
| 2829191000 | Potassium chlorate | 5.5 | A |
| 2829192000 | Barium chlorate | 5.5 | A |
| 2829199000 | Other | 5.5 | A |
| 2829901010 | Sodium perchlorate | 5.5 | A |
| 2829901020 | Ammonium perchlorate | 5.5 | A |
| 2829901090 | Other | 5.5 | A |
| 2829902010 | Bromates | 5.5 | A |
| 2829902020 | Perbromates | 5.5 | A |
| 2829902030 | Iodates | 5.5 | A |
| 2829902040 | Periodates | 5.5 | A |
| 2830101000 | Sodium hydrogen sulphide | 5.5 | A |
| 2830109000 | Other | 5.5 | A |
| 2830901000 | Sulphides | 5.5 | A |
| 2830902000 | Polysulphides | 5.5 | A |
| 2831101000 | Sodium dithionite | 5.5 | A |
| 2831102000 | Sodium sulphoxy late (sodium form aldehyde sulphoxylate) | 5.5 | A |
| 2831901000 | Dithionites | 5.5 | A |
| 2831902000 | Sulphoxylates | 5.5 | A |
| 2832101000 | Sodium bisulphite | 5.5 | A |
| 2832109000 | Other | 5.5 | A |
| 2832201000 | Ammonium sulphite | 5.5 | A |
| 2832202000 | Potassium sulphites | 5.5 | A |
| 2832203000 | Calcium sulphites | 5.5 | A |
| 2832209000 | Other | 5.5 | A |
| 2832301000 | Ammonium thiosulphate | 5.5 | A |
| 2832302000 | Sodium thiosulphate | 5.5 | A |
| 2832303000 | Potassium thiosulphate | 5.5 | A |
| 2832309000 | Other | 5.5 | A |
| 2833110000 | Disodium sulphate | 5.5 | A |
| 2833191000 | Sodium hydrogen sulphate | 5.5 | A |
| 2833192000 | Disodium disulphate | 5.5 | A |
| 2833199000 | Other | 5.5 | A |
| 2833210000 | Of magnesium | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2833221000 | For manufacturing secondary batteries | 5 | A |
| 2833229000 | Other | 5.5 | A |
| 2833240000 | Of nickel | 5 | A |
| 2833251000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2833259000 | Other | 5.5 | A |
| 2833270000 | Of barium | 5.5 | A |
| 2833291000 | Iron sulphates | 5.5 | A |
| 2833292010 | For manufacturing secondary batteries | 5 | A |
| 2833292090 | Other | 5.5 | A |
| 2833293010 | For manufacturing secondary batteries | 5 | A |
| 2833293090 | Other | 5.5 | A |
| 2833299000 | Other | 5.5 | A |
| 2833300000 | Alums | 5.5 | A |
| 2833401000 | Diammonium peroxodisulphate | 5.5 | A |
| 2833402000 | Disodium peroxodisulphate | 5.5 | A |
| 2833403000 | Calcium peroxodisulphate | 5.5 | A |
| 2833409000 | Other | 5.5 | A |
| 2834101000 | Sodium nitrite | 5.5 | A |
| 2834109000 | Other | 5.5 | A |
| 2834210000 | Of potassium | 5.5 | A |
| 2834291000 | Barium nitrate | 5.5 | A |
| 2834299000 | Other | 5.5 | A |
| 2835101010 | Sodium hypophosphite | 5.5 | A |
| 2835101020 | Calcium hypophosphite | 5.5 | A |
| 2835101090 | Other | 5.5 | A |
| 2835102000 | Phosphites | 5.5 | A |
| 2835221000 | Of mono-sodium | 5.5 | A |
| 2835222000 | Of disodium | 5.5 | A |
| 2835240000 | Of potassium | 5.5 | A |
| 2835250000 | Calcium hydrogenorthophosphate ("dicalcium phosphate") | 5.5 | A |
| 2835260000 | Other phosphates of calcium | 5.5 | A |
| 2835291000 | Aluminium phosphate | 5.5 | A |
| 2835299000 | Other polyphosphates | 5.5 | A |
| 2835310000 | Sodium triphosphate (sodium | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | tripolyphosphate) | | |
| 2835391000 | Sodium metaphosphate | 5.5 | A |
| 2835392000 | Sodium pyrophosphate | 5.5 | A |
| 2835399000 | Other | 5.5 | A |
| 2836200000 | Disodium carbonate | 3 | A |
| 2836300000 | Sodium hydrogencarbonate (sodium bicarbonate) | 5.5 | A |
| 2836400000 | Potassium carbonates | 5.5 | A |
| 2836500000 | Calcium carbonate | 5.5 | A |
| 2836600000 | Barium carbonate | 5.5 | A |
| 2836910000 | Lithium carbonates | 5 | A |
| 2836920000 | Strontium carbonate | 5.5 | A |
| 2836991010 | Magnesium carbonate | 5.5 | A |
| 2836991020 | Commercial ammonium carbonate and other ammonium carbonates | 5.5 | A |
| 2836991031 | For manufacturing secondary batteries | 5 | A |
| 2836991039 | Other | 5.5 | A |
| 2836991090 | Other | 5.5 | A |
| 2836992000 | Peroxocarbonates (percarbonates) | 5.5 | A |
| 2837111000 | Sodium cyanides | 5.5 | A |
| 2837112000 | Sodium cyanide oxides | 5.5 | A |
| 2837191010 | Potassium cyanide | 5.5 | A |
| 2837191020 | Copper cyanides | 5.5 | A |
| 2837191030 | Zinc cyanide | 5.5 | A |
| 2837191090 | Other | 5.5 | A |
| 2837192000 | Cyanide oxides | 5.5 | A |
| 2837201000 | Ferrocyanides | 5.5 | A |
| 2837202000 | Ferricyanides | 5.5 | A |
| 2837209000 | Other | 5.5 | A |
| 2839110000 | Sodium metasilicates | 5.5 | A |
| 2839190000 | Other | 5.5 | A |
| 2839901000 | Zirconium silicates | 5.5 | A |
| 2839902000 | Barium silicates | 5.5 | A |
| 2839909000 | Other | 5.5 | A |
| 2840110000 | Anhydrous | 5 | A |
| 2840190000 | Other | 5 | A |
| 2840200000 | Other borates | 5 | A |
| 2840300000 | Peroxoborates (perborates) | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2841300000 | Sodium dichromate | 5.5 | A |
| 2841501000 | Potassium chromate | 5.5 | A |
| 2841509000 | Other | 5.5 | A |
| 2841610000 | Potassium permanganate | 5.5 | A |
| 2841691000 | Manganites | 5.5 | A |
| 2841692000 | Manganates | 5.5 | A |
| 2841693000 | Permanganates | 5.5 | A |
| 2841700000 | Molybdates | 5.5 | A |
| 2841800000 | Tungstates (wolframates) | 5 | A |
| 2841901000 | Stannates | 5.5 | A |
| 2841902010 | Barium titannate | 5.5 | A |
| 2841902020 | Strontium titannate | 5.5 | A |
| 2841902030 | Lead titannate | 5.5 | A |
| 2841902090 | Other | 5.5 | A |
| 2841903000 | Antimonates | 5.5 | A |
| 2841904000 | Ferrates and ferrites | 5.5 | A |
| 2841905000 | Vanadates | 5.5 | A |
| 2841906000 | Bismuthates | 5.5 | A |
| 2841909000 | Other | 5.5 | A |
| 2842101000 | Aluminosilicates | 6.5 | A |
| 2842109000 | Other | 5.5 | A |
| 2842901000 | Salts of selenium acids | 5.5 | A |
| 2842903000 | Double or complex salts containing sulphur | 5.5 | A |
| 2842905000 | Double or complex salts of selenium | 5.5 | A |
| 2842909000 | Other | 5.5 | A |
| 2843101000 | Colloidal silver | 5.5 | A |
| 2843102000 | Colloidal gold | 5.5 | A |
| 2843103000 | Colloidal platinum | 5.5 | A |
| 2843109000 | Other | 5.5 | A |
| 2843211000 | For making semiconductor | 5.5 | A |
| 2843219000 | Other | 5.5 | A |
| 2843291000 | For making semiconductor | 5.5 | A |
| 2843299000 | Other | 5.5 | A |
| 2843301000 | Potassium gold cyanide for making semiconductor | 5.5 | A |
| 2843309000 | Other | 5.5 | A |
| 2843901000 | Amalgams | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2843909010 | Platinum compounds | 5.5 | A |
| 2843909090 | Other | 5.5 | A |
| 2844101000 | Natural uranium | 0 | A |
| 2844102000 | Dispersions (containing natural uranium or natural uranium compounds) | 0 | A |
| 2844109000 | Other | 0 | A |
| 2844201000 | Uranium enriched in U235 | 0 | A |
| 2844202000 | Dispersions (containing uranium enriched in U235, plutonium or compounds of these products) | 0 | A |
| 2844209000 | Other | 0 | A |
| 2844301000 | Dispersions (containing uranium depleted in U235, thorium or compounds of these products) | 0 | A |
| 2844309000 | Other | 0 | A |
| 2844401000 | Radioactive elements | 0 | A |
| 2844402000 | Radioactive isotopes | 0 | A |
| 2844403000 | Dispersions (containing radioactive elements, isotopes or compound) | 0 | A |
| 2844409000 | Other | 0 | A |
| 2844500000 | Spent (irradiated) fuel elements (cartridges) of nuclear reactors | 0 | A |
| 2845100000 | Heavy water (deuterium oxide) | 0 | A |
| 2845901000 | Heavy hydrogen (deuterium) | 0 | A |
| 2845902000 | Isotopes of carbon | 0 | A |
| 2845909000 | Other | 0 | A |
| 2846100000 | Cerium compounds | 5 | A |
| 2846901000 | Yttrium oxide | 5 | A |
| 2846909000 | Other | 5 | A |
| 2847002000 | For making semiconductor | 5.5 | A |
| 2847009000 | Other | 5.5 | A |
| 2848001000 | Of copper (phosphor copper), containing more than 15 % by weight of phosphorus | 5.5 | A |
| 2848002000 | Aluminium phosphide | 5.5 | A |
| 2848009000 | Other | 5.5 | A |
| 2849100000 | Of calcium | 5.5 | A |
| 2849200000 | Of silicon | 5 | A |
| 2849901000 | Complex carbides | 5.5 | A |
| 2849909010 | Tungsten carbides | 5.5 | A |
| 2849909090 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2850001000 | Hydrides | 5.5 | A |
| 2850002000 | Nitrides | 5.5 | A |
| 2850003000 | Azides | 5.5 | A |
| 2850004000 | Silicides | 5.5 | A |
| 2850005000 | Borides | 5.5 | A |
| 2852101000 | Of subheading 2825.90, 2827.39, 2827.49, 2827.60, 2830.90, 2833.29, 2834.29, 2835.39, 2837.19, 2837.20, 2841.50, 2842.10, 2842.90, 2843.90, 2848.00, 2849.90, 2850.00 or 2853.00 | 5.5 | A |
| 2852102000 | Of heading 2931, Of subheading 2918.11, 2932.99, 2934.99.9090, 3201.90.2000, 3201.90.4000, 3206.50, 3707.90, 3822.00.1091 or 3822.00.2091 | 6.5 | A |
| 2852103000 | Of subheading 2934.99.2000, 3822.00.1092 or 3822.00.2092 | 6.5 | A |
| 2852104000 | Of subheading 3502.90 or 3504.00 | 8 | A |
| 2852105000 | Of subheading 3822.00.101, 3822.00.102, 3822.00.1093, 3822.00.201, 3822.00.202 or 3822.00.2093 | 0 | A |
| 2852106000 | Of subheading 3822.00.1099 or 3822.00.2099 | 8 | A |
| 2852901000 | Of subheading 2830.90, 2835.39, 2842.10.9000, 2848.00, 2849.90 or 2850.00 | 5.5 | A |
| 2852902000 | Of subheading 2842.10.1000, 2934.99.2000, 2934.99.9090, 3201.90, 3824.90.2100, 3824.90.2200 or 3824.90.2490 to 3824.90.9090 | 6.5 | A |
| 2852903000 | Of caseinates and other casein derivatives of subheading 3501.90(excluding those for manufacturing coffee creamer) | 20 | E |
| 2852904000 | Of subheading 3502.90 or 3504.00 | 8 | C |
| 2853001000 | Distilled or conductivity water and water of similar purity | 5.5 | A |
| 2853002000 | Compressed air | 5.5 | A |
| 2853003000 | Amalgam | 5.5 | A |
| 2853004010 | Cyanogen chloride | 5.5 | A |
| 2853004090 | Other | 5.5 | A |
| 2853005000 | Alkali amides | 5.5 | A |
| 2853009000 | Other | 5.5 | A |
| 2901101000 | Butanes | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2901102000 | Hexanes | 0 | A |
| 2901103000 | Heptanes | 0 | A |
| 2901109000 | Other | 0 | A |
| 2901210000 | Ethylene | 0 | A |
| 2901220000 | Propene (propylene) | 0 | A |
| 2901230000 | Butene (butylene) and isomers thereof | 0 | A |
| 2901241000 | Buta-1,3-diene | 0 | A |
| 2901242000 | Isoprene | 0 | A |
| 2901291000 | Hexene | 0 | A |
| 2901292000 | Octene | 0 | A |
| 2901299000 | Other | 0 | A |
| 2902110000 | Cyclohexane | 5 | A |
| 2902191000 | Ethylidene Norbornene | 5 | A |
| 2902199000 | Other | 5 | A |
| 2902200000 | Benzene | 3 | A |
| 2902300000 | Toluene | 3 | A |
| 2902410000 | o-xylene | 5 | A |
| 2902420000 | m-xylene | 5 | A |
| 2902430000 | p-xylene | 3 | A |
| 2902440000 | Mixed xylene isomers | 3 | A |
| 2902500000 | Styrene | 0 | A |
| 2902600000 | Ethylbenzene | 5 | A |
| 2902700000 | Cumene | 3 | A |
| 2902901000 | Naphthalene | 0 | A |
| 2902902000 | Methylnaphthalene | 0 | A |
| 2902903000 | Methyl styrene | 0 | A |
| 2902909000 | Other | 0 | A |
| 2903111000 | Chloromethane (methyl chloride) | 5.5 | A |
| 2903112000 | Chloroethane (ethyl chloride) | 5.5 | A |
| 2903120000 | Dichloromethane (methylene chloride) | 5.5 | A |
| 2903130000 | Chloroform (trichloromethane) | 5.5 | A |
| 2903140000 | Carbon tetrachloride | 5.5 | A |
| 2903150000 | Ethylene dichloride (ISO) (1,2-dichloroethane) | 5 | A |
| 2903191000 | 1,1,1-trichloroethane (methyl chloroform) | 5.5 | A |
| 2903199000 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2903210000 | Vinyl chloride (chloroethylene) | 5.5 | A |
| 2903220000 | Trichloroethylene | 5.5 | A |
| 2903230000 | Tetrachloroethylene (perchloroethylene) | 5.5 | A |
| 2903290000 | Other | 5.5 | A |
| 2903310000 | Ethylene dibromide (ISO) (1,2-dibromoethane) | 5.5 | A |
| 2903391000 | Bromomethane (methyl bromide) | 5.5 | A |
| 2903392000 | Bromoethane, excluding 1,2-dibromoethane | 5.5 | A |
| 2903393000 | Iodomethane | 5.5 | A |
| 2903394000 | Hexafluoroethane (CFC-116) | 5.5 | A |
| 2903395000 | 1,1-difluoro ethane (HFC-152a) | 5.5 | A |
| 2903396000 | 1,1,1,2-tetra fluoro ethane (HFC-134a) | 5.5 | A |
| 2903397000 | 1,1,3,3,3-pentafluoro-2-(trifluoromethyl)-1-propene | 5.5 | A |
| 2903399000 | Other | 5.5 | A |
| 2903710000 | Chlorodifluoromethane | 5.5 | A |
| 2903720000 | Dichlorotrifluoroethanes | 5.5 | A |
| 2903730000 | Dichlorofluoroethanes | 5.5 | A |
| 2903740000 | Chlorodifluoroethanes | 5.5 | A |
| 2903750000 | Dichloropentafluoropropanes | 5.5 | A |
| 2903761000 | Bromochlorodifluoromethane(Halon-1211) | 5.5 | A |
| 2903762000 | Bromotrifluoromethane(Halon-1301) | 5.5 | A |
| 2903763000 | Dibromotetrafluoroethane(Halon-2402) | 5.5 | A |
| 2903771000 | Trichlorofluoromethane | 5.5 | A |
| 2903772000 | Dichlorodifluoromethane | 5.5 | A |
| 2903773000 | Trichlorotrifluoroethanes | 5.5 | A |
| 2903774010 | Dichlorotetrafluoroethane(CFC-114) | 5.5 | A |
| 2903774020 | Chloropentafluoroethane(CFC-115) | 5.5 | A |
| 2903775000 | Chlorotrifluoromethane(CFC-13) | 5.5 | A |
| 2903776010 | Pentachlorofluoroethane(CFC-111) | 5.5 | A |
| 2903776020 | Tetrachlorodifluoroethane(CFC-112) | 5.5 | A |
| 2903777010 | Heptachlorofluoropropanes(CFC-211) | 5.5 | A |
| 2903777020 | Hexachlorodifluoropropanes(CFC-212) | 5.5 | A |
| 2903777030 | Pentachlorotrifluoropropanes(CFC-213) | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2903777040 | Tetrachlorotetrafluoropropanes(CFC-214) | 5.5 | A |
| 2903777050 | Trichloropentafluoropropanes(CFC-215) | 5.5 | A |
| 2903777060 | Dichlorohexafluoropropanes(CFC-216) | 5.5 | A |
| 2903777070 | Chloroheptafluoropropanes(CFC-217) | 5.5 | A |
| 2903779000 | Other | 5.5 | A |
| 2903780000 | Other perhalogenated derivatives | 5.5 | A |
| 2903791110 | Dichlorofluoromethane (HCFC-21) | 5.5 | A |
| 2903791120 | Chlorofluoromethane (HCFC-31) | 5.5 | A |
| 2903791210 | Chlorotetrafluoroethanes(HCFC-124) | 5.5 | A |
| 2903791290 | Other | 5.5 | A |
| 2903791300 | Chlorofluoropropanes | 5.5 | A |
| 2903792000 | Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine | 5.5 | A |
| 2903799000 | Other | 5.5 | A |
| 2903810000 | 1,2,3,4,5,6-Hexachlorocyclohexane(HCH(ISO)), including lindane(ISO, INN) | 5.5 | A |
| 2903820000 | Aldrin(ISO), chlordane(ISO) and heptachlor(ISO) | 5.5 | A |
| 2903890000 | Other | 5.5 | A |
| 2903911000 | Chlorobenzene | 5.5 | A |
| 2903919000 | Other | 5.5 | A |
| 2903921000 | Hexachlorobenzene(ISO) | 5.5 | A |
| 2903922000 | DDT(ISO)(clofenotane(INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) | 5.5 | A |
| 2903991000 | Benzyl chloride | 5.5 | A |
| 2903992010 | 1,2,4-Trichlorobenzene | 5.5 | A |
| 2903992090 | Other | 5.5 | A |
| 2903993000 | Benzotrichloride | 5.5 | A |
| 2903999000 | Other | 5.5 | A |
| 2904101000 | Benzene sulphonic acid | 5.5 | A |
| 2904109000 | Other | 5.5 | A |
| 2904201000 | Nitrotoluene | 5.5 | A |
| 2904209010 | Nitrobenzene | 5.5 | A |
| 2904209020 | 4-Nitrobiphenyl and its salts | 5.5 | A |
| 2904209090 | Other | 5.5 | A |
| 2904901000 | 2,4-dinitrochlorobenzene | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2904902000 | p-nitrochlorobenzene | 5.5 | A |
| 2904903000 | Trichloronitromethane (chloropicrin) | 5.5 | A |
| 2904909000 | Other | 5.5 | A |
| 2905110000 | Methanol (methyl alcohol) | 2 | A |
| 2905121000 | Propan-1-ol (propyl alcohol) | 5.5 | A |
| 2905122010 | For making semiconductor | 5.5 | A |
| 2905122090 | Other | 5.5 | A |
| 2905130000 | Butan-1-ol (n-butyl alcohol) | 5 | A |
| 2905140000 | Other butanols | 5.5 | A |
| 2905161000 | 2-ethylhexyl alcohol | 5.5 | A |
| 2905169000 | Other | 5.5 | A |
| 2905171000 | Dodecan-1-ol (lauryl alcohol) | 5.5 | A |
| 2905172000 | Hexadecan-1-ol (cetyl alcohol) | 5.5 | A |
| 2905173000 | Octadecan-1-ol (stearyl alcohol) | 5.5 | A |
| 2905191000 | Heptyl alcohols | 5.5 | A |
| 2905192000 | Nonyl acohol | 5.5 | A |
| 2905193000 | Isononyl alcohol | 3 | A |
| 2905194000 | Pentanol (amyl alcohol) and isomers thereof | 5.5 | A |
| 2905199010 | 3,3-dimethyl butan-2-ol (pinacolyl alcohol) | 5 | A |
| 2905199020 | 2-Propyl heptyl alcohol | 5 | A |
| 2905199030 | Isodecyl alcohol | 3 | A |
| 2905199090 | Other | 5 | A |
| 2905221000 | Geraniol, citronellol, linalool, rhodinol and nerol | 5 | A |
| 2905229000 | Other | 5 | A |
| 2905290000 | Other | 5 | A |
| 2905310000 | Ethylene glycol (ethanediol) | 3 | A |
| 2905320000 | Propylene glycol (propane-1,2-diol) | 5.5 | A |
| 2905391000 | 1,4-Butanediol | 5.5 | A |
| 2905392000 | Neopentyl glycol | 5.5 | A |
| 2905399000 | Other | 5.5 | A |
| 2905410000 | 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane) | 5.5 | A |
| 2905420000 | Pentaerythritol | 5.5 | A |
| 2905430000 | Mannitol | 8 | F |
| 2905440000 | D-glucitol (sorbitol) | 8 | F |
| 2905450000 | Glycerol | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2905490000 | Other | 5.5 | A |
| 2905510000 | Ethchlorvynol (INN) | 5.5 | A |
| 2905590000 | Other | 5.5 | A |
| 2906110000 | Menthol | 5.5 | A |
| 2906120000 | Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols | 5.5 | A |
| 2906131000 | Sterols | 5.5 | A |
| 2906132000 | Inositols | 5.5 | A |
| 2906191000 | Borneol | 5.5 | A |
| 2906192000 | Terpineols | 5.5 | A |
| 2906199000 | Other | 5.5 | A |
| 2906210000 | Benzyl alcohol | 5.5 | A |
| 2906291000 | Phenylethyl alcohol | 5.5 | A |
| 2906292000 | Phenylpropyl alcohol | 5.5 | A |
| 2906293000 | Cinnamyl alcohol | 5.5 | A |
| 2906299000 | Other | 5.5 | A |
| 2907111000 | Phenol | 5.5 | A |
| 2907112000 | Salts of phenol | 5.5 | A |
| 2907121000 | Cresols | 5.5 | A |
| 2907122000 | Salts of cresols | 5.5 | A |
| 2907131000 | Octylphenol | 5.5 | A |
| 2907132000 | Nonylphenol | 5 | A |
| 2907139000 | Other | 5.5 | A |
| 2907151000 | Naphthols | 5.5 | A |
| 2907152000 | Salts of naphthols | 5.5 | A |
| 2907191000 | Thymol | 5.5 | A |
| 2907192000 | Xylenols and their salts | 5.5 | A |
| 2907199000 | Other | 5.5 | A |
| 2907211000 | Resorcinol | 5.5 | A |
| 2907212000 | Salts of resorcinol | 5.5 | A |
| 2907221000 | Hydroquinone | 5.5 | A |
| 2907222000 | Salts of hydroquinone | 5.5 | A |
| 2907231000 | 4,4'-Isopropylidenediphenol (bisphenol A) | 5.5 | A |
| 2907232000 | Salts of 4,4'-isopropylidenediphenol (bisphenol A) | 5.5 | A |
| 2907291000 | Catechol | 5.5 | A |
| 2907299000 | Other | 5.5 | A |
| 2908110000 | Pentachlorophenol (ISO) | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2908191000 | Chlorophenols, excluding pentachlorophenol | 5 | A |
| 2908192000 | Tetra bromo bisphenol-A | 5 | A |
| 2908193000 | Tribromophenol | 5 | A |
| 2908199000 | Other | 5 | A |
| 2908910000 | Dinoseb (ISO) and its salts | 5.5 | A |
| 2908920000 | 4,6-Dinitro-o-cresol[DNOC(ISO)] and its salts | 5.5 | A |
| 2908991000 | Naphthol sulphonic acids and their salts | 5.5 | A |
| 2908992000 | Phenol sulphonic acids | 5.5 | A |
| 2908993000 | Nitrated derivatives and their salts | 5.5 | A |
| 2908994000 | Nitrosated derivatives and their salts | 5.5 | A |
| 2908999000 | Other | 5.5 | A |
| 2909110000 | Diethyl ether | 5.5 | A |
| 2909191000 | Bis (chloromethyl) ether | 5.5 | A |
| 2909192000 | Methyl tertiary butyl ether | 5.5 | A |
| 2909199000 | Other | 5.5 | A |
| 2909200000 | Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | 5.5 | A |
| 2909301000 | Anisole | 5.5 | A |
| 2909302000 | Anethole | 5.5 | A |
| 2909303000 | Diphenylether | 5.5 | A |
| 2909304000 | Ambrette musk | 5.5 | A |
| 2909305000 | Decabromodiphenyl oxide | 5.5 | A |
| 2909309010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2909309090 | Other | 5.5 | A |
| 2909410000 | 2,2'-Oxydiethanol (diethylene glycol, digol) | 5.5 | A |
| 2909430000 | Monobutyl ethers of ethylene glycol or of diethylene glycol | 5.5 | A |
| 2909441000 | Monomethyl ethers of ethylene glycol or of diethylene glycol | 5.5 | A |
| 2909449000 | Other | 5.5 | A |
| 2909491000 | Triethylene glycol | 5.5 | A |
| 2909499000 | Other | 5.5 | A |
| 2909501000 | Eugenol | 5.5 | A |
| 2909502000 | Isoeugenol | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2909503000 | Ether-alcohol-phenols | 5.5 | A |
| 2909509000 | Other | 5.5 | A |
| 2909601000 | Alcohol peroxides | 5.5 | A |
| 2909602000 | Dicumyl peroxide | 5.5 | A |
| 2909603000 | Methyl ethyl ketone peroxide | 5.5 | A |
| 2909609000 | Other | 5.5 | A |
| 2910100000 | Oxirane (ethylene oxide) | 5 | A |
| 2910200000 | Methyloxirane (propylene oxide) | 5.5 | A |
| 2910300000 | 1-Chloro-2,3-epoxypropane (epichlorohydrin) | 5.5 | A |
| 2910400000 | Dieldrin (ISO, INN) | 5.5 | A |
| 2910900000 | Other | 5.5 | A |
| 2911001010 | Acetals | 5.5 | A |
| 2911001020 | Hemiacetals | 5.5 | A |
| 2911009000 | Other | 5.5 | A |
| 2912110000 | Methanal (formaldehyde) | 5.5 | A |
| 2912120000 | Ethanal (acetaldehyde) | 5.5 | A |
| 2912191000 | Citronellaldehyde | 5.5 | A |
| 2912192000 | Citral | 5.5 | A |
| 2912193000 | Butanal (butyraldehyde, normal isomer) | 5.5 | A |
| 2912199000 | Other | 5.5 | A |
| 2912210000 | Benzaldehyde | 5.5 | A |
| 2912292000 | Phenylacetaldehyde | 5.5 | A |
| 2912293000 | Cinnamaldehyde | 5.5 | A |
| 2912294000 | Alpha-amylcinnamaldehyde | 5.5 | A |
| 2912295000 | Cyclamen aldehyde | 5.5 | A |
| 2912299000 | Other | 5.5 | A |
| 2912410000 | Vanillin (4-hydroxy-3-methoxybenzaldehyde) | 5 | A |
| 2912420000 | Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde) | 5.5 | A |
| 2912491000 | 3,4,5-trimethoxybenz-aldehyde | 5.5 | A |
| 2912499000 | Other | 5.5 | A |
| 2912501000 | Trioxan | 5.5 | A |
| 2912502000 | Paraldehyde | 5.5 | A |
| 2912503000 | Metaldehyde | 5.5 | A |
| 2912509000 | Other | 5.5 | A |
| 2912600000 | Paraformaldehyde | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2913000000 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12. | 5.5 | A |
| 2914110000 | Acetone | 5.5 | A |
| 2914120000 | Butanone (methyl ethyl ketone) | 3 | A |
| 2914130000 | 4-Methylpentan-2-one (methyl isobutyl ketone) | 5.5 | A |
| 2914191000 | 3,3-dimethyl-2-butanone (pinacolone) | 5.5 | A |
| 2914199000 | Other | 5.5 | A |
| 2914221000 | Cyclohexanone | 5 | A |
| 2914222000 | Methylcyclohexanones | 5 | A |
| 2914231000 | Ionones | 5 | A |
| 2914232000 | Methylionones | 5 | A |
| 2914291000 | Jasmone | 5 | A |
| 2914299000 | Other | 5 | A |
| 2914310000 | Phenylacetone (phenylpropan-2-one) | 5.5 | A |
| 2914390000 | Other | 5.5 | A |
| 2914401000 | Diacetone alcohol (4-Hydroxy-4-methylpentane-2-one) | 5.5 | A |
| 2914409000 | Other | 5.5 | A |
| 2914501000 | Ketone-phenols | 5.5 | A |
| 2914509000 | Other | 5.5 | A |
| 2914610000 | Anthraquinone | 5.5 | A |
| 2914691000 | Derivatives of anthraquinone | 5.5 | A |
| 2914699010 | Qunione-alcohols, quinonephenols, and quinone-aldehydes | 5.5 | A |
| 2914699090 | Other | 5.5 | A |
| 2914701000 | Ketone musk | 5 | A |
| 2914709010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2914709090 | Other | 5 | A |
| 2915110000 | Formic acid | 5.5 | A |
| 2915121000 | Calcium formate | 5.5 | A |
| 2915122000 | Ammonium formate | 5.5 | A |
| 2915129000 | Other | 5.5 | A |
| 2915131000 | Methyl formate | 5.5 | A |
| 2915132000 | 2-ethylhexylchloroformate | 5.5 | A |
| 2915139000 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2915210000 | Acetic acid | 5.5 | A |
| 2915240000 | Acetic anhydride | 5.5 | A |
| 2915291000 | Calcium acetate | 5.5 | A |
| 2915292000 | Sodium acetate | 5.5 | A |
| 2915293000 | Cobalt acetate | 5.5 | A |
| 2915299000 | Other | 5.5 | A |
| 2915310000 | Ethyl acetate | 5.5 | A |
| 2915320000 | Vinyl acetate | 5.5 | A |
| 2915331000 | For making semiconductor | 5.5 | A |
| 2915339000 | Other | 5.5 | A |
| 2915360000 | Dinoseb (ISO) acetate | 5.5 | A |
| 2915391000 | Amyl acetate | 5.5 | A |
| 2915392000 | Isoamyl acetate | 5.5 | A |
| 2915393000 | Methyl acetate | 5.5 | A |
| 2915394000 | Isobutyl acetate | 5.5 | A |
| 2915395000 | 2-Ethoxyethyl acetate | 5.5 | A |
| 2915399000 | Other | 5.5 | A |
| 2915401000 | Monochloroacetic acid | 5.5 | A |
| 2915409000 | Other | 5.5 | A |
| 2915500000 | Propionic acid, its salts and esters | 5.5 | A |
| 2915600000 | Butanoic acids, pentanoic acids, their salts and esters | 5.5 | A |
| 2915701000 | Palmitic acid, its salts and esters | 5.5 | A |
| 2915702010 | Stearic acid | 5.5 | A |
| 2915702020 | Magnesium stearate | 5.5 | A |
| 2915702030 | Lead stearate | 5.5 | A |
| 2915702040 | Zinc stearate | 5.5 | A |
| 2915702050 | Barium stearate | 5.5 | A |
| 2915702060 | Cadmium stearate | 5.5 | A |
| 2915702070 | Calcium stearate | 5.5 | A |
| 2915702080 | Butyl stearate | 5.5 | A |
| 2915702090 | Other | 5.5 | A |
| 2915901000 | Neodecanoilchloride and pivaloylchloride | 5.5 | A |
| 2915909010 | 2-ethyl hexoic acid | 5.5 | A |
| 2915909090 | Other | 5.5 | A |
| 2916111000 | Acrylic acid | 6.5 | A |
| 2916119000 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2916121000 | Ethyl acrylate | 6.5 | A |
| 2916122000 | Methyl acrylate | 6.5 | A |
| 2916123000 | Butyl acrylate | 6.5 | A |
| 2916124000 | 2-ethyl hexyl acrylate | 6.5 | A |
| 2916129000 | Other | 6.5 | A |
| 2916131000 | Methacrylic acid | 6.5 | A |
| 2916139000 | Other | 6.5 | A |
| 2916141000 | Methyl methacrylate | 6.5 | A |
| 2916149000 | Other | 6.5 | A |
| 2916151000 | Oleic acid, its salts and esters | 6.5 | A |
| 2916152000 | Linoleic acid, its salts and esters | 6.5 | A |
| 2916153000 | Linolenic acid, its salts and esters | 6.5 | A |
| 2916160000 | Binapacryl(ISO) | 6.5 | A |
| 2916190000 | Other | 6.5 | A |
| 2916201000 | Cyclohexane carboxylic acid | 6.5 | A |
| 2916202000 | Cyclopentenyl acetic acid | 6.5 | A |
| 2916209010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2916209090 | Other | 6.5 | A |
| 2916311000 | Benzoic acid | 6.5 | A |
| 2916312000 | Sodium benzoate | 6.5 | A |
| 2916313000 | Benzyl benzoates | 6.5 | A |
| 2916319010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2916319090 | Other | 6.5 | A |
| 2916321000 | Benzoyl peroxide | 6.5 | A |
| 2916322000 | Benzoyl chloride | 6.5 | A |
| 2916341000 | Phenylacetic acid | 6.5 | A |
| 2916342000 | Salts of phenylacetic acid | 6.5 | A |
| 2916391000 | Cinnamic acid | 6.5 | A |
| 2916399010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2916399090 | Other | 6.5 | A |
| 2917111000 | Oxalic acid | 6.5 | A |
| 2917112000 | Salts of oxalic acid | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2917113000 | Esters of oxalic acid | 6.5 | A |
| 2917121000 | Adipic acid | 6.5 | A |
| 2917122000 | Salts of adipic acid | 6.5 | A |
| 2917123010 | Dioctyl adipate | 6.5 | A |
| 2917123090 | Other | 6.5 | A |
| 2917131000 | Azelaic acid, its salts and esters | 6.5 | A |
| 2917132000 | Sebacic acid, its salts and esters | 6.5 | A |
| 2917140000 | Maleic anhydride | 6.5 | B |
| 2917191000 | Maleic acid | 6.5 | A |
| 2917192000 | Succinic acid | 6.5 | A |
| 2917193000 | Sodium succinate | 6.5 | A |
| 2917194000 | Diethyl malonate | 6.5 | A |
| 2917195000 | Diisopropyl malonate | 6.5 | A |
| 2917199000 | Other | 6.5 | A |
| 2917200000 | Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 6.5 | A |
| 2917321000 | Di-2-ethyl hexyl orthophthalate | 6.5 | A |
| 2917329000 | Other | 6.5 | A |
| 2917331000 | Dinonyl orthophthalate | 6.5 | A |
| 2917332000 | Didecyl orthophthalates | 6.5 | A |
| 2917341000 | Diheptyl orthophthalate | 6.5 | A |
| 2917342000 | Diisodecyl orthophthalate | 6.5 | A |
| 2917343000 | Dibutyl orthophthalates | 6.5 | A |
| 2917349000 | Other | 6.5 | A |
| 2917350000 | Phthalic anhydride | 6.5 | A |
| 2917361000 | Terephthalic acid | 3 | A |
| 2917369000 | Other | 6.5 | A |
| 2917370000 | Dimethyl terephthalate | 6.5 | A |
| 2917391000 | Isophthalic acid | 6.5 | A |
| 2917392000 | Trioctyltrimellitate (T.O.T.M) | 6.5 | A |
| 2917393000 | Trimellitic anhydride | 6.5 | A |
| 2917399000 | Other | 6.5 | A |
| 2918111000 | Lactic acid | 6.5 | A |
| 2918112000 | Salts of lactic acid | 6.5 | A |
| 2918113000 | Esters of lactic acid | 6.5 | A |
| 2918120000 | Tartaric acid | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2918131000 | Salts of tartaric acid | 6.5 | A |
| 2918132000 | Esters of tartaric acid | 6.5 | A |
| 2918140000 | Citric acid | 6.5 | A |
| 2918151010 | Calcium citrate | 6.5 | A |
| 2918151090 | Other | 6.5 | A |
| 2918152000 | Esters of citric acid | 6.5 | A |
| 2918161000 | Gluconic acid | 6.5 | A |
| 2918162000 | Salts of gluconic acid | 6.5 | A |
| 2918163000 | Esters of gluconic acid | 6.5 | A |
| 2918180000 | Chlorobenzilate (ISO) | 6.5 | A |
| 2918191010 | Malic acid | 6.5 | A |
| 2918191020 | 2,2-diphenyl-2-hydroxyacetic acid (benzilic acid) | 6.5 | A |
| 2918191090 | Other | 6.5 | A |
| 2918192010 | Salts of malic acid | 6.5 | A |
| 2918192090 | Other | 6.5 | A |
| 2918193010 | Esters of malic acid | 6.5 | A |
| 2918193020 | Methyl benzilate | 6.5 | A |
| 2918193090 | Other | 6.5 | A |
| 2918199000 | Other | 6.5 | A |
| 2918211000 | Salicylic acid | 6.5 | A |
| 2918212010 | Sodium salicylate | 6.5 | A |
| 2918212090 | Other | 6.5 | A |
| 2918221000 | O-acetylsalicylic acid | 6.5 | A |
| 2918222000 | Salts of o-acetylsalicylic acid | 6.5 | A |
| 2918223000 | Esters of o-acetylsalicylic acid | 6.5 | A |
| 2918231010 | Methyl salicylate | 6.5 | A |
| 2918231020 | Ethyl salicylate | 6.5 | A |
| 2918231090 | Other | 6.5 | A |
| 2918232000 | Salts of other esters of salicylic acid | 6.5 | A |
| 2918291000 | β-oxynaphthoic acid and its salts | 6.5 | A |
| 2918299010 | Gallic acid | 6.5 | A |
| 2918299020 | Parahydroxynaphthoic acid | 6.5 | A |
| 2918299030 | Parahydroxybenzoic acid | 6.5 | A |
| 2918299040 | Salts and esters of gallic acid | 6.5 | A |
| 2918299090 | Other | 6.5 | A |
| 2918301000 | Material for manufacturing agricultural chemicals (registered | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | material under the Agricultural Chemicals Management Act) | | |
| 2918309000 | Other | 6.5 | A |
| 2918910000 | 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters | 6.5 | A |
| 2918991000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2918999000 | Other | 6.5 | A |
| 2919100000 | Tris(2,3-dibromopropyl) phosphate | 6.5 | A |
| 2919901011 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2919901019 | Other | 6.5 | A |
| 2919901020 | Glycerophosphoric acid | 6.5 | A |
| 2919901090 | Other | 6.5 | A |
| 2919902000 | Salts of phosphoric esters | 6.5 | A |
| 2919909000 | Other | 6.5 | A |
| 2920111000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2920119000 | Other | 6.5 | A |
| 2920191000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2920199010 | 0.0-dimethyl-0-(3-methyl-4-nitrophenyl) thiophosphate | 6.5 | A |
| 2920199090 | Other | 6.5 | A |
| 2920901010 | Dimethyl sulfate | 6.5 | A |
| 2920901020 | Diethyl sulfate | 6.5 | A |
| 2920901090 | Other | 6.5 | A |
| 2920902000 | Of nitrous and nitric esters | 6.5 | A |
| 2920903000 | Of carbonic esters | 6.5 | A |
| 2920904010 | Dimethyl phosphite | 6.5 | A |
| 2920904020 | Diethyl phosphite | 6.5 | A |
| 2920904030 | Trimethyl phosphite | 6.5 | A |
| 2920904040 | Triethyl phosphite | 6.5 | A |
| 2920909010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2920909090 | Other | 6.5 | A |
| 2921111010 | Methylamine | 6.5 | A |
| 2921111020 | Salts of methylamine | 6.5 | A |
| 2921112010 | Dimethylamine | 6.5 | A |
| 2921112020 | Salts of dimethylamine | 6.5 | A |
| 2921113010 | Trimethylamine | 6.5 | A |
| 2921113020 | Salts of trimethylamine | 6.5 | A |
| 2921191000 | Dimethylaminoethyl chloride hydrochloride | 6.5 | A |
| 2921192000 | Diethylamine and its salts | 6.5 | A |
| 2921199010 | Dimethyl laurylamine | 6.5 | A |
| 2921199020 | Chlormethine (INN) (bis(2-chloroethyl)methylamine) | 6.5 | A |
| 2921199030 | Bis (2-chloroethyl) ethylamine | 6.5 | A |
| 2921199040 | Trichlormethine (INN) (tris(2-chloroethyl)amine) | 6.5 | A |
| 2921199050 | Di-isopropylamine | 6.5 | A |
| 2921199060 | N,N-diisopropyl-β-aminoethylchloride | 6.5 | A |
| 2921199070 | N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their protonated salts | 6.5 | A |
| 2921199090 | Other | 6.5 | A |
| 2921211000 | Ethylenediamine | 6.5 | A |
| 2921212000 | Salts of ethylenediamine | 6.5 | A |
| 2921221000 | Hexamethylenediamine | 6.5 | A |
| 2921222000 | Hexamethylenediamine adipate | 6.5 | A |
| 2921229000 | Other | 6.5 | A |
| 2921291000 | Diethylenetriamine | 5 | A |
| 2921292000 | Triethylene tetramine | 5 | A |
| 2921299000 | Other | 5 | A |
| 2921301000 | Cyclohexylamine | 6.5 | A |
| 2921309000 | Other | 6.5 | A |
| 2921411000 | Aniline | 6.5 | A |
| 2921412000 | Salts of aniline | 6.5 | A |
| 2921421000 | Nitrohalogenated derivatives of aniline | 6.5 | A |
| 2921422000 | 2,4,5-trichloroaniline | 6.5 | A |
| 2921429010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2921429090 | Other | 6.5 | A |
| 2921431000 | Para-toluidine-m-sulfonic acid and its salts | 6.5 | A |
| 2921432000 | 2-chloro-para-toluidine-5-sulfonic acid and its salts | 6.5 | A |
| 2921433000 | 3-amino-6-chlorotoluene-4-sulfonic acid and its salts | 6.5 | A |
| 2921439010 | Toluidines | 6.5 | A |
| 2921439091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2921439099 | Other | 6.5 | A |
| 2921441000 | Diphenylamine | 6.5 | A |
| 2921449000 | Other | 6.5 | A |
| 2921451000 | 1-naphthylamine-4-sulfonic acid and its salts | 6.5 | A |
| 2921459010 | 1-Naphthylamine (alpha-naphthylamine) and its salts | 6.5 | A |
| 2921459020 | 2-Naphthylamine (beta-naphthylamine) and its salts | 6.5 | A |
| 2921459030 | 2-naphthylamine-3,6,8-trisulfonic acid and its salts | 5 | A |
| 2921459090 | Other | 6.5 | A |
| 2921460000 | Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (lNN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof | 6.5 | A |
| 2921491000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2921499000 | Other | 6.5 | A |
| 2921511000 | N-phenyl-N'-isopropyl-para-phenylenediamine | 6.5 | A |
| 2921512000 | N-(1,3-Dimethyl butyl)-N'-phenyl-para-phenylenediamine | 6.5 | A |
| 2921519010 | o-phenylene diamine | 6.5 | A |
| 2921519020 | m-phenylene diamine | 6.5 | A |
| 2921519030 | p-phenylene diamine | 6.5 | A |
| 2921519040 | Diaminotoluenes | 6.5 | A |
| 2921519090 | Other | 6.5 | A |
| 2921591000 | 3,3-Dichloro benzidine sulfonic acid salts | 6.5 | A |
| 2921599010 | Benzidine | 6.5 | A |
| 2921599020 | Benzidine dihydrochloride | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2921599030 | 4,4'diaminostilbene-2,2'-disulfonic acid and its salts | 6.5 | A |
| 2921599040 | Benzidine's salts other than benzidine dihydrochloride | 6.5 | A |
| 2921599050 | o-Tolidine and its salts | 6.5 | A |
| 2921599090 | Other | 6.5 | A |
| 2922111000 | Monoethanolamine | 6.5 | A |
| 2922112000 | Salts of monoethanolamine | 6.5 | A |
| 2922121000 | Diethanolamine | 6.5 | A |
| 2922122000 | Salts of diethanolamine | 6.5 | A |
| 2922131000 | Triethanolamine | 3 | A |
| 2922132000 | Salts of triethanolamine | 6.5 | A |
| 2922140000 | Dextropropoxyphene (INN) and its salts | 6.5 | A |
| 2922191000 | Arylethanolamines | 6.5 | A |
| 2922193010 | N,N-Dimethyl-2 aminoethanol and its protonated salts | 6.5 | A |
| 2922193020 | N,N-Diethyl-2-aminoethanol and its protonated salts | 6.5 | A |
| 2922193090 | Other | 6.5 | A |
| 2922194000 | Ethyldiethanolamine | 6.5 | A |
| 2922195000 | Methyldiethanolamine | 6.5 | A |
| 2922196000 | Diethylaminoethanol | 6.5 | A |
| 2922199000 | Other | 6.5 | A |
| 2922211000 | 7-amino-1-naphthol-3-sulphonic acid (gamma acid) and its salts | 6.5 | A |
| 2922212000 | 8-amino-1-naphthol-3, 6-disulphonic acid (H acid) and its salts | 3 | A |
| 2922213000 | 2-amino-5-naphthol-7-disulphonic acid (J acid) and its salts | 6.5 | A |
| 2922219000 | Other | 6.5 | A |
| 2922291000 | Para-aminophenol | 6.5 | A |
| 2922299010 | Meta-aminophenol | 6.5 | A |
| 2922299020 | Ortho-aminophenol | 6.5 | A |
| 2922299030 | Amino cresols | 6.5 | A |
| 2922299040 | Phenetidines and their salts | 6.5 | A |
| 2922299090 | Other | 6.5 | A |
| 2922310000 | Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof | 6.5 | A |
| 2922392000 | Amino anthraquinons and their salts | 6.5 | A |
| 2922393000 | Derivatives of amino anthraquinons | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2922399000 | Other | 6.5 | A |
| 2922411000 | Lysine | 6.5 | A |
| 2922412000 | Esters of lysine | 6.5 | A |
| 2922413000 | Salts of lysine and its esters | 6.5 | A |
| 2922421000 | Glutamic acid | 5 | A |
| 2922422000 | Sodium glutamate | 6.5 | A |
| 2922423000 | Other salts of glutamic acid | 6.5 | A |
| 2922431000 | Anthranilic acid | 6.5 | A |
| 2922439000 | Salts of anthranilic acid | 6.5 | A |
| 2922440000 | Tilidine (INN) and its salts | 6.5 | A |
| 2922491000 | Glycine | 6.5 | A |
| 2922492000 | Alanine | 6.5 | A |
| 2922493000 | Leucine | 6.5 | A |
| 2922494000 | Valine | 6.5 | A |
| 2922495000 | Aspartic acid | 6.5 | A |
| 2922496000 | Phenylglycine | 6.5 | A |
| 2922497000 | Ethyl para amino benzoate | 6.5 | A |
| 2922499000 | Other | 6.5 | A |
| 2922501000 | Serine | 6.5 | A |
| 2922502000 | Para-amino salicylic acid and its salts | 6.5 | A |
| 2922503000 | 1-p-nitrophenol-2-amino-1,3-propane diol | 6.5 | A |
| 2922504000 | Dialphahydroxyphenylglycine | 6.5 | A |
| 2922509010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2922509090 | Other | 6.5 | A |
| 2923101000 | Choline | 6.5 | A |
| 2923102000 | Salts of choline | 6.5 | A |
| 2923201000 | Lecithins | 6.5 | A |
| 2923202000 | Other phosphoaminolipids | 6.5 | A |
| 2923900000 | Other | 6.5 | A |
| 2924110000 | Meprobamate (INN) | 6.5 | A |
| 2924121000 | Fluoroacetamide (ISO) | 6.5 | A |
| 2924122000 | Monocrotophos (ISO) | 6.5 | A |
| 2924123000 | Phosphamidon (ISO) | 6.5 | A |
| 2924191000 | Dimethylformamide | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2924192000 | Dimethylacetamide | 6.5 | A |
| 2924199010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2924199090 | Other | 6.5 | A |
| 2924211000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2924219000 | Other | 6.5 | A |
| 2924230000 | 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts | 6.5 | A |
| 2924240000 | Ethinamate (INN) | 6.5 | A |
| 2924291010 | Aminoacetanilide and its derivatives | 6.5 | A |
| 2924291020 | Acetaminophen | 6.5 | A |
| 2924291090 | Other | 6.5 | A |
| 2924292000 | Aceto acetanilide and its derivatives | 5 | A |
| 2924299010 | Lidocaine hydrochloride | 6.5 | A |
| 2924299091 | Iopromide, Iopamidol and Iomeprol | 0 | A |
| 2924299092 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2924299099 | Other | 6.5 | A |
| 2925111000 | Saccharin | 6.5 | A |
| 2925112000 | Salts of saccharin | 6.5 | A |
| 2925120000 | Glutethimide (INN) | 6.5 | A |
| 2925191000 | Phthalimide | 6.5 | A |
| 2925199010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2925199090 | Other | 6.5 | A |
| 2925210000 | Chlordimeform (ISO) | 6.5 | A |
| 2925291000 | Diphenyl guanidine | 6.5 | A |
| 2925299010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2925299090 | Other | 6.5 | A |
| 2926100000 | Acrylonitrile | 6.5 | A |
| 2926200000 | 1-Cyanoguanidine (dicyandiamide) | 6.5 | A |
| 2926300000 | Fenproporex (INN) and its salts; methadone (INN) intermediate (4- | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | cyano-2-dimethylamino-4,4-diphenylbutane) | | |
| 2926901000 | Acetonitrile | 6.5 | A |
| 2926902000 | 1,4-diamino-2,3-dicyanoanthraquinon | 6.5 | A |
| 2926909010 | Malono nitrile | 6.5 | A |
| 2926909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2926909099 | Other | 6.5 | A |
| 2927001100 | 6-nitro-1-diazo-2-naphthol-4-sulfonic acid | 6.5 | A |
| 2927001900 | Other | 6.5 | A |
| 2927002100 | Azodicarbonamide | 6.5 | A |
| 2927002910 | Azoisobutyronitrile | 6.5 | A |
| 2927002990 | Other | 6.5 | A |
| 2927003000 | Azoxy-compounds | 6.5 | A |
| 2928001000 | Phenylhydrazine | 6.5 | A |
| 2928009010 | Perillartine | 6.5 | A |
| 2928009020 | Methylethyl ketoxime | 6.5 | A |
| 2928009091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2928009099 | Other | 6.5 | A |
| 2929101000 | Toluene diisocyanate | 6.5 | A |
| 2929102000 | Diphenyl methane diisocyanate | 6.5 | A |
| 2929109000 | Other | 6.5 | A |
| 2929901000 | Isocyanides | 6.5 | A |
| 2929903000 | Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates | 6.5 | A |
| 2929904000 | Diethyl-n,n-dimethylphosphoramidates | 6.5 | A |
| 2929905000 | o-ethyl-2-diisopropylaminoethyl methylphosphonite | 6.5 | A |
| 2929906000 | N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides | 6.5 | A |
| 2929909000 | Other | 6.5 | A |
| 2930201010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2930201090 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2930202010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2930202090 | Other | 6.5 | A |
| 2930301000 | Thiuram mono-sulphides | 6.5 | A |
| 2930302000 | Thiuram di-sulphides | 6.5 | A |
| 2930303000 | Thiuram tetra-sulphides | 6.5 | A |
| 2930400000 | Methionine | 6.5 | A |
| 2930501000 | Captafol (ISO) | 6.5 | A |
| 2930502000 | Methamidophos (ISO) | 6.5 | A |
| 2930901000 | Sodium-2-amino-4-methylthiobutylate | 6.5 | A |
| 2930902010 | Thiourea | 6.5 | A |
| 2930902020 | Thiocarbanilide | 6.5 | A |
| 2930902091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2930902099 | Other | 6.5 | A |
| 2930903010 | Thioalcohols | 6.5 | A |
| 2930903020 | Thiophenols | 6.5 | A |
| 2930903030 | N,N-Diisopropyl-β-aminoethanthiol | 6.5 | A |
| 2930903040 | N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts | 6.5 | A |
| 2930904010 | Thiodiglycol (INN) (bis(2-hydroxyethyl)sulphide) | 6.5 | A |
| 2930904020 | Thioaniline | 6.5 | A |
| 2930904090 | Other | 6.5 | A |
| 2930905010 | 2-Chloroethylchloromethylsulphide | 6.5 | A |
| 2930905020 | Bis (2-chloroethyl) sulphide | 6.5 | A |
| 2930905030 | Bis (2-chloroethylthio) methane | 6.5 | A |
| 2930905040 | 1,2-Bis (2-chloroethylthio) ethane | 6.5 | A |
| 2930905050 | 1,3-Bis (2-chloroethylthio)-n-propane | 6.5 | A |
| 2930905060 | 1,4-Bis (2-chloroethylthio)-n-butane | 6.5 | A |
| 2930905070 | 1,5-Bis (2-chloroethylthio)-n-pentane | 6.5 | A |
| 2930905081 | Bis(2-chloroethylthiomethyl)ether | 6.5 | A |
| 2930905082 | Bis(2-chloroethylthioethyl)ether | 6.5 | A |
| 2930905090 | Other | 6.5 | A |
| 2930906000 | [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl)amino) ethyl] | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl (≤C10, including cycloalkyl) esters; alkylated or protonated salts thereof | | |
| 2930907000 | O,O-Diethyl s-[2-(diethylamino) ethyl] phosphorothioate and its alkylated or protonated salts | 6.5 | A |
| 2930908000 | O-Ehtyl, S-phenyl ethylphosphonothiolothionate (fonofos) | 6.5 | A |
| 2930909010 | Thioacids | 6.5 | A |
| 2930909020 | Isothiocyanates | 6.5 | A |
| 2930909030 | Cysteine | 6.5 | A |
| 2930909040 | Cystine | 6.5 | A |
| 2930909050 | Glutathion | 6.5 | A |
| 2930909060 | 8-Chloro-6-tosylotinic acid ethyl ester | 6.5 | A |
| 2930909070 | Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms | 6.5 | A |
| 2930909080 | Dithiocarbonates (xanthates) | 6.5 | A |
| 2930909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2930909099 | Other | 6.5 | A |
| 2931100000 | Tetramethyl lead and tetraethyl lead | 6.5 | A |
| 2931200000 | Tributyltin compounds | 6.5 | A |
| 2931901010 | 2-Chlorovinyldichloroarsine | 6.5 | A |
| 2931901020 | Bis (2-chlorovinyl) chloroarsine | 6.5 | A |
| 2931901030 | Tris (2-chlorovinyl) arsine | 6.5 | A |
| 2931901091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931901099 | Other | 6.5 | A |
| 2931902100 | [O-2-(dialkyl(methyl,ethyl, n-propyl or isopropyl)amino)ethyl]hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (≤C10, including cycloalkyl)esters; alkylated or protonated salts thereof | 6.5 | A |
| 2931902200 | O-Isopropyl methylphosphonochloridate | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2931902300 | O-Pinacolyl methylphosphonochloridate | 6.5 | A |
| 2931902400 | O-Alkyl (≤C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates | 6.5 | A |
| 2931902500 | O-Alkyl (≤C10, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates | 6.5 | A |
| 2931902911 | Dimethyl methylphosphonate | 6.5 | A |
| 2931902912 | Diethyl ethylphosphonate | 6.5 | A |
| 2931902913 | Diethyl methylphosphonate | 6.5 | A |
| 2931902914 | Dimethyl ethylphosphonate | 6.5 | A |
| 2931902915 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931902919 | Others | 6.5 | A |
| 2931902991 | Material for manufacturing agricultural chemicals(registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931902999 | Other | 6.5 | A |
| 2931903010 | Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides | 6.5 | A |
| 2931903090 | Other | 6.5 | A |
| 2931904010 | Methyl phosphonyl dichloride | 6.5 | A |
| 2931904020 | Methyl phosphinyl dichloride | 6.5 | A |
| 2931904030 | Ethyl phosphonyl dichloride | 6.5 | A |
| 2931904040 | Ethyl phosphinyl dichloride | 6.5 | A |
| 2931904090 | Other | 6.5 | A |
| 2931909010 | Dibutyl tin oxide | 6.5 | A |
| 2931909020 | Diethyl aluminium chloride | 6.5 | A |
| 2931909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931909099 | Other | 6.5 | A |
| 2932110000 | Tetrahydrofuran | 6.5 | A |
| 2932120000 | 2-Furaldehyde (furfuraldehyde) | 6.5 | A |
| 2932131000 | Furfuryl alcohol | 6.5 | A |
| 2932132000 | Tetrahydrofurfuryl alcohol | 6.5 | A |
| 2932191000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | Chemicals Management Act) | | |
| 2932199000 | Other | 6.5 | A |
| 2932201010 | Coumarin | 5 | A |
| 2932201020 | Methylcoumarins | 5 | A |
| 2932201030 | Ethylcoumarins | 5 | A |
| 2932209010 | Nonalactone | 5 | A |
| 2932209020 | Undecalactone | 5 | A |
| 2932209030 | Butyrolactone | 5 | A |
| 2932209040 | Santonin | 5 | A |
| 2932209050 | Phenolphthalein | 5 | A |
| 2932209060 | Glucuronolactone | 5 | A |
| 2932209070 | Dehydracetic acid and its salts | 5 | A |
| 2932209080 | Acetyl ketene (diketene) | 5 | A |
| 2932209091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2932209099 | Other | 5 | A |
| 2932910000 | Isosafrole | 6.5 | A |
| 2932920000 | 1-(1,3-Benzodioxol-5-yl)propane-2-one | 6.5 | A |
| 2932930000 | Piperonal | 6.5 | A |
| 2932940000 | Safrole | 6.5 | A |
| 2932950000 | Tetrahydrocannabinols (all isomers) | 6.5 | A |
| 2932991000 | Dioxanes | 6.5 | A |
| 2932992000 | Benzofuran (coumarone) | 6.5 | A |
| 2932993000 | Cineole | 5.5 | A |
| 2932999010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2932999090 | Other | 6.5 | A |
| 2933111000 | Methylene bis(1-phenyl-2,3-dimethyl-4-methylamino pyra zolone-5) | 6.5 | A |
| 2933119010 | Phenazone (antipyrin) | 6.5 | A |
| 2933119030 | Sulpyrine | 6.5 | A |
| 2933119040 | Isopropyl antipyrin | 6.5 | A |
| 2933119091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933119099 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2933191000 | Pyrazolone and its derivatives | 6.5 | A |
| 2933199010 | Phenyl butazone | 6.5 | A |
| 2933199020 | Pyrazolate | 6.5 | A |
| 2933199091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933199099 | Other | 6.5 | A |
| 2933211000 | Hydantoin | 6.5 | A |
| 2933212000 | Derivatives of hydantoin | 6.5 | A |
| 2933291000 | Lysidine | 6.5 | A |
| 2933299010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933299090 | Other | 6.5 | A |
| 2933311000 | Pyridine | 6.5 | A |
| 2933312000 | Salts of pyridine | 6.5 | A |
| 2933321000 | Piperidine | 6.5 | A |
| 2933329000 | Salts of piperidine | 6.5 | A |
| 2933330000 | Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN) dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof | 6.5 | A |
| 2933391000 | Isonicotinic acid hydrazide | 6.5 | A |
| 2933393000 | 3-Hydroxy-1-methylpiperidine | 6.5 | A |
| 2933394000 | 3-Quinuclidinyl benzilate | 6.5 | A |
| 2933395000 | Quinuclidin-3-ol | 6.5 | A |
| 2933399010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933399090 | Other | 6.5 | A |
| 2933410000 | Levorphanol (INN) and its salts | 6.5 | A |
| 2933491000 | Pyrvinium pamoate | 6.5 | A |
| 2933499010 | Material for manufacturing | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | | |
| 2933499090 | Other | 6.5 | A |
| 2933520000 | Malonylurea (barbituric acid) and its salts | 6.5 | A |
| 2933530000 | Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof | 6.5 | A |
| 2933540000 | Other derivatives of malonylurea (barbituric acid); salts thereof | 6.5 | A |
| 2933550000 | Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof | 6.5 | A |
| 2933591100 | 5-fluorouracil | 6.5 | A |
| 2933591910 | Pyrimidine | 6.5 | A |
| 2933591991 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933591999 | Other | 6.5 | A |
| 2933592010 | Piperazine | 6.5 | A |
| 2933592020 | Piperazine citrate | 6.5 | A |
| 2933592030 | Piperazine adipate | 6.5 | A |
| 2933592040 | 1-amino-4-methylpiperazine | 6.5 | A |
| 2933592090 | Other | 6.5 | A |
| 2933610000 | Melamine | 6.5 | A |
| 2933691000 | Cyanuric chloride | 3 | A |
| 2933692000 | Hexamethylene tetramine | 6.5 | A |
| 2933699010 | Trimethylene trinitramine | 6.5 | A |
| 2933699091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933699099 | Other | 6.5 | A |
| 2933710000 | 6-Hexanelactam (epsilon-caprolactam) | 3 | A |
| 2933720000 | Clobazam (INN) and methyprylon (INN) | 6.5 | A |
| 2933791000 | Isatin | 6.5 | A |
| 2933792000 | 2-hydroxyquinoline | 6.5 | A |
| 2933793000 | 1-vinyl-2-pyrrolidone | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2933799000 | Other | 6.5 | A |
| 2933910000 | Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (lNN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam(INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN) tetrazepam (INN) and triazolam (INN); salts thereof | 6.5 | A |
| 2933991000 | Indole and its derivatives | 6.5 | A |
| 2933999010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933999090 | Other | 6.5 | A |
| 2934101000 | Aminothiazole and its derivative | 6.5 | A |
| 2934109010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2934109090 | Other | 6.5 | A |
| 2934201000 | Benzothiazole | 6.5 | A |
| 2934202000 | Mercaptobenzothiazole | 6.5 | A |
| 2934203000 | Dibenzothiazolyl disulphide | 6.5 | A |
| 2934209010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2934209090 | Other | 6.5 | A |
| 2934301000 | Phenothiazine (thiodiphenyl amine) | 6.5 | A |
| 2934309000 | Other | 6.5 | A |
| 2934910000 | Aminorex (INN), brotizolam (INN), clotiazepam (lNN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2934991000 | Morpholine | 6.5 | A |
| 2934992000 | Nucleic acids, their salts and derivatives | 6.5 | A |
| 2934993000 | 7-Aminocephalosporanic acid | 6.5 | A |
| 2934999010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2934999090 | Other | 6.5 | A |
| 2935002000 | 5-amino-2-methyl-n-phenyl benzene sulfonamide | 6.5 | A |
| 2935003000 | Para-toluidine-3-sulfon anilide | 6.5 | A |
| 2935004000 | 2-amino-n-ethylbenzene sulfonanilide | 6.5 | A |
| 2935006000 | Sulfamethoxazole | 6.5 | A |
| 2935007000 | Sulfamethoxine | 6.5 | A |
| 2935008010 | Sulphamine | 6.5 | A |
| 2935008020 | Sulphapyridine | 6.5 | A |
| 2935008030 | Sulphadiazine | 6.5 | A |
| 2935008040 | Sulphamerazine | 6.5 | A |
| 2935008050 | Sulphathiazole | 6.5 | A |
| 2935008090 | Other | 6.5 | A |
| 2935009020 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2935009090 | Other | 6.5 | A |
| 2936210000 | Vitamins A and their derivatives | 6.5 | A |
| 2936220000 | Vitamin B1 and its derivatives | 6.5 | A |
| 2936230000 | Vitamin B2 and its derivatives | 6.5 | A |
| 2936240000 | D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives | 6.5 | A |
| 2936250000 | Vitamin B6 and its derivatives | 6.5 | A |
| 2936260000 | Vitamin B12 and its derivatives | 6.5 | A |
| 2936271000 | Ascorbic acid | 6.5 | A |
| 2936272000 | Sodium ascorbate | 6.5 | A |
| 2936273000 | Calcium ascorbate | 6.5 | A |
| 2936279000 | Other | 6.5 | A |
| 2936281000 | Alpha-tocopherol acetate | 6.5 | A |
| 2936289000 | Other | 6.5 | A |
| 2936291010 | Vitamin B9 | 6.5 | A |
| 2936291090 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2936292000 | Vitamins D and their derivatives | 6.5 | A |
| 2936293000 | Vitamin H and its derivatives | 6.5 | A |
| 2936294000 | Vitamins K and their derivatives | 6.5 | A |
| 2936295000 | Nicotinamide and its derivatives | 6.5 | A |
| 2936299000 | Other | 6.5 | A |
| 2936901000 | Provitamins, unmixed | 6.5 | A |
| 2936909000 | Other | 6.5 | A |
| 2937111000 | Of subheading 2933.9 or 2934.9 | 6.5 | A |
| 2937119000 | Other | 0 | A |
| 2937120000 | Insulin and its salts | 0 | A |
| 2937191000 | Of subheading 2933.9 or 2934.9 | 6.5 | A |
| 2937199000 | Other | 0 | A |
| 2937211000 | Cortisone | 0 | A |
| 2937212000 | Hydrocortisone | 0 | A |
| 2937213000 | Prednisone | 0 | A |
| 2937214000 | Prednisolone | 0 | A |
| 2937220000 | Halogenated derivatives of corticosteroidal hormones | 0 | A |
| 2937230000 | Oestrogens and progestogens | 0 | A |
| 2937292000 | Of subheading 2914.50. | 5.5 | A |
| 2937299000 | Other | 0 | A |
| 2937501000 | Of subheading 2918.19 or 2918.9 | 6.5 | A |
| 2937502000 | Of subheading 2934.9 | 6.5 | A |
| 2937509000 | Other | 0 | A |
| 2937901000 | Of subheading 2933.9 or 2934.9 | 6.5 | A |
| 2937902100 | Epinephrine | 0 | A |
| 2937902910 | Of subheading 2922.50 | 6.5 | A |
| 2937902990 | Other | 0 | A |
| 2937903000 | Amino-acid derivatives | 0 | A |
| 2937909000 | Other | 0 | A |
| 2938101000 | Rutoside (rutin) | 6.5 | A |
| 2938102000 | Derivatives of rutoside | 6.5 | A |
| 2938901000 | Digitalis glycosides | 6.5 | A |
| 2938902000 | Glycyrrhizin and glycyrrhizates | 6.5 | A |
| 2938903000 | Saponins | 6.5 | A |
| 2938904000 | Stevioside | 6.5 | A |
| 2938909000 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2939111000 | Morphine | 0 | A |
| 2939112000 | Ethylmorphine | 0 | A |
| 2939113000 | Codeine | 0 | A |
| 2939114000 | Concentrates of poppy straw containing not less than 50 % by weight of alkaloids | 8 | A |
| 2939119000 | Other | 0 | A |
| 2939190000 | Other | 0 | A |
| 2939200000 | Alkaloids of cinchona and their derivatives; salts thereof | 0 | A |
| 2939300000 | Caffeine and its salts | 0 | A |
| 2939411000 | Ephedrines | 0 | A |
| 2939419000 | Salts of ephedrines | 0 | A |
| 2939421000 | Pseudoephedrine (INN) | 0 | A |
| 2939429000 | Salts of pseudoephedrine | 0 | A |
| 2939430000 | Cathine (INN) and its salts | 0 | A |
| 2939440000 | Norephedrine and its salts | 0 | A |
| 2939490000 | Other | 0 | A |
| 2939510000 | Fenetylline (INN) and its salts | 0 | A |
| 2939590000 | Other | 0 | A |
| 2939611000 | Ergometrine (INN) | 0 | A |
| 2939619000 | Salts of ergometrine (INN) | 0 | A |
| 2939621000 | Ergotamin (INN) | 0 | A |
| 2939629000 | Salts of ergotamin (INN) | 0 | A |
| 2939631000 | Lysergic acid | 0 | A |
| 2939639000 | Salts of lysergic acid | 0 | A |
| 2939690000 | Other | 0 | A |
| 2939910000 | Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof | 0 | A |
| 2939991000 | Atropine and homatropine | 0 | A |
| 2939992000 | Arecoline | 0 | A |
| 2939993000 | Piperine | 0 | A |
| 2939994000 | Nicotine and its salts | 0 | A |
| 2939999000 | Other | 0 | A |
| 2940001010 | Galactose | 6.5 | A |
| 2940001020 | Sorbose | 6.5 | A |
| 2940001030 | Xylose | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2940001090 | Other | 6.5 | A |
| 2940002010 | Hydroxypropyl sucrose | 6.5 | A |
| 2940002090 | Other | 6.5 | A |
| 2941101000 | Penicilline G potassium | 6.5 | A |
| 2941109010 | Penicilline G sodium | 6.5 | A |
| 2941109020 | Penicilline V | 6.5 | A |
| 2941109090 | Other | 6.5 | A |
| 2941201000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2941209000 | Other | 6.5 | A |
| 2941301000 | Chlorotetracycline | 6.5 | A |
| 2941302000 | Oxy-tetracycline hydrochloride | 6.5 | A |
| 2941303000 | Chlorotetracycline hydrochloride | 6.5 | A |
| 2941309000 | Other | 6.5 | A |
| 2941400000 | Chloramphenicol and its derivatives; salts thereof | 6.5 | A |
| 2941501000 | Erythromycin thiocyanate | 6.5 | A |
| 2941509000 | Other | 6.5 | A |
| 2941902000 | 11-alpha-chloro-6-deoxy-6-demethyl-6-methylene-5-oxytetracycline-paratoluene sulfonate | 6.5 | A |
| 2941909010 | Kanamycine sulfate | 6.5 | A |
| 2941909020 | Ledermycine | 6.5 | A |
| 2941909030 | Gentamycine sulfate | 6.5 | A |
| 2941909040 | Leucomycin | 6.5 | A |
| 2941909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2941909099 | Other | 6.5 | A |
| 2942001000 | Ketenes | 6.5 | A |
| 2942009010 | Copper acetoarsenite | 6.5 | A |
| 2942009090 | Other | 6.5 | A |
| 3001201000 | Gland extracts | 0 | A |
| 3001202000 | Liver extracts | 0 | A |
| 3001203000 | Gall bag extracts | 0 | A |
| 3001204000 | Pancreas extracts | 0 | A |
| 3001205000 | Stomach extracts | 0 | A |
| 3001209000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3001901010 | Of human body | 0 | A |
| 3001901090 | Other | 0 | A |
| 3001902010 | Bear's gall | 0 | A |
| 3001902090 | Other | 0 | A |
| 3001909010 | Heparin and its salts | 0 | A |
| 3001909020 | Of human body | 0 | A |
| 3001909090 | Other | 0 | A |
| 3002101000 | Preparations of blood fractions and put up in packings as medicaments | 0 | A |
| 3002102010 | Haemoglobin | 0 | A |
| 3002102020 | Globulins | 0 | A |
| 3002103000 | Thrombin and prothrombinase | 0 | A |
| 3002109010 | Antisera | 0 | A |
| 3002109020 | Serums and blood plasma (excluding reproduced by synthesis) | 0 | A |
| 3002109030 | Of subheading 2925.29, 2933.29, 2934.99, 2937.90.1000, 3002.90.3010 or 3907.20[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)] | 6.5 | A |
| 3002109040 | Of subheading 2937.90.9000 | 0 | A |
| 3002109050 | Of subheading 3002.90.3020 | 0 | A |
| 3002109090 | Other | 0 | A |
| 3002200000 | Vaccines for human medicine | 0 | A |
| 3002301000 | Vaccines against foot and mouth disease | 0 | A |
| 3002309000 | Other | 0 | A |
| 3002901000 | Human blood | 0 | A |
| 3002902000 | Animal blood (prepared for therapeutic, prophylactic or diagnostic uses) | 0 | A |
| 3002903010 | Saxitoxin | 6.5 | A |
| 3002903020 | Ricin | 8 | A |
| 3002903090 | Other | 0 | A |
| 3002904000 | Microbial culture | 0 | A |
| 3002905000 | Virus and anti-virus | 0 | A |
| 3002906000 | Bacteriophage | 0 | A |
| 3002907000 | Of subheading 2933.29[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)] | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3002908000 | Of subheading 3002.10.1000, 3002.10.20 or 3002.10.3000 | 0 | A |
| 3002909000 | Other | 0 | A |
| 3003101000 | Containing penicillines or derivatives thereof, with a penicillanic acid structure | 8 | A |
| 3003102000 | Containing streptomycins or their derivatives | 8 | A |
| 3003201000 | Anti-tuberculosis preparations and anti-cancer preparations | 8 | A |
| 3003209010 | Preparations containing chloramphenicol | 8 | A |
| 3003209090 | Other | 8 | A |
| 3003310000 | Containing insulin | 8 | A |
| 3003391010 | Preparations containing pituitary (anterior) hormones | 8 | A |
| 3003391020 | Preparations containing pituitary (posterior) hormones | 8 | A |
| 3003392000 | Preparations containing salivary gland hormones | 8 | A |
| 3003393000 | Preparations containing thyroid and parathyroid hormones | 8 | A |
| 3003394000 | Preparations containing anabolic steroids | 8 | A |
| 3003395000 | Preparations containing adrenal cortical hormones | 8 | A |
| 3003396000 | Preparations containing adrenal medulla hormones | 8 | A |
| 3003397000 | Preparations containing male sex hormones | 8 | A |
| 3003398000 | Preparations containing estrogens and gestagens, progestins | 8 | A |
| 3003399000 | Other | 8 | A |
| 3003401000 | Anti-cancer preparations | 8 | A |
| 3003409110 | Preparations containing morphine | 8 | A |
| 3003409120 | Preparations containing quinine | 8 | A |
| 3003409130 | Preparations containing theobromine | 8 | A |
| 3003409210 | Preparations containing caffeine | 8 | A |
| 3003409220 | Preparations containing strychnine | 8 | A |
| 3003409230 | Preparations containing ephedrine | 8 | A |
| 3003409310 | Preparations containing cocaine | 8 | A |
| 3003409320 | Preparations containing alkaloids of rye ergot | 8 | A |
| 3003409330 | Preparations containing nicotine | 8 | A |
| 3003409400 | Preparations containing atropine and homatropine | 8 | A |
| 3003409500 | Preparations containing arecoline | 8 | A |
| 3003409600 | Preparations containing piperine | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3003409900 | Other | 8 | A |
| 3003901000 | Anti-tuberculosis preparations, anthelmintic preparations and anticancer preparations | 8 | A |
| 3003909100 | Preparations containing aspirin | 8 | A |
| 3003909200 | Preparations containing anti-allergic agents | 8 | A |
| 3003909300 | Preparations containing vitamins | 8 | A |
| 3003909400 | Preparations containing antler | 8 | A |
| 3003909500 | Preparations containing ginseng | 8 | A |
| 3003909600 | Preparations containing royal jelly | 8 | A |
| 3003909900 | Other | 8 | B |
| 3004101000 | Containing penicillins or derivatives thereof, with a penicillanic acid structure | 8 | A |
| 3004102000 | Containing streptomycins or their derivatives | 8 | A |
| 3004201000 | Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations | 8 | A |
| 3004209100 | Preparations containing chloramphenicol | 8 | A |
| 3004209200 | Preparations containing erythromycin | 8 | A |
| 3004209300 | Preparations containing oxy-tetracycline | 8 | A |
| 3004209400 | Preparations containing kanamycin | 8 | A |
| 3004209900 | Other | 8 | A |
| 3004310000 | Containing insulin | 8 | A |
| 3004320000 | Containing corticosteroid hormones, their derivatives or structural analogues | 8 | A |
| 3004391010 | Preparations containing pituitary (anterior) hormones | 8 | A |
| 3004391020 | Preparations containing pituitary (posterior) hormones | 8 | A |
| 3004392000 | Preparations containing salivary gland hormones | 8 | A |
| 3004393000 | Preparations containing thyroid and parathyroid hormones | 8 | A |
| 3004394000 | Preparations containing anabolic steroids | 8 | A |
| 3004395000 | Preparations containing adrenal medulla hormones | 8 | A |
| 3004396000 | Preparations containing male sex hormones | 8 | A |
| 3004397000 | Preparations containing estrogens and gestagens, progestins | 8 | A |
| 3004399000 | Other | 8 | A |
| 3004401000 | Anti-cancer preparations | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3004409110 | Preparations containing morphine | 8 | A |
| 3004409120 | Preparations containing quinine | 8 | A |
| 3004409130 | Preparations containing theobromine | 8 | A |
| 3004409210 | Preparations containing caffeine | 8 | A |
| 3004409220 | Preparations containing strychnine | 8 | A |
| 3004409230 | Preparations containing ephedrine | 8 | A |
| 3004409310 | Preparations containing cocaine | 8 | A |
| 3004409320 | Preparations containing alkaloids of rye ergot | 8 | A |
| 3004409330 | Preparations containing nicotine | 8 | A |
| 3004409400 | Preparations containing atropine and homatropine | 8 | A |
| 3004409500 | Preparations containing arecoline | 8 | A |
| 3004409600 | Preparations containing piperine | 8 | A |
| 3004409900 | Other | 8 | A |
| 3004501000 | Preparations containing vitamin A | 8 | A |
| 3004502010 | Preparations containing vitamin B1 | 8 | A |
| 3004502090 | Other | 8 | A |
| 3004503000 | Preparations containing vitamin C | 8 | A |
| 3004504000 | Preparations containing vitamin D | 8 | A |
| 3004505000 | Preparations containing vitamin E | 8 | A |
| 3004506000 | Preparations containing vitamin H | 8 | A |
| 3004507000 | Preparations containing vitamin K | 8 | A |
| 3004509000 | Other | 8 | A |
| 3004901000 | Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations | 8 | A |
| 3004909100 | Preparations containing aspirin | 8 | A |
| 3004909200 | Preparations containing anti-allergic agents | 8 | A |
| 3004909300 | Preparations containing antler | 8 | A |
| 3004909400 | Preparations containing ginseng | 8 | A |
| 3004909500 | Preparations containing royal jelly | 8 | A |
| 3004909900 | Other | 8 | A |
| 3005101000 | Adhesive plasters | 0 | A |
| 3005109000 | Other | 0 | A |
| 3005901000 | Waddings | 0 | A |
| 3005902000 | Gauze | 0 | A |
| 3005903000 | Bandages | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3005904000 | Prepared dressings and poultices | 0 | A |
| 3005909000 | Other | 0 | A |
| 3006101010 | Sterile surgical catgut | 0 | A |
| 3006101020 | Sterile suture materials (including sterile absorbable surgical or dental yarns) | 0 | A |
| 3006102000 | Sterile tissue adhesives for surgical wound closure | 0 | A |
| 3006103000 | Sterile laminaria and sterile laminaria tents | 0 | A |
| 3006104000 | Sterile absorbable surgical or dental haemostatics | 0 | A |
| 3006105010 | Of plastics | 6.5 | A |
| 3006105020 | Of knitted or crocheted fabrics | 8 | A |
| 3006105090 | Other | 0 | A |
| 3006200000 | Blood-grouping reagents | 0 | A |
| 3006301000 | Opacifying preparations for x-ray examination | 0 | A |
| 3006302000 | Diagnostic reagents (designed to be administered to the patient) | 0 | A |
| 3006401000 | Dental cements | 0 | A |
| 3006402000 | Dental fillings | 0 | A |
| 3006403000 | Bone reconstruction cements | 0 | A |
| 3006500000 | First-aid boxes and kits | 0 | A |
| 3006600000 | Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides | 0 | A |
| 3006700000 | Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments | 6.5 | A |
| 3006910000 | Appliances identifiable for ostomy use | 6.5 | A |
| 3006921010 | Skin and bone grafts | 0 | A |
| 3006921090 | Other | 0 | A |
| 3006922010 | Preparations of blood fractions and put up in packings as medicaments | 0 | A |
| 3006922020 | Haemoglobin and globulins | 0 | A |
| 3006922031 | Saxitoxin | 6.5 | A |
| 3006922032 | Ricin | 8 | A |
| 3006922090 | Other | 0 | A |
| 3006923000 | Of heading 30.03 or 30.04 | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3006924000 | Of heading 30.05 or 30.06 | 0 | A |
| 3006925000 | Of subheading 3824.90 | 6.5 | A |
| 3101001010 | Guano | 6.5 | A |
| 3101001090 | Other | 6.5 | A |
| 3101002000 | Vegetable fertilisers | 6.5 | A |
| 3101003000 | Fertilisers produced by the mixing or chemical treatment of animal or vegetable products | 6.5 | A |
| 3102101000 | Agricultural fertilizers or for manufacturing agricultural fertilizers | 2 | A |
| 3102109000 | Other | 6.5 | A |
| 3102210000 | Ammonium sulphate | 6.5 | G |
| 3102291000 | Double salts of ammonium sulphate and ammonium nitrate | 6.5 | A |
| 3102292000 | Mixtures of ammonium sulphate and ammonium nitrate | 6.5 | A |
| 3102300000 | Ammonium nitrate, whether or not in aqueous solution | 6.5 | A |
| 3102400000 | Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances | 6.5 | A |
| 3102501000 | Natural | 6.5 | A |
| 3102509000 | Other | 6.5 | A |
| 3102600000 | Double salts and mixtures of calcium nitrate and ammonium nitrate | 6.5 | A |
| 3102800000 | Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution | 6.5 | A |
| 3102901000 | Double salts of calcium nitrate and magnesium nitrate | 6.5 | A |
| 3102909000 | Other | 6.5 | A |
| 3103100000 | Superphosphates | 6.5 | A |
| 3103901000 | Disintegrated (calcined) calcium phosphates | 6.5 | A |
| 3103902000 | Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine | 6.5 | A |
| 3103903000 | Other calcium phosphate | 6.5 | A |
| 3103904000 | Mixtures of phosphatic fertilisers | 6.5 | A |
| 3103909000 | Other | 6.5 | A |
| 3104200000 | Potassium chloride | 0 | A |
| 3104301000 | Not more than 52 % by weight of K2O | 1 | A |
| 3104309000 | Other | 6.5 | A |
| 3104901010 | Not more than 30 % by weight of K2O | 1 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3104901090 | Other | 6.5 | A |
| 3104909000 | Other | 1 | A |
| 3105100000 | Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | 6.5 | A |
| 3105200000 | Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium | 6.5 | A |
| 3105300000 | Diammonium hydrogenorthophosphate (diammonium phosphate) | 6.5 | A |
| 3105400000 | Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | 6.5 | A |
| 3105510000 | Containing nitrates and phosphates | 6.5 | A |
| 3105590000 | Other | 6.5 | A |
| 3105600000 | Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium | 6.5 | A |
| 3105901000 | Fertilisers containing nitrogen and potassium | 6.5 | A |
| 3105909000 | Other | 6.5 | A |
| 3201100000 | Quebracho extract | 6.5 | A |
| 3201200000 | Wattle extract | 6.5 | A |
| 3201901010 | Extracts from mangrove | 6.5 | A |
| 3201901020 | Extracts from myrobolans | 6.5 | A |
| 3201901030 | Extracts from sumach | 6.5 | A |
| 3201901040 | Extracts from gambier | 6.5 | A |
| 3201901090 | Other | 6.5 | A |
| 3201902000 | Tannins (tannic acids) and their salts | 6.5 | A |
| 3201903000 | Ethers or esters of tannins | 6.5 | A |
| 3201904000 | Other derivatives of tannins | 6.5 | A |
| 3202101000 | Aromatic syntans | 6.5 | A |
| 3202102000 | Alkylsulphonylchlorides | 6.5 | A |
| 3202103000 | Resinic tanning products | 6.5 | A |
| 3202109000 | Other | 6.5 | A |
| 3202901000 | Inorganic tanning products | 6.5 | A |
| 3202902000 | Artificial bates | 6.5 | A |
| 3202909000 | Other | 6.5 | A |
| 3203001100 | Natural indigo | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3203001910 | Logwood | 6.5 | A |
| 3203001920 | Sandal wood | 6.5 | A |
| 3203001930 | Chlorophyll | 6.5 | A |
| 3203001990 | Other | 6.5 | A |
| 3203002010 | Cochineal | 6.5 | A |
| 3203002020 | Kermes | 6.5 | A |
| 3203002030 | Sepia | 6.5 | A |
| 3203002090 | Other | 6.5 | A |
| 3203003000 | Preparations based on colouring matter of vegetable or animal origin | 6.5 | A |
| 3204111000 | Preparations based on disperse dyes (press cake) | 4 | A |
| 3204119000 | Other | 8 | A |
| 3204121000 | Acid dyes and preparations based thereon | 8 | A |
| 3204122000 | Mordant dyes and preparations based thereon | 8 | A |
| 3204130000 | Basic dyes and preparations based thereon | 8 | A |
| 3204140000 | Direct dyes and preparations based thereon | 8 | A |
| 3204150000 | Vat dyes (including those usable in that state as pigments) and preparations based thereon | 8 | A |
| 3204160000 | Reactive dyes and preparations based thereon | 8 | A |
| 3204170000 | Pigments and preparations based thereon | 8 | A |
| 3204191000 | Organic Solvent dyes and preparations based thereon | 8 | A |
| 3204192000 | Rapid dyes and preparations based thereon | 8 | A |
| 3204193000 | Sulphide dyes and sulphide vat dyes and preparations based thereon | 8 | A |
| 3204199000 | Other | 8 | A |
| 3204200000 | Synthetic organic products of a kind used as fluorescent brightening agents | 6.5 | A |
| 3204901010 | For manufacturing Organic light emitting diodes(OLED) | 5 | A |
| 3204901090 | Other | 6.5 | A |
| 3204909000 | Other | 6.5 | A |
| 3205001000 | Pigment plastic colour bases | 6.5 | A |
| 3205009000 | Other | 6.5 | A |
| 3206110000 | Containing 80 % or more by weight of titanium dioxide calculated on the dry matter | 6.5 | A |
| 3206190000 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3206200000 | Pigments and preparations based on chromium compounds | 6.5 | A |
| 3206411000 | Ultramarine | 6.5 | A |
| 3206419000 | Other | 6.5 | A |
| 3206421000 | Lithopones | 6.5 | A |
| 3206429000 | Other | 6.5 | A |
| 3206491000 | Zinc grey | 6.5 | A |
| 3206492000 | Mineral black | 6.5 | A |
| 3206493000 | Coloured earths | 6.5 | A |
| 3206494000 | Soluble vandyke brown | 6.5 | A |
| 3206495000 | Pigments based on cobalt compounds | 6.5 | A |
| 3206496000 | Pigments and preparations based on cadmium compounds | 6.5 | A |
| 3206499000 | Other | 6.5 | A |
| 3206500000 | Inorganic products of a kind used as luminophores | 6.5 | A |
| 3207100000 | Prepared pigments, prepared opacifiers, prepared colours and similar preparations | 6.5 | A |
| 3207201000 | Vitrifiable enamels and glazes | 6.5 | A |
| 3207202000 | Engobes (slips) | 6.5 | A |
| 3207209000 | Other | 6.5 | A |
| 3207301000 | Of gold | 6.5 | A |
| 3207302000 | Of platinum | 6.5 | A |
| 3207303000 | Of palladium | 6.5 | A |
| 3207304000 | Of silver | 6.5 | A |
| 3207309000 | Other | 6.5 | A |
| 3207400000 | Glass frit and other glass, in the form of powder, granules or flakes | 6.5 | A |
| 3208101010 | Enamels | 6.5 | A |
| 3208101090 | Other | 6.5 | A |
| 3208102000 | Varnishes (including lacquers) | 6.5 | A |
| 3208103000 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3208201011 | Enamels | 6.5 | A |
| 3208201019 | Other | 6.5 | A |
| 3208201020 | Varnishes (including lacquers) | 6.5 | A |
| 3208201030 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3208202011 | Enamels | 6.5 | A |
| 3208202019 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3208202020 | Varnishes (including lacquers) | 6.5 | A |
| 3208202030 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3208901011 | Enamels | 6.5 | A |
| 3208901019 | Other | 6.5 | A |
| 3208901020 | Varnishes (including lacquers) | 6.5 | A |
| 3208901030 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3208909011 | Enamels | 6.5 | A |
| 3208909019 | Other | 6.5 | A |
| 3208909020 | Varnishes (including lacquers) | 6.5 | A |
| 3208909030 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3209101011 | Enamels | 6.5 | A |
| 3209101019 | Other | 6.5 | A |
| 3209101020 | Varnishes (including lacquers) | 6.5 | A |
| 3209102010 | Paints (including enamels) | 6.5 | A |
| 3209102020 | Varnishes (including lacquers) | 6.5 | A |
| 3209901011 | Enamels | 6.5 | A |
| 3209901019 | Other | 6.5 | A |
| 3209901020 | Varnishes (including lacquers) | 6.5 | A |
| 3209909011 | Enamels | 6.5 | A |
| 3209909019 | Other | 6.5 | A |
| 3209909020 | Varnishes (including lacquers) | 6.5 | A |
| 3210001011 | Enamels | 6.5 | A |
| 3210001019 | Other | 6.5 | A |
| 3210001091 | Enamels | 6.5 | A |
| 3210001099 | Other | 6.5 | A |
| 3210002010 | Oil varnishes | 6.5 | A |
| 3210002020 | Varnishes and lacquers based on lac, natural gum or resins | 6.5 | A |
| 3210002030 | Varnishes based on bitumen,pitch or similar products | 6.5 | A |
| 3210002040 | Liquid varnishes containing no solvent | 6.5 | A |
| 3210003010 | Distempers | 6.5 | A |
| 3210003090 | Other | 6.5 | A |
| 3211000000 | Prepared driers. | 6.5 | A |
| 3212100000 | Stamping foils | 6.5 | A |
| 3212901000 | Dyes and other colouring matter put up in forms or packings for retail sale | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3212909000 | Other | 6.5 | A |
| 3213101000 | Oil colours | 6.5 | A |
| 3213102000 | Water colours | 6.5 | A |
| 3213109000 | Other | 6.5 | A |
| 3213901000 | Oil colours | 6.5 | A |
| 3213902000 | Water colours | 6.5 | A |
| 3213909000 | Other | 6.5 | A |
| 3214101060 | Based on rubber | 6.5 | A |
| 3214101080 | Resin mastics and cements | 6.5 | A |
| 3214101090 | Other | 6.5 | A |
| 3214102000 | Painters' fillings | 6.5 | A |
| 3214109000 | Other | 6.5 | A |
| 3214900000 | Other | 6.5 | A |
| 3215110000 | Black | 6.5 | A |
| 3215190000 | Other | 6.5 | A |
| 3215901000 | Writing ink | 6.5 | A |
| 3215902000 | Drawing ink | 6.5 | A |
| 3215903000 | Copying ink | 6.5 | A |
| 3215904010 | Of oil | 6.5 | A |
| 3215904020 | Of water | 6.5 | A |
| 3215904030 | Of oil and water | 6.5 | A |
| 3215905000 | Metalic ink | 6.5 | A |
| 3215906010 | Of oil | 6.5 | A |
| 3215906020 | Of water | 6.5 | A |
| 3215906030 | Of oil and water | 6.5 | A |
| 3215909000 | Other | 6.5 | A |
| 3301120000 | Of orange | 5 | B |
| 3301130000 | Of lemon | 5 | B |
| 3301190000 | Other | 5 | B |
| 3301240000 | Of peppermint (Mentha piperita) | 5 | B |
| 3301250000 | Of other mints | 5 | B |
| 3301291000 | Vanilla oil | 5 | B |
| 3301292000 | Citronella oil | 5 | B |
| 3301293000 | Cinnamon bark oil | 5 | B |
| 3301294000 | Cinnamon leaf oil | 5 | B |
| 3301299000 | Other | 5 | B |
| 3301300000 | Resinoids | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3301901000 | Terpenic by-products of the deterpenation of essential oils | 8 | F |
| 3301902000 | Concentrates of essential oils | 8 | F |
| 3301903000 | Aqueous distillates and aqueous solutions of essential oils | 8 | F |
| 3301904100 | Of opium | 8 | F |
| 3301904200 | Of liquorice | 8 | F |
| 3301904300 | Of hops | 30 | F |
| 3301904400 | Of pyrethrum or of the roots of plants containing rotenone | 8 | F |
| 3301904510 | Of white ginseng | 20 | X |
| 3301904520 | Of red ginseng | 754.3 | X |
| 3301904530 | Of other ginseng | 20 | X |
| 3301904600 | Of cashew nut shell liquid | 8 | F |
| 3301904700 | Of natural lacquer | 8 | F |
| 3301904800 | Other | 8 | F |
| 3302101000 | Of a kind used in the food industries | 5 | A |
| 3302102011 | Compound alcoholic preparations | 30 | A |
| 3302102019 | Other | 8 | A |
| 3302102090 | Other | 5 | A |
| 3302900000 | Other | 6.5 | A |
| 3303001000 | Perfumes and scents | 6.5 | A |
| 3303002000 | Toilet waters | 6.5 | A |
| 3304101000 | Lipsticks | 6.5 | A |
| 3304109000 | Other | 6.5 | A |
| 3304201000 | Eye shadows | 6.5 | A |
| 3304209000 | Other | 6.5 | A |
| 3304301000 | Nail enamels | 6.5 | A |
| 3304309000 | Other | 6.5 | A |
| 3304911000 | Face powders | 6.5 | A |
| 3304912000 | Baby powders (including talcum powder) | 6.5 | A |
| 3304919000 | Other | 6.5 | A |
| 3304991000 | Skin care cosmetics | 6.5 | B |
| 3304992000 | Make-up cosmetics | 6.5 | A |
| 3304993000 | Baby cosmetics | 6.5 | A |
| 3304999000 | Other | 6.5 | A |
| 3305100000 | Shampoos | 5 | A |
| 3305200000 | Preparations for permanent waving or straightening | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3305300000 | Hair lacquers | 5 | A |
| 3305901000 | Hair rinses | 5 | A |
| 3305902000 | Hair creams | 5 | A |
| 3305909000 | Other | 5 | A |
| 3306100000 | Dentifrices | 6.5 | A |
| 3306201011 | Not more than 70 decitex | 8 | A |
| 3306201019 | Other | 8 | A |
| 3306201020 | Of measuring per single yarn more than 50 tex | 8 | A |
| 3306209000 | Other | 8 | A |
| 3306901000 | Preparation for oral hygiene | 6.5 | A |
| 3306902000 | Preparations for dental hygiene | 6.5 | A |
| 3307101000 | After-shaving lotions | 6.5 | A |
| 3307109000 | Other | 6.5 | A |
| 3307200000 | Personal deodorants and antiperspirants | 6.5 | A |
| 3307301000 | Perfumed bath salts | 6.5 | A |
| 3307302000 | Other bath preparations | 6.5 | A |
| 3307410000 | "Agarbatti" and other odoriferous preparations which operate by burning | 6.5 | A |
| 3307490000 | Other | 6.5 | A |
| 3307901000 | Depilatories | 6.5 | A |
| 3307902000 | Scented sachets | 6.5 | A |
| 3307903000 | Contact lens solutions or artificial eye solutions | 6.5 | A |
| 3307909000 | Other | 6.5 | A |
| 3401111000 | Medicated soaps | 6.5 | A |
| 3401119000 | Other | 6.5 | A |
| 3401191010 | Laundry soaps | 6.5 | A |
| 3401191090 | Other | 6.5 | A |
| 3401192000 | Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent | 6.5 | A |
| 3401200000 | Soap in other forms | 6.5 | A |
| 3401300000 | Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | 6.5 | A |
| 3402110000 | Anionic | 8 | A |
| 3402120000 | Cationic | 8 | A |
| 3402131000 | Material for manufacturing | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | | |
| 3402139000 | Other | 8 | A |
| 3402190000 | Other | 8 | A |
| 3402201000 | Washing preparations | 5 | A |
| 3402202000 | Cleaning preparations | 6.5 | A |
| 3402209000 | Other | 6.5 | B |
| 3402901000 | Surface-active preparations | 6.5 | A |
| 3402902000 | Washing preparations | 5 | A |
| 3402903000 | Cleaning preparations | 6.5 | A |
| 3403111000 | Preparations for the treatment of textile materials | 6.5 | A |
| 3403112000 | Preparations for the treatment of leather or furskins | 6.5 | A |
| 3403119000 | Other | 6.5 | A |
| 3403191000 | Cutting oil preparations | 6.5 | A |
| 3403192000 | Bolt or nut release preparations | 6.5 | A |
| 3403193000 | Anti-rust or anti-corrosion preparations | 6.5 | A |
| 3403194000 | Mold release preparations | 6.5 | A |
| 3403195000 | Lubricating preparations used in wire-drawing | 6.5 | A |
| 3403199000 | Other | 6.5 | A |
| 3403911000 | Preparations for the treatment of textile materials | 6.5 | A |
| 3403912000 | Preparations for the treatment of leather or furskins | 6.5 | A |
| 3403919000 | Other | 6.5 | A |
| 3403991000 | Cutting oil preparations | 6.5 | A |
| 3403992000 | Lubricating preparations used in wire-drawing | 6.5 | A |
| 3403999000 | Other | 6.5 | A |
| 3404200000 | Of poly(oxyethylene) (polyethylene glycol) | 6.5 | A |
| 3404901010 | Of chloroparaffines | 6.5 | A |
| 3404901030 | Of polyalkylenes | 6.5 | A |
| 3404901040 | Of chemically modified lignite | 6.5 | A |
| 3404901090 | Other | 6.5 | A |
| 3404902000 | Prepared waxes | 6.5 | A |
| 3405100000 | Polishes, creams and similar preparations for footwear or leather | 6.5 | A |
| 3405200000 | Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | woodwork | | |
| 3405300000 | Polishes and similar preparations for coachwork, other than metal polishes | 6.5 | A |
| 3405400000 | Scouring pastes and powders and other scouring preparations | 6.5 | A |
| 3405901010 | Based on chalk | 6.5 | A |
| 3405901020 | Based on kieselguhr | 6.5 | A |
| 3405901030 | Based on diamond powder or dust | 6.5 | A |
| 3405901090 | Other | 6.5 | A |
| 3405909000 | Other | 6.5 | A |
| 3406000000 | Candles, tapers and the like. | 6.5 | A |
| 3407001000 | Modelling pastes | 6.5 | A |
| 3407002000 | Preparations known as "dental wax" or as "dental impression compounds" | 6.5 | A |
| 3407003000 | Other preparations for use in dentistry, with a basis of plaster | 6.5 | A |
| 3501101000 | For manufacturing coffee creamer | 8 | F |
| 3501109000 | Other | 20 | F |
| 3501901110 | For manufacturing coffee creamer | 8 | F |
| 3501901190 | Other | 20 | F |
| 3501901200 | Other casein derivatives | 20 | F |
| 3501902000 | Casein glues | 20 | F |
| 3502110000 | Dried | 8 | E |
| 3502190000 | Other | 8 | E |
| 3502200000 | Milk albumin, including concentrates of two or more whey proteins | 8 | E |
| 3502901000 | Albuminates and other albumin derivatives | 8 | A |
| 3502909000 | Other | 8 | A |
| 3503001010 | Gelatin | 8 | F |
| 3503001020 | Gelatin derivatives | 8 | F |
| 3503002000 | Isinglass | 8 | F |
| 3503003000 | Other glues of animal origin | 8 | F |
| 3504001010 | Peptones | 8 | A |
| 3504001020 | Derivatives of peptones | 8 | A |
| 3504002010 | Keratins | 8 | A |
| 3504002020 | Nucleoproteids | 8 | A |
| 3504002030 | Protein isolates | 8 | A |
| 3504002090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3504003000 | Hide powder | 8 | A |
| 3505101000 | Dextrins | 8 | F |
| 3505102000 | Soluble starch (amylogen) | 8 | F |
| 3505103000 | Roasted starches | 385.7 | X |
| 3505104010 | For food | 385.7 | X |
| 3505104090 | Other | 385.7 | X |
| 3505105010 | For food | 385.7 | X |
| 3505105090 | Other | 385.7 | X |
| 3505109010 | For food | 385.7 | X |
| 3505109090 | Other | 385.7 | X |
| 3505201000 | Starch glues | 201.2 | X |
| 3505202000 | Dextrin glues | 201.2 | X |
| 3505209000 | Other | 201.2 | X |
| 3506101000 | Based on rubber | 6.5 | A |
| 3506102000 | Based on plastic (including artificial resins) | 6.5 | A |
| 3506109000 | Other | 6.5 | A |
| 3506910000 | Adhesives based on polymers of headings 39.01 to 39.13 or on rubber | 6.5 | B |
| 3506991000 | Vienna glues | 6.5 | A |
| 3506992000 | Glues obtained by chemically treating natural gums | 6.5 | A |
| 3506993000 | Glues based on silicates | 6.5 | A |
| 3506999000 | Other | 6.5 | A |
| 3507100000 | Rennet and concentrates thereof | 6.5 | A |
| 3507901010 | Trypsin | 6.5 | A |
| 3507901020 | Chymotrypsin | 6.5 | A |
| 3507901030 | Alpha-amylase | 6.5 | A |
| 3507901040 | Lipase | 6.5 | A |
| 3507901090 | Other | 6.5 | A |
| 3507902000 | Pepsin | 6.5 | A |
| 3507903000 | Malt enzymes | 6.5 | A |
| 3507904010 | Papain | 6.5 | A |
| 3507904020 | Bromelain | 6.5 | A |
| 3507904030 | Ficin | 6.5 | A |
| 3507906010 | Amylase | 6.5 | A |
| 3507906020 | Protease | 6.5 | A |
| 3507907000 | Pectic enzymes | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3507908000 | Cytochrome C Oxidase | 6.5 | A |
| 3507909000 | Other | 6.5 | A |
| 3601001000 | Black powders | 6.5 | A |
| 3601002000 | Smokeless powders | 6.5 | A |
| 3602000000 | Prepared explosives, other than propellent powders. | 6.5 | A |
| 3603001000 | Safety fuses | 6.5 | A |
| 3603002000 | Detonating fuses | 6.5 | A |
| 3603003000 | Percussion or detonating caps | 6.5 | A |
| 3603004000 | Igniters | 6.5 | A |
| 3603005000 | Electric detonators | 6.5 | A |
| 3604100000 | Fireworks | 6.5 | A |
| 3604901000 | Signalling flares | 6.5 | A |
| 3604909000 | Other | 6.5 | A |
| 3605001000 | Yellow phosphorus match | 6.5 | A |
| 3605009000 | Other | 6.5 | A |
| 3606100000 | Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 ㎤ | 6.5 | A |
| 3606901010 | Meta fuel | 6.5 | A |
| 3606901020 | Hexamine | 6.5 | A |
| 3606901030 | Solidified alcohols | 6.5 | A |
| 3606901090 | Other | 6.5 | A |
| 3606902010 | Lighter flints | 6.5 | A |
| 3606902090 | Other | 6.5 | A |
| 3606909010 | Lighter flints | 6.5 | A |
| 3606909090 | Other | 6.5 | A |
| 3701100000 | For X-ray | 6.5 | A |
| 3701200000 | Instant print film | 6.5 | A |
| 3701301000 | For making semiconductor | 6.5 | A |
| 3701309100 | For graphic art | 6.5 | A |
| 3701309200 | For printed circuit board | 6.5 | A |
| 3701309910 | For astronomy | 6.5 | A |
| 3701309920 | For aerial photography | 6.5 | A |
| 3701309991 | For Flat Panel Display (blank mask) | 3 | A |
| 3701309999 | Other | 6.5 | A |
| 3701911000 | For making semiconductor | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3701919100 | For graphic art | 6.5 | A |
| 3701919200 | For printed circuit board | 6.5 | A |
| 3701919910 | For astronomy | 6.5 | A |
| 3701919920 | For aerial photography | 6.5 | A |
| 3701919990 | Other | 6.5 | A |
| 3701991000 | For making semiconductor | 3 | A |
| 3701999100 | For graphic art | 6.5 | A |
| 3701999200 | For printed circuit board | 6.5 | A |
| 3701999910 | For astronomy | 6.5 | A |
| 3701999920 | For aerial photography | 6.5 | A |
| 3701999990 | Other | 6.5 | A |
| 3702100000 | For X-ray | 6.5 | A |
| 3702311110 | Negatives | 6.5 | A |
| 3702311120 | Positives | 6.5 | A |
| 3702311210 | Negatives | 6.5 | A |
| 3702311220 | Positives | 6.5 | A |
| 3702311910 | Negatives | 6.5 | A |
| 3702311920 | Positives | 6.5 | A |
| 3702312000 | For graphic art | 6.5 | A |
| 3702313000 | For printed circuit board | 6.5 | A |
| 3702319010 | For photo-electric sound recording | 6.5 | A |
| 3702319020 | For aerial photography | 6.5 | A |
| 3702319090 | Other | 6.5 | A |
| 3702321110 | Negatives | 6.5 | A |
| 3702321120 | Positives | 6.5 | A |
| 3702321210 | Negatives | 6.5 | A |
| 3702321220 | Positives | 6.5 | A |
| 3702321910 | Negatives | 6.5 | A |
| 3702321920 | Positives | 6.5 | A |
| 3702322000 | For graphic art | 6.5 | A |
| 3702323000 | For printed circuit board | 6.5 | A |
| 3702329010 | For photo-electric sound recording | 6.5 | A |
| 3702329020 | For aerial photography | 6.5 | A |
| 3702329030 | Instant print film | 6.5 | A |
| 3702329090 | Other | 6.5 | A |
| 3702391110 | Negatives | 6.5 | A |
| 3702391120 | Positives | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3702391210 | Negatives | 6.5 | A |
| 3702391220 | Positives | 6.5 | A |
| 3702391910 | Negatives | 6.5 | A |
| 3702391920 | Positives | 6.5 | A |
| 3702392000 | For graphic art | 6.5 | A |
| 3702393000 | For printed circuit board | 6.5 | A |
| 3702399010 | For photo-electric sound recording | 6.5 | A |
| 3702399020 | For aerial photography | 6.5 | A |
| 3702399090 | Other | 6.5 | A |
| 3702411010 | Negatives | 6.5 | A |
| 3702411020 | Positives | 6.5 | A |
| 3702412000 | For graphic art | 6.5 | A |
| 3702413000 | For printed circuit board | 6.5 | A |
| 3702419010 | For photo-electric sound recording | 6.5 | A |
| 3702419020 | For aerial photography | 6.5 | A |
| 3702419090 | Other | 6.5 | A |
| 3702421010 | Negatives | 6.5 | A |
| 3702421020 | Positives | 6.5 | A |
| 3702422000 | For graphic art | 6.5 | A |
| 3702423000 | For printed circuit board | 6.5 | A |
| 3702429010 | For photo-electric sound recording | 6.5 | A |
| 3702429020 | For aerial photography | 6.5 | A |
| 3702429090 | Other | 6.5 | A |
| 3702431010 | Negatives | 6.5 | A |
| 3702431020 | Positives | 6.5 | A |
| 3702432000 | For graphic art | 6.5 | A |
| 3702433000 | For printed circuit board | 6.5 | A |
| 3702439010 | For photo-electric sound recording | 6.5 | A |
| 3702439020 | For aerial photography | 6.5 | A |
| 3702439090 | Other | 6.5 | A |
| 3702441010 | Negatives | 6.5 | A |
| 3702441020 | Positives | 6.5 | A |
| 3702442000 | For graphic art | 6.5 | A |
| 3702443000 | For printed circuit board | 6.5 | A |
| 3702449010 | For photo-electric sound recording | 6.5 | A |
| 3702449020 | For aerial photography | 6.5 | A |
| 3702449090 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3702521010 | Negatives | 6.5 | A |
| 3702521020 | Positives | 6.5 | A |
| 3702522000 | For graphic art | 6.5 | A |
| 3702523000 | For printed circuit board | 6.5 | A |
| 3702529010 | For photo-electric sound recording | 6.5 | A |
| 3702529020 | For aerial photography | 6.5 | A |
| 3702529090 | Other | 6.5 | A |
| 3702530000 | Of a width exceeding 16 ㎜ but not exceeding 35 ㎜ and of a length not exceeding 30 m, for slides | 6.5 | A |
| 3702541010 | Negatives | 6.5 | A |
| 3702541020 | Positives | 6.5 | A |
| 3702542000 | For graphic art | 6.5 | A |
| 3702543000 | For printed circuit board | 6.5 | A |
| 3702549010 | For photo-electric sound recording | 6.5 | A |
| 3702549020 | For aerial photography | 6.5 | A |
| 3702549090 | Other | 6.5 | A |
| 3702551010 | Negatives | 6.5 | A |
| 3702551020 | Positives | 6.5 | A |
| 3702552000 | For graphic art | 6.5 | A |
| 3702553000 | For printed circuit board | 6.5 | A |
| 3702559010 | For photo-electric sound recording | 6.5 | A |
| 3702559020 | For aerial photography | 6.5 | A |
| 3702559090 | Other | 6.5 | A |
| 3702561010 | Negatives | 6.5 | A |
| 3702561020 | Positives | 6.5 | A |
| 3702562000 | For graphic art | 6.5 | A |
| 3702563000 | For printed circuit board | 6.5 | A |
| 3702569010 | For photo-electric sound recording | 6.5 | A |
| 3702569020 | For aerial photography | 6.5 | A |
| 3702569090 | Other | 6.5 | A |
| 3702961010 | Negatives | 6.5 | A |
| 3702961020 | Positives | 6.5 | A |
| 3702962000 | For graphic art | 6.5 | A |
| 3702963000 | For printed circuit board | 6.5 | A |
| 3702969010 | For photo-electric sound recording | 6.5 | A |
| 3702969020 | For aerial photography | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3702969090 | Other | 6.5 | A |
| 3702971010 | Negatives | 6.5 | A |
| 3702971020 | Positives | 6.5 | A |
| 3702972000 | For graphic art | 6.5 | A |
| 3702973000 | For printed circuit board | 6.5 | A |
| 3702979010 | For photo-electric sound recording | 6.5 | A |
| 3702979020 | For aerial photography | 6.5 | A |
| 3702979090 | Other | 6.5 | A |
| 3702981010 | Negatives | 6.5 | A |
| 3702981020 | Positives | 6.5 | A |
| 3702982000 | For graphic art | 6.5 | A |
| 3702983000 | For printed circuit board | 6.5 | A |
| 3702989010 | For photo-electric sound recording | 6.5 | A |
| 3702989020 | For aerial photography | 6.5 | A |
| 3702989090 | Other | 6.5 | A |
| 3703101010 | For x-ray | 6.5 | A |
| 3703101020 | For electro-cardiograph | 6.5 | A |
| 3703101030 | For photo-copying | 6.5 | A |
| 3703101040 | For recording | 6.5 | A |
| 3703101090 | Other | 6.5 | A |
| 3703109010 | For x-ray | 6.5 | A |
| 3703109020 | For electro-cardiograph | 6.5 | A |
| 3703109030 | For photo-copying | 6.5 | A |
| 3703109040 | For recording | 6.5 | A |
| 3703109090 | Other | 6.5 | A |
| 3703201000 | For x-ray | 6.5 | A |
| 3703202000 | For electro-cardiograph | 6.5 | A |
| 3703203000 | For photo-copying | 6.5 | A |
| 3703204000 | For recording | 6.5 | A |
| 3703209000 | Other | 6.5 | A |
| 3703901000 | For x-ray | 6.5 | A |
| 3703902000 | For electro-cardiograph | 6.5 | A |
| 3703903000 | For photo-copying | 6.5 | A |
| 3703904000 | For recording | 6.5 | A |
| 3703909000 | Other | 6.5 | A |
| 3704001110 | For news | 0 | A |
| 3704001120 | Cinematographic film exposed | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | overseas in the working of a motion picture by a republic of Korea producer (only Republic of Korea actors appearing in film) | | |
| 3704001190 | Other | 0 | A |
| 3704001200 | For offset reproduction, producing postcard, illustrated postcard, cards and calendars | 0 | A |
| 3704001300 | For making semiconductor | 0 | A |
| 3704001900 | Other | 0 | A |
| 3704002000 | Photographic paper, paperboard and textiles | 6.5 | A |
| 3705101000 | For producing postcard, illustrated postcard, cards and calendars | 6.5 | A |
| 3705109000 | Other | 0 | A |
| 3705901000 | For making semiconductor | 3 | A |
| 3705902010 | X-ray pictured | 0 | A |
| 3705902020 | Books copied | 0 | A |
| 3705902030 | Document copied | 0 | A |
| 3705903000 | Microfilms | 0 | A |
| 3705909010 | For academic research | 0 | A |
| 3705909020 | For astronomy | 0 | A |
| 3705909030 | For aerial photography | 0 | A |
| 3705909090 | Other | 0 | A |
| 3706101000 | Consisting only of sound track | 195won/m or 6.5 | A |
| 3706102000 | For news | 4won/m or 6.5 | A |
| 3706103010 | Rush | 26won/m or 6.5 | A |
| 3706103020 | Other negative joint-produced cinematography | 468won/m or 6.5 | A |
| 3706103030 | Other positive joint-produced cinematography | 78won/m or 6.5 | A |
| 3706104000 | Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea | 26won/m or 6.5 | A |
| 3706105010 | Negatives | 1,092won/m or 6.5 | A |
| 3706105020 | Positives | 182won/m or 6.5 | A |
| 3706106010 | Negatives | 1,560won/m or 6.5 | A |
| 3706106020 | Positives | 260won/m or 6.5 | A |
| 3706901000 | Consisting only of sound track | 9won/m or 6.5 | A |
| 3706902000 | For news | 5won/m or 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3706903010 | Rush | 26won/m or 6.5 | A |
| 3706903020 | Other negative joint-produced cinematography | 468won/m or 6.5 | A |
| 3706903030 | Other positive joint-produced cinematography | 78won/m or 6.5 | A |
| 3706904000 | Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinmatograph film made by a Korean producer in Korea | 26won/m or 6.5 | A |
| 3706905010 | Negatives | 25won/m or 6.5 | A |
| 3706905020 | Positives | 8won/m or 6.5 | A |
| 3706906010 | Negatives | 1,092won/m or 6.5 | A |
| 3706906020 | Positives | 182won/m or 6.5 | A |
| 3707100000 | Sensitising emulsions | 6.5 | A |
| 3707901010 | For making semiconductor | 6.5 | A |
| 3707901020 | For manufacturing organic light emitting diodes(OLED) | 5 | A |
| 3707901090 | Other | 6.5 | A |
| 3707902100 | For colour photography | 6.5 | A |
| 3707902910 | For X-ray | 6.5 | A |
| 3707902920 | For graphic art | 6.5 | A |
| 3707902990 | Other | 6.5 | A |
| 3707903100 | For colour photography | 6.5 | A |
| 3707903910 | For X-ray | 6.5 | A |
| 3707903920 | For graphic art | 6.5 | A |
| 3707903990 | Other | 6.5 | A |
| 3707909100 | Intensifiers and reducers | 6.5 | A |
| 3707909200 | Toners | 6.5 | A |
| 3707909300 | Clearing agents | 6.5 | A |
| 3707909400 | Flash light materials | 6.5 | A |
| 3707909900 | Other | 6.5 | A |
| 3801101000 | For manufacturing secondary battery | 4 | A |
| 3801109000 | Other | 6.5 | A |
| 3801200000 | Colloidal or semi-colloidal graphite | 6.5 | A |
| 3801300000 | Carbonaceous pastes for electrodes and similar pastes for furnace linings | 6.5 | A |
| 3801900000 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3802100000 | Activated carbon | 6.5 | A |
| 3802901010 | Activated diatomite | 6.5 | A |
| 3802901020 | Activated clays and activated earths | 6.5 | A |
| 3802901090 | Other | 6.5 | A |
| 3802902000 | Animal black (including spent animal black) | 6.5 | A |
| 3803000000 | Tall oil, whether or not refined. | 5 | A |
| 3804001000 | Liquid | 6.5 | A |
| 3804009000 | Other | 6.5 | A |
| 3805101000 | Gum spirits of turpentine | 6.5 | A |
| 3805102000 | Wood turpentine | 6.5 | A |
| 3805103000 | Sulphate turpentine | 6.5 | A |
| 3805900000 | Other | 6.5 | A |
| 3806101000 | Rosin | 6.5 | C |
| 3806102000 | Resin acids | 6.5 | A |
| 3806201000 | Salts of rosin | 6.5 | A |
| 3806202000 | Salts of resin acids | 6.5 | A |
| 3806209000 | Other | 6.5 | A |
| 3806300000 | Ester gums | 6.5 | A |
| 3806902000 | Run gum | 6.5 | A |
| 3806903000 | Rosin spirit and rosin oil | 6.5 | A |
| 3806909000 | Other | 6.5 | A |
| 3807001000 | Wood tar, wood tar oils and wood creosote | 6.5 | A |
| 3807002000 | Wood naphtha | 6.5 | A |
| 3807003000 | Vegetable pitch | 6.5 | A |
| 3807009010 | Pyroligneous liquid | 6.5 | C |
| 3807009090 | Other | 6.5 | A |
| 3808501000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3808509000 | Other | 6.5 | A |
| 3808911000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3808919000 | Other | 6.5 | A |
| 3808921000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3808929000 | Other | 6.5 | A |
| 3808931000 | Herbicides | 6.5 | A |
| 3808932000 | Anti-sprouting products | 6.5 | A |
| 3808933000 | Plant-growth regulators | 6.5 | A |
| 3808940000 | Disinfectants | 6.5 | A |
| 3808991000 | Rodenticides | 6.5 | A |
| 3808999000 | Other | 6.5 | A |
| 3809100000 | With a basis of amylaceous substances | 8 | C |
| 3809910000 | Of a kind used in the textile or like industries | 6.5 | A |
| 3809920000 | Of a kind used in the paper or like industries | 6.5 | A |
| 3809930000 | Of a kind used in the leather or like industries | 6.5 | A |
| 3810101000 | Pickling preparations for metal surfaces | 6.5 | A |
| 3810109000 | Other | 6.5 | A |
| 3810901000 | Fluxes and other auxiliary preparations for soldering, brazing or welding | 6.5 | A |
| 3810909000 | Other | 6.5 | A |
| 3811110000 | Based on lead compounds | 6.5 | A |
| 3811190000 | Other | 6.5 | A |
| 3811210000 | Containing petroleum oils or oils obtained from bituminous minerals | 5 | A |
| 3811290000 | Other | 5 | A |
| 3811900000 | Other | 6.5 | A |
| 3812101000 | Based on diphenylguanidine | 6.5 | A |
| 3812102000 | Based on dithiocarbamates | 6.5 | A |
| 3812103000 | Based on thiuram sulphides | 6.5 | A |
| 3812104000 | Based on hexamethylene tetramine | 6.5 | A |
| 3812105000 | Based on mercaptobenzothiazole | 6.5 | A |
| 3812106000 | Based on dibenzothiazyle disulphide | 6.5 | A |
| 3812109000 | Other | 6.5 | A |
| 3812200000 | Compound plasticisers for rubber or plastics | 6.5 | A |
| 3812301000 | Anti-oxidising preparations | 6.5 | A |
| 3812302000 | Other compound stabilisers | 6.5 | A |
| 3813001000 | Preparations for fire-extinguishers | 6.5 | A |
| 3813002000 | Charges for fire-extinguishers | 6.5 | A |
| 3813003000 | Charged fire-extinguishing grenades | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3814001010 | Mixtures of acetones, methyl acetate and methanol | 6.5 | A |
| 3814001020 | Mixtures of ethyl acetate, butyl alcohol and toluene | 6.5 | A |
| 3814001090 | Other | 6.5 | A |
| 3814002110 | For making semiconductor | 6.5 | A |
| 3814002190 | Other | 6.5 | A |
| 3814002900 | Other | 6.5 | A |
| 3815110000 | With nickel or nickel compounds as the active substance | 6.5 | A |
| 3815121000 | With platinium metal or platinium compounds | 6.5 | A |
| 3815122000 | Of palladium or palladium compounds | 6.5 | A |
| 3815129000 | Other | 6.5 | A |
| 3815191000 | With iron or iron compounds as the active substance | 6.5 | A |
| 3815192000 | Of titanium or titanium compounds | 6.5 | A |
| 3815199000 | Other | 6.5 | A |
| 3815901000 | Reaction initiators | 6.5 | A |
| 3815909000 | Other | 6.5 | A |
| 3816001000 | Refractory cements | 6.5 | A |
| 3816002000 | Refractory mortars | 6.5 | A |
| 3816003000 | Refractory concretes | 6.5 | A |
| 3816009000 | Other | 6.5 | A |
| 3817000000 | Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902. | 6.5 | A |
| 3818001000 | Chemical elements doped for use in electronics | 0 | A |
| 3818002000 | Chemical compounds doped for use in electronics | 0 | A |
| 3819001000 | Hydraulic brake fluids | 6.5 | A |
| 3819002000 | Other prepared liquids for hydraulic transmission | 6.5 | A |
| 3820001000 | Anti-freezing preparations | 6.5 | A |
| 3820002000 | Prepared de-icing fluids | 6.5 | A |
| 3821000000 | Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. | 6.5 | A |
| 3822001011 | Of other plates, sheets, film, foil and strip of plastics | 0 | A |
| 3822001012 | Other articles of plastics | 0 | A |
| 3822001013 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | in rolls or sheets referred to in Note 8 to Chapter 48 | | |
| 3822001014 | Litumuth testing paper and other similar testing paper | 0 | A |
| 3822001019 | Other | 0 | A |
| 3822001020 | Prepared, not on a backing | 0 | A |
| 3822001091 | Of other plates, sheets, film, foil and strip of plastics | 6.5 | A |
| 3822001092 | Other articles of plastics | 6.5 | A |
| 3822001093 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48 | 0 | A |
| 3822001099 | Other | 8 | A |
| 3822002011 | Of other plates, sheets, film, foil and strip of plastics | 0 | A |
| 3822002012 | Other articles of plastics | 0 | A |
| 3822002013 | Paper,paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48 | 0 | A |
| 3822002014 | Litumuth testing paper and other similar testing paper | 0 | A |
| 3822002019 | Other | 0 | A |
| 3822002020 | Prepared, not on a backing | 0 | A |
| 3822002091 | Of other plates, sheets, film, foil and strip of plastics | 6.5 | A |
| 3822002092 | Other articles of plastics | 6.5 | A |
| 3822002093 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48 | 0 | A |
| 3822002099 | Other | 8 | A |
| 3822003041 | Of 0 % rate in the Tariff Schedules | 0 | A |
| 3822003042 | Of 1 % rate in the Tariff Schedules | 1 | A |
| 3822003043 | Of 2 % rate in the Tariff Schedules | 2 | A |
| 3822003044 | Of 3 % rate in the Tariff Schedules | 3 | A |
| 3822003045 | Of 4 % rate in the Tariff Schedules | 4 | A |
| 3822003046 | Of 5 % rate in the Tariff Schedules | 5 | A |
| 3822003047 | Of 5.4 % rate in the Tariff Schedules | 5.4 | A |
| 3822003048 | Of 6.5 % rate in the Tariff Schedules | 6.5 | A |
| 3822003049 | Of 7 % rate in the Tariff Schedules | 7 | A |
| 3822003050 | Of 8 % rate in the Tariff Schedules | 8 | A |
| 3822003051 | Of 10 % rate in the Tariff Schedules | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3822003052 | Of 20 % rate in the Tariff Schedules | 20 | A |
| 3822003053 | Of 27 % rate in the Tariff Schedules | 27 | A |
| 3822003054 | Of 30 % rate in the Tariff Schedules | 30 | A |
| 3822003055 | Of 36 % rate in the Tariff Schedules | 36 | A |
| 3822003056 | Of 40 % rate in the Tariff Schedules | 40 | A |
| 3822003057 | Of 50 % rate in the Tariff Schedules | 50 | A |
| 3822003058 | Of subheadings 3706.10.1000, 3706.10.5020 and 3706.90.6020 | 182won/m or 6.5 | A |
| 3822003059 | Of subheadings 3706.10.2000 and 3706.90.2000 | 4won/m or 6.5 | A |
| 3822003060 | Of subheadings 3706.10.3010, 3706.10.4000, 3706.90.3010 and 3706.90.4000 | 26won/m or 6.5 | A |
| 3822003061 | Of subheadings 3706.10.3020 and 3706.90.3020 | 468won/m or 6.5 | A |
| 3822003062 | Of subheadings 3706.10.3030 and 3706.90.3030 | 78won/m or 6.5 | A |
| 3822003063 | Of subheadings 3706.10.5010 and 3706.90.6010 | 1,092won/m or 6.5 | A |
| 3822003064 | Of subheading 3706.10.6010 | 1,560won/m or 6.5 | A |
| 3822003065 | Of subheading 3706.10.6020 | 260won/m or 6.5 | A |
| 3822003066 | Of subheadings 3706.90.1000 and 3706.90.5020 | 8won/m or 6.5 | A |
| 3822003067 | Of subheading 3706.90.5010 | 25won/m or 6.5 | A |
| 3823110000 | Stearic acid | 8 | A |
| 3823120000 | Oleic acid | 8 | A |
| 3823130000 | Tall oil fatty acids | 8 | A |
| 3823191000 | Palmitic acids | 8 | A |
| 3823192000 | Acid oils from refining | 8 | A |
| 3823199000 | Other | 8 | A |
| 3823701000 | Cetyl alcohol | 5 | A |
| 3823702000 | Stearyl alcohol | 5 | A |
| 3823703000 | Oleyl alcohol | 5 | A |
| 3823704000 | Lauryl alcohol | 3 | A |
| 3823709010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3823709090 | Other | 5 | A |
| 3824100000 | Prepared binders for foundry moulds or cores | 6.5 | A |
| 3824300000 | Non-agglomerated metal carbides mixed together or with metallic binders | 6.5 | A |
| 3824400000 | Prepared additives for cements, mortars or concretes | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3824500000 | Non-refractory mortars and concretes | 6.5 | A |
| 3824600000 | Sorbitol other than that of subheading 2905.44 | 8 | F |
| 3824711000 | Detergents based on trichlorotrifluoroethane | 6.5 | A |
| 3824719000 | Other | 6.5 | A |
| 3824720000 | Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes | 6.5 | A |
| 3824730000 | Containing hydrobromofluorocarbons (HBFCs) | 6.5 | A |
| 3824740000 | Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) | 6.5 | A |
| 3824750000 | Containing carbon tetrachloride | 6.5 | A |
| 3824760000 | Containing 1,1,1-trichloroethane (methyl chloroform) | 6.5 | A |
| 3824770000 | Containing bromomethane (methyl bromide) or bromochloromethane | 6.5 | A |
| 3824780000 | Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) | 6.5 | A |
| 3824790000 | Other | 6.5 | A |
| 3824810000 | Containing oxirane (ethylene oxide) | 6.5 | A |
| 3824820000 | Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | 6.5 | A |
| 3824830000 | Containing tris (2,3-dibromopropyl) phosphate | 6.5 | A |
| 3824901000 | Roasted chromite | 5 | A |
| 3824902100 | Getters for vacuum tubes | 6.5 | A |
| 3824902200 | Preparations of carbon resistors or ceramic solid resistors | 6.5 | A |
| 3824902410 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3824902490 | Other | 6.5 | A |
| 3824903100 | Mixtures consisting mainly of O-alkyl (≤C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates | 6.5 | A |
| 3824903200 | Mixtures consisting mainly of O- | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | alkyl (≤C10, including cycloalkyl) N,N-dialkyl (methyl, ehtyl, n-propyl or isopropyl) phosphoramidocyanidates | | |
| 3824903300 | Mixtures consisting mainly of [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl]hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonothioates and their O-alkyl (≤C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof | 6.5 | A |
| 3824903400 | Mixtures consisting mainly of alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyldifluorides | 6.5 | A |
| 3824903500 | Mixtures consisting mainly of[O-2-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (≤C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protoanted salts thereof | 6.5 | A |
| 3824903600 | Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides | 6.5 | A |
| 3824903700 | Mixtures consisting mainly of dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates | 6.5 | A |
| 3824903800 | Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines or their protonated salts | 6.5 | A |
| 3824903911 | Mixtures consisting mainly of N,N dimethyl-2-amino-ethanol or N,N-diethyl-2-amino ethanol or their protonated salts | 6.5 | A |
| 3824903919 | Other | 6.5 | A |
| 3824903920 | Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols or their protonated salts | 6.5 | A |
| 3824903930 | Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms | 6.5 | A |
| 3824903990 | Other | 6.5 | A |
| 3824904100 | Mixed polyethylene glycol | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3824904200 | Ion-exchangers | 6.5 | A |
| 3824904300 | Anti-scaling compounds | 6.5 | A |
| 3824904400 | Additives to harden varnish or glue | 6.5 | A |
| 3824905100 | Ink-removers | 6.5 | A |
| 3824905200 | Stencil correctors | 6.5 | A |
| 3824905300 | Correcting fluids | 6.5 | A |
| 3824906100 | Compounded extenders for paints | 6.5 | A |
| 3824906200 | Preparations for the manufacture of certain ceramic articles (artificial teeth, etc) | 6.5 | A |
| 3824906300 | Soda-lime | 6.5 | A |
| 3824906400 | Hydrated silica gel | 6.5 | A |
| 3824906500 | Anti-rust preparations | 6.5 | A |
| 3824906600 | Preparations for the manufacture of ceramic condenser and ferrite core | 6.5 | A |
| 3824907100 | Metal plating preparations | 6.5 | A |
| 3824907200 | Chlorinated paraffin | 6.5 | A |
| 3824907300 | Anti-foaming agent | 6.5 | A |
| 3824907400 | Foaming agent | 6.5 | A |
| 3824907500 | Prepared calcium carbonate | 6.5 | A |
| 3824907600 | Liquid crystal preparations | 6.5 | A |
| 3824907700 | Ammoniacal gas liquors | 6.5 | A |
| 3824908010 | Based on methyl ethyl ketone peroxide | 6.5 | A |
| 3824908090 | Other | 6.5 | A |
| 3824909010 | Micro-element fertilisers (other than products of Chapter 31) | 6.5 | A |
| 3824909030 | Chewing gum base | 6.5 | A |
| 3824909050 | Naphthenic acids, their water-insoluble salts and their esters | 6.5 | A |
| 3824909061 | With nicotine | 6.5 | A |
| 3824909069 | Other | 6.5 | A |
| 3824909090 | Other | 6.5 | A |
| 3825100000 | Municipal waste | 6.5 | A |
| 3825200000 | Sewage sludge | 6.5 | A |
| 3825301000 | Of heading 30.05. | 0 | A |
| 3825302000 | Of subheading 3824.90 | 6.5 | A |
| 3825303000 | Of subheading 4015.11 | 8 | A |
| 3825304000 | Of subheading 9018.3 | 8 | A |
| 3825410000 | Halogenated | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3825490000 | Other | 6.5 | A |
| 3825500000 | Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids | 6.5 | A |
| 3825610000 | Mainly containing organic constituents | 6.5 | A |
| 3825690000 | Other | 6.5 | A |
| 3825900000 | Other | 6.5 | A |
| 3826000000 | Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals. | 6.5 | E |
| 3901101000 | Linear low density polyethylene | 6.5 | A |
| 3901109000 | Other | 6.5 | A |
| 3901201000 | Of pulp | 6.5 | A |
| 3901209000 | Other | 6.5 | A |
| 3901300000 | Ethylene-vinyl acetate copolymers | 6.5 | A |
| 3901900000 | Other | 6.5 | A |
| 3902100000 | Polypropylene | 6.5 | A |
| 3902200000 | Polyisobutylene | 6.5 | A |
| 3902300000 | Propylene copolymers | 6.5 | A |
| 3902900000 | Other | 6.5 | A |
| 3903110000 | Expansible | 6.5 | A |
| 3903190000 | Other | 6.5 | A |
| 3903200000 | Styrene-acrylonitrile (SAN) copolymers | 6.5 | A |
| 3903300000 | Acrylonitrile-butadiene-styrene (ABS) copolymers | 6.5 | A |
| 3903901000 | Styrene-butadiene copolymers | 6.5 | A |
| 3903909000 | Other | 6.5 | A |
| 3904100000 | Poly (vinyl chloride), not mixed with any other substances | 6.5 | A |
| 3904210000 | Non-plasticised | 6.5 | A |
| 3904220000 | Plasticised | 6.5 | A |
| 3904300000 | Vinyl chloride-vinyl acetate copolymers | 6.5 | A |
| 3904400000 | Other vinyl chloride copolymers | 6.5 | A |
| 3904500000 | Vinylidene chloride polymers | 6.5 | A |
| 3904610000 | Polytetrafluoroethylene | 6.5 | A |
| 3904690000 | Other | 6.5 | A |
| 3904900000 | Other | 6.5 | A |
| 3905120000 | In aqueous dispersion | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3905190000 | Other | 6.5 | A |
| 3905210000 | In aqueous dispersion | 6.5 | A |
| 3905290000 | Other | 6.5 | A |
| 3905300000 | Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups | 8 | A |
| 3905910000 | Copolymers | 6.5 | A |
| 3905990000 | Other | 6.5 | A |
| 3906100000 | Poly(methyl methacrylate) | 6.5 | A |
| 3906901000 | Poly acryl amide | 8 | A |
| 3906909000 | Other | 8 | A |
| 3907100000 | Polyacetals | 6.5 | A |
| 3907201000 | Polyoxyethylene (polyethylene glycol) | 6.5 | A |
| 3907202000 | Polyoxypropylene (polypropylene glycol) | 6.5 | A |
| 3907203000 | Poly phenylene oxide | 6.5 | A |
| 3907209000 | Other | 6.5 | A |
| 3907301000 | For making semiconductor | 6.5 | A |
| 3907309000 | Other | 6.5 | A |
| 3907400000 | Polycarbonates | 6.5 | A |
| 3907500000 | Alkyd resins | 6.5 | A |
| 3907600000 | Poly(ethylene terephthalate) | 6.5 | A |
| 3907700000 | Poly(lactic acid) | 6.5 | A |
| 3907910000 | Unsaturated | 6.5 | A |
| 3907991000 | Poly butylene terephthalate | 6.5 | A |
| 3907999000 | Other | 6.5 | A |
| 3908101000 | Polyamide-6 | 6.5 | A |
| 3908102000 | Polyamide-6,6 | 6.5 | A |
| 3908103000 | Polyamide-11, -12, -6,9, -6,10, -6,12 | 6.5 | A |
| 3908900000 | Other | 6.5 | A |
| 3909101000 | Urea resins | 6.5 | A |
| 3909102000 | Thiourea resins | 6.5 | A |
| 3909200000 | Melamine resins | 6.5 | A |
| 3909300000 | Other amino-resins | 6.5 | A |
| 3909400000 | Phenolic resins | 6.5 | A |
| 3909500000 | Polyurethanes | 6.5 | A |
| 3910001000 | For making semiconductor | 6.5 | A |
| 3910009010 | Silicon oil | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3910009020 | Silicon rubber | 6.5 | A |
| 3910009090 | Other | 6.5 | A |
| 3911101000 | Petroleum resins | 8 | A |
| 3911102000 | Coumarone, indene or coumarone-indene resins | 8 | A |
| 3911103000 | Polyterpenes | 8 | A |
| 3911901000 | Polysulphides | 6.5 | A |
| 3911902000 | Polysulphones | 6.5 | A |
| 3911903000 | Furan resin | 6.5 | A |
| 3911909000 | Other | 6.5 | A |
| 3912110000 | Non-plasticised | 5 | A |
| 3912120000 | Plasticised | 5 | A |
| 3912200000 | Cellulose nitrates (including collodions) | 6.5 | A |
| 3912311000 | Sodium carboxymethyl cellulose | 6.5 | A |
| 3912319000 | Other | 6.5 | A |
| 3912391000 | Methyl cellulose | 6.5 | A |
| 3912399000 | Other | 6.5 | A |
| 3912901000 | Regenerated cellulose | 6.5 | A |
| 3912909000 | Other | 6.5 | A |
| 3913101000 | Sodium alginate | 6.5 | A |
| 3913102000 | Propylene glycol alginate | 6.5 | A |
| 3913109000 | Other | 6.5 | A |
| 3913901000 | Hardened proteins | 6.5 | A |
| 3913902010 | Chlorinated rubber | 6.5 | A |
| 3913902020 | Rubber hydrochloride | 6.5 | A |
| 3913902030 | Oxidised rubber | 6.5 | A |
| 3913902040 | Cyclised rubber | 6.5 | A |
| 3913902090 | Other | 6.5 | A |
| 3913909010 | Dextran | 6.5 | A |
| 3913909090 | Other | 6.5 | A |
| 3914001000 | Cationic | 6.5 | A |
| 3914009000 | Other | 6.5 | A |
| 3915101000 | Film, sheets, plates and foil before they became wastes | 6.5 | A |
| 3915102000 | Pipes and hoses before they became wastes | 6.5 | A |
| 3915109000 | Other | 6.5 | A |
| 3915200000 | Of polymers of styrene | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3915300000 | Of polymers of vinyl chloride | 6.5 | A |
| 3915901000 | Of polymers of propylene | 6.5 | A |
| 3915902000 | Of acrylic polymers | 6.5 | A |
| 3915903000 | Of polyacetals | 6.5 | A |
| 3915904000 | Of polycarbonates | 6.5 | A |
| 3915905000 | Of polyamides | 6.5 | A |
| 3915909000 | Other | 6.5 | A |
| 3916100000 | Of polymers of ethylene | 6.5 | A |
| 3916200000 | Of polymers of vinyl chloride | 6.5 | A |
| 3916901000 | Of polymers of styrene | 6.5 | A |
| 3916902000 | Of polymers of propylene | 6.5 | A |
| 3916903000 | Of acrylic polymers | 6.5 | A |
| 3916904000 | Of polyamides | 6.5 | A |
| 3916909000 | Other | 6.5 | A |
| 3917101000 | Of hardened protein | 6.5 | A |
| 3917102000 | Of cellulosic materials | 6.5 | A |
| 3917210000 | Of polymers of ethylene | 6.5 | A |
| 3917220000 | Of polymers of propylene | 6.5 | A |
| 3917230000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917291000 | Of polymers of styrene | 6.5 | A |
| 3917292000 | Of polyamides | 6.5 | A |
| 3917299000 | Other | 6.5 | A |
| 3917311000 | Of polymers of ethylene | 6.5 | A |
| 3917312000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917319000 | Other | 6.5 | A |
| 3917321000 | Of polymers of ethylene | 6.5 | A |
| 3917322000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917329000 | Other | 6.5 | A |
| 3917331000 | Of polymers of ethylene | 6.5 | A |
| 3917332000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917339000 | Other | 6.5 | A |
| 3917391000 | Of polymers of ethylene | 6.5 | A |
| 3917392000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917399000 | Other | 6.5 | A |
| 3917400000 | Fittings | 6.5 | A |
| 3918101000 | Of polyvinyl chloride | 6.5 | A |
| 3918102000 | Of copolymers of vinyl chloride and | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | vinyl acetate | | |
| 3918109000 | Other | 6.5 | A |
| 3918900000 | Of other plastics | 6.5 | A |
| 3919100000 | In rolls of a width not exceeding 20 cm | 6.5 | A |
| 3919900000 | Other | 6.5 | A |
| 3920100000 | Of polymers of ethylene | 6.5 | A |
| 3920200000 | Of polymers of propylene | 6.5 | A |
| 3920300000 | Of polymers of styrene | 6.5 | A |
| 3920430000 | Containing by weight not less than 6 % of plasticisers | 6.5 | A |
| 3920490000 | Other | 6.5 | A |
| 3920510000 | Of poly(methyl methacrylate) | 6.5 | A |
| 3920590000 | Other | 6.5 | A |
| 3920610000 | Of polycarbonates | 6.5 | A |
| 3920620000 | Of poly(ethylene terephthalate) | 6.5 | A |
| 3920630000 | Of unsaturated polyesters | 6.5 | A |
| 3920690000 | Of other polyesters | 6.5 | A |
| 3920710000 | Of regenerated cellulose | 6.5 | A |
| 3920730000 | Of cellulose acetate | 6.5 | A |
| 3920791000 | Of vulcanised fibre | 6.5 | A |
| 3920799000 | Other | 6.5 | A |
| 3920910000 | Of poly(vinyl butyral) | 6.5 | A |
| 3920920000 | Of polyamides | 6.5 | A |
| 3920930000 | Of amino-resins | 6.5 | A |
| 3920940000 | Of phenolic resins | 6.5 | A |
| 3920991000 | For aircrafts | 6.5 | A |
| 3920999010 | Polyimides film, for manufacturing Printed Circuit Board with the function of lead frame | 4 | A |
| 3920999090 | Other | 6.5 | A |
| 3921110000 | Of polymers of styrene | 6.5 | A |
| 3921120000 | Of polymers of vinyl chloride | 6.5 | A |
| 3921130000 | Of polyurethanes | 6.5 | A |
| 3921140000 | Of regenerated cellulose | 6.5 | A |
| 3921191010 | Separator, for manufacturing secondary battery | 4 | A |
| 3921191090 | Other | 6.5 | A |
| 3921192010 | Separator, for manufacturing secondary battery | 4 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3921192090 | Other | 6.5 | A |
| 3921193010 | Of polymethyl methacrylate | 6.5 | A |
| 3921193090 | Other | 6.5 | A |
| 3921194010 | Of polycarbonates | 6.5 | A |
| 3921194020 | Of polyethylene terephthalate | 6.5 | A |
| 3921194030 | Of unsaturated polyesters | 6.5 | A |
| 3921194090 | Other | 6.5 | A |
| 3921195010 | Of vulcanised fibre | 6.5 | A |
| 3921195020 | Of cellulose acetate | 6.5 | A |
| 3921195090 | Other | 6.5 | A |
| 3921199010 | Of polyvinyl butyral | 6.5 | A |
| 3921199020 | Of polyamides | 6.5 | A |
| 3921199030 | Of amino-resins | 6.5 | A |
| 3921199040 | Of phenolic resins | 6.5 | A |
| 3921199090 | Other | 6.5 | A |
| 3921901000 | Of polymers of ethylene | 6.5 | A |
| 3921902000 | Of polymers of propylene | 6.5 | A |
| 3921903000 | Of polymers of styrene | 6.5 | A |
| 3921904010 | Rigid | 6.5 | A |
| 3921904020 | Flexible | 6.5 | A |
| 3921905010 | Of polymethyl methacrylate | 6.5 | A |
| 3921905090 | Other | 6.5 | A |
| 3921906010 | Of polycarbonates | 6.5 | A |
| 3921906020 | Of polyethylene terephthalate | 6.5 | A |
| 3921906030 | Of unsaturated polyesters | 6.5 | A |
| 3921906090 | Other | 6.5 | A |
| 3921907010 | Of regenerated cellulose | 6.5 | A |
| 3921907020 | Of vulcanised fibre | 6.5 | A |
| 3921907030 | Of cellulose acetate | 6.5 | A |
| 3921907090 | Other | 6.5 | A |
| 3921909010 | Of polyvinyl butyral | 6.5 | A |
| 3921909020 | Of polyamides | 6.5 | A |
| 3921909030 | Of amino-resins | 6.5 | A |
| 3921909040 | Of phenolic resins | 6.5 | A |
| 3921909050 | Of polyurethanes | 6.5 | A |
| 3921909090 | Other | 6.5 | A |
| 3922101000 | Baths and shower baths | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3922102000 | Wash-basins | 6.5 | A |
| 3922103000 | Sinks | 6.5 | A |
| 3922200000 | Lavatory seats and covers | 6.5 | A |
| 3922901000 | Bidets | 6.5 | A |
| 3922909000 | Other | 6.5 | A |
| 3923100000 | Boxes, cases, crates and similar articles | 6.5 | A |
| 3923210000 | Of polymers of ethylene | 6.5 | B |
| 3923290000 | Of other plastics | 6.5 | A |
| 3923300000 | Carboys, bottles, flasks and similar articles | 6.5 | B |
| 3923400000 | Spools, cops, bobbins and similar supports | 6.5 | A |
| 3923500000 | Stoppers, lids, caps and other closures | 6.5 | B |
| 3923900000 | Other | 6.5 | A |
| 3924100000 | Tableware and kitchenware | 6.5 | A |
| 3924901000 | Soap dishes and boxes | 6.5 | A |
| 3924902000 | Table cloths and other similar articles | 6.5 | A |
| 3924909000 | Other | 6.5 | A |
| 3925100000 | Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 ℓ | 6.5 | A |
| 3925200000 | Doors, windows and their frames and thresholds for doors | 6.5 | A |
| 3925300000 | Shutters, blinds (including Venetian blinds) and similar articles and parts thereof | 6.5 | A |
| 3925900000 | Other | 6.5 | A |
| 3926101000 | Pencil cases and erasers | 6.5 | A |
| 3926102000 | Binders | 6.5 | A |
| 3926109000 | Other | 6.5 | A |
| 3926200000 | Articles of apparel and clothing accessories (including gloves, mittens and mitts) | 6.5 | A |
| 3926300000 | Fittings for furniture, coachwork or the like | 6.5 | A |
| 3926400000 | Statuettes and other ornamental articles | 6.5 | A |
| 3926901000 | Parts for use in machinery and mechanical appliances | 6.5 | B |
| 3926902000 | Fans and hand screens non-mechanical; frames and handles therefor and parts of such frames and handles | 6.5 | A |
| 3926903000 | Lables and tags | 6.5 | B |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3926904000 | Adhesive tapes with case | 6.5 | B |
| 3926905000 | Frames for painting, photographs, mirrors and the like | 6.5 | A |
| 3926906000 | Albums | 6.5 | A |
| 3926909000 | Other | 6.5 | B |
| 4001100000 | Natural rubber latex, whether or not pre-vulcanised | 0 | A |
| 4001210000 | Smoked sheets | 0 | A |
| 4001220000 | Technically specified natural rubber (TSNR) | 0 | A |
| 4001290000 | Other | 0 | A |
| 4001301000 | Chicle gum | 2 | A |
| 4001309000 | Other | 2 | A |
| 4002110000 | Latex | 8 | A |
| 4002190000 | Other | 8 | A |
| 4002201000 | Latex | 8 | A |
| 4002209000 | Other | 8 | A |
| 4002311000 | Latex | 5 | A |
| 4002319000 | Other | 5 | A |
| 4002391000 | Latex | 5 | A |
| 4002399010 | Of chlorinated-isobutene-isoprene rubber (CIIR) | 5 | A |
| 4002399020 | Of brominated-isobutene-isoprene rubber (BIIR) | 5 | A |
| 4002410000 | Latex | 8 | A |
| 4002490000 | Other | 8 | A |
| 4002510000 | Latex | 8 | A |
| 4002590000 | Other | 8 | A |
| 4002601000 | Latex | 8 | A |
| 4002609000 | Other | 8 | A |
| 4002701000 | Latex | 8 | A |
| 4002709000 | Other | 8 | A |
| 4002801000 | Latex | 8 | A |
| 4002809000 | Other | 8 | A |
| 4002910000 | Latex | 8 | A |
| 4002991000 | Of carboxylated acrylonitrile-butadiene rubbers (XNBR) | 8 | A |
| 4002992000 | Of acrylonitrile-isoprene rubbers (NIR) | 8 | A |
| 4002993000 | Thioplasts (TM) | 8 | A |
| 4002999000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4003000000 | Reclaimed rubber in primary forms or in plates, sheets or strip. | 8 | A |
| 4004000000 | Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom. | 3 | A |
| 4005101000 | Plates, sheets and strip | 8 | A |
| 4005109000 | Other | 8 | A |
| 4005200000 | Solutions; dispersions other than those of subheading 4005.10 | 8 | A |
| 4005910000 | Plates, sheets and strip | 8 | A |
| 4005991000 | Compounded rubber latex | 8 | A |
| 4005999000 | Other | 8 | A |
| 4006100000 | "Camel-back" strips for retreading rubber tyres | 8 | A |
| 4006901000 | Rubber rods | 8 | A |
| 4006902000 | Rubber tubes | 8 | A |
| 4006903000 | Rubber profile shapes | 8 | A |
| 4006904000 | Rubber discs, rings and washers | 8 | A |
| 4006905000 | Rubber thread | 8 | A |
| 4006909000 | Other | 8 | A |
| 4007001000 | Rubber thread | 5 | A |
| 4007002000 | Rubber cord | 8 | A |
| 4008111000 | Combined with textile fabrics for reinforcing purposes | 8 | A |
| 4008119000 | Other | 8 | A |
| 4008191000 | Combined with textile fabrics for reinforcing purposes | 8 | A |
| 4008199000 | Other | 8 | A |
| 4008211000 | Combined with textile fabrics for reinforcing purposes | 8 | A |
| 4008219000 | Other | 8 | A |
| 4008291000 | Combined with textile fabrics for reinforcing purposes | 8 | A |
| 4008299000 | Other | 8 | A |
| 4009110000 | Without fittings | 8 | A |
| 4009120000 | With fittings | 8 | A |
| 4009210000 | Without fittings | 8 | A |
| 4009220000 | With fittings | 8 | A |
| 4009310000 | Without fittings | 8 | A |
| 4009320000 | With fittings | 8 | A |
| 4009410000 | Without fittings | 8 | A |
| 4009420000 | With fittings | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4010110000 | Reinforced only with metal | 8 | A |
| 4010120000 | Reinforced only with textile materials | 8 | A |
| 4010191000 | Reinforced only with plastics | 8 | A |
| 4010199000 | Other | 8 | A |
| 4010310000 | Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 8 | A |
| 4010320000 | Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 8 | A |
| 4010330000 | Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 8 | A |
| 4010340000 | Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 8 | A |
| 4010350000 | Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | 8 | A |
| 4010360000 | Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm | 8 | A |
| 4010390000 | Other | 8 | A |
| 4011101000 | Of radial carcass | 5 | A |
| 4011102000 | Of biased carcass | 5 | A |
| 4011109000 | Other | 5 | A |
| 4011201010 | For use on a rim measuring less than 49.53 ㎝ in diameter | 5 | A |
| 4011201090 | Other | 5 | A |
| 4011202010 | For use on a rim measuring less than 49.53 ㎝ in diameter | 5 | A |
| 4011202090 | Other | 5 | A |
| 4011209000 | Other | 5 | A |
| 4011300000 | Of a kind used on aircraft | 5 | A |
| 4011400000 | Of a kind used on motorcycles | 5 | A |
| 4011500000 | Of a kind used on bicycles | 5 | A |
| 4011610000 | Of a kind used on agricultural or forestry vehicles and machines | 5 | A |
| 4011620000 | Of a kind used on construction or industrial handling vehicles and | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | machines and having a rim size not exceeding 61 cm | | |
| 4011630000 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 5 | A |
| 4011690000 | Other | 5 | A |
| 4011920000 | Of a kind used on agricultural or forestry vehicles and machines | 5 | A |
| 4011930000 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 5 | A |
| 4011940000 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 5 | A |
| 4011990000 | Other | 5 | A |
| 4012110000 | Of a kind used on motor cars (including station wagons and racing cars) | 8 | A |
| 4012120000 | Of a kind used on buses or lorries | 8 | A |
| 4012130000 | Of a kind used on aircraft | 5 | A |
| 4012190000 | Other | 8 | A |
| 4012201000 | Of a kind used on aircraft | 5 | A |
| 4012209010 | Of a kind used on motor cars (including station wagons and racing cars) | 8 | A |
| 4012209020 | Of a kind used on buses or lorries | 8 | A |
| 4012209090 | Other | 8 | A |
| 4012901010 | Solid tyres | 5 | A |
| 4012901020 | Cushion tyres | 5 | A |
| 4012901030 | Tyre treads | 5 | A |
| 4012901040 | Tyre flaps | 5 | A |
| 4012909010 | Solid tyres | 8 | A |
| 4012909020 | Cushion tyres | 8 | A |
| 4012909030 | Tyre treads | 8 | A |
| 4012909040 | Tyre flaps | 8 | A |
| 4012909090 | Other | 8 | A |
| 4013101000 | Of a kind used on motor cars (including station wagons and racing cars) | 8 | A |
| 4013102000 | Of a kind used on buses or lorries | 8 | A |
| 4013200000 | Of a kind used on bicycles | 8 | A |
| 4013901000 | Of a kind used on aircraft | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4013909010 | Of a kind used on motorcycles or motor scooters | 8 | A |
| 4013909020 | Of a kind used on industrial vehicles or agricultural machinery | 8 | A |
| 4013909090 | Other | 8 | A |
| 4014100000 | Sheath contraceptives | 8 | A |
| 4014901000 | Teats | 8 | A |
| 4014909000 | Other | 8 | A |
| 4015110000 | Surgical | 8 | A |
| 4015190000 | Other | 8 | A |
| 4015901000 | Protective clothing for divers | 8 | A |
| 4015902000 | Protective clothing for radiologists | 8 | A |
| 4015909000 | Other | 8 | A |
| 4016100000 | Of cellular rubber | 8 | A |
| 4016910000 | Floor coverings and mats | 8 | A |
| 4016920000 | Erasers | 8 | A |
| 4016930000 | Gaskets, washers and other seals | 8 | B |
| 4016940000 | Boat or dock fenders, whether or not inflatable | 8 | A |
| 4016951000 | Pneumatic mattresses | 8 | A |
| 4016952000 | Pillows | 8 | A |
| 4016953000 | Cushions | 8 | A |
| 4016959000 | Other | 8 | A |
| 4016991010 | Parts of balloons, airships, flying machines, gliders, kites and rotochutes | 0 | A |
| 4016991090 | Other | 8 | A |
| 4016992000 | Rubber bands | 8 | A |
| 4016993000 | Stoppers and rings for bottles | 8 | A |
| 4016999000 | Other | 8 | A |
| 4017001000 | Hard rubber | 8 | A |
| 4017002000 | Articles of hard rubber | 8 | A |
| 4101201000 | Hides and skins, untanned | 0 | A |
| 4101202000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4101501011 | Cow hide | 0 | A |
| 4101501012 | Steer hide | 0 | A |
| 4101501013 | Ox hide | 0 | A |
| 4101501014 | Bull hide | 0 | A |
| 4101501019 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4101501021 | Cow hide | 0 | A |
| 4101501022 | Steer hide | 0 | A |
| 4101501023 | Ox hide | 0 | A |
| 4101501024 | Bull hide | 0 | A |
| 4101501029 | Other | 0 | A |
| 4101501090 | Other | 0 | A |
| 4101502000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4101901011 | Of calf skin | 0 | A |
| 4101901019 | Other | 0 | A |
| 4101901091 | Of calf skin | 0 | A |
| 4101901099 | Other | 0 | A |
| 4101902000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4102100000 | With wool on | 0 | A |
| 4102211000 | Hides and skins, untanned | 0 | A |
| 4102212000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4102291000 | Hides and skins, untanned | 0 | A |
| 4102292000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4103201010 | Of snake | 0 | A |
| 4103201020 | Of lizard | 0 | A |
| 4103201030 | Of crocodile | 0 | A |
| 4103201090 | Other | 0 | A |
| 4103202000 | Hides and skins, which have undergone a tanning (including pretanning) process which is reversible | 3 | A |
| 4103301000 | Hides and skins, untanned | 0 | A |
| 4103302000 | Hides and skins, which have undergone a tanning (including pretanning) process which is reversible | 3 | A |
| 4103901010 | Of eels | 0 | A |
| 4103901020 | Of kangaroo | 0 | A |
| 4103901030 | Of camels (including dromedaries) | 0 | A |
| 4103901090 | Other | 0 | A |
| 4103902010 | Of camels (including dromedaries) | 3 | A |
| 4103902090 | Other | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4104110000 | Full grains, unsplit; grain splits | 3 | A |
| 4104190000 | Other | 3 | A |
| 4104410000 | Full grains, unsplit; grain splits | 3 | A |
| 4104490000 | Other | 3 | A |
| 4105100000 | In the wet state (including wet-blue) | 3 | A |
| 4105300000 | In the dry state (crust) | 3 | A |
| 4106210000 | In the wet state (including wet-blue) | 3 | A |
| 4106220000 | In the dry state (crust) | 3 | A |
| 4106310000 | In the wet state (including wet-blue) | 5 | A |
| 4106320000 | In the dry state (crust) | 5 | A |
| 4106400000 | Of reptiles | 5 | A |
| 4106910000 | In the wet state (including wet-blue) | 5 | A |
| 4106920000 | In the dry state (crust) | 5 | A |
| 4107110000 | Full grains, unsplit | 5 | A |
| 4107120000 | Grain splits | 5 | A |
| 4107190000 | Other | 5 | A |
| 4107910000 | Full grains, unsplit | 5 | A |
| 4107920000 | Grain splits | 5 | A |
| 4107990000 | Other | 5 | A |
| 4112000000 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14. | 5 | A |
| 4113100000 | Of goats or kids | 5 | A |
| 4113200000 | Of swine | 5 | A |
| 4113300000 | Of reptiles | 5 | A |
| 4113900000 | Other | 5 | A |
| 4114100000 | Chamois (including combination chamois) leather | 5 | A |
| 4114201000 | Patent leather | 5 | A |
| 4114202000 | Patent laminated leather | 5 | A |
| 4114203000 | Metallised leather | 5 | A |
| 4115100000 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls | 8 | A |
| 4115200000 | Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4201001000 | Of reptile leather | 8 | A |
| 4201009010 | Saddles and saddle cloths | 8 | A |
| 4201009020 | Traces | 8 | A |
| 4201009030 | Leads | 8 | A |
| 4201009040 | Muzzles | 8 | A |
| 4201009090 | Other | 8 | A |
| 4202111010 | Of snake | 8 | A |
| 4202111020 | Of lizard | 8 | A |
| 4202111030 | Of crocodile | 8 | A |
| 4202111040 | Of eels | 8 | A |
| 4202111050 | Of kangaroo | 8 | A |
| 4202111090 | Other | 8 | A |
| 4202112000 | Of composition leather | 8 | A |
| 4202113000 | Of patent leather | 8 | A |
| 4202121010 | Of polyvinylchloride | 8 | A |
| 4202121020 | Of polyurethane | 8 | A |
| 4202121090 | Other | 8 | A |
| 4202122000 | Of textile materials | 8 | A |
| 4202191000 | Of paper board | 8 | A |
| 4202199000 | Other | 8 | A |
| 4202211010 | Of snake | 8 | A |
| 4202211020 | Of lizard | 8 | A |
| 4202211030 | Of crocodile | 8 | A |
| 4202211040 | Of eels | 8 | A |
| 4202211050 | Of kangaroo | 8 | A |
| 4202211090 | Other | 8 | A |
| 4202212000 | Of composition leather | 8 | A |
| 4202213000 | Of patent leather | 8 | A |
| 4202221010 | Of polyvinylchloride | 8 | A |
| 4202221020 | Of polyurethane | 8 | A |
| 4202221090 | Other | 8 | A |
| 4202222000 | Of textile materials | 8 | A |
| 4202291000 | Of paper board | 8 | A |
| 4202299000 | Other | 8 | A |
| 4202311010 | Of snake | 8 | A |
| 4202311020 | Of lizard | 8 | A |
| 4202311030 | Of crocodile | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4202311040 | Of eels | 8 | A |
| 4202311050 | Of kangaroo | 8 | A |
| 4202311090 | Other | 8 | A |
| 4202312000 | Of composition leather | 8 | A |
| 4202313000 | Of patent leather | 8 | A |
| 4202321010 | Of polyvinylchloride | 8 | A |
| 4202321020 | Of polyurethane | 8 | A |
| 4202321090 | Other | 8 | A |
| 4202322000 | Of textile materials | 8 | A |
| 4202391000 | Of paper board | 8 | A |
| 4202399000 | Other | 8 | A |
| 4202911010 | Of snake | 8 | A |
| 4202911020 | Of lizard | 8 | A |
| 4202911030 | Of crocodile | 8 | A |
| 4202911040 | Of eels | 8 | A |
| 4202911050 | Of kangaroo | 8 | A |
| 4202911090 | Other | 8 | A |
| 4202912000 | Of composition leather | 8 | A |
| 4202913000 | Of patent leather | 8 | A |
| 4202921010 | Of polyvinylchloride | 8 | A |
| 4202921020 | Of polyurethane | 8 | A |
| 4202921090 | Other | 8 | A |
| 4202922000 | Of textile materials | 8 | A |
| 4202991000 | Of paper board | 8 | A |
| 4202999000 | Other | 8 | A |
| 4203101010 | Coats | 13 | A |
| 4203101020 | Jackets, blazers and jumpers | 13 | A |
| 4203101050 | Vests | 13 | A |
| 4203101060 | Pants and trousers | 13 | A |
| 4203101070 | Skirts | 13 | A |
| 4203101080 | Overalls | 13 | A |
| 4203101090 | Other | 13 | A |
| 4203102010 | Coats | 13 | A |
| 4203102020 | Jackets, blazers and jumpers | 13 | A |
| 4203102050 | Vests | 13 | A |
| 4203102060 | Pants and trousers | 13 | A |
| 4203102070 | Skirts | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4203102080 | Overalls | 13 | A |
| 4203102090 | Other | 13 | A |
| 4203103010 | Coats | 13 | A |
| 4203103020 | Jackets, blazers and jumpers | 13 | A |
| 4203103050 | Vests | 13 | A |
| 4203103060 | Pants and trousers | 13 | A |
| 4203103070 | Skirts | 13 | A |
| 4203103080 | Overalls | 13 | A |
| 4203103090 | Other | 13 | A |
| 4203109010 | Coats | 13 | A |
| 4203109020 | Jackets, blazers and jumpers | 13 | A |
| 4203109050 | Vests | 13 | A |
| 4203109060 | Pants and trousers | 13 | A |
| 4203109070 | Skirts | 13 | A |
| 4203109080 | Overalls | 13 | A |
| 4203109090 | Other | 13 | A |
| 4203211000 | Baseball glove | 13 | A |
| 4203212000 | Golf glove | 13 | A |
| 4203213000 | Ski glove | 13 | A |
| 4203214000 | Motor cycle glove | 13 | A |
| 4203215000 | Batting glove | 13 | A |
| 4203216000 | Tennis glove | 13 | A |
| 4203217000 | Ice hockey glove | 13 | A |
| 4203219000 | Other | 13 | A |
| 4203291000 | Working glove | 13 | A |
| 4203292000 | Thermal glove | 13 | A |
| 4203293000 | Driver's glove | 13 | A |
| 4203299000 | Other | 13 | A |
| 4203301010 | Of snake | 13 | A |
| 4203301020 | Of lizard | 13 | A |
| 4203301030 | Of crocodile | 13 | A |
| 4203301040 | Of eels | 13 | A |
| 4203301090 | Other | 13 | B |
| 4203309000 | Other | 13 | A |
| 4203400000 | Other clothing accessories | 13 | A |
| 4205001110 | Belts | 8 | A |
| 4205001190 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4205001900 | Other articles of leather | 8 | A |
| 4205002110 | Belts | 8 | A |
| 4205002190 | Other | 8 | A |
| 4205002900 | Other articles of composition leather | 8 | A |
| 4206001000 | Catgut | 8 | A |
| 4206009000 | Other | 8 | A |
| 4301100000 | Of mink, whole, with or without head, tail or paws | 3 | A |
| 4301300000 | Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws | 3 | A |
| 4301600000 | Of fox, whole, with or without head, tail or paws | 3 | A |
| 4301801000 | Of chinchila | 3 | A |
| 4301802000 | Of opossum | 3 | A |
| 4301803000 | Of raccoon | 3 | A |
| 4301804000 | Of coyote | 3 | A |
| 4301805000 | Of rabbit or hare | 3 | A |
| 4301806000 | Of musk-rat | 3 | A |
| 4301809000 | Other | 3 | A |
| 4301900000 | Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | 3 | A |
| 4302110000 | Of mink | 5 | A |
| 4302191000 | Of beaver | 5 | A |
| 4302192000 | Of musk-rat | 5 | A |
| 4302193000 | Of fox | 5 | A |
| 4302195000 | Of chinchila | 5 | A |
| 4302196000 | Of opossum | 5 | A |
| 4302197000 | Of raccoon | 5 | A |
| 4302198000 | Of coyote | 5 | A |
| 4302199010 | Of sheep | 5 | A |
| 4302199020 | Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb | 5 | A |
| 4302199090 | Other | 5 | A |
| 4302201000 | Of mink | 5 | A |
| 4302202000 | Of rabbit or hare | 5 | A |
| 4302203000 | Of beaver | 5 | A |
| 4302204000 | Of musk-rat | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4302205000 | Of fox | 5 | A |
| 4302207000 | Of chinchila | 5 | A |
| 4302209010 | Of opossum | 5 | A |
| 4302209020 | Of raccoon | 5 | A |
| 4302209030 | Of coyote | 5 | A |
| 4302209090 | Other | 5 | A |
| 4302300000 | Whole skins and pieces or cuttings thereof, assembled | 5 | A |
| 4303101100 | Of mink | 16 | A |
| 4303101200 | Of rabbit or hare | 16 | A |
| 4303101300 | Of lamb | 16 | A |
| 4303101400 | Of beaver | 16 | A |
| 4303101500 | Of musk-rat | 16 | A |
| 4303101600 | Of fox | 16 | A |
| 4303101800 | Of chinchila | 16 | A |
| 4303101910 | Of opossum | 16 | A |
| 4303101920 | Of raccoon | 16 | A |
| 4303101930 | Of coyote | 16 | A |
| 4303101990 | Other | 16 | A |
| 4303102100 | Of mink | 16 | A |
| 4303102200 | Of rabbit or hare | 16 | A |
| 4303102300 | Of lamb | 16 | A |
| 4303102400 | Of beaver | 16 | A |
| 4303102500 | Of musk-rat | 16 | A |
| 4303102600 | Of fox | 16 | A |
| 4303102800 | Of chinchila | 16 | A |
| 4303102910 | Of opossum | 16 | A |
| 4303102920 | Of raccoon | 16 | A |
| 4303102930 | Of coyote | 16 | A |
| 4303102990 | Other | 16 | A |
| 4303900000 | Other | 16 | A |
| 4304001000 | Artificial fur | 8 | A |
| 4304002000 | Articles of artificial fur | 8 | A |
| 4401100000 | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms | 2 | A |
| 4401210000 | Coniferous | 2 | A |
| 4401221000 | For manufacturing pulp | 0 | A |
| 4401229000 | Other | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4401310000 | Wood pellets | 2 | A |
| 4401390000 | Other | 2 | A |
| 4402101000 | Agglomerated wood charcoal | 2 | B |
| 4402109000 | Other | 2 | B |
| 4402901000 | Agglomerated wood charcoal | 2 | B |
| 4402909000 | Other | 2 | B |
| 4403101000 | Tropical woods | 0 | A |
| 4403102000 | Non-coniferous | 0 | A |
| 4403109000 | Coniferous | 0 | A |
| 4403201000 | Cedar | 0 | A |
| 4403202000 | Oregon pine | 0 | A |
| 4403203000 | Red pine | 0 | A |
| 4403204000 | White wood or fir | 0 | A |
| 4403205000 | Larch | 0 | A |
| 4403207000 | Spruce | 0 | A |
| 4403208000 | Radiata pine | 0 | A |
| 4403209000 | Other | 0 | A |
| 4403410000 | Dark Red Meranti, Light Red Meranti and Meranti Bakau | 0 | A |
| 4403491000 | White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 0 | A |
| 4403492000 | Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas | 0 | A |
| 4403493000 | Okoume', Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko | 0 | A |
| 4403494000 | Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe' | 0 | A |
| 4403495000 | Mahogany and Balsa | 0 | A |
| 4403499000 | Other | 0 | A |
| 4403910000 | Of oak (Quercus spp.) | 0 | A |
| 4403920000 | Of beech (Fagus spp.) | 0 | A |
| 4403991010 | Rosewood | 0 | A |
| 4403991020 | Ebonywood | 0 | A |
| 4403991040 | Ash | 0 | A |
| 4403991050 | Walnut | 0 | A |
| 4403991090 | Other | 0 | A |
| 4403992000 | Lignum vitae | 0 | A |
| 4403993010 | Aspen | 0 | A |
| 4403993020 | Poplar | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4403993030 | Maple | 0 | A |
| 4403993040 | Elm | 0 | A |
| 4403993050 | Birch | 0 | A |
| 4403993060 | Basswood | 0 | A |
| 4403994000 | Paulownia | 0 | A |
| 4403999011 | Malas | 0 | A |
| 4403999012 | Taun | 0 | A |
| 4403999019 | Other | 0 | A |
| 4403999090 | Other | 0 | A |
| 4404100000 | Coniferous | 5 | C |
| 4404200000 | Non-coniferous | 5 | C |
| 4405000000 | Wood wool; wood flour. | 5 | C |
| 4406100000 | Not impregnated | 5 | C |
| 4406900000 | Other | 5 | C |
| 4407101000 | Cedar | 5 | C |
| 4407102010 | Douglas-fir | 5 | C |
| 4407102020 | Hemlock | 5 | C |
| 4407102090 | Other | 5 | C |
| 4407103000 | Red pine | 5 | C |
| 4407104000 | White wood or fir | 5 | C |
| 4407105000 | Larch | 5 | C |
| 4407107000 | Spruce | 5 | C |
| 4407108000 | Radiata pine | 5 | C |
| 4407109010 | Retinispora | 5 | C |
| 4407109090 | Other | 5 | C |
| 4407210000 | Mahogany (Swietenia spp.) | 5 | C |
| 4407220000 | Virola, Imbuia and Balsa | 5 | C |
| 4407250000 | Dark Red Meranti, Light Red Meranti and Meranti Bakau | 5 | C |
| 4407260000 | White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 5 | C |
| 4407270000 | Sapelli | 5 | C |
| 4407280000 | Iroko | 5 | C |
| 4407291000 | Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas | 5 | C |
| 4407292000 | Teak | 5 | C |
| 4407293000 | Okoume, Obeche, Sipo, Acajou, d'afrique, Makore, Tiama, Mansonia, Ilomba, Dibetou Limba and Azobe | 5 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4407299000 | Other | 5 | C |
| 4407910000 | Of oak (Quercus spp.) | 5 | C |
| 4407920000 | Of beech (Fagus spp.) | 5 | C |
| 4407930000 | Of maple (Acer spp.) | 5 | C |
| 4407940000 | Of cherry (Prunus spp.) | 5 | C |
| 4407950000 | Of ash (Fraxinus spp.) | 5 | C |
| 4407991010 | Rosewood | 5 | C |
| 4407991020 | Ebonywood | 5 | C |
| 4407991040 | Walnut | 5 | C |
| 4407991090 | Other | 5 | C |
| 4407992000 | Lignum vitae | 5 | C |
| 4407993010 | Aspen | 5 | C |
| 4407993020 | Poplar | 5 | C |
| 4407993040 | Elm | 5 | C |
| 4407993050 | Birch | 5 | C |
| 4407993060 | Basswood | 5 | C |
| 4407994000 | Paulownia | 5 | C |
| 4407999010 | Tropical woods, not specified in the foregoing | 5 | C |
| 4407999090 | Other | 5 | C |
| 4408106000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8 | C |
| 4408109100 | For manufacturing plywood | 2 | A |
| 4408109200 | Patterned veneer | 3 | C |
| 4408109910 | Cedar | 5 | C |
| 4408109920 | Oregon pine | 5 | C |
| 4408109930 | Red pine | 5 | C |
| 4408109940 | White wood or fir | 5 | C |
| 4408109950 | Larch | 5 | C |
| 4408109960 | Spruce | 5 | C |
| 4408109970 | Radiata pine | 5 | C |
| 4408109990 | Other | 5 | C |
| 4408313000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8 | C |
| 4408319011 | For manufacturing plywood | 2 | A |
| 4408319012 | Patterned veneer | 3 | C |
| 4408319019 | Other | 5 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4408319021 | For manufacturing plywood | 2 | A |
| 4408319022 | Patterned veneer | 3 | C |
| 4408319029 | Other | 5 | C |
| 4408396000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8 | C |
| 4408399011 | For manufacturing plywood | 2 | A |
| 4408399012 | Patterned veneer | 3 | C |
| 4408399019 | Other | 5 | C |
| 4408399021 | For manufacturing plywood | 2 | A |
| 4408399022 | Patterned veneer | 3 | C |
| 4408399029 | Other | 5 | C |
| 4408399031 | For manufacturing plywood | 2 | A |
| 4408399032 | Patterned veneer | 3 | C |
| 4408399039 | Other | 5 | C |
| 4408399041 | For manufacturing plywood | 2 | A |
| 4408399042 | Patterned veneer | 3 | C |
| 4408399049 | Other | 5 | C |
| 4408399051 | For manufacturing plywood | 2 | A |
| 4408399052 | Patterned veneer | 3 | C |
| 4408399059 | Other | 5 | C |
| 4408399091 | For manufacturing plywood | 2 | A |
| 4408399092 | Patterned veneer | 3 | C |
| 4408399099 | Other | 5 | C |
| 4408901000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8 | C |
| 4408909150 | For manufacturing plywood | 2 | A |
| 4408909160 | Patterned veneer | 3 | C |
| 4408909191 | Rosewood | 5 | C |
| 4408909192 | Ebonywood | 5 | C |
| 4408909193 | Ash | 5 | C |
| 4408909194 | Walnut | 5 | C |
| 4408909195 | Oak | 5 | C |
| 4408909199 | Other | 5 | C |
| 4408909210 | For manufacturing plywood | 2 | A |
| 4408909220 | Patterned veneer | 3 | C |
| 4408909290 | Other | 5 | C |
| 4408909370 | For manufacturing plywood | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4408909380 | Patterned veneer | 3 | C |
| 4408909391 | Aspen | 5 | C |
| 4408909392 | Poplar | 5 | C |
| 4408909393 | Maple | 5 | C |
| 4408909394 | Elm | 5 | C |
| 4408909395 | Birch | 5 | C |
| 4408909396 | Basswood | 5 | C |
| 4408909410 | For manufacturing plywood | 2 | A |
| 4408909420 | Patterned veneer | 3 | C |
| 4408909490 | Other | 5 | C |
| 4408909912 | For manufacturing plywood | 2 | A |
| 4408909913 | Patterned veneer | 3 | C |
| 4408909914 | Baboen | 5 | C |
| 4408909919 | Other | 5 | C |
| 4408909991 | For manufacturing plywood | 2 | A |
| 4408909992 | Patterned veneer | 3 | C |
| 4408909999 | Other | 5 | C |
| 4409101000 | Siding | 8 | E |
| 4409102000 | Flooring | 8 | E |
| 4409109000 | Other | 8 | E |
| 4409210000 | Of bamboo | 8 | E |
| 4409291000 | Siding | 8 | E |
| 4409292000 | Flooring | 8 | E |
| 4409299000 | Other | 8 | E |
| 4410111000 | Unworked or not further worked than sanded | 8 | E |
| 4410112000 | Surface-covered with melamine-impregnated paper | 8 | E |
| 4410113000 | Surface-covered with decorative laminates of plastics | 8 | E |
| 4410119000 | Other | 8 | E |
| 4410121000 | Unworked or not further worked than sanded | 8 | E |
| 4410129000 | Other | 8 | E |
| 4410191010 | Unworked or not further worked than sanded | 8 | E |
| 4410191090 | Other | 8 | E |
| 4410199010 | Unworked or not further worked than sanded | 8 | E |
| 4410199020 | Surface-covered with melamine-impregnated paper | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4410199030 | Surface-covered with decorative laminates of plastics | 8 | E |
| 4410199090 | Other | 8 | E |
| 4410900000 | Other | 8 | D |
| 4411121000 | Not mechanically worked or surface covered | 8 | E |
| 4411122000 | Mechanically worked or surface covered | 8 | E |
| 4411129000 | Other | 8 | E |
| 4411131000 | Not mechanically worked or surface covered | 8 | E |
| 4411132000 | Mechanically worked or surface covered | 8 | E |
| 4411139000 | Other | 8 | E |
| 4411141000 | Not mechanically worked or surface covered | 8 | E |
| 4411142010 | Floor board | 8 | E |
| 4411142090 | Other | 8 | E |
| 4411149000 | Other | 8 | E |
| 4411921000 | Not mechanically worked or surface covered | 8 | E |
| 4411922010 | Floor board | 8 | E |
| 4411922090 | Other | 8 | E |
| 4411929000 | Other | 8 | E |
| 4411931000 | Not mechanically worked or surface covered | 8 | E |
| 4411932010 | Floor board | 8 | E |
| 4411932090 | Other | 8 | E |
| 4411939000 | Other | 8 | E |
| 4411941000 | Not mechanically worked or surface covered | 8 | E |
| 4411949000 | Other | 8 | E |
| 4412101010 | Of a thickness less than 6 mm | 8 | E |
| 4412101020 | Of a thickness not less than 6 mm | 8 | E |
| 4412102000 | Floor board | 8 | E |
| 4412109010 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 8 | E |
| 4412109090 | Other | 8 | E |
| 4412311000 | Of a thickness less than 3.2 mm | 8 | E |
| 4412312000 | Of a thickness less than 4 mm but not less than 3.2 mm | 8 | E |
| 4412313000 | Of a thickness less than 6 mm but not less than 4 mm | 8 | E |
| 4412314010 | Of a thickness less than 8mm but not less than 6mm | 10 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4412314020 | Of a thickness less than 10mm but not less than 8mm | 10 | E |
| 4412315000 | Of a thickness less than 12 mm but not less than 10 mm | 10 | E |
| 4412316000 | Of a thickness less than 15 mm but not less than 12 mm | 10 | E |
| 4412317000 | Of a thickness not less than 15 mm | 10 | E |
| 4412321000 | Of a thickness less than 3.2 mm | 8 | E |
| 4412322000 | Of a thickness less than 4 mm but not less than 3.2 mm | 8 | E |
| 4412323000 | Of a thickness less than 6 mm but not less than 4 mm | 8 | E |
| 4412324010 | Of a thickness less than 8mm but not less than 6mm | 10 | E |
| 4412324020 | Of a thickness less than 10mm but not less than 8mm | 10 | E |
| 4412325000 | Of a thickness less than 12 mm but not less than 10 mm | 10 | E |
| 4412326000 | Of a thickness less than 15 mm but not less than 12 mm | 10 | E |
| 4412327000 | Of a thickness not less than 15 mm | 10 | E |
| 4412391010 | Of a thickness less than 6 mm | 8 | E |
| 4412391090 | Other | 10 | E |
| 4412399010 | Of a thickness less than 6 mm | 8 | E |
| 4412399090 | Other | 10 | E |
| 4412941000 | Blockboard | 8 | E |
| 4412942000 | Laminboard | 8 | E |
| 4412943000 | Battenboard | 8 | E |
| 4412991011 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991019 | Other | 8 | E |
| 4412991021 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991029 | Other | 8 | E |
| 4412991031 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991039 | Other | 8 | E |
| 4412991041 | Floor board, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991042 | Floor board, other | 8 | E |
| 4412991043 | Other, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991049 | Other | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4412992010 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412992090 | Other | 8 | E |
| 4412993010 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412993090 | Other | 8 | E |
| 4412999111 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412999119 | Other | 8 | E |
| 4412999191 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412999199 | Other | 8 | E |
| 4412999211 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412999219 | Other | 8 | E |
| 4412999291 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412999299 | Other | 8 | E |
| 4413000000 | Densified wood, in blocks, plates, strips or profile shapes. | 8 | E |
| 4414000000 | Wooden frames for paintings, photographs, mirrors or similar objects. | 8 | E |
| 4415100000 | Cases, boxes, crates, drums and similar packings; cable-drums | 8 | E |
| 4415200000 | Pallets, box pallets and other load boards; pallet collars | 8 | D |
| 4416000000 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves. | 8 | E |
| 4417000000 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood. | 8 | E |
| 4418100000 | Windows, French-windows and their frames | 8 | D |
| 4418200000 | Doors and their frames and thresholds | 8 | E |
| 4418400000 | Shuttering for concrete constructional work | 8 | E |
| 4418500000 | Shingles and shakes | 8 | E |
| 4418600000 | Posts and beams | 8 | E |
| 4418711000 | Parquet panels | 8 | E |
| 4418719000 | Other | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4418721000 | Parquet panels | 8 | E |
| 4418729000 | Other | 8 | E |
| 4418791000 | Parquet panels | 8 | E |
| 4418799000 | Other | 8 | E |
| 4418901000 | Cellular wood panels | 8 | E |
| 4418909000 | Other | 8 | E |
| 4419001000 | Bowls | 8 | E |
| 4419002010 | Of bamboo | 8 | E |
| 4419002090 | Other | 8 | E |
| 4419009000 | Other | 8 | E |
| 4420101000 | Statuettes | 8 | E |
| 4420109000 | Other | 8 | E |
| 4420901000 | Wood marquetry and inlaid wood | 8 | E |
| 4420902010 | Cigarette caskets or case | 8 | E |
| 4420902020 | Jewellery casket or case | 8 | E |
| 4420902030 | Other articles of furniture, not falling within Chapter 94 | 8 | E |
| 4420902090 | Other | 8 | E |
| 4420909010 | Cigarette, jewellery casket or case | 8 | E |
| 4420909020 | Other articles of furniture, not falling within Chapter 94 | 8 | E |
| 4420909090 | Other | 8 | E |
| 4421100000 | Clothes hangers | 8 | E |
| 4421901010 | Bobbins | 8 | E |
| 4421901090 | Other | 8 | E |
| 4421902000 | Match splints; wooden pegs or pins for footwear | 8 | E |
| 4421903000 | Toothpick | 8 | E |
| 4421904000 | Wood paving blocks | 8 | E |
| 4421905000 | Fans and hand screens, nonmechanical; frames and handles therefor and parts of such frames and handles | 8 | E |
| 4421909000 | Other | 8 | E |
| 4501100000 | Natural cork, raw or simply prepared | 8 | E |
| 4501900000 | Other | 8 | E |
| 4502000000 | Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers). | 8 | E |
| 4503100000 | Corks and stoppers | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4503900000 | Other | 8 | E |
| 4504100000 | Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs | 8 | E |
| 4504900000 | Other | 8 | E |
| 4601211000 | Mats and matting | 8 | A |
| 4601212000 | Screens | 8 | A |
| 4601221000 | Mats and matting | 8 | A |
| 4601222000 | Screens | 8 | A |
| 4601291000 | Mats and matting | 8 | A |
| 4601292000 | Screens | 8 | A |
| 4601921000 | Eunjukbaljang (of width less than 35 cm) | 8 | A |
| 4601929000 | Other | 8 | A |
| 4601930000 | Of rattan | 8 | A |
| 4601941000 | Eunjukbaljang (of width less than 35 cm) | 8 | A |
| 4601949000 | Other | 8 | A |
| 4601991000 | Articles in sheets plaited with plastics | 8 | A |
| 4601999000 | Other | 8 | A |
| 4602111000 | Basket | 8 | E |
| 4602112000 | Trays, dishes and other similar kitchen or tablewares | 8 | E |
| 4602119000 | Other | 8 | E |
| 4602120000 | Of rattan | 8 | E |
| 4602191000 | Articles of rush | 8 | A |
| 4602199000 | Other | 8 | A |
| 4602900000 | Other | 8 | A |
| 4701001000 | Unbleached | 0 | A |
| 4701002000 | Semi-bleached or bleached | 0 | A |
| 4702000000 | Chemical wood pulp, dissolving grades. | 0 | A |
| 4703110000 | Coniferous | 0 | A |
| 4703190000 | Non-coniferous | 0 | A |
| 4703211000 | Semi-bleached | 0 | A |
| 4703212000 | Bleached | 0 | A |
| 4703291000 | Semi-bleached | 0 | A |
| 4703292000 | Bleached | 0 | A |
| 4704110000 | Coniferous | 0 | A |
| 4704190000 | Non-coniferous | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4704210000 | Coniferous | 0 | A |
| 4704290000 | Non-coniferous | 0 | A |
| 4705000000 | Wood pulp obtained by a combination of mechanical and chemical pulping processes. | 0 | A |
| 4706100000 | Cotton linters pulp | 0 | A |
| 4706200000 | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard | 0 | A |
| 4706301000 | Mechanical | 0 | A |
| 4706302000 | Chemical | 0 | A |
| 4706303000 | Semi-chemical | 0 | A |
| 4706911000 | Unbleached | 0 | A |
| 4706912000 | Semi-bleached or bleached | 0 | A |
| 4706921000 | Unbleached | 0 | A |
| 4706922000 | Semi-bleached or bleached | 0 | A |
| 4706931000 | Unbleached | 0 | A |
| 4706932000 | Semi-bleached or bleached | 0 | A |
| 4707100000 | Unbleached kraft paper or paperboard or corrugated paper or paperboard | 0 | A |
| 4707200000 | Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | 0 | A |
| 4707300000 | Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) | 0 | A |
| 4707900000 | Other, including unsorted waste and scrap | 0 | A |
| 4801000000 | Newsprint, in rolls or sheets. | 0 | A |
| 4802100000 | Hand-made paper and paperboard | 0 | A |
| 4802200000 | Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard | 0 | A |
| 4802400000 | Wallpaper base | 0 | A |
| 4802541010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802541090 | Other | 0 | A |
| 4802549010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802549090 | Other | 0 | A |
| 4802551010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802551020 | Copy or duplicating paper | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4802551030 | Business machine paper and continuous forms bond(including Optical Mark Reading paper and Optical Character Reading paper) | 0 | A |
| 4802551040 | Fancy paper | 0 | A |
| 4802551090 | Other | 0 | A |
| 4802559010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802559090 | Other | 0 | A |
| 4802561010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802561020 | Copy or duplicating paper | 0 | A |
| 4802561030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802561040 | Fancy paper | 0 | A |
| 4802561090 | Other | 0 | A |
| 4802569010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802569090 | Other | 0 | A |
| 4802571010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802571020 | Copy or duplicating paper | 0 | A |
| 4802571030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802571040 | Fancy paper | 0 | A |
| 4802571090 | Other | 0 | A |
| 4802579010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802579090 | Other | 0 | A |
| 4802581010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802581020 | Fancy paper | 0 | A |
| 4802581090 | Other | 0 | A |
| 4802582010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802582090 | Other | 0 | A |
| 4802589010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802589090 | Other | 0 | A |
| 4802611010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802611020 | Copy or duplicating paper | 0 | A |
| 4802611030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4802611040 | Fancy paper | 0 | A |
| 4802611090 | Other | 0 | A |
| 4802619010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802619090 | Other | 0 | A |
| 4802621010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802621020 | Copy or duplicating paper | 0 | A |
| 4802621030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802621040 | Fancy paper | 0 | A |
| 4802621090 | Other | 0 | A |
| 4802629010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802629090 | Other | 0 | A |
| 4802691010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802691020 | Copy or duplicating paper | 0 | A |
| 4802691030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802691040 | Fancy paper | 0 | A |
| 4802691090 | Other | 0 | A |
| 4802699010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802699090 | Other | 0 | A |
| 4803001000 | Toilet or facial tissue stock for household or sanitary purposes | 0 | A |
| 4803002000 | Cellulose wadding and webs of cellulose fibres | 0 | A |
| 4803009000 | Other | 0 | A |
| 4804110000 | Unbleached | 0 | A |
| 4804190000 | Other | 0 | A |
| 4804210000 | Unbleached | 0 | A |
| 4804290000 | Other | 0 | A |
| 4804311000 | Electric insulating paper and paper board | 0 | A |
| 4804312000 | Condenser paper and paperboard | 0 | A |
| 4804313000 | Wrapping paper and paperboard | 0 | A |
| 4804319000 | Other | 0 | A |
| 4804391000 | Electric insulating paper and paperboard | 0 | A |
| 4804392000 | Condenser paper and paperboard | 0 | A |
| 4804393000 | Wrapping paper and paperboard | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4804399000 | Other | 0 | A |
| 4804411010 | Weighing less than 200 g/㎡ | 0 | A |
| 4804411090 | Other | 0 | A |
| 4804419010 | Weighing less than 200 g/㎡ | 0 | A |
| 4804419090 | Other | 0 | A |
| 4804421010 | Base stock for milk cartons and other beverage containers | 0 | A |
| 4804421020 | Folding carton stock (Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4804421030 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4804421090 | Other | 0 | A |
| 4804429010 | Base stock for milk cartons and other beverage containers | 0 | A |
| 4804429020 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4804429030 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4804429090 | Other | 0 | A |
| 4804491000 | Weighing less than 200 g/㎡ | 0 | A |
| 4804499000 | Other | 0 | A |
| 4804510000 | Unbleached | 0 | A |
| 4804521000 | Base stock for milk cartons and other beverage containers | 0 | A |
| 4804522000 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4804523000 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4804529000 | Other | 0 | A |
| 4804590000 | Other | 0 | A |
| 4805110000 | Semi-chemical fluting paper | 0 | A |
| 4805120000 | Straw fluting paper | 0 | A |
| 4805190000 | Other | 0 | A |
| 4805241000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805249000 | Other | 0 | A |
| 4805251000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805259000 | Other | 0 | A |
| 4805300000 | Sulphite wrapping paper | 0 | A |
| 4805400000 | Filter paper and paperboard | 0 | A |
| 4805500000 | Felt paper and paperboard | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4805911000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805919010 | Condenser paper and paperboard | 0 | A |
| 4805919090 | Other | 0 | A |
| 4805921000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805929000 | Other | 0 | A |
| 4805931000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805939000 | Other | 0 | A |
| 4806100000 | Vegetable parchment | 0 | A |
| 4806200000 | Greaseproof papers | 0 | A |
| 4806300000 | Tracing papers | 0 | A |
| 4806401000 | Glassine paper | 0 | A |
| 4806409000 | Other | 0 | A |
| 4807000000 | Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets. | 0 | A |
| 4808100000 | Corrugated paper and paperboard, whether or not perforated | 0 | A |
| 4808401000 | For sack | 0 | A |
| 4808409000 | Other | 0 | A |
| 4808900000 | Other | 0 | A |
| 4809201000 | One-ply | 0 | A |
| 4809202000 | Multi-ply | 0 | A |
| 4809901000 | Transfer paper | 0 | A |
| 4809902010 | Weighing not less than 65g/㎡ | 0 | A |
| 4809902090 | Other | 0 | A |
| 4809903000 | Graphic art paper | 0 | A |
| 4809904000 | Carbon or similar copying papers | 0 | A |
| 4809909000 | Other | 0 | A |
| 4810131000 | Printing or writing paper and paperboard | 0 | A |
| 4810139000 | Other | 0 | A |
| 4810141000 | Printing or writing paper and paperboard | 0 | A |
| 4810149000 | Other | 0 | A |
| 4810191000 | Printing or writing paper and paperboard | 0 | A |
| 4810199000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4810220000 | Light-weight coated paper | 0 | A |
| 4810290000 | Other | 0 | A |
| 4810311000 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4810312000 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4810319000 | Other | 0 | A |
| 4810321000 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4810322000 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4810329000 | Other | 0 | A |
| 4810390000 | Other | 0 | A |
| 4810921010 | Weighing not more than 250g/㎡ | 0 | A |
| 4810921090 | Other | 0 | A |
| 4810922000 | Ivory duplex board with white back | 0 | A |
| 4810929000 | Other | 0 | A |
| 4810991000 | Matrix paper | 0 | A |
| 4810992000 | Filter paper | 0 | A |
| 4810999000 | Other | 0 | A |
| 4811101000 | Roofing paper | 0 | A |
| 4811109000 | Other | 0 | A |
| 4811410000 | Self-adhesive | 0 | A |
| 4811490000 | Other | 0 | A |
| 4811511000 | Weighing more than 150 g/㎡ but not more than 265 g/㎡ | 0 | A |
| 4811519011 | Floor coverings on a base of paper or of paperboard | 0 | A |
| 4811519019 | Other | 0 | A |
| 4811519090 | Other | 0 | A |
| 4811590000 | Other | 0 | A |
| 4811600000 | Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol | 0 | A |
| 4811901010 | Ruled, lined or squared | 0 | A |
| 4811901090 | Other | 0 | A |
| 4811902010 | Cellulose wadding | 0 | A |
| 4811902090 | Other | 0 | A |
| 4812000000 | Filter blocks, slabs and plates, of paper pulp. | 0 | A |
| 4813100000 | In the form of booklets or tubes | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4813200000 | In rolls of a width not exceeding 5 cm | 0 | A |
| 4813900000 | Other | 0 | A |
| 4814201000 | Wall paper | 0 | A |
| 4814202000 | Lincrusta | 0 | A |
| 4814209000 | Other | 0 | A |
| 4814901010 | Of kohemp fiber | 0 | A |
| 4814901090 | Other | 0 | A |
| 4814909000 | Other | 0 | A |
| 4816201000 | One ply | 0 | A |
| 4816202000 | Multi-ply | 0 | A |
| 4816901000 | Transfer paper | 0 | A |
| 4816902010 | Weighing not less than 65g/㎡ | 0 | A |
| 4816902090 | Other | 0 | A |
| 4816903000 | Graphic art paper | 0 | A |
| 4816904000 | Carbon or similar copying papers | 0 | A |
| 4816905000 | Duplicator stencils | 0 | A |
| 4816909000 | Other | 0 | A |
| 4817100000 | Envelopes | 0 | A |
| 4817200000 | Letter cards, plain postcards and correspondence cards | 0 | A |
| 4817300000 | Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | 0 | A |
| 4818100000 | Toilet paper | 0 | A |
| 4818200000 | Handkerchiefs, cleansing or facial tissues and towels | 0 | A |
| 4818300000 | Tablecloths and serviettes | 0 | A |
| 4818500000 | Articles of apparel and clothing accessories | 0 | A |
| 4818900000 | Other | 0 | A |
| 4819100000 | Cartons, boxes and cases, of corrugated paper or paperboard | 0 | A |
| 4819200000 | Folding cartons, boxes and cases, of non-corrugated paper or paperboard | 0 | A |
| 4819300000 | Sacks and bags, having a base of a width of 40 cm or more | 0 | A |
| 4819400000 | Other sacks and bags, including cones | 0 | A |
| 4819501000 | Suitable for packing liquid | 0 | A |
| 4819509000 | Other | 0 | A |
| 4819600000 | Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4820100000 | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles | 0 | A |
| 4820200000 | Exercisebooks | 0 | A |
| 4820300000 | Binders (other than book covers), folders and file covers | 0 | A |
| 4820400000 | Manifold business forms and interleaved carbon sets | 0 | A |
| 4820500000 | Albums for samples or for collections | 0 | A |
| 4820900000 | Other | 0 | A |
| 4821100000 | Printed | 0 | A |
| 4821900000 | Other | 0 | A |
| 4822100000 | Of a kind used for winding textile yarn | 0 | A |
| 4822900000 | Other | 0 | A |
| 4823200000 | Filter paper and paperboard | 0 | A |
| 4823400000 | Rolls, sheets and dials, printed for self-recording apparatus | 0 | A |
| 4823610000 | Of bamboo | 0 | A |
| 4823690000 | Other | 0 | A |
| 4823700000 | Moulded or pressed articles of paper pulp | 0 | A |
| 4823901010 | Cards punched | 0 | A |
| 4823901090 | Other | 0 | A |
| 4823902000 | Electric insulating paper | 0 | A |
| 4823903011 | Floor coverings on a base of paper or of paperboard | 0 | A |
| 4823903019 | Other | 0 | A |
| 4823903021 | Floor coverings on a base of paper or of paperboard | 0 | A |
| 4823903029 | Other | 0 | A |
| 4823903090 | Other | 0 | A |
| 4823905000 | Perforated paper for jacquard weaving machines | 0 | A |
| 4823909011 | Floor coverings on a base of paper or of paperboard | 0 | A |
| 4823909019 | Other | 0 | A |
| 4823909090 | Other | 0 | A |
| 4901101000 | Printed in Korean | 0 | A |
| 4901109000 | Other | 0 | A |
| 4901911000 | Printed in Korean | 0 | A |
| 4901919000 | Other | 0 | A |
| 4901991000 | Printed in Korean | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4901999000 | Other | 0 | A |
| 4902101010 | Newspapers | 0 | A |
| 4902101090 | Other | 0 | A |
| 4902109000 | Other | 0 | A |
| 4902901010 | Journals | 0 | A |
| 4902901090 | Other | 0 | A |
| 4902909010 | Journals | 0 | A |
| 4902909090 | Other | 0 | A |
| 4903000000 | Children's picture, drawing or colouring books. | 0 | A |
| 4904000000 | Music, printed or in manuscript, whether or not bound or illustrated. | 0 | A |
| 4905100000 | Globes | 0 | A |
| 4905911000 | Maps and hydrographic chart | 0 | A |
| 4905919000 | Other | 0 | A |
| 4905990000 | Other | 0 | A |
| 4906001000 | Plans | 0 | A |
| 4906002000 | Drawings | 0 | A |
| 4906009000 | Other | 0 | A |
| 4907001000 | Unused postage stamp | 0 | A |
| 4907002000 | Air way bill | 0 | A |
| 4907009000 | Other | 0 | A |
| 4908100000 | Transfers (decalcomanias), vitrifiable | 0 | A |
| 4908901000 | Transfers (decalcomanias) for cushion flooring sheet | 0 | A |
| 4908909000 | Other | 0 | A |
| 4909000000 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. | 0 | A |
| 4910001000 | Of paper or paperboard | 0 | A |
| 4910009000 | Other | 0 | A |
| 4911100000 | Trade advertising material, commercial catalogues and the like | 0 | A |
| 4911911000 | Printed plans and drawings | 0 | A |
| 4911919000 | Other | 0 | A |
| 4911990000 | Other | 0 | A |
| 5001000000 | Silk-worm cocoons suitable for reeling. | 51% or 5,276won/kg whichever is the greater | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5002001010 | Not more than 20 decitex | 3 | A |
| 5002001020 | More than 20 decitex but not more than 25.56 decitex | 51.7% or 17,215won/kg whichever is the greater | A |
| 5002001030 | More than 25.56 decitex but not more than 28.89 decitex | 51.7% or 17,215won/kg whichever is the greater | A |
| 5002001040 | More than 28.89 decitex but not more than 36.67 decitex | 51.7% or 17,215won/kg whichever is the greater | A |
| 5002001050 | More than 36.67 decitex | 51.7% or 17,215won/kg whichever is the greater | A |
| 5002002000 | Doupion silk | 3 | A |
| 5002009000 | Other | 8 | A |
| 5003001000 | Not carded or combed | 2 | A |
| 5003009000 | Other | 2 | A |
| 5004000000 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale. | 3 | A |
| 5005001000 | Hand made yarn | 3 | A |
| 5005002000 | Yarn spun from silk waste | 3 | A |
| 5005003000 | Yarn spun from noil silk | 3 | A |
| 5006001000 | Silk yarn | 8 | A |
| 5006002000 | Hand made yarn | 8 | A |
| 5006003000 | Yarn spun from silk waste | 8 | A |
| 5006004000 | Yarn spun from noil silk | 8 | A |
| 5006005000 | Silk worm gut | 8 | A |
| 5007100000 | Fabrics of noil silk | 13 | A |
| 5007201000 | Silk fabrics, grey | 13 | A |
| 5007202010 | Shibori | 13 | A |
| 5007202020 | Satin | 13 | A |
| 5007202030 | Crepe de chine | 13 | A |
| 5007202090 | Other | 13 | A |
| 5007209000 | Other | 13 | A |
| 5007901000 | Silk fabrics, grey | 13 | A |
| 5007902000 | Silk woven fabrics, mixed with acetate yarn | 13 | A |
| 5007903000 | Silk woven fabrics, mixed with other man-made fiber | 13 | A |
| 5007904000 | Silk woven fabrics, mixed with | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | wool | | |
| 5007909000 | Other | 13 | A |
| 5101110000 | Shorn wool | 0 | A |
| 5101190000 | Other | 0 | A |
| 5101210000 | Shorn wool | 0 | A |
| 5101290000 | Other | 0 | A |
| 5101300000 | Carbonised | 0 | A |
| 5102110000 | Of Kashmir (cashmere) goats | 0 | A |
| 5102190000 | Other | 0 | A |
| 5102200000 | Coarse animal hair | 0 | A |
| 5103100000 | Noils of wool or of fine animal hair | 0 | A |
| 5103200000 | Other waste of wool or of fine animal hair | 0 | A |
| 5103300000 | Waste of coarse animal hair | 0 | A |
| 5104000000 | Garnetted stock of wool or of fine or coarse animal hair. | 0 | A |
| 5105100000 | Carded wool | 0 | A |
| 5105210000 | Combed wool in fragments | 0 | A |
| 5105290000 | Other | 0 | A |
| 5105310000 | Of Kashmir (cashmere) goats | 0 | A |
| 5105390000 | Other | 0 | A |
| 5105400000 | Coarse animal hair, carded or combed | 0 | A |
| 5106101000 | Of all wool | 8 | A |
| 5106109000 | Other | 8 | A |
| 5106201000 | Mixed with polyester fiber | 8 | A |
| 5106202000 | Mixed with polyamide fiber | 8 | A |
| 5106203000 | Mixed with acrylic fiber | 8 | A |
| 5106204000 | Mixed with other synthetic fiber | 8 | A |
| 5106209000 | Other | 8 | A |
| 5107101000 | Of all wool | 8 | A |
| 5107102000 | Mixed with synthetic fiber | 8 | A |
| 5107109000 | Mixed with other fiber | 8 | A |
| 5107201000 | Mixed with polyester fiber | 8 | A |
| 5107202000 | Mixed with polyamide fiber | 8 | A |
| 5107203000 | Mixed with acrylic fiber | 8 | A |
| 5107204000 | Mixed with other synthetic fiber | 8 | A |
| 5107209000 | Mixed with other fiber | 8 | A |
| 5108100000 | Carded | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5108200000 | Combed | 8 | A |
| 5109101000 | Yarn of wool | 8 | A |
| 5109109000 | Yarn of fine animal hair | 8 | A |
| 5109901000 | Yarn of wool | 8 | A |
| 5109909000 | Yarn of fine animal hair | 8 | A |
| 5110000000 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale. | 8 | A |
| 5111111000 | Of wool | 13 | A |
| 5111112000 | Of fine animal hair | 13 | A |
| 5111191000 | Of wool | 13 | A |
| 5111192000 | Of fine animal hair | 13 | A |
| 5111200000 | Other, mixed mainly or solely with man-made filaments | 13 | A |
| 5111300000 | Other, mixed mainly or solely with man-made staple fibres | 13 | A |
| 5111900000 | Other | 13 | A |
| 5112111000 | Of wool | 13 | A |
| 5112112000 | Of fine animal hair | 13 | A |
| 5112191000 | Of wool | 13 | A |
| 5112192000 | Of fine animal hair | 13 | A |
| 5112200000 | Other, mixed mainly or solely with man-made filaments | 13 | A |
| 5112300000 | Other, mixed mainly or solely with man-made staple fibres | 13 | A |
| 5112900000 | Other | 13 | A |
| 5113000000 | Woven fabrics of coarse animal hair or of horsehair. | 13 | A |
| 5201001000 | Seed cotton | 0 | A |
| 5201009010 | Less than 23.2 ㎜ (7/8 inch) of fibre-length | 0 | A |
| 5201009020 | Not less than 23.2 ㎜ (7/8 inch), but less than 25.4 ㎜ (1 inch) of fibre-length | 0 | A |
| 5201009030 | Not less than 25.4 ㎜ (1 inch), but less than 28.5 ㎜ (1-1/8 inch) of fibre-length | 0 | A |
| 5201009050 | Not less than 28.5 ㎜ (1-1/8 inch), but less than 34.9 ㎜ (1-3/8 inch) of fiber length | 0 | A |
| 5201009060 | Not less than 34.9 ㎜ (1-3/8 inch) of fiber-length | 0 | A |
| 5202100000 | Yarn waste (including thread waste) | 0 | A |
| 5202910000 | Garnetted stock | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5202990000 | Other | 0 | A |
| 5203000000 | Cotton, carded or combed. | 0 | A |
| 5204110000 | Containing 85 % or more by weight of cotton | 8 | A |
| 5204190000 | Other | 8 | A |
| 5204200000 | Put up for retail sale | 8 | A |
| 5205111000 | Unbleached or not mercerized | 8 | A |
| 5205119000 | Other | 8 | A |
| 5205121010 | Measuring not more than 370.37 decitex but not less than 232.56 decitex (not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn | 1 | A |
| 5205121090 | Other | 8 | A |
| 5205129000 | Other | 8 | A |
| 5205131000 | Unbleached or not mercerized | 8 | A |
| 5205139000 | Other | 8 | A |
| 5205141000 | Unbleached or not mercerized | 8 | A |
| 5205149000 | Other | 8 | A |
| 5205151000 | Unbleached or not mercerized | 8 | A |
| 5205159000 | Other | 8 | A |
| 5205211000 | Unbleached or not mercerized | 8 | A |
| 5205219000 | Other | 8 | A |
| 5205221000 | Unbleached or not mercerized | 8 | A |
| 5205229000 | Other | 8 | A |
| 5205231000 | Unbleached or not mercerized | 8 | B |
| 5205239000 | Other | 8 | A |
| 5205241000 | Unbleached or not mercerized | 8 | A |
| 5205249000 | Other | 8 | A |
| 5205261000 | Unbleached or not mercerized | 8 | A |
| 5205269000 | Other | 8 | A |
| 5205271000 | Unbleached or not mercerized | 8 | A |
| 5205279000 | Other | 8 | A |
| 5205281000 | Unbleached or not mercerized | 8 | A |
| 5205289000 | Other | 8 | A |
| 5205311000 | Unbleached or not mercerized | 8 | A |
| 5205319000 | Other | 8 | A |
| 5205321010 | Measuring not more than 370.37 decitex but not less than 232.56 decitex(not less than 27 metric | 1 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | number but not exceeding 43 metric number). excluding open end yarn | | |
| 5205321090 | Other | 8 | A |
| 5205329000 | Other | 8 | A |
| 5205331000 | Unbleached or not mercerized | 8 | A |
| 5205339000 | Other | 8 | A |
| 5205341000 | Unbleached or not mercerized | 8 | A |
| 5205349000 | Other | 8 | A |
| 5205351000 | Unbleached or not mercerized | 8 | A |
| 5205359000 | Other | 8 | A |
| 5205411000 | Unbleached or not mercerized | 8 | A |
| 5205419000 | Other | 8 | A |
| 5205421000 | Unbleached or not mercerized | 8 | A |
| 5205429000 | Other | 8 | A |
| 5205431000 | Unbleached or not mercerized | 8 | A |
| 5205439000 | Other | 8 | A |
| 5205441000 | Unbleached or not mercerized | 8 | A |
| 5205449000 | Other | 8 | A |
| 5205461000 | Unbleached or not mercerized | 8 | A |
| 5205469000 | Other | 8 | A |
| 5205471000 | Unbleached or not mercerized | 8 | A |
| 5205479000 | Other | 8 | A |
| 5205481000 | Unbleached or not mercerized | 8 | A |
| 5205489000 | Other | 8 | A |
| 5206111000 | Unbleached or not mercerized | 8 | A |
| 5206119000 | Other | 8 | A |
| 5206121000 | Unbleached or not mercerized | 8 | A |
| 5206129000 | Other | 8 | A |
| 5206131000 | Unbleached or not mercerized | 8 | A |
| 5206139000 | Other | 8 | A |
| 5206141000 | Unbleached or not mercerized | 8 | A |
| 5206149000 | Other | 8 | A |
| 5206151000 | Unbleached or not mercerized | 8 | A |
| 5206159000 | Other | 8 | A |
| 5206211000 | Unbleached or not mercerized | 8 | A |
| 5206219000 | Other | 8 | A |
| 5206221000 | Unbleached or not mercerized | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5206229000 | Other | 8 | A |
| 5206231000 | Unbleached or not mercerized | 8 | A |
| 5206239000 | Other | 8 | A |
| 5206241000 | Unbleached or not mercerized | 8 | A |
| 5206249000 | Other | 8 | A |
| 5206251000 | Unbleached or not mercerized | 8 | A |
| 5206259000 | Other | 8 | A |
| 5206311000 | Unbleached or not mercerized | 8 | A |
| 5206319000 | Other | 8 | A |
| 5206321000 | Unbleached or not mercerized | 8 | A |
| 5206329000 | Other | 8 | A |
| 5206331000 | Unbleached or not mercerized | 8 | A |
| 5206339000 | Other | 8 | A |
| 5206341000 | Unbleached or not mercerized | 8 | A |
| 5206349000 | Other | 8 | A |
| 5206351000 | Unbleached or not mercerized | 8 | A |
| 5206359000 | Other | 8 | A |
| 5206411000 | Unbleached or not mercerized | 8 | A |
| 5206419000 | Other | 8 | A |
| 5206421000 | Unbleached or not mercerized | 8 | A |
| 5206429000 | Other | 8 | A |
| 5206431000 | Unbleached or not mercerized | 8 | A |
| 5206439000 | Other | 8 | A |
| 5206441000 | Unbleached or not mercerized | 8 | A |
| 5206449000 | Other | 8 | A |
| 5206451000 | Unbleached or not mercerized | 8 | A |
| 5206459000 | Other | 8 | A |
| 5207101000 | Unbleached or not mercerized | 8 | A |
| 5207109000 | Other | 8 | A |
| 5207901000 | Unbleached or not mercerized | 8 | A |
| 5207909000 | Other | 8 | A |
| 5208110000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208120000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208130000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208190000 | Other fabrics | 10 | A |
| 5208210000 | Plain weave, weighing not more | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | than 100 g/㎡ | | |
| 5208220000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208230000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208290000 | Other fabrics | 10 | A |
| 5208310000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208320000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208330000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208390000 | Other fabrics | 10 | A |
| 5208410000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208420000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208430000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208490000 | Other fabrics | 10 | A |
| 5208510000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208520000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208591000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208599000 | Other | 10 | A |
| 5209110000 | Plain weave | 10 | A |
| 5209120000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209190000 | Other fabrics | 10 | A |
| 5209210000 | Plain weave | 10 | A |
| 5209220000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209290000 | Other fabrics | 10 | A |
| 5209310000 | Plain weave | 10 | A |
| 5209320000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209390000 | Other fabrics | 10 | A |
| 5209410000 | Plain weave | 10 | A |
| 5209420000 | Denim | 10 | A |
| 5209430000 | Other fabrics of 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209490000 | Other fabrics | 10 | A |
| 5209510000 | Plain weave | 10 | A |
| 5209520000 | 3-thread or 4-thread twill, including cross twill | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5209590000 | Other fabrics | 10 | A |
| 5210110000 | Plain weave | 10 | A |
| 5210191000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210199000 | Other | 10 | A |
| 5210210000 | Plain weave | 10 | A |
| 5210291000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210299000 | Other | 10 | A |
| 5210310000 | Plain weave | 10 | A |
| 5210320000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210390000 | Other fabrics | 10 | A |
| 5210410000 | Plain weave | 10 | A |
| 5210491000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210499000 | Other | 10 | A |
| 5210510000 | Plain weave | 10 | A |
| 5210590000 | Other fabrics | 10 | A |
| 5211110000 | Plain weave | 10 | A |
| 5211120000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211190000 | Other fabrics | 10 | A |
| 5211200000 | Bleached | 10 | A |
| 5211310000 | Plain weave | 10 | A |
| 5211320000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211390000 | Other fabrics | 10 | A |
| 5211410000 | Plain weave | 10 | A |
| 5211420000 | Denim | 10 | A |
| 5211430000 | Other fabrics of 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211490000 | Other fabrics | 10 | A |
| 5211510000 | Plain weave | 10 | A |
| 5211520000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211590000 | Other fabrics | 10 | A |
| 5212110000 | Unbleached | 10 | A |
| 5212120000 | Bleached | 10 | A |
| 5212130000 | Dyed | 10 | A |
| 5212140000 | Of yarns of different colours | 10 | A |
| 5212150000 | Printed | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5212210000 | Unbleached | 10 | A |
| 5212220000 | Bleached | 10 | A |
| 5212230000 | Dyed | 10 | A |
| 5212240000 | Of yarns of different colours | 10 | A |
| 5212250000 | Printed | 10 | A |
| 5301100000 | Flax, raw or retted | 2 | A |
| 5301210000 | Broken or scutched | 2 | A |
| 5301290000 | Other | 2 | A |
| 5301301000 | Flax tow | 2 | A |
| 5301302000 | Flax waste | 2 | A |
| 5302100000 | True hemp, raw or retted | 2 | A |
| 5302901000 | True hemp, broken, scutched, hackled or otherwise processed, but not spun. | 2 | A |
| 5302902010 | Tow of true hemp | 2 | A |
| 5302902020 | Waste of true hemp | 2 | A |
| 5303101000 | Jute | 2 | A |
| 5303102000 | Other textile bast fibres | 2 | A |
| 5303901010 | Jute | 2 | A |
| 5303901090 | Other textile bast fibres | 2 | A |
| 5303909010 | Tow and waste of jute | 2 | A |
| 5303909090 | Tow and waste of other textile bast fibres | 2 | A |
| 5305001000 | Of coconut (coir) | 2 | A |
| 5305002000 | Of abaca | 2 | A |
| 5305003000 | Of sisal and the genus Agave | 2 | A |
| 5305009000 | Other | 2 | A |
| 5306101000 | Of all flax | 8 | A |
| 5306102000 | Of mixed | 8 | A |
| 5306201000 | Of all flax | 8 | A |
| 5306202000 | Of mixed | 8 | A |
| 5307101000 | Of jute | 8 | A |
| 5307109000 | Other | 8 | A |
| 5307201000 | Of jute | 8 | A |
| 5307209000 | Other | 8 | A |
| 5308100000 | Coir yarn | 8 | A |
| 5308200000 | True hemp yarn | 8 | A |
| 5308901000 | Ramie yarn | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5308909000 | Other | 8 | A |
| 5309110000 | Unbleached or bleached | 2 | A |
| 5309190000 | Other | 2 | A |
| 5309210000 | Unbleached or bleached | 2 | A |
| 5309290000 | Other | 2 | A |
| 5310101000 | Jute fabrics | 8 | A |
| 5310109000 | Other | 8 | A |
| 5310901000 | Jute fabrics | 8 | A |
| 5310909000 | Other | 8 | A |
| 5311001000 | Of ramie | 8 | A |
| 5311002000 | Of true hemp | 8 | A |
| 5311003000 | Of paper yarn | 8 | A |
| 5311009000 | Other | 8 | A |
| 5401101000 | Of nylon or other polyamides | 8 | A |
| 5401102000 | Of polyesters | 8 | A |
| 5401103000 | Of acrylic polymers | 8 | A |
| 5401109000 | Other | 8 | A |
| 5401201000 | Of viscose rayon | 8 | A |
| 5401202000 | Of cellulose acetate | 8 | A |
| 5401209000 | Other | 8 | A |
| 5402110000 | Of aramids | 8 | A |
| 5402191011 | For tire cord | 8 | A |
| 5402191012 | For fishing net | 8 | A |
| 5402191019 | For other | 8 | A |
| 5402191021 | For tire cord | 8 | A |
| 5402191022 | For fishing net | 8 | A |
| 5402191029 | For other | 8 | A |
| 5402191090 | Other | 8 | A |
| 5402199000 | Other | 8 | A |
| 5402200000 | High tenacity yarn of polyesters | 8 | A |
| 5402311010 | Of nylon 6 | 8 | A |
| 5402311020 | Of nylon 66 | 8 | A |
| 5402311090 | Other | 8 | A |
| 5402319000 | Other | 8 | A |
| 5402321010 | Of nylon 6 | 8 | A |
| 5402321020 | Of nylon 66 | 8 | A |
| 5402321090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5402329000 | Other | 8 | A |
| 5402331000 | Of poly trimethylene terephthalate | 8 | A |
| 5402339000 | Other | 8 | B |
| 5402340000 | Of polypropylene | 8 | A |
| 5402390000 | Other | 8 | A |
| 5402440000 | Elastomeric | 8 | A |
| 5402451010 | Of nylon 6 | 8 | A |
| 5402451020 | Of nylon 66 | 8 | A |
| 5402451090 | Other | 8 | A |
| 5402459000 | Other | 8 | A |
| 5402461000 | Of poly trimethylene terephthalate | 8 | A |
| 5402469000 | Other | 8 | B |
| 5402471000 | Of poly trimethylene terephthalate | 8 | A |
| 5402479000 | Other | 8 | A |
| 5402480000 | Other, of polypropylene | 8 | A |
| 5402491000 | Of acrylic polymers | 8 | A |
| 5402499000 | Other | 8 | A |
| 5402510000 | Of nylon or other polyamides | 8 | A |
| 5402520000 | Of polyesters | 8 | A |
| 5402591000 | Of acrylic polymers | 8 | A |
| 5402599000 | Other | 8 | A |
| 5402610000 | Of nylon or other polyamides | 8 | A |
| 5402620000 | Of polyesters | 8 | A |
| 5402691000 | Of acrylic polymers | 8 | A |
| 5402692000 | Of polyvinyl alcohol | 8 | A |
| 5402699000 | Other | 8 | A |
| 5403100000 | High tenacity yarn of viscose rayon | 1 | A |
| 5403311000 | Textured yarn | 1 | A |
| 5403319000 | Other | 1 | A |
| 5403321000 | Textured yarn | 1 | A |
| 5403329000 | Other | 1 | A |
| 5403331000 | Textured yarn | 8 | A |
| 5403339000 | Other | 8 | A |
| 5403391000 | Textured yarn | 8 | A |
| 5403399000 | Other | 8 | A |
| 5403411000 | Textured yarn | 1 | A |
| 5403419000 | Other | 1 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5403421000 | Textured yarn | 8 | A |
| 5403429000 | Other | 8 | A |
| 5403491000 | Textured yarn | 8 | A |
| 5403499000 | Other | 8 | A |
| 5404110000 | Elastomeric | 8 | A |
| 5404120000 | Other, of polypropylene | 8 | A |
| 5404191000 | Of nylon or other polyamides | 8 | A |
| 5404192000 | Of polyurethane | 8 | A |
| 5404193000 | Of polyvinyl alcohol | 8 | A |
| 5404199000 | Other | 8 | A |
| 5404901000 | Of strip | 8 | A |
| 5404909000 | Other | 8 | A |
| 5405001000 | Monofilament | 8 | A |
| 5405009000 | Other | 8 | A |
| 5406001000 | Synthetic filament yarn | 8 | A |
| 5406002000 | Artificial filament yarn | 8 | A |
| 5407101000 | Of nylon or other polyamides | 8 | A |
| 5407102000 | Of polyesters | 8 | A |
| 5407200000 | Woven fabrics obtained from strip or the like | 8 | A |
| 5407300000 | Fabrics specified in note 9 to section XI | 8 | A |
| 5407410000 | Unbleached or bleached | 8 | A |
| 5407420000 | Dyed | 8 | A |
| 5407430000 | Of yarns of different colours | 8 | A |
| 5407440000 | Printed | 8 | A |
| 5407510000 | Unbleached or bleached | 8 | A |
| 5407520000 | Dyed | 8 | A |
| 5407530000 | Of yarns of different colours | 8 | A |
| 5407540000 | Printed | 8 | A |
| 5407611000 | Unbleached or bleached | 8 | A |
| 5407612000 | Dyed | 8 | A |
| 5407613000 | Of yarns of different colours | 8 | A |
| 5407614000 | Printed | 8 | A |
| 5407691000 | Unbleached or bleached | 8 | A |
| 5407692000 | Dyed | 8 | A |
| 5407693000 | Of yarns of different colours | 8 | A |
| 5407694000 | Printed | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5407711000 | Of acrylic polymers | 8 | A |
| 5407719000 | Other | 8 | A |
| 5407721000 | Of acrylic polymers | 8 | A |
| 5407729000 | Other | 8 | A |
| 5407731000 | Of acrylic polymers | 8 | A |
| 5407739000 | Other | 8 | A |
| 5407741000 | Of acrylic polymers | 8 | A |
| 5407749000 | Other | 8 | A |
| 5407811000 | Of nylon or other polyamides | 8 | A |
| 5407812000 | Of polyesters | 8 | A |
| 5407813000 | Of acrylic polymers | 8 | A |
| 5407819000 | Other | 8 | A |
| 5407821000 | Of nylon or other polyamides | 8 | A |
| 5407822000 | Of polyesters | 8 | A |
| 5407823000 | Of acrylic polymers | 8 | A |
| 5407829000 | Other | 8 | A |
| 5407831000 | Of nylon or other polyamides | 8 | A |
| 5407832000 | Of polyesters | 8 | A |
| 5407833000 | Of acrylic polymers | 8 | A |
| 5407839000 | Other | 8 | A |
| 5407841000 | Of nylon or other polyamides | 8 | A |
| 5407842000 | Of polyesters | 8 | A |
| 5407843000 | Of acrylic polymers | 8 | A |
| 5407849000 | Other | 8 | A |
| 5407911000 | Of nylon or other polyamides | 8 | A |
| 5407912000 | Of polyesters | 8 | A |
| 5407913000 | Of acrylic polymers | 8 | A |
| 5407919000 | Other | 8 | A |
| 5407921000 | Of nylon or other polyamides | 8 | A |
| 5407922000 | Of polyesters | 8 | A |
| 5407923000 | Of acrylic polymers | 8 | A |
| 5407929000 | Other | 8 | A |
| 5407931000 | Of nylon or other polyamides | 8 | A |
| 5407932000 | Of polyesters | 8 | A |
| 5407933000 | Of acrylic polymers | 8 | A |
| 5407939000 | Other | 8 | A |
| 5407941000 | Of nylon or other polyamides | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5407942000 | Of polyesters | 8 | A |
| 5407943000 | Of acrylic polymers | 8 | A |
| 5407949000 | Other | 8 | A |
| 5408100000 | Woven fabrics obtained from high tenacity yarn of viscose rayon | 8 | A |
| 5408210000 | Unbleached or bleached | 8 | A |
| 5408220000 | Dyed | 8 | A |
| 5408230000 | Of yarns of different colours | 8 | A |
| 5408240000 | Printed | 8 | A |
| 5408310000 | Unbleached or bleached | 8 | A |
| 5408320000 | Dyed | 8 | A |
| 5408330000 | Of yarns of different colours | 8 | A |
| 5408340000 | Printed | 8 | A |
| 5501100000 | Of nylon or other polyamides | 8 | A |
| 5501200000 | Of polyesters | 8 | A |
| 5501301000 | Acrylic | 8 | A |
| 5501302000 | Modacrylic | 8 | A |
| 5501400000 | Of polypropylene | 8 | A |
| 5501900000 | Other | 8 | A |
| 5502001000 | Of viscose rayon | 7.5 | A |
| 5502002010 | Less than 44,000 decitex | 7.5 | A |
| 5502002020 | Not less than 44,000 decitex | 7.5 | A |
| 5502009000 | Other | 7.5 | A |
| 5503111000 | Of special section face | 8 | A |
| 5503119000 | Other | 8 | A |
| 5503191000 | Of special section face | 8 | A |
| 5503199000 | Other | 8 | A |
| 5503201000 | Of special section face | 8 | A |
| 5503209010 | Of poly trimethylene terephthalate | 8 | A |
| 5503209090 | Other | 8 | B |
| 5503301010 | Of special section face | 8 | A |
| 5503301020 | Of conjugated section face | 8 | A |
| 5503301090 | Other | 8 | A |
| 5503302010 | Of special section face | 8 | A |
| 5503302020 | Of conjugated section face | 8 | A |
| 5503302090 | Other | 8 | A |
| 5503400000 | Of polypropylene | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5503900000 | Other | 8 | A |
| 5504101000 | Of special section face | 1 | A |
| 5504102000 | Of polynosic section face | 1 | A |
| 5504109000 | Other | 1 | A |
| 5504901000 | Of cellulose acetate | 8 | A |
| 5504902000 | Of lyocell | 2 | A |
| 5504909000 | Other | 8 | A |
| 5505100000 | Of synthetic fibres | 2 | A |
| 5505200000 | Of artificial fibres | 2 | A |
| 5506101000 | Of special section face | 8 | A |
| 5506109000 | Other | 8 | A |
| 5506201000 | Of special section face | 8 | A |
| 5506209000 | Other | 8 | A |
| 5506301010 | Of special section face | 8 | A |
| 5506301020 | Of conjugated section face | 8 | A |
| 5506301090 | Other | 8 | A |
| 5506302010 | Of special section face | 8 | A |
| 5506302020 | Of conjugated section face | 8 | A |
| 5506302090 | Other | 8 | A |
| 5506900000 | Other | 8 | A |
| 5507001010 | Of special section face | 8 | A |
| 5507001020 | Of polynosic section face | 8 | A |
| 5507001090 | Other | 8 | A |
| 5507002000 | Of cellulose acetate | 8 | A |
| 5507009000 | Other | 8 | A |
| 5508101000 | Of nylon or other polyamides | 8 | A |
| 5508102000 | Of polyesters | 8 | A |
| 5508103000 | Acrylic or modacrylic | 8 | A |
| 5508109000 | Other | 8 | A |
| 5508201000 | Of viscose rayon | 8 | A |
| 5508202000 | Of cellulose acetate | 8 | A |
| 5508209000 | Other | 8 | A |
| 5509111000 | High tenacity yarn | 8 | A |
| 5509119000 | Other | 8 | A |
| 5509121000 | High tenacity yarn | 8 | A |
| 5509129000 | Other | 8 | A |
| 5509211000 | High tenacity yarn | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5509219000 | Other | 8 | A |
| 5509221000 | High tenacity yarn | 8 | A |
| 5509229000 | Other | 8 | A |
| 5509311000 | Acrylic | 8 | A |
| 5509312000 | Modacrylic | 8 | A |
| 5509321000 | Acrylic | 8 | A |
| 5509322000 | Modacrylic | 8 | A |
| 5509410000 | Single yarn | 8 | A |
| 5509420000 | Multiple (folded) or cabled yarn | 8 | A |
| 5509510000 | Mixed mainly or solely with artificial staple fibres | 8 | A |
| 5509520000 | Mixed mainly or solely with wool or fine animal hair | 8 | A |
| 5509530000 | Mixed mainly or solely with cotton | 8 | A |
| 5509590000 | Other | 8 | A |
| 5509611000 | Acrylic | 8 | A |
| 5509612000 | Modacrylic | 8 | A |
| 5509621000 | Acrylic | 8 | A |
| 5509622000 | Modacrylic | 8 | A |
| 5509691010 | Acrylic | 8 | A |
| 5509691020 | Modacrylic | 8 | A |
| 5509692010 | Acrylic | 8 | A |
| 5509692020 | Modacrylic | 8 | A |
| 5509911000 | Of nylon or other polyamides | 8 | A |
| 5509919000 | Other | 8 | A |
| 5509921000 | Of nylon or other polyamides | 8 | A |
| 5509929000 | Other | 8 | A |
| 5509990000 | Other | 8 | A |
| 5510111000 | Of viscose rayon | 8 | A |
| 5510112000 | Of cellulose acetate | 8 | A |
| 5510119000 | Other | 8 | A |
| 5510121000 | Of viscose rayon | 8 | A |
| 5510122000 | Of cellulose acetate | 8 | A |
| 5510129000 | Other | 8 | A |
| 5510201000 | Of viscose rayon | 8 | A |
| 5510202000 | Of cellulose acetate | 8 | A |
| 5510209000 | Other | 8 | A |
| 5510301000 | Of viscose rayon | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5510302000 | Of cellulose acetate | 8 | A |
| 5510309000 | Other | 8 | A |
| 5510901000 | Of viscose rayon | 8 | A |
| 5510902000 | Of cellulose acetate | 8 | A |
| 5510909000 | Other | 8 | A |
| 5511101000 | Of nylon or other polyamides | 8 | A |
| 5511102000 | Of polyesters | 8 | A |
| 5511103000 | Acrylic or modacrylic | 8 | A |
| 5511109000 | Other | 8 | A |
| 5511201000 | Of nylon or other polyamides | 8 | A |
| 5511202000 | Of polyesters | 8 | A |
| 5511203000 | Acrylic or modacrylic | 8 | A |
| 5511209000 | Other | 8 | A |
| 5511301000 | Of viscose rayon | 8 | A |
| 5511302000 | Of cellulose acetate | 8 | A |
| 5511309000 | Other | 8 | A |
| 5512110000 | Unbleached or bleached | 10 | A |
| 5512191000 | Dyed | 10 | A |
| 5512192000 | Of yarns of different colours | 10 | A |
| 5512193000 | Printed | 10 | A |
| 5512211000 | Acrylic | 10 | A |
| 5512212000 | Modacrylic | 10 | A |
| 5512290000 | Other | 10 | A |
| 5512911000 | Of nylon or other polyamides | 10 | A |
| 5512919000 | Other | 10 | A |
| 5512991000 | Of nylon or other polyamides | 10 | A |
| 5512999000 | Other | 10 | A |
| 5513110000 | Of polyester staple fibres, plain weave | 10 | A |
| 5513120000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5513130000 | Other woven fabrics of polyester staple fibres | 10 | A |
| 5513191000 | Of nylon or other polyamides | 10 | A |
| 5513192010 | Acrylic | 10 | A |
| 5513192020 | Modacrylic | 10 | A |
| 5513199000 | Other | 10 | A |
| 5513210000 | Of polyester staple fibres, plain weave | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5513231000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5513239000 | Other | 10 | A |
| 5513291000 | Of nylon or other polyamides | 10 | A |
| 5513292010 | Acrylic | 10 | A |
| 5513292020 | Modacrylic | 10 | A |
| 5513299000 | Other | 10 | A |
| 5513310000 | Of polyester staple fibres, plain weave. | 10 | A |
| 5513391000 | Of nylon or other polyamides | 10 | A |
| 5513392010 | Acrylic | 10 | A |
| 5513392020 | Modacrylic | 10 | A |
| 5513399000 | Other | 10 | A |
| 5513410000 | Of polyester staple fibres, plain weave | 10 | A |
| 5513491000 | Of nylon or other polyamides | 10 | A |
| 5513492010 | Acrylic | 10 | A |
| 5513492020 | Modacrylic | 10 | A |
| 5513499000 | Other | 10 | A |
| 5514110000 | Of polyester staple fibres, plain weave | 10 | A |
| 5514120000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5514191000 | Of nylon or other polyamides | 10 | A |
| 5514192010 | Acrylic | 10 | A |
| 5514192020 | Modacrylic | 10 | A |
| 5514193000 | Other woven fabrics of polyester staple fibres | 10 | A |
| 5514199000 | Other | 10 | A |
| 5514210000 | Of polyester staple fibres, plain weave | 10 | A |
| 5514220000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5514230000 | Other woven fabrics of polyester staple fibres | 10 | A |
| 5514291000 | Of nylon or other polyamides | 10 | A |
| 5514292010 | Acrylic | 10 | A |
| 5514292020 | Modacrylic | 10 | A |
| 5514299000 | Other | 10 | A |
| 5514300000 | Of yarns of different colours | 10 | A |
| 5514410000 | Of polyester staple fibres, plain weave | 10 | A |
| 5514420000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5514430000 | Other woven fabrics of polyester staple fibres | 10 | A |
| 5514491000 | Of nylon or other polyamides | 10 | A |
| 5514492010 | Acrylic | 10 | A |
| 5514492020 | Modacrylic | 10 | A |
| 5514499000 | Other | 10 | A |
| 5515111000 | Unbleached or bleached | 10 | A |
| 5515119000 | Other | 10 | A |
| 5515121000 | Unbleached or bleached | 10 | A |
| 5515129000 | Other | 10 | A |
| 5515131000 | Unbleached or bleached | 10 | A |
| 5515139000 | Other | 10 | A |
| 5515191000 | Unbleached or bleached | 10 | A |
| 5515199000 | Other | 10 | A |
| 5515211000 | Unbleached or bleached | 10 | A |
| 5515219000 | Other | 10 | A |
| 5515221000 | Unbleached or bleached | 10 | A |
| 5515229000 | Other | 10 | A |
| 5515291000 | Unbleached or bleached | 10 | A |
| 5515299000 | Other | 10 | A |
| 5515911000 | Unbleached or bleached | 10 | A |
| 5515919000 | Other | 10 | A |
| 5515991000 | Unbleached or bleached | 10 | A |
| 5515999000 | Other | 10 | A |
| 5516111000 | Of viscose rayon | 10 | A |
| 5516112000 | Of cellulose acetate | 10 | A |
| 5516119000 | Other | 10 | A |
| 5516121000 | Of viscose rayon | 10 | A |
| 5516122000 | Of cellulose acetate | 10 | A |
| 5516129000 | Other | 10 | A |
| 5516131000 | Of viscose rayon | 10 | A |
| 5516132000 | Of cellulose acetate | 10 | A |
| 5516139000 | Other | 10 | A |
| 5516141000 | Of viscose rayon | 10 | A |
| 5516142000 | Of cellulose acetate | 10 | A |
| 5516149000 | Other | 10 | A |
| 5516211000 | Of viscose rayon | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5516212000 | Of cellulose acetate | 10 | A |
| 5516219000 | Other | 10 | A |
| 5516221000 | Of viscose rayon | 10 | A |
| 5516222000 | Of cellulose acetate | 10 | A |
| 5516229000 | Other | 10 | A |
| 5516231000 | Of viscose rayon | 10 | A |
| 5516232000 | Of cellulose acetate | 10 | A |
| 5516239000 | Other | 10 | A |
| 5516241000 | Of viscose rayon | 10 | A |
| 5516242000 | Of cellulose acetate | 10 | A |
| 5516249000 | Other | 10 | A |
| 5516311000 | Of viscose rayon | 10 | A |
| 5516312000 | Of cellulose acetate | 10 | A |
| 5516319000 | Other | 10 | A |
| 5516321000 | Of viscose rayon | 10 | A |
| 5516322000 | Of cellulose acetate | 10 | A |
| 5516329000 | Other | 10 | A |
| 5516331000 | Of viscose rayon | 10 | A |
| 5516332000 | Of cellulose acetate | 10 | A |
| 5516339000 | Other | 10 | A |
| 5516341000 | Of viscose rayon | 10 | A |
| 5516342000 | Of cellulose acetate | 10 | A |
| 5516349000 | Other | 10 | A |
| 5516411000 | Of viscose rayon | 10 | A |
| 5516412000 | Of cellulose acetate | 10 | A |
| 5516419000 | Other | 10 | A |
| 5516421000 | Of viscose rayon | 10 | A |
| 5516422000 | Of cellulose acetate | 10 | A |
| 5516429000 | Other | 10 | A |
| 5516431000 | Of viscose rayon | 10 | A |
| 5516432000 | Of cellulose acetate | 10 | A |
| 5516439000 | Other | 10 | A |
| 5516441000 | Of viscose rayon | 10 | A |
| 5516442000 | Of cellulose acetate | 10 | A |
| 5516449000 | Other | 10 | A |
| 5516911000 | Of viscose rayon | 10 | A |
| 5516912000 | Of cellulose acetate | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5516919000 | Other | 10 | A |
| 5516921000 | Of viscose rayon | 10 | A |
| 5516922000 | Of cellulose acetate | 10 | A |
| 5516929000 | Other | 10 | A |
| 5516931000 | Of viscose rayon | 10 | A |
| 5516932000 | Of cellulose acetate | 10 | A |
| 5516939000 | Other | 10 | A |
| 5516941000 | Of viscose rayon | 10 | A |
| 5516942000 | Of cellulose acetate | 10 | A |
| 5516949000 | Other | 10 | A |
| 5601210000 | Of cotton | 8 | A |
| 5601220000 | Of man-made fibres | 8 | A |
| 5601290000 | Other | 8 | A |
| 5601301000 | Textile flock | 8 | A |
| 5601309000 | Other | 8 | A |
| 5602101000 | Needleloom felt | 8 | A |
| 5602102000 | Stitch-bonded fiber fabrics | 8 | A |
| 5602211000 | Piano felt | 8 | A |
| 5602219000 | Other | 8 | A |
| 5602290000 | Of other textile materials | 8 | A |
| 5602900000 | Other | 8 | A |
| 5603111000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603119000 | Other | 8 | A |
| 5603121000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603129000 | Other | 8 | A |
| 5603131000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603139000 | Other | 8 | A |
| 5603141000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603149000 | Other | 8 | A |
| 5603910000 | Weighing not more than 25 g/㎡ | 8 | A |
| 5603920000 | Weighing more than 25 g/㎡ but not more than 70 g/㎡ | 8 | A |
| 5603930000 | Weighing more than 70 g/㎡ but not more than 150 g/㎡ | 8 | A |
| 5603940000 | Weighing more than 150 g/㎡ | 8 | A |
| 5604100000 | Rubber thread and cord, textile covered | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5604901000 | Imitation catguts consisting of textile yarn | 8 | A |
| 5604902000 | High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated | 8 | A |
| 5604909000 | Other | 8 | A |
| 5605000000 | Metallised yarn, whether or not gimped,being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal. | 8 | A |
| 5606001000 | Gimped yarn | 8 | A |
| 5606002000 | Chenille yarn | 8 | A |
| 5606003000 | Loop wale-yarn | 8 | A |
| 5606009000 | Other | 8 | A |
| 5607210000 | Binder or baler twine | 10 | A |
| 5607290000 | Other | 10 | A |
| 5607410000 | Binder or baler twine | 10 | A |
| 5607490000 | Other | 10 | A |
| 5607500000 | Of other synthetic fibres | 10 | A |
| 5607901000 | Of jute or other textile bast fibres of heading 53.03 | 10 | A |
| 5607909000 | Other | 10 | A |
| 5608111000 | Of synthetic fibres | 10 | A |
| 5608119000 | Other | 10 | A |
| 5608191000 | Of synthetic fibres | 10 | A |
| 5608199000 | Other | 10 | A |
| 5608901000 | Of cotton | 10 | A |
| 5608909000 | Other | 10 | A |
| 5609001000 | Of cotton | 8 | A |
| 5609002000 | Of vegetable fibres, except cotton | 8 | A |
| 5609003000 | Of man-made fibres | 8 | A |
| 5609009000 | Other | 8 | A |
| 5701100000 | Of wool or fine animal hair | 10 | A |
| 5701900000 | Of other textile materials | 10 | A |
| 5702100000 | "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs | 10 | A |
| 5702200000 | Floor coverings of coconut fibres (coir) | 10 | A |
| 5702310000 | Of wool or fine animal hair | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5702320000 | Of man-made textile materials | 10 | A |
| 5702390000 | Of other textile materials | 10 | A |
| 5702410000 | Of wool or fine animal hair | 10 | A |
| 5702420000 | Of man-made textile materials | 10 | A |
| 5702490000 | Of other textile materials | 10 | A |
| 5702500000 | Other, not of pile construction, not made up | 10 | A |
| 5702910000 | Of wool or fine animal hair | 10 | A |
| 5702920000 | Of man-made textile materials | 10 | A |
| 5702990000 | Of other textile materials | 10 | A |
| 5703100000 | Of wool or fine animal hair | 10 | A |
| 5703200000 | Of nylon or other polyamides | 10 | A |
| 5703300000 | Of other man-made textile materials | 10 | A |
| 5703900000 | Of other textile materials | 10 | A |
| 5704100000 | Tiles, having a maximum surface area of 0.3 ㎡ | 10 | A |
| 5704900000 | Other | 10 | A |
| 5705000000 | Other carpets and other textile floor coverings, whether or not made up. | 10 | A |
| 5801101000 | Pile fabrics | 13 | A |
| 5801102000 | Chenille fabrics | 13 | A |
| 5801210000 | Uncut weft pile fabrics | 13 | A |
| 5801220000 | Cut corduroy | 13 | A |
| 5801230000 | Other weft pile fabrics | 13 | A |
| 5801260000 | Chenille fabrics | 13 | A |
| 5801271000 | Uncut | 13 | A |
| 5801272000 | Cut | 13 | A |
| 5801310000 | Uncut weft pile fabrics | 13 | A |
| 5801320000 | Cut corduroy | 13 | A |
| 5801330000 | Other weft pile fabrics | 13 | A |
| 5801360000 | Chenille fabrics | 13 | A |
| 5801371000 | Uncut | 13 | A |
| 5801372000 | Cut | 13 | A |
| 5801900000 | Of other textile materials | 13 | A |
| 5802110000 | Unbleached | 8 | A |
| 5802190000 | Other | 8 | A |
| 5802200000 | Terry towelling and similar woven terry fabrics, of other textile materials | 8 | A |
| 5802300000 | Tufted textile fabrics | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5803000000 | Gauze, other than narrow fabrics of heading 58.06. | 8 | A |
| 5804101000 | Of silk | 13 | A |
| 5804102000 | Of cotton | 13 | A |
| 5804103000 | Of man-made fibres | 13 | A |
| 5804109000 | Other | 13 | A |
| 5804210000 | Of man-made fibres | 13 | A |
| 5804291000 | Of silk | 13 | A |
| 5804292000 | Of cotton | 13 | A |
| 5804299000 | Other | 13 | A |
| 5804300000 | Hand-made lace | 13 | A |
| 5805001010 | Of wool or fine animal hair | 8 | A |
| 5805001090 | Other | 8 | A |
| 5805002000 | Needle-worked tapestries | 8 | A |
| 5806101000 | Of wool or fine animal hair | 8 | A |
| 5806102000 | Of cotton | 8 | A |
| 5806103000 | Of man-made fibres | 8 | A |
| 5806109000 | Other | 8 | A |
| 5806200000 | Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread | 8 | A |
| 5806310000 | Of cotton | 8 | A |
| 5806320000 | Of man-made fibres | 8 | A |
| 5806391000 | Of wool or fine animal hair | 8 | A |
| 5806392000 | Of vegetable fibres, except cotton | 8 | A |
| 5806399000 | Other | 8 | A |
| 5806400000 | Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | 8 | A |
| 5807101000 | Labels | 8 | A |
| 5807109000 | Other | 8 | A |
| 5807901000 | Labels | 8 | A |
| 5807909000 | Other | 8 | A |
| 5808100000 | Braids in the piece | 8 | A |
| 5808901000 | Ornamental trimmings | 8 | A |
| 5808909000 | Other | 8 | A |
| 5809000000 | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included. | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5810100000 | Embroidery without visible ground | 13 | A |
| 5810910000 | Of cotton | 13 | A |
| 5810920000 | Of man-made fibres | 13 | A |
| 5810990000 | Of other textile materials | 13 | A |
| 5811001000 | Of silk | 8 | A |
| 5811002000 | Of wool or fine animal hair | 8 | A |
| 5811003000 | Of cotton | 8 | A |
| 5811004000 | Of man-made fibres | 8 | A |
| 5811009000 | Other | 8 | A |
| 5901100000 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like | 8 | A |
| 5901901000 | Tracing cloth | 8 | A |
| 5901902000 | Prepared painting canvas | 8 | A |
| 5901903000 | Buckram and similar stiffened textile fabrics | 8 | A |
| 5902100000 | Of nylon or other polyamides | 8 | A |
| 5902200000 | Of polyesters | 8 | A |
| 5902900000 | Other | 8 | A |
| 5903100000 | With poly (vinyl chloride) | 10 | A |
| 5903200000 | With polyurethane | 10 | A |
| 5903900000 | Other | 10 | A |
| 5904100000 | Linoleum | 8 | A |
| 5904900000 | Other | 8 | A |
| 5905000000 | Textile wall coverings. | 8 | A |
| 5906100000 | Adhesive tape of a width not exceeding 20 cm | 8 | A |
| 5906910000 | Knitted or crocheted | 8 | A |
| 5906990000 | Other | 8 | A |
| 5907001000 | Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil | 8 | A |
| 5907002000 | Painted canvas being theatrical scenery, studio back-cloth or the like | 8 | A |
| 5907009000 | Other | 8 | A |
| 5908001000 | Wicks | 8 | A |
| 5908009000 | Other | 8 | A |
| 5909000000 | Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | other materials. | | |
| 5910000000 | Transmission or conveyor belts or belting,of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material. | 8 | A |
| 5911101000 | Of narrow fabrics | 8 | A |
| 5911109000 | Other | 8 | A |
| 5911200000 | Bolting cloth, whether or not made up | 8 | A |
| 5911310000 | Weighing less than 650 g/㎡ | 8 | A |
| 5911320000 | Weighing 650 g/㎡ or more | 8 | A |
| 5911400000 | Straining cloth of a kind used in oil presses or the like, including that of human hair | 8 | A |
| 5911900000 | Other | 8 | A |
| 6001101000 | Of cotton | 10 | A |
| 6001102000 | Of man-made fibres | 10 | A |
| 6001109000 | Other | 10 | A |
| 6001210000 | Of cotton | 10 | A |
| 6001220000 | Of man-made fibres | 10 | A |
| 6001290000 | Of other textile materials | 10 | A |
| 6001910000 | Of cotton | 10 | A |
| 6001920000 | Of man-made fibres | 10 | A |
| 6001990000 | Of other textile materials | 10 | A |
| 6002400000 | Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread | 10 | A |
| 6002900000 | Other | 10 | A |
| 6003100000 | Of wool or fine animal hair | 10 | A |
| 6003200000 | Of cotton | 10 | A |
| 6003300000 | Of synthetic fibres | 10 | A |
| 6003400000 | Of artificial fibres | 10 | A |
| 6003900000 | Other | 10 | A |
| 6004100000 | Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread | 10 | A |
| 6004900000 | Other | 10 | A |
| 6005210000 | Unbleached or bleached | 10 | A |
| 6005220000 | Dyed | 10 | A |
| 6005230000 | Of yarns of different colours | 10 | A |
| 6005240000 | Printed | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6005310000 | Unbleached or bleached | 10 | A |
| 6005320000 | Dyed | 10 | A |
| 6005330000 | Of yarns of different colours | 10 | A |
| 6005340000 | Printed | 10 | A |
| 6005410000 | Unbleached or bleached | 10 | A |
| 6005420000 | Dyed | 10 | A |
| 6005430000 | Of yarns of different colours | 10 | A |
| 6005440000 | Printed | 10 | A |
| 6005900000 | Other | 10 | A |
| 6006100000 | Of wool or fine animal hair | 10 | A |
| 6006210000 | Unbleached or bleached | 10 | A |
| 6006220000 | Dyed | 10 | B |
| 6006230000 | Of yarns of different colours | 10 | A |
| 6006240000 | Printed | 10 | A |
| 6006310000 | Unbleached or bleached | 10 | A |
| 6006320000 | Dyed | 10 | A |
| 6006330000 | Of yarns of different colours | 10 | A |
| 6006340000 | Printed | 10 | A |
| 6006410000 | Unbleached or bleached | 10 | A |
| 6006420000 | Dyed | 10 | A |
| 6006430000 | Of yarns of different colours | 10 | A |
| 6006440000 | Printed | 10 | A |
| 6006900000 | Other | 10 | A |
| 6101200000 | Of cotton | 13 | A |
| 6101301000 | Of synthetic fibres | 13 | A |
| 6101302000 | Of artificial fibres | 13 | A |
| 6101900000 | Of other textile materials | 13 | A |
| 6102100000 | Of wool or fine animal hair | 13 | A |
| 6102200000 | Of cotton | 13 | A |
| 6102301000 | Of synthetic fibres | 13 | A |
| 6102302000 | Of artificial fibres | 13 | A |
| 6102900000 | Of other textile materials | 13 | A |
| 6103101000 | Of wool or fine animal hair | 13 | A |
| 6103102000 | Of synthetic fibres | 13 | A |
| 6103109000 | Of other textile materials | 13 | A |
| 6103220000 | Of cotton | 13 | A |
| 6103230000 | Of synthetic fibres | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6103290000 | Of other textile materials | 13 | A |
| 6103310000 | Of wool or fine animal hair | 13 | A |
| 6103320000 | Of cotton | 13 | A |
| 6103330000 | Of synthetic fibres | 13 | A |
| 6103390000 | Of other textile materials | 13 | A |
| 6103410000 | Of wool or fine animal hair | 13 | A |
| 6103420000 | Of cotton | 13 | A |
| 6103430000 | Of synthetic fibres | 13 | A |
| 6103490000 | Of other textile materials | 13 | A |
| 6104130000 | Of synthetic fibres | 13 | A |
| 6104191000 | Of cotton | 13 | A |
| 6104199000 | Other | 13 | A |
| 6104220000 | Of cotton | 13 | A |
| 6104230000 | Of synthetic fibres | 13 | A |
| 6104290000 | Of other textile materials | 13 | A |
| 6104310000 | Of wool or fine animal hair | 13 | A |
| 6104320000 | Of cotton | 13 | A |
| 6104330000 | Of synthetic fibres | 13 | A |
| 6104390000 | Of other textile materials | 13 | A |
| 6104410000 | Of wool or fine animal hair | 13 | A |
| 6104420000 | Of cotton | 13 | A |
| 6104430000 | Of synthetic fibres | 13 | A |
| 6104440000 | Of artificial fibres | 13 | A |
| 6104491000 | Of silk | 13 | A |
| 6104499000 | Other | 13 | A |
| 6104510000 | Of wool or fine animal hair | 13 | A |
| 6104520000 | Of cotton | 13 | A |
| 6104530000 | Of synthetic fibres | 13 | A |
| 6104590000 | Of other textile materials | 13 | A |
| 6104610000 | Of wool or fine animal hair | 13 | A |
| 6104620000 | Of cotton | 13 | B |
| 6104630000 | Of synthetic fibres | 13 | A |
| 6104690000 | Of other textile materials | 13 | A |
| 6105100000 | Of cotton | 13 | A |
| 6105201000 | Of synthetic fibres | 13 | A |
| 6105202000 | Of artificial fibres | 13 | A |
| 6105901000 | Of silk | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6105902000 | Of wool or fine animal hair | 13 | A |
| 6105909000 | Other | 13 | A |
| 6106100000 | Of cotton | 13 | A |
| 6106201000 | Of synthetic fibres | 13 | A |
| 6106202000 | Of artificial fibres | 13 | A |
| 6106901000 | Of silk | 13 | A |
| 6106902000 | Of wool or fine animal hair | 13 | A |
| 6106909000 | Other | 13 | A |
| 6107110000 | Of cotton | 13 | A |
| 6107121000 | Of synthetic fibres | 13 | A |
| 6107122000 | Of artificial fibres | 13 | A |
| 6107190000 | Of other textile materials | 13 | A |
| 6107210000 | Of cotton | 13 | A |
| 6107221000 | Of synthetic fibres | 13 | A |
| 6107222000 | Of artificial fibres | 13 | A |
| 6107290000 | Of other textile materials | 13 | A |
| 6107910000 | Of cotton | 13 | A |
| 6107991000 | Of wool or fine animal hair | 13 | A |
| 6107999000 | Other | 13 | A |
| 6108111000 | Of synthetic fibres | 13 | A |
| 6108112000 | Of artificial fibres | 13 | A |
| 6108191000 | Of cotton | 13 | A |
| 6108199000 | Other | 13 | A |
| 6108210000 | Of cotton | 13 | A |
| 6108221000 | Of synthetic fibres | 13 | A |
| 6108222000 | Of artificial fibres | 13 | A |
| 6108290000 | Of other textile materials | 13 | A |
| 6108310000 | Of cotton | 13 | A |
| 6108321000 | Of synthetic fibres | 13 | A |
| 6108322000 | Of artificial fibres | 13 | A |
| 6108390000 | Of other textile materials | 13 | A |
| 6108910000 | Of cotton | 13 | A |
| 6108921000 | Of synthetic fibres | 13 | A |
| 6108922000 | Of artificial fibres | 13 | A |
| 6108991000 | Of wool or fine animal hair | 13 | A |
| 6108999000 | Other | 13 | A |
| 6109101000 | T-shirts | 13 | B |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6109109000 | Other | 13 | A |
| 6109901010 | T-shirts | 13 | A |
| 6109901090 | Other | 13 | A |
| 6109902010 | T-shirts | 13 | A |
| 6109902090 | Other | 13 | A |
| 6109903010 | T-shirts | 13 | B |
| 6109903090 | Other | 13 | A |
| 6109909010 | T-shirts | 13 | A |
| 6109909090 | Other | 13 | A |
| 6110110000 | Of wool | 13 | A |
| 6110120000 | Of Kashmir (cashmere) goats | 13 | A |
| 6110190000 | Other | 13 | A |
| 6110200000 | Of cotton | 13 | A |
| 6110301000 | Of synthetic fibres | 13 | A |
| 6110302000 | Of artificial fibres | 13 | A |
| 6110901000 | Of silk | 13 | A |
| 6110909000 | Other | 13 | A |
| 6111201000 | Garments | 8 | B |
| 6111202000 | Accessories | 8 | B |
| 6111301000 | Garments | 8 | A |
| 6111302000 | Accessories | 8 | A |
| 6111901000 | Garments | 8 | A |
| 6111902000 | Accessories | 8 | A |
| 6112110000 | Of cotton | 13 | A |
| 6112120000 | Of synthetic fibres | 13 | A |
| 6112190000 | Of other textile materials | 13 | A |
| 6112201000 | Of man-made fibres | 13 | A |
| 6112209000 | Other | 13 | A |
| 6112310000 | Of synthetic fibres | 13 | A |
| 6112390000 | Of other textile materials | 13 | A |
| 6112410000 | Of synthetic fibres | 13 | A |
| 6112490000 | Of other textile materials | 13 | A |
| 6113001000 | Of heading 59.03 | 13 | A |
| 6113002000 | Of heading 59.06 | 13 | A |
| 6113003000 | Of heading 59.07 | 13 | A |
| 6114200000 | Of cotton | 13 | A |
| 6114301000 | Of synthetic fibres | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6114302000 | Of artificial fibres | 13 | A |
| 6114901000 | Of silk | 13 | A |
| 6114909000 | Other | 13 | A |
| 6115100000 | Graduated compression hosiery (for example, stockings for varicose veins) | 13 | A |
| 6115210000 | Of synthetic fibres, measuring per single yarn less than 67 decitex | 13 | A |
| 6115220000 | Of synthetic fibres, measuring per single yarn 67 decitex or more | 13 | A |
| 6115290000 | Of other textile materials | 13 | A |
| 6115301000 | Of man-made fibres | 13 | A |
| 6115309000 | Other | 13 | A |
| 6115940000 | Of wool or fine animal hair | 13 | A |
| 6115950000 | Of cotton | 13 | A |
| 6115960000 | Of synthetic fibres | 13 | A |
| 6115990000 | Of other textile materials | 13 | A |
| 6116100000 | Impregnated, coated or covered with plastics or rubber | 8 | A |
| 6116910000 | Of wool or fine animal hair | 8 | A |
| 6116921000 | Working gloves | 8 | A |
| 6116929000 | Other | 8 | A |
| 6116930000 | Of synthetic fibres | 8 | A |
| 6116990000 | Of other textile materials | 8 | A |
| 6117101000 | Of silk | 13 | A |
| 6117102000 | Of wool or fine animal hair | 13 | A |
| 6117103000 | Of cotton | 13 | A |
| 6117104000 | Of man-made fibres | 13 | A |
| 6117109000 | Other | 13 | A |
| 6117801000 | Ties, bow ties and cravats | 13 | A |
| 6117809000 | Other | 13 | A |
| 6117900000 | Parts | 13 | A |
| 6201110000 | Of wool or fine animal hair | 13 | A |
| 6201120000 | Of cotton | 13 | A |
| 6201131000 | Of synthetic fibres | 13 | A |
| 6201132000 | Of artificial fibres | 13 | A |
| 6201190000 | Of other textile materials | 13 | A |
| 6201910000 | Of wool or fine animal hair | 13 | A |
| 6201920000 | Of cotton | 13 | A |
| 6201931000 | Of synthetic fibres | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6201932000 | Of artificial fibres | 13 | A |
| 6201990000 | Of other textile materials | 13 | A |
| 6202110000 | Of wool or fine animal hair | 13 | A |
| 6202120000 | Of cotton | 13 | A |
| 6202131000 | Of synthetic fibres | 13 | A |
| 6202132000 | Of artificial fibres | 13 | A |
| 6202190000 | Of other textile materials | 13 | A |
| 6202910000 | Of wool or fine animal hair | 13 | A |
| 6202920000 | Of cotton | 13 | A |
| 6202931000 | Of synthetic fibres | 13 | A |
| 6202932000 | Of artificial fibres | 13 | A |
| 6202990000 | Of other textile materials | 13 | A |
| 6203110000 | Of wool or fine animal hair | 13 | A |
| 6203120000 | Of synthetic fibres | 13 | A |
| 6203190000 | Of other textile fibres | 13 | A |
| 6203220000 | Of cotton | 13 | A |
| 6203230000 | Of synthetic fibres | 13 | A |
| 6203291000 | Of wool or fine animal hair | 13 | A |
| 6203299000 | Other | 13 | A |
| 6203310000 | Of wool or fine animal hair | 13 | A |
| 6203320000 | Of cotton | 13 | A |
| 6203330000 | Of synthetic fibres | 13 | A |
| 6203390000 | Of other textile materials | 13 | A |
| 6203410000 | Of wool or fine animal hair | 13 | A |
| 6203421000 | Of denim, including blue jeans | 13 | B |
| 6203429000 | Other | 13 | B |
| 6203430000 | Of synthetic fibres | 13 | A |
| 6203490000 | Of other textile materials | 13 | A |
| 6204110000 | Of wool or fine animal hair | 13 | A |
| 6204120000 | Of cotton | 13 | A |
| 6204130000 | Of synthetic fibres | 13 | A |
| 6204191000 | Of silk | 13 | A |
| 6204199000 | Other | 13 | A |
| 6204210000 | Of wool or fine animal hair | 13 | A |
| 6204220000 | Of cotton | 13 | A |
| 6204230000 | Of synthetic fibres | 13 | A |
| 6204291000 | Of silk | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6204299000 | Other | 13 | A |
| 6204310000 | Of wool or fine animal hair | 13 | A |
| 6204320000 | Of cotton | 13 | A |
| 6204330000 | Of synthetic fibres | 13 | A |
| 6204391000 | Of silk | 13 | A |
| 6204399000 | Other | 13 | A |
| 6204410000 | Of wool or fine animal hair | 13 | A |
| 6204420000 | Of cotton | 13 | A |
| 6204430000 | Of synthetic fibres | 13 | A |
| 6204440000 | Of artificial fibres | 13 | A |
| 6204491000 | Of silk | 13 | A |
| 6204499000 | Other | 13 | A |
| 6204510000 | Of wool or fine animal hair | 13 | A |
| 6204520000 | Of cotton | 13 | A |
| 6204530000 | Of synthetic fibres | 13 | A |
| 6204591000 | Of silk | 13 | A |
| 6204599000 | Other | 13 | A |
| 6204610000 | Of wool or fine animal hair | 13 | A |
| 6204621000 | Of denim, including blue jeans | 13 | B |
| 6204629000 | Other | 13 | B |
| 6204630000 | Of synthetic fibres | 13 | B |
| 6204691000 | Of silk | 13 | A |
| 6204699000 | Other | 13 | A |
| 6205200000 | Of cotton | 13 | A |
| 6205301000 | Of synthetic fibres | 13 | A |
| 6205302000 | Of artificial fibres | 13 | A |
| 6205901000 | Of silk | 13 | A |
| 6205902000 | Of wool or fine animal hair | 13 | A |
| 6205909000 | Other | 13 | A |
| 6206100000 | Of silk or silk waste | 13 | A |
| 6206200000 | Of wool or fine animal hair | 13 | A |
| 6206300000 | Of cotton | 13 | A |
| 6206401000 | Of synthetic fibres | 13 | A |
| 6206402000 | Of artificial fibres | 13 | A |
| 6206900000 | Of other textile materials | 13 | A |
| 6207110000 | Of cotton | 13 | A |
| 6207191000 | Of man-made fibres | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6207199000 | Other | 13 | A |
| 6207210000 | Of cotton | 13 | A |
| 6207221000 | Of synthetic fibres | 13 | A |
| 6207222000 | Of artificial fibres | 13 | A |
| 6207290000 | Of other textile materials | 13 | A |
| 6207910000 | Of cotton | 13 | A |
| 6207991000 | Of silk | 13 | A |
| 6207992000 | Of wool or fine animal hair | 13 | A |
| 6207993010 | Of synthetic fibres | 13 | A |
| 6207993020 | Of artificial fibres | 13 | A |
| 6207999000 | Other | 13 | A |
| 6208111000 | Of synthetic fibres | 13 | A |
| 6208112000 | Of artificial fibres | 13 | A |
| 6208191000 | Of silk | 13 | A |
| 6208192000 | Of cotton | 13 | A |
| 6208199000 | Other | 13 | A |
| 6208210000 | Of cotton | 13 | A |
| 6208221000 | Of synthetic fibres | 13 | A |
| 6208222000 | Of artificial fibres | 13 | A |
| 6208290000 | Of other textile materials | 13 | A |
| 6208910000 | Of cotton | 13 | A |
| 6208921000 | Of synthetic fibres | 13 | A |
| 6208922000 | Of artificial fibres | 13 | A |
| 6208991000 | Of silk | 13 | A |
| 6208992000 | Of wool or fine animal hair | 13 | A |
| 6208999000 | Other | 13 | A |
| 6209201000 | Garments | 8 | A |
| 6209202000 | Accessories | 8 | A |
| 6209301000 | Garments | 8 | A |
| 6209302000 | Accessories | 8 | A |
| 6209901010 | Of wool or fine animal hair | 8 | A |
| 6209901090 | Other | 8 | A |
| 6209902000 | Accessories | 8 | A |
| 6210101000 | Of fabrics of heading 56.02 | 13 | A |
| 6210102000 | Of fabrics of heading 56.03 | 13 | A |
| 6210201000 | Of fabrics of heading 59.03 | 13 | A |
| 6210202000 | Of fabrics of heading 59.06 | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6210203000 | Of fabrics of heading 59.07 | 13 | A |
| 6210301000 | Of fabrics of heading 59.03 | 13 | A |
| 6210302000 | Of fabrics of heading 59.06 | 13 | A |
| 6210303000 | Of fabrics of heading 59.07 | 13 | A |
| 6210401000 | Of fabrics of heading 59.03 | 13 | A |
| 6210402000 | Of fabrics of heading 59.06 | 13 | A |
| 6210403000 | Of fabrics of heading 59.07 | 13 | A |
| 6210501000 | Of fabrics of heading 59.03 | 13 | A |
| 6210502000 | Of fabrics of heading 59.06 | 13 | A |
| 6210503000 | Of fabrics of heading 59.07 | 13 | A |
| 6211111000 | Of man-made fibres | 13 | A |
| 6211119000 | Other | 13 | A |
| 6211121000 | Of man-made fibres | 13 | A |
| 6211129000 | Other | 13 | A |
| 6211201000 | Of man-made fibres | 13 | A |
| 6211209000 | Other | 13 | A |
| 6211321000 | Judo, taekwondo and other oriental martial arts uniforms | 13 | A |
| 6211329000 | Other | 13 | A |
| 6211331000 | Of synthetic fibres | 13 | A |
| 6211332000 | Of artificial fibres | 13 | A |
| 6211391000 | Of wool or fine animal hair | 13 | A |
| 6211399000 | Other | 13 | A |
| 6211421000 | Judo, taekwondo and other oriental martial arts uniforms | 13 | A |
| 6211429000 | Other | 13 | A |
| 6211431000 | Of synthetic fibres | 13 | A |
| 6211432000 | Of artificial fibres | 13 | A |
| 6211491000 | Of wool or fine animal hair | 13 | A |
| 6211499000 | Other | 13 | A |
| 6212101000 | Of cotton | 13 | A |
| 6212102000 | Of man-made fibres | 13 | A |
| 6212109000 | Other | 13 | A |
| 6212201000 | Of cotton | 13 | A |
| 6212202000 | Of man-made fibres | 13 | A |
| 6212209000 | Other | 13 | B |
| 6212300000 | Corselettes | 13 | A |
| 6212900000 | Other | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6213200000 | Of cotton | 8 | A |
| 6213900000 | Of other textile materials | 8 | A |
| 6214100000 | Of silk or silk waste | 8 | A |
| 6214200000 | Of wool or fine animal hair | 8 | A |
| 6214300000 | Of synthetic fibres | 8 | A |
| 6214400000 | Of artificial fibres | 8 | A |
| 6214900000 | Of other textile materials | 8 | A |
| 6215100000 | Of silk or silk waste | 8 | A |
| 6215200000 | Of man-made fibres | 8 | A |
| 6215900000 | Of other textile materials | 8 | A |
| 6216001000 | Impregnated, coated or covered with plastics or rubber | 8 | A |
| 6216009000 | Other | 8 | A |
| 6217100000 | Accessories | 13 | A |
| 6217900000 | Parts | 13 | A |
| 6301100000 | Electric blankets | 10 | A |
| 6301200000 | Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair | 10 | A |
| 6301300000 | Blankets (other than electric blankets) and travelling rugs, of cotton | 10 | A |
| 6301400000 | Blankets (other than electric blankets) and travelling rugs, of synthetic fibers | 10 | A |
| 6301900000 | Other blankets and travelling rugs | 10 | A |
| 6302101000 | Of cotton | 13 | A |
| 6302109000 | Other | 13 | A |
| 6302210000 | Of cotton | 13 | A |
| 6302220000 | Of man-made fibres | 13 | A |
| 6302290000 | Of other textile materials | 13 | A |
| 6302310000 | Of cotton | 13 | A |
| 6302320000 | Of man-made fibres | 13 | A |
| 6302390000 | Of other textile materials | 13 | A |
| 6302400000 | Table linen, knitted or crocheted | 13 | A |
| 6302510000 | Of cotton | 13 | A |
| 6302530000 | Of man-made fibres | 13 | A |
| 6302590000 | Of other textile materials | 13 | A |
| 6302600000 | Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6302910000 | Of cotton | 13 | A |
| 6302930000 | Of man-made fibres | 13 | A |
| 6302990000 | Of other textile materials | 13 | A |
| 6303120000 | Of synthetic fibres | 13 | A |
| 6303191000 | Of cotton | 13 | A |
| 6303199000 | Other | 13 | A |
| 6303910000 | Of cotton | 13 | A |
| 6303920000 | Of synthetic fibres | 13 | A |
| 6303990000 | Of other textile materials | 13 | A |
| 6304110000 | Knitted or crocheted | 13 | A |
| 6304190000 | Other | 13 | A |
| 6304910000 | Knitted or crocheted | 13 | A |
| 6304920000 | Not knitted or crocheted,of cotton | 13 | A |
| 6304930000 | Not knitted or crocheted, of synthetic fibres | 13 | A |
| 6304990000 | Not knitted or crocheted, of other textile materials | 13 | A |
| 6305100000 | Of jute or of other textile bast fibres of heading 53.03 | 8 | A |
| 6305200000 | Of cotton | 8 | A |
| 6305320000 | Flexible intermediate bulk containers | 8 | A |
| 6305330000 | Other, of polyethylene or polypropylene strip or the like | 8 | A |
| 6305390000 | Other | 8 | A |
| 6305900000 | Of other textile materials | 8 | A |
| 6306120000 | Of synthetic fibres | 13 | A |
| 6306190000 | Of other textile materials | 13 | A |
| 6306220000 | Of synthetic fibres | 13 | A |
| 6306290000 | Of other textile materials | 13 | A |
| 6306300000 | Sails | 13 | A |
| 6306401000 | Of cotton | 13 | A |
| 6306409000 | Of other textile materials | 13 | A |
| 6306901000 | Of cotton | 13 | A |
| 6306902000 | Of synthetic fibres | 13 | A |
| 6306909000 | Other | 13 | A |
| 6307100000 | Floor-cloths, dish-cloths, dusters and similar cleaning cloths | 10 | A |
| 6307200000 | Life-jackets and life-belts | 10 | A |
| 6307901000 | Footwear lace | 10 | A |
| 6307902000 | Cloth wrappers | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6307903000 | Dress patterns | 10 | A |
| 6307909000 | Other | 10 | A |
| 6308000000 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. | 13 | A |
| 6309000000 | Worn clothing and other worn articles. | 8 | A |
| 6310100000 | Sorted | 8 | A |
| 6310900000 | Other | 8 | A |
| 6401100000 | Footwear incorporating a protective metal toe-cap | 8 | C |
| 6401921000 | Ski - boots | 8 | C |
| 6401929010 | Of rubber | 8 | C |
| 6401929090 | Other | 8 | C |
| 6401991010 | Of rubber | 8 | C |
| 6401991090 | Other | 8 | C |
| 6401999000 | Other | 8 | C |
| 6402120000 | Ski-boots, cross-country ski footwear and snowboard boots | 13 | C |
| 6402190000 | Other | 13 | C |
| 6402200000 | Footwear with upper straps or thongs assembled to the sole by means of plugs | 13 | C |
| 6402911000 | Footwear, protective against cold | 13 | C |
| 6402912000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | C |
| 6402919000 | Other | 13 | C |
| 6402991000 | Sandals or similar footwear, produced in one piece by moulding | 13 | B |
| 6402992000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | B |
| 6402999000 | Other | 13 | C |
| 6403120000 | Ski-boots, cross-country ski footwear and snowboard boots | 13 | C |
| 6403190000 | Other | 13 | C |
| 6403200000 | Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 13 | C |
| 6403400000 | Other footwear, incorporating a protective metal toe-cap | 13 | C |
| 6403511000 | Dress shoes | 13 | C |
| 6403519000 | Other | 13 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6403591000 | Dress shoes | 13 | C |
| 6403599000 | Other | 13 | C |
| 6403911000 | Dress shoes | 13 | C |
| 6403912000 | Mountaineering footwear | 13 | C |
| 6403913000 | Lace-boots | 13 | C |
| 6403914000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | C |
| 6403919000 | Other | 13 | C |
| 6403991000 | Dress shoes | 13 | C |
| 6403992000 | Mountaineering footwear | 13 | C |
| 6403993000 | Lace-boots | 13 | C |
| 6403994000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | C |
| 6403999000 | Other | 13 | C |
| 6404110000 | Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | C |
| 6404191000 | Slippers | 13 | C |
| 6404199000 | Other | 13 | C |
| 6404201000 | Slippers | 13 | C |
| 6404209000 | Other | 13 | C |
| 6405100000 | With uppers of leather or composition leather | 13 | C |
| 6405200000 | With uppers of textile materials | 13 | C |
| 6405900000 | Other | 13 | C |
| 6406101000 | Uppers | 8 | C |
| 6406102000 | Parts | 8 | C |
| 6406201000 | Outer soles | 8 | C |
| 6406202000 | Heels | 8 | C |
| 6406901000 | Of wood | 8 | C |
| 6406909010 | Removable in-soles | 8 | C |
| 6406909020 | Heel cushion | 8 | C |
| 6406909030 | Gaiters | 8 | C |
| 6406909040 | Leggings | 8 | C |
| 6406909090 | Other | 8 | C |
| 6501000000 | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt. | 8 | A |
| 6502000000 | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | made brims, nor lined, nor trimmed. | | |
| 6504000000 | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. | 8 | A |
| 6505001000 | Hair-nets | 8 | A |
| 6505009011 | Of synthetic fibres | 8 | A |
| 6505009019 | Of other fibres | 8 | A |
| 6505009021 | Sports cap | 8 | A |
| 6505009022 | Berets | 8 | A |
| 6505009029 | Other | 8 | A |
| 6505009090 | Other | 8 | A |
| 6506100000 | Safety headgear | 8 | A |
| 6506910000 | Of rubber or of plastics | 8 | A |
| 6506991000 | Of leather | 8 | A |
| 6506992000 | Of metal | 8 | A |
| 6506999000 | Other | 8 | A |
| 6507000000 | Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. | 8 | A |
| 6601100000 | Garden or similar umbrellas | 13 | A |
| 6601910000 | Having a telescopic shaft | 13 | A |
| 6601991000 | Walking-stick umbrellas | 13 | A |
| 6601992000 | Sun umbrellas | 13 | A |
| 6601999000 | Other | 13 | A |
| 6602001000 | Walking-sticks | 8 | A |
| 6602002000 | seat-sticks | 8 | A |
| 6602003000 | Whips, riding-crops | 8 | A |
| 6602009000 | Other | 8 | A |
| 6603200000 | Umbrella frames, including frames mounted on shafts (sticks) | 13 | A |
| 6603900000 | Other | 13 | A |
| 6701000000 | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes). | 8 | A |
| 6702100000 | Of plastics | 8 | A |
| 6702901000 | Of woven fabrics | 8 | A |
| 6702902000 | Of paper | 8 | A |
| 6702909000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6703001010 | Washed, dressed, thinned | 8 | A |
| 6703001090 | Other | 8 | A |
| 6703009000 | Other | 8 | A |
| 6704110000 | Complete wigs | 8 | A |
| 6704191000 | Partial wigs | 8 | A |
| 6704192000 | False beards | 8 | A |
| 6704193000 | False eyebrows | 8 | A |
| 6704194000 | False eyelashes | 8 | A |
| 6704199000 | Other | 8 | A |
| 6704201000 | Complete wigs | 8 | A |
| 6704202000 | Partial wigs | 8 | A |
| 6704203000 | False beards | 8 | A |
| 6704204000 | False eyebrows | 8 | A |
| 6704205000 | False eyelashes | 8 | A |
| 6704209000 | Other | 8 | A |
| 6704900000 | Of other materials | 8 | A |
| 6801000000 | Setts,curbstones and flagstones, of natural stone (except slate). | 8 | A |
| 6802100000 | Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder | 8 | B |
| 6802211000 | Marble | 8 | B |
| 6802212000 | Travertine | 8 | A |
| 6802213000 | Alabaster | 8 | A |
| 6802230000 | Granite | 8 | C |
| 6802291000 | Other calcareous stone | 8 | A |
| 6802299000 | Other | 8 | C |
| 6802911000 | Marble | 8 | B |
| 6802912000 | Travertine | 8 | A |
| 6802913000 | Alabaster | 8 | A |
| 6802920000 | Other calcareous stone | 8 | A |
| 6802930000 | Granite | 8 | C |
| 6802990000 | Other stone | 8 | C |
| 6803001000 | Inkstone | 8 | C |
| 6803009000 | Other | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6804100000 | Millstones and grindstones for milling, grinding or pulping | 8 | A |
| 6804210000 | Of agglomerated synthetic or natural diamond | 8 | A |
| 6804220000 | Of other agglomerated abrasives or of ceramics | 8 | A |
| 6804230000 | Of natural stone | 8 | A |
| 6804300000 | Hand sharpening or polishing stones | 8 | A |
| 6805100000 | On a base of woven textile fabric only | 8 | A |
| 6805200000 | On a base of paper or paperboard only | 8 | A |
| 6805300000 | On a base of other materials | 8 | A |
| 6806101000 | Slag wool | 8 | C |
| 6806102000 | Rock wool | 8 | C |
| 6806103000 | Ceramic fibre | 8 | C |
| 6806109000 | Other | 8 | C |
| 6806201000 | Exfoliated vermiculite | 8 | B |
| 6806202000 | Expanded clays | 8 | A |
| 6806204000 | Expanded perlite | 8 | A |
| 6806209000 | Other | 8 | A |
| 6806901000 | Fire proofing material | 8 | A |
| 6806909000 | Other | 8 | C |
| 6807100000 | In rolls | 8 | A |
| 6807900000 | Other | 8 | A |
| 6808000000 | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders. | 8 | A |
| 6809110000 | Faced or reinforced with paper or paperboard only | 8 | C |
| 6809190000 | Other | 8 | C |
| 6809900000 | Other articles | 8 | A |
| 6810111000 | Blocks | 8 | A |
| 6810112000 | Bricks | 8 | A |
| 6810191000 | Tiles | 8 | A |
| 6810192000 | Flagstones | 8 | A |
| 6810193000 | Roofing tiles | 8 | A |
| 6810199000 | Other | 8 | C |
| 6810910000 | Prefabricated structural components for building or civil engineering | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6810991000 | Beams and girders | 8 | A |
| 6810992000 | Pile | 8 | A |
| 6810993000 | Electric pole | 8 | A |
| 6810994000 | Railway sleepers | 8 | A |
| 6810995000 | Pipes | 8 | A |
| 6810999000 | Other | 8 | A |
| 6811401010 | For roofs, ceilings, walls or floors | 8 | A |
| 6811401090 | Other | 8 | A |
| 6811402010 | For roofs, ceilings, walls or floors | 8 | A |
| 6811402090 | Other | 8 | A |
| 6811403000 | Tubes, pipes and tube or pipe fittings | 8 | A |
| 6811409010 | For roofs, ceilings, walls or floors | 8 | A |
| 6811409090 | Other | 8 | A |
| 6811810000 | Corrugated sheets | 8 | A |
| 6811820000 | Other sheets, panels, tiles and similar articles | 8 | A |
| 6811891000 | Tubes, pipes and tube or pipe fittings | 8 | A |
| 6811899000 | Other | 8 | A |
| 6812801000 | Clothing, clothing accessories, footwear and headgear | 8 | A |
| 6812802000 | Paper, millboard and felt | 8 | A |
| 6812803000 | Compressed asbestos fibre jointing, in sheets or rolls | 8 | A |
| 6812809000 | Other | 8 | A |
| 6812910000 | Clothing, clothing accessories, footwear and headgear | 8 | A |
| 6812920000 | Paper, millboard and felt | 8 | A |
| 6812930000 | Compressed asbestos fibre jointing, in sheets or rolls | 8 | A |
| 6812990000 | Other | 8 | A |
| 6813201010 | For automobiles | 8 | A |
| 6813201090 | Other | 8 | A |
| 6813202010 | For automobiles | 8 | A |
| 6813202090 | Other | 8 | A |
| 6813209010 | For automobiles | 8 | A |
| 6813209090 | Other | 8 | A |
| 6813810000 | Brake linings and pads | 8 | A |
| 6813891000 | Clutch facing | 8 | A |
| 6813899000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6814100000 | Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support | 8 | A |
| 6814900000 | Other | 8 | A |
| 6815101000 | Non-electrical articles of graphite | 8 | A |
| 6815102000 | Carbon fibre | 8 | A |
| 6815109000 | Other | 8 | A |
| 6815200000 | Articles of peat | 8 | A |
| 6815910000 | Containing magnesite, dolomite or chromite | 8 | A |
| 6815990000 | Other | 8 | C |
| 6901001000 | Bricks | 8 | A |
| 6901002000 | Blocks | 8 | A |
| 6901003000 | Tiles | 8 | A |
| 6901009010 | Slabs and panels | 8 | A |
| 6901009090 | Other | 8 | A |
| 6902100000 | Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3 | 8 | A |
| 6902200000 | Containing by weight more than 50 % of alumina (Al2O3), of silica(SiO2) or of a mixture or compound of these products | 8 | A |
| 6902901000 | Based upon silicon carbide or zircon | 8 | A |
| 6902909000 | Other | 8 | A |
| 6903101000 | Retorts | 8 | A |
| 6903102010 | For furnaces for production of semiconductor wafers | 3 | A |
| 6903102090 | Other | 8 | A |
| 6903103000 | Reaction vessels | 8 | A |
| 6903104000 | Muffles | 8 | A |
| 6903105000 | Nozzles | 8 | A |
| 6903106000 | Plugs | 8 | A |
| 6903107000 | Tubes and pipes | 8 | A |
| 6903108000 | Bars and rods | 8 | A |
| 6903109000 | Others | 8 | A |
| 6903201000 | Retorts | 8 | A |
| 6903202000 | Crucibles | 8 | A |
| 6903203000 | Reaction vessels | 8 | A |
| 6903204000 | Muffles | 8 | A |
| 6903205000 | Nozzles | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6903206000 | Plugs | 8 | A |
| 6903207000 | Tubes and pipes | 8 | A |
| 6903208000 | Bars and rods | 8 | A |
| 6903209000 | Other | 8 | A |
| 6903901000 | Based upon silicon carbide or zircon | 8 | A |
| 6903909010 | Retorts | 8 | A |
| 6903909020 | Crucibles | 8 | A |
| 6903909030 | Reaction vessels | 8 | A |
| 6903909040 | Muffles | 8 | A |
| 6903909050 | Nozzles | 8 | A |
| 6903909060 | Plugs | 8 | A |
| 6903909070 | Tubes and pipes | 8 | A |
| 6903909080 | Bars and rods | 8 | A |
| 6903909090 | Other | 8 | A |
| 6904100000 | Building bricks | 8 | A |
| 6904900000 | Other | 8 | A |
| 6905100000 | Roofing tiles | 8 | A |
| 6905901000 | Chimney pots, cowls and chimney liners | 8 | A |
| 6905902000 | Architectural ornaments | 8 | A |
| 6905909000 | Other | 8 | A |
| 6906001000 | Pipes, conduits and guttering | 8 | A |
| 6906002000 | Pipe fittings | 8 | A |
| 6907101000 | Of porcelain or china | 8 | A |
| 6907109000 | Other | 8 | A |
| 6907901000 | Of porcelain or china | 8 | A |
| 6907909000 | Other | 8 | A |
| 6908101000 | Of porcelain or china | 8 | A |
| 6908109000 | Other | 8 | A |
| 6908901000 | Of porcelain or china | 8 | A |
| 6908909000 | Other | 8 | A |
| 6909110000 | Of porcelain or china | 8 | A |
| 6909120000 | Articles having a hardness equivalent to 9 or more on the Mohs scale | 8 | A |
| 6909190000 | Other | 8 | A |
| 6909900000 | Other | 8 | A |
| 6910101000 | Wash basins | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6910102000 | Baths | 8 | A |
| 6910103000 | Water closet pans | 8 | A |
| 6910104000 | Urinals | 8 | A |
| 6910109000 | Other | 8 | A |
| 6910900000 | Other | 8 | A |
| 6911101000 | Coffee sets or tea sets | 8 | A |
| 6911102000 | Bowls and dishes | 8 | A |
| 6911109000 | Other | 8 | A |
| 6911901000 | Household articles | 8 | A |
| 6911902000 | Toilet articles | 8 | A |
| 6911909000 | Other | 8 | A |
| 6912001010 | Coffee sets or tea sets | 8 | A |
| 6912001020 | Bowls and dishes | 8 | A |
| 6912001090 | Other | 8 | A |
| 6912002000 | Household articles | 8 | A |
| 6912003000 | Toilet articles | 8 | A |
| 6912009000 | Other | 8 | A |
| 6913101000 | Statues, statuettes and busts | 8 | A |
| 6913109020 | Ornamental tablewares | 8 | A |
| 6913109090 | Other | 8 | A |
| 6913901000 | Statues, statuettes and busts | 8 | A |
| 6913909020 | Ornamental tablewares | 8 | A |
| 6913909090 | Other | 8 | A |
| 6914101000 | Flower-pots | 8 | A |
| 6914109000 | Other | 8 | A |
| 6914901000 | Flower-pots | 8 | A |
| 6914909000 | Other | 8 | A |
| 7001001000 | Mass | 5 | A |
| 7001002000 | Waste and scrap, cullet | 3 | A |
| 7002100000 | Balls | 8 | A |
| 7002201000 | For the manufacture of quartz wares for semiconductor | 3 | A |
| 7002209000 | Other | 8 | A |
| 7002311000 | For the manufacture of quartz wares for semiconductor | 3 | A |
| 7002319000 | Other | 8 | A |
| 7002320000 | Of other glass having a linear coefficient of expansion not exceeding 5×10-6 per Kelvin within | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | a temperature range of 0℃ to 300℃ | | |
| 7002390000 | Other | 8 | A |
| 7003121000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7003122000 | More than 2 ㎜ but not more than 3 ㎜ in thickness | 8 | A |
| 7003123000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |
| 7003124000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7003125000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7003126000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7003127000 | More than 8 ㎜ in thickness | 8 | A |
| 7003191000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7003192000 | More than 2 ㎜ but not more than 3 ㎜ in thickness | 8 | A |
| 7003193000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |
| 7003194000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7003195000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7003196000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7003197000 | More than 8 ㎜ in thickness | 8 | A |
| 7003200000 | Wired sheets | 8 | A |
| 7003300000 | Profiles | 8 | A |
| 7004201000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7004202000 | More than 2 ㎜ but not more than 3 ㎜ in thickness | 8 | A |
| 7004203000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |
| 7004204000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7004205000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7004206000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7004207000 | More than 8 ㎜ in thickness | 8 | A |
| 7004901000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7004902000 | More than 2 ㎜ but not more than 3 ㎜ in thickness | 8 | A |
| 7004903000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7004904000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7004905000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7004906000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7004907000 | More than 8 ㎜ in thickness | 8 | A |
| 7005101010 | Not more than 4 mm in thickness | 8 | A |
| 7005101020 | More than 4 mm but not more than 6 mm in thickness | 8 | A |
| 7005101030 | More than 6 mm but not more than 8 mm in thickness | 8 | A |
| 7005101040 | More than 8 mm in thickness | 8 | A |
| 7005102010 | Not more than 4 mm in thickness | 8 | A |
| 7005102020 | More than 4 mm but not more than 6 mm in thickness | 8 | A |
| 7005102030 | More than 6 mm but not more than 8 mm in thickness | 8 | A |
| 7005102040 | More than 8 mm in thickness | 8 | A |
| 7005109010 | Not more than 4 mm in thickness | 8 | A |
| 7005109020 | More than 4 mm but not more than 6 mm in thickness | 8 | A |
| 7005109030 | More than 6 mm but not more than 8 mm in thickness | 8 | A |
| 7005109040 | More than 8 mm in thickness | 8 | A |
| 7005211000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7005212000 | More than 2 ㎜ but not more than 3 ㎜ in thickness | 8 | A |
| 7005213000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |
| 7005214000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7005215000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7005216000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7005217010 | Not more than 10 mm in thickness | 8 | A |
| 7005217020 | More than 10 mm but not more than 12 mm in thickness | 8 | A |
| 7005217030 | More than 12 mm in thickness | 8 | A |
| 7005291010 | For PDP (plasma display panel) | 4 | A |
| 7005291020 | For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display) | 3 | A |
| 7005291030 | For OLED (organic light emitting display) | 4 | A |
| 7005291040 | For LCD (liquid cristal display) | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7005291091 | Clear and transparent glass | 8 | A |
| 7005291092 | Extra clear low-iron glass | 8 | A |
| 7005291099 | Other | 8 | A |
| 7005292010 | For PDP (plasma display panel) | 4 | A |
| 7005292020 | For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display) | 3 | A |
| 7005292030 | For OLED (organic light emitting display) | 4 | A |
| 7005292091 | Clear and transparent glass | 8 | A |
| 7005292092 | Extra clear low-iron glass | 8 | A |
| 7005292099 | Other | 8 | A |
| 7005293010 | Clear and transparent glass | 8 | A |
| 7005293020 | Extra clear low-iron glass | 8 | A |
| 7005293090 | Other | 8 | A |
| 7005294010 | Clear and transparent glass | 8 | A |
| 7005294020 | Extra clear low-iron glass | 8 | A |
| 7005294090 | Other | 8 | A |
| 7005295010 | Clear and transparent glass | 8 | A |
| 7005295020 | Extra clear low-iron glass | 8 | A |
| 7005295090 | Other | 8 | A |
| 7005296010 | Clear and transparent glass | 8 | A |
| 7005296020 | Extra clear low-iron glass | 8 | A |
| 7005296090 | Other | 8 | A |
| 7005297010 | Clear and transparent glass | 8 | A |
| 7005297020 | Extra clear low-iron glass | 8 | A |
| 7005297090 | Other | 8 | A |
| 7005298010 | Clear and transparent glass | 8 | A |
| 7005298020 | Extra clear low-iron glass | 8 | A |
| 7005298090 | Other | 8 | A |
| 7005299010 | Clear and transparent glass | 8 | A |
| 7005299020 | Extra clear low-iron glass | 8 | A |
| 7005299090 | Other | 8 | A |
| 7005300000 | Wired glass | 8 | A |
| 7006001000 | For PDP (plasma display panel) | 4 | A |
| 7006002000 | For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display) | 3 | A |
| 7006003000 | For OLED (organic light emitting display) | 4 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7006004000 | For LCD (liquid cristal display) | 8 | A |
| 7006009000 | Other | 8 | A |
| 7007111000 | Not more than 8 mm in thickness | 8 | A |
| 7007112000 | More than 8 mm in thickness | 8 | A |
| 7007191000 | Not more than 8 mm in thickness | 8 | A |
| 7007192000 | More than 8 mm in thickness | 8 | A |
| 7007211000 | Not more than 12 mm in total thickness, including film thickness | 8 | A |
| 7007212000 | More than 12 mm in total thickness, including film thickness | 8 | A |
| 7007291000 | Not more than 12 mm in total thickness, including film thickness | 8 | A |
| 7007292000 | More than 12 mm in total thickness, including film thickness | 8 | A |
| 7008000000 | Multiple-walled insulating units of glass. | 8 | A |
| 7009100000 | Rear-view mirrors for vehicles | 8 | A |
| 7009910000 | Unframed | 8 | A |
| 7009920000 | Framed | 8 | A |
| 7010100000 | Ampoules | 8 | A |
| 7010200000 | Stoppers, lids and other closures | 8 | A |
| 7010900000 | Other | 8 | B |
| 7011100000 | For electric lighting | 8 | A |
| 7011201000 | Color | 8 | A |
| 7011209000 | Other | 8 | A |
| 7011900000 | Other | 8 | A |
| 7013100000 | Of glass-ceramics | 8 | A |
| 7013220000 | Of lead crystal | 8 | A |
| 7013280000 | Other | 8 | A |
| 7013330000 | Of lead crystal | 8 | A |
| 7013370000 | Other | 8 | A |
| 7013410000 | Of lead crystal | 8 | A |
| 7013420000 | Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0℃ to 300℃ | 8 | A |
| 7013490000 | Other | 8 | A |
| 7013910000 | Of lead crystal | 8 | A |
| 7013990000 | Other | 8 | A |
| 7014001000 | Of sealed beam lamp | 8 | A |
| 7014009010 | Signalling glassware | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7014009020 | Optical elements of glass | 8 | A |
| 7015100000 | Glasses for corrective spectacles | 8 | A |
| 7015901000 | For sun glasses | 8 | A |
| 7015902000 | Clock or watch glasses and the like | 8 | A |
| 7015909000 | Other | 8 | A |
| 7016100000 | Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes | 8 | A |
| 7016901000 | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes | 8 | A |
| 7016909010 | Leaded lights | 8 | A |
| 7016909020 | Stained glass | 8 | A |
| 7016909090 | Other | 8 | A |
| 7017100000 | Of fused quartz or other fused silica | 8 | A |
| 7017200000 | Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0℃ to 300℃ | 8 | A |
| 7017900000 | Other | 8 | A |
| 7018101000 | Beads | 8 | A |
| 7018102000 | Imitation pearls | 8 | A |
| 7018103000 | Imitation precious and semi-precious stones | 8 | A |
| 7018104000 | Imitation coral | 8 | A |
| 7018109000 | Other | 8 | A |
| 7018200000 | Glass microspheres not exceeding 1 ㎜ in diameter | 8 | A |
| 7018901000 | Glass eyes other than prosthetic articles | 8 | A |
| 7018909000 | Other | 8 | A |
| 7019110000 | Chopped strands, of a length of not more than 50 ㎜ | 8 | C |
| 7019120000 | Rovings | 8 | C |
| 7019190000 | Other | 8 | A |
| 7019310000 | Mats | 8 | C |
| 7019320000 | Thin sheets (voiles) | 8 | C |
| 7019390000 | Other | 8 | A |
| 7019400000 | Woven fabrics of rovings | 8 | C |
| 7019510000 | Of a width not exceeding 30 ㎝ | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7019520000 | Of a width exceeding 30 ㎝, plain weave, weighing less than 250 g/㎡, of filaments measuring per single yarn not more than 136 tex | 8 | A |
| 7019590000 | Other | 8 | A |
| 7019901000 | Glass wool | 8 | C |
| 7019909000 | Other | 8 | A |
| 7020001011 | Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers | 0 | A |
| 7020001012 | Quartz crucibles for furnace of production of semiconductor wafers | 3 | A |
| 7020001013 | For the manufacture of quartz wares for semiconductor | 3 | A |
| 7020001019 | Other | 8 | A |
| 7020001090 | Other | 8 | A |
| 7020009000 | Other | 8 | A |
| 7101101000 | Unworked | 8 | A |
| 7101102000 | Worked | 8 | A |
| 7101210000 | Unworked | 8 | A |
| 7101220000 | Worked | 8 | A |
| 7102100000 | unsorted | 1 | A |
| 7102210000 | Unworked or simply sawn, cleaved or bruted | 1 | A |
| 7102290000 | Other | 5 | A |
| 7102310000 | Unworked or simply sawn, cleaved or bruted | 1 | A |
| 7102390000 | Other | 5 | A |
| 7103100000 | Unworked or simply sawn or roughly shaped | 1 | A |
| 7103911000 | Industrial | 5 | A |
| 7103919010 | Rubies | 5 | A |
| 7103919020 | Sapphires | 5 | A |
| 7103919030 | Emeralds | 5 | A |
| 7103991000 | Industrial | 5 | A |
| 7103999010 | Opal | 5 | A |
| 7103999020 | Jade | 5 | A |
| 7103999030 | Chalcedony | 5 | A |
| 7103999040 | Rocky crystal | 5 | A |
| 7103999090 | Other | 5 | A |
| 7104100000 | piezo-electric quartz | 5 | A |
| 7104201000 | Diamonds | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7104209000 | Other | 5 | A |
| 7104901010 | Diamonds | 5 | A |
| 7104901020 | Artificial crystal | 5 | A |
| 7104901090 | Other | 5 | A |
| 7104909010 | Diamonds | 5 | A |
| 7104909090 | Other | 5 | A |
| 7105101000 | Natural | 5 | A |
| 7105102000 | Synthetic | 5 | A |
| 7105901000 | Of garnet | 5 | A |
| 7105909000 | Other | 5 | A |
| 7106100000 | Powder | 3 | B |
| 7106911000 | Containing by weight 99.99 % or more of silver | 3 | A |
| 7106919000 | Other | 3 | B |
| 7106921000 | Bars, rods and shapes | 3 | B |
| 7106922000 | Plates, sheets and strips | 3 | B |
| 7106923000 | Wire | 3 | B |
| 7106929000 | Other | 3 | B |
| 7107001000 | Bars, rods and shapes | 3 | A |
| 7107002000 | Plates, sheets and strips | 3 | A |
| 7107003000 | Wire | 3 | A |
| 7107004000 | Tubes, pipes and hollow bars | 3 | A |
| 7107009000 | Other | 3 | A |
| 7108110000 | Powder | 3 | A |
| 7108121000 | Lumps, billets and grains | 3 | C |
| 7108129000 | Other | 3 | C |
| 7108131010 | For use in manufacturing semiconductor | 3 | A |
| 7108131090 | Other | 3 | A |
| 7108139010 | Bars, rods and shapes | 3 | A |
| 7108139020 | Plates, sheets and strips | 3 | A |
| 7108139090 | Other | 3 | A |
| 7108200000 | Monetary | 0 | A |
| 7109000000 | Base metals or silver, clad with gold, not further worked than semi-manufactured. | 3 | A |
| 7110110000 | Unwrought or in powder form | 3 | A |
| 7110190000 | Other | 3 | A |
| 7110210000 | Unwrought or in powder form | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7110290000 | Other | 3 | A |
| 7110310000 | Unwrought or in powder form | 3 | A |
| 7110390000 | Other | 3 | A |
| 7110410000 | Unwrought or in powder form | 3 | A |
| 7110490000 | Other | 3 | A |
| 7111000000 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured. | 3 | A |
| 7112300000 | Ash containing precious metal or precious metal compounds | 2 | A |
| 7112911000 | Of residues | 2 | A |
| 7112919000 | Other | 3 | A |
| 7112921000 | Of residues | 2 | A |
| 7112929000 | Other | 3 | A |
| 7112991000 | Of residues | 2 | C |
| 7112992000 | Of waste, paring and scrap of plastics | 6.5 | B |
| 7112999000 | Other | 3 | A |
| 7113110000 | Of silver, whether or not plated or clad with other precious metal | 8 | A |
| 7113191000 | Of platinum | 8 | A |
| 7113192000 | Of gold | 8 | A |
| 7113199000 | Other | 8 | A |
| 7113201000 | Platinum-clad | 8 | A |
| 7113202000 | Gold-clad | 8 | A |
| 7113203000 | Silver-clad | 8 | A |
| 7113209000 | Other | 8 | A |
| 7114111000 | For table | 8 | A |
| 7114112000 | For toilet | 8 | A |
| 7114113000 | For office and desk | 8 | A |
| 7114114000 | For use by smokers | 8 | A |
| 7114119000 | Other | 8 | A |
| 7114191000 | For table | 8 | A |
| 7114192000 | For toilet | 8 | A |
| 7114193000 | For office and desk | 8 | A |
| 7114194000 | For use by smokers | 8 | A |
| 7114199000 | Other | 8 | A |
| 7114201000 | For table | 8 | A |
| 7114202000 | For toilet | 8 | A |
| 7114203000 | For office and desk | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7114204000 | For use by smokers | 8 | A |
| 7114209000 | Other | 8 | A |
| 7115100000 | Catalysts in the form of wire cloth or grill, of platinum | 8 | A |
| 7115901010 | Platinum crucible | 8 | A |
| 7115901090 | Other | 8 | A |
| 7115909010 | Of gold, including metals clad with gold | 8 | A |
| 7115909020 | Of silver, including metals clad with silver | 8 | A |
| 7115909090 | Other | 8 | A |
| 7116101000 | Of natural pearls | 8 | A |
| 7116102000 | Of cultured pearls | 8 | A |
| 7116201000 | Industrial | 8 | A |
| 7116209010 | For personal adornment | 8 | A |
| 7116209090 | Other | 8 | A |
| 7117110000 | Cuff-links and studs | 8 | A |
| 7117191000 | Necklace | 8 | A |
| 7117192000 | Bracelet | 8 | A |
| 7117193000 | Earring | 8 | A |
| 7117194000 | Brooch | 8 | A |
| 7117195000 | Ring | 8 | A |
| 7117196000 | Chains for personal adornment | 8 | A |
| 7117199000 | Other | 8 | A |
| 7117900000 | Other | 8 | A |
| 7118100000 | Coin (other than gold coin), not being legal tender | 0 | A |
| 7118901000 | Gold coin | 0 | A |
| 7118902000 | Silver coin | 0 | A |
| 7118909000 | Other | 0 | A |
| 7201101000 | For casting | 0 | A |
| 7201102000 | For steel manufacture | 0 | A |
| 7201109000 | Other | 0 | A |
| 7201200000 | Non-alloy pig iron containing by weight more than 0.5 % of phosphorus | 0 | A |
| 7201501000 | Alloy pig iron | 2 | A |
| 7201502000 | Spiegeleisen | 2 | A |
| 7202110000 | Containing by weight more than 2 % of carbon. | 5 | A |
| 7202190000 | Other | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7202210000 | Containing by weight more than 55 % of silicon | 2 | A |
| 7202291000 | Containing by weight 2 % or more of magnesium | 3 | A |
| 7202299000 | Other | 3 | A |
| 7202300000 | Ferro-silico-manganese | 5 | A |
| 7202410000 | Containing by weight more than 4 % of carbon | 2 | A |
| 7202490000 | Other | 2 | A |
| 7202500000 | Ferro-silico-chromium | 2 | A |
| 7202600000 | Ferro-nickel | 3 | A |
| 7202700000 | Ferro-molybdenum | 3 | A |
| 7202800000 | Ferro-tungsten and ferro-silico-tungsten | 3 | A |
| 7202910000 | Ferro-titanium and ferro-silico-titanium | 3 | A |
| 7202920000 | Ferro-vanadium | 3 | A |
| 7202930000 | Ferro-niobium | 3 | A |
| 7202991000 | Ferro-phosphorus (iron phosphide),containing by weight 15 % or more of phosphorus | 3 | A |
| 7202999000 | Other | 3 | A |
| 7203100000 | Ferrous products obtained by direct reduction of iron ore | 0 | A |
| 7203900000 | Other | 1 | A |
| 7204100000 | Waste and scrap of cast iron | 0 | A |
| 7204210000 | Of stainless steel | 0 | A |
| 7204290000 | Other | 0 | A |
| 7204300000 | Waste and scrap of tinned iron or steel | 0 | A |
| 7204410000 | Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles | 0 | A |
| 7204490000 | Other | 0 | A |
| 7204500000 | Remelting scrap ingots | 0 | A |
| 7205101000 | Shot | 5 | A |
| 7205102000 | Grit | 5 | A |
| 7205109000 | Other | 5 | A |
| 7205210000 | Of alloy steel | 3 | A |
| 7205290000 | Other | 3 | A |
| 7206100000 | Ingots | 0 | A |
| 7206900000 | Other | 0 | A |
| 7207111000 | Blooms | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7207112000 | Billets | 0 | A |
| 7207121000 | Slabs | 0 | A |
| 7207122000 | Sheet bars | 0 | A |
| 7207190000 | Other | 0 | A |
| 7207201000 | Blooms | 0 | A |
| 7207202000 | Billets | 0 | A |
| 7207203000 | Slabs | 0 | A |
| 7207204000 | Sheet bars | 0 | A |
| 7207209000 | Other | 0 | A |
| 7208101000 | Of a thickness of 4.75 ㎜ or more | 0 | A |
| 7208109000 | Of a thickness of less than 4.75 ㎜ | 0 | A |
| 7208251000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208259000 | Other | 0 | A |
| 7208261000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208269000 | Other | 0 | A |
| 7208271000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208279000 | Other | 0 | A |
| 7208361000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208369000 | Other | 0 | A |
| 7208371000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208379000 | Other | 0 | A |
| 7208381000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208389000 | Other | 0 | A |
| 7208391000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208399000 | Other | 0 | A |
| 7208400000 | Not in coils, not further worked than hot-rolled, with patterns in relief | 0 | A |
| 7208511000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208519000 | Other | 0 | A |
| 7208521000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208529000 | Other | 0 | A |
| 7208531000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208539000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7208541000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208549000 | Other | 0 | A |
| 7208900000 | Other | 0 | A |
| 7209151000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209159000 | Other | 0 | A |
| 7209161000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209169000 | Other | 0 | A |
| 7209171000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209179000 | Other | 0 | A |
| 7209181000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209189000 | Other | 0 | A |
| 7209251000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209259000 | Other | 0 | A |
| 7209261000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209269000 | Other | 0 | A |
| 7209271000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209279000 | Other | 0 | A |
| 7209281000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209289000 | Other | 0 | A |
| 7209900000 | Other | 0 | A |
| 7210110000 | Of a thickness of 0.5 ㎜ or more | 0 | A |
| 7210120000 | Of a thickness of less than 0.5 ㎜ | 0 | A |
| 7210200000 | Plated or coated with lead, including terneplate | 0 | A |
| 7210301000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7210309000 | Other | 0 | A |
| 7210410000 | Corrugated | 0 | A |
| 7210491010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7210491090 | Other | 0 | A |
| 7210499010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7210499090 | Other | 0 | A |
| 7210500000 | Plated or coated with chromium oxides or with chromium and chromium oxides | 0 | A |
| 7210610000 | Plated or coated with aluminium- | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | zinc alloys | | |
| 7210690000 | Other | 0 | A |
| 7210701000 | Of a thickness of 4.75mm or more | 0 | A |
| 7210702000 | Of a thickness of less than 4.75mm | 0 | A |
| 7210901000 | Plated or coated with nickel | 0 | A |
| 7210902000 | Plated or coated with copper | 0 | A |
| 7210909000 | Other | 0 | A |
| 7211130000 | Rolled on four faces or in a closed box pass, of a width exceeding 150 ㎜ and a thickness of not less than 4 ㎜, not in coils and without patterns in relief | 0 | A |
| 7211141000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7211149000 | Other | 0 | A |
| 7211191000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7211199000 | Other | 0 | A |
| 7211231000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7211239000 | Other | 0 | A |
| 7211291000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7211299000 | Other | 0 | A |
| 7211901000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7211909000 | Other | 0 | A |
| 7212101000 | Of a thickness of 0.5 ㎜ or more | 0 | A |
| 7212102000 | Of a thickness of less than 0.5 ㎜ | 0 | A |
| 7212201000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7212209000 | Other | 0 | A |
| 7212301010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7212301090 | Other | 0 | A |
| 7212309010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7212309090 | Other | 0 | A |
| 7212401000 | Of a thickness of 4.75mm or more | 0 | A |
| 7212402000 | Of a thickness of less than 4.75mm | 0 | A |
| 7212501000 | Plated or coated with nickel | 0 | A |
| 7212502000 | Plated or coated with copper | 0 | A |
| 7212509000 | Other | 0 | A |
| 7212600000 | Clad | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7213100000 | Containing indentations, ribs, grooves or other deformations produced during the rolling process | 0 | A |
| 7213200000 | Other, of free-cutting steel | 0 | A |
| 7213911010 | Containing by weight 0.25 % or more of carbon | 0 | A |
| 7213911090 | Other | 0 | A |
| 7213919000 | Other | 0 | A |
| 7213991010 | Containing by weight 0.25 % or more of carbon | 0 | A |
| 7213991090 | Other | 0 | A |
| 7213999000 | Other | 0 | A |
| 7214100000 | Forged | 0 | A |
| 7214201000 | Concrete reinforcing bar | 0 | A |
| 7214209000 | Other | 0 | A |
| 7214300000 | Other, of free-cutting steel | 0 | A |
| 7214910000 | Of rectangular (other than square)cross-section | 0 | A |
| 7214991000 | Containing by weight less than 0.6 % of carbon | 0 | A |
| 7214999000 | Other | 0 | A |
| 7215100000 | Of free-cutting steel, not further worked than cold-formed or cold-finished | 0 | A |
| 7215500000 | Other, not further worked than cold-formed or cold-finished | 0 | A |
| 7215900000 | Other | 0 | A |
| 7216101000 | U section | 0 | A |
| 7216102000 | I sections | 0 | A |
| 7216103000 | H section | 0 | A |
| 7216210000 | L sections | 0 | A |
| 7216220000 | T sections | 0 | A |
| 7216310000 | U sections | 0 | A |
| 7216320000 | I sections | 0 | A |
| 7216333000 | Less than 300 ㎜ in height | 0 | A |
| 7216334000 | 300 mm or more but not more than 600 mm in height | 0 | A |
| 7216335000 | More than 600 ㎜ in height | 0 | A |
| 7216401000 | L sections | 0 | A |
| 7216402000 | T sections | 0 | A |
| 7216500000 | Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded | 0 | A |
| 7216610000 | Obtained from flat-rolled products | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7216690000 | Other | 0 | A |
| 7216910000 | Cold-formed or cold-finished from flat-rolled products | 0 | A |
| 7216990000 | Other | 0 | A |
| 7217100000 | Not plated or coated, whether or not polished | 0 | A |
| 7217200000 | Plated or coated with zinc | 0 | A |
| 7217301000 | Plated or coated with copper | 0 | A |
| 7217309000 | Other | 0 | A |
| 7217900000 | Other | 0 | A |
| 7218101000 | Ingots | 0 | A |
| 7218109000 | Other | 0 | A |
| 7218911000 | Slabs | 0 | A |
| 7218912000 | Sheet bars | 0 | A |
| 7218919000 | Other | 0 | A |
| 7218991000 | Blooms | 0 | A |
| 7218992000 | Billets | 0 | A |
| 7218999000 | Other | 0 | A |
| 7219111010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219111090 | Other | 0 | A |
| 7219119000 | Other | 0 | A |
| 7219121010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219121090 | Other | 0 | A |
| 7219129000 | Other | 0 | A |
| 7219131010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219131090 | Other | 0 | A |
| 7219139000 | Other | 0 | A |
| 7219141010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219141090 | Other | 0 | A |
| 7219149000 | Other | 0 | A |
| 7219211010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219211090 | Other | 0 | A |
| 7219219000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7219221010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219221090 | Other | 0 | A |
| 7219229000 | Other | 0 | A |
| 7219231010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219231090 | Other | 0 | A |
| 7219239000 | Other | 0 | A |
| 7219241010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219241090 | Other | 0 | A |
| 7219249000 | Other | 0 | A |
| 7219311010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219311090 | Other | 0 | A |
| 7219319000 | Other | 0 | A |
| 7219321010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219321090 | Other | 0 | A |
| 7219329000 | Other | 0 | A |
| 7219331010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219331090 | Other | 0 | A |
| 7219339000 | Other | 0 | A |
| 7219341010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219341090 | Other | 0 | A |
| 7219349000 | Other | 0 | A |
| 7219351010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219351090 | Other | 0 | A |
| 7219359000 | Other | 0 | A |
| 7219901010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219901090 | Other | 0 | A |
| 7219909000 | Other | 0 | A |
| 7220111010 | Containing nickel less than 6% and containing manganese at least | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 3% by weight | | |
| 7220111090 | Other | 0 | A |
| 7220119000 | Other | 0 | A |
| 7220121010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7220121090 | Other | 0 | A |
| 7220129000 | Other | 0 | A |
| 7220201010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7220201090 | Other | 0 | A |
| 7220209000 | Other | 0 | A |
| 7220901010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7220901090 | Other | 0 | A |
| 7220909000 | Other | 0 | A |
| 7221000000 | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel. | 0 | A |
| 7222110000 | Of circular cross-section | 0 | A |
| 7222190000 | Other | 0 | A |
| 7222200000 | Bars and rods, not further worked than cold-formed or cold-finished | 0 | A |
| 7222300000 | Other bars and rods | 0 | A |
| 7222400000 | Angles, shapes and sections | 0 | A |
| 7223000000 | Wire of stainless steel. | 0 | A |
| 7224101000 | Ingots | 0 | A |
| 7224109000 | Other | 0 | A |
| 7224901000 | Blooms | 0 | A |
| 7224902000 | Billets | 0 | A |
| 7224903000 | Slabs | 0 | A |
| 7224904000 | Sheet bars | 0 | A |
| 7224909000 | Other | 0 | A |
| 7225110000 | Grain-oriented | 0 | A |
| 7225190000 | Other | 0 | A |
| 7225301000 | Of high speed steel | 0 | A |
| 7225309010 | Of a tensile strength of 490MPa or more | 0 | A |
| 7225309091 | Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7225309092 | Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron | 0 | A |
| 7225309099 | Other | 0 | A |
| 7225401000 | Of high speed steel | 0 | A |
| 7225409010 | Of a tensile strength of 490MPa or more | 0 | A |
| 7225409091 | Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron | 0 | A |
| 7225409092 | Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron | 0 | A |
| 7225409099 | Other | 0 | A |
| 7225501000 | Of high speed steel | 0 | A |
| 7225509000 | Other | 0 | A |
| 7225911000 | Of high speed steel | 0 | A |
| 7225919010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7225919090 | Other | 0 | A |
| 7225921000 | Of high speed steel | 0 | A |
| 7225929011 | Of a tensile strength of 340MPa or more | 0 | A |
| 7225929019 | Other | 0 | A |
| 7225929091 | Of a tensile strength of 340MPa or more | 0 | A |
| 7225929099 | Other | 0 | A |
| 7225991000 | Of high speed steel | 0 | A |
| 7225999000 | Other | 0 | A |
| 7226110000 | Grain-oriented | 0 | A |
| 7226190000 | Other | 0 | A |
| 7226200000 | Of high speed steel | 0 | A |
| 7226911000 | Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron | 0 | A |
| 7226912000 | Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron | 0 | A |
| 7226919000 | Other | 0 | A |
| 7226920000 | Not further worked than cold-rolled (cold- reduced) | 0 | A |
| 7226991000 | Amorphous alloy steel thin sheet of a thickness of less than 100 ㎛ | 0 | A |
| 7226992000 | Electrolytically plated or coated with zinc | 0 | A |
| 7226993000 | Otherwise plated or coated with zinc | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7226999000 | Other | 0 | A |
| 7227100000 | Of high speed steel | 0 | A |
| 7227200000 | Of silico-manganese steel | 0 | A |
| 7227901000 | Of heat-resisting steel | 0 | A |
| 7227909010 | Containing by weight 0.0008% or more but less than 0.003% of boron | 0 | A |
| 7227909020 | Containing by weight 0.003% or more of boron | 0 | A |
| 7227909090 | Other | 0 | A |
| 7228100000 | Bars and rods, of high speed steel | 0 | A |
| 7228200000 | Bars and rods, of silico-manganese steel | 0 | A |
| 7228301000 | Containing by weight 0.0008% or more of boron | 0 | A |
| 7228309000 | Other | 0 | A |
| 7228401000 | Containing by weight 0.0008% or more of boron | 0 | A |
| 7228409000 | Other | 0 | A |
| 7228500000 | Other bars and rods, not further worked than cold-formed or cold-finished | 0 | A |
| 7228601000 | Concrete reinforcing bar, containing by weight 0.0008% or more of boron | 0 | A |
| 7228609000 | Other | 0 | A |
| 7228701010 | Containing by weight 0.0008% or more of boron | 0 | A |
| 7228701090 | Other | 0 | A |
| 7228709000 | Other | 0 | A |
| 7228800000 | Hollow drill bars and rods | 0 | A |
| 7229200000 | Of silico-manganese steel | 0 | A |
| 7229901010 | Of high speed steel | 0 | A |
| 7229901090 | Other | 0 | A |
| 7229902010 | Of high speed steel | 0 | A |
| 7229902090 | Other | 0 | A |
| 7229909010 | Of high speed steel | 0 | A |
| 7229909090 | Other | 0 | A |
| 7301101000 | U type | 0 | A |
| 7301109000 | Other | 0 | A |
| 7301201000 | U sections | 0 | A |
| 7301202000 | H sections | 0 | A |
| 7301203000 | I sections | 0 | A |
| 7301209000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7302101010 | Heat treated | 0 | A |
| 7302101090 | Other | 0 | A |
| 7302102010 | Heat treated | 0 | A |
| 7302102090 | Other | 0 | A |
| 7302103010 | Heat treated | 0 | A |
| 7302103090 | Other | 0 | A |
| 7302104010 | Heat treated | 0 | A |
| 7302104090 | Other | 0 | A |
| 7302300000 | Switch blades, crossing frogs, point rods and other crossing pieces | 8 | A |
| 7302400000 | Fish-plates and sole plates | 0 | A |
| 7302900000 | Other | 0 | A |
| 7303001010 | Of ductile cast iron | 8 | A |
| 7303001090 | Other | 8 | A |
| 7303002000 | Hollow profiles | 8 | A |
| 7304110000 | Of stainless steel | 0 | A |
| 7304190000 | Other | 0 | A |
| 7304220000 | Drill pipe of stainless steel | 0 | A |
| 7304230000 | Other drill pipe | 0 | A |
| 7304240000 | Other, of stainless steel | 0 | A |
| 7304290000 | Other | 0 | A |
| 7304310000 | Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 7304390000 | Other | 0 | A |
| 7304410000 | Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 7304490000 | Other | 0 | A |
| 7304510000 | Cold-drawn or cold-rolled(cold-reduced) | 0 | A |
| 7304590000 | Other | 0 | A |
| 7304900000 | Other | 0 | A |
| 7305111000 | More than 406.4 mm but not more than 1,422.4 mm in external diameter | 0 | A |
| 7305112000 | More than 1,422.4 mm in external diameter | 0 | A |
| 7305120000 | Other, longitudinally welded | 0 | A |
| 7305190000 | Other | 0 | A |
| 7305200000 | Casing of a kind used in drilling for oil or gas | 0 | A |
| 7305311000 | Submerged arc welded | 0 | A |
| 7305312000 | Electric resistance welded | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7305319000 | Other | 0 | A |
| 7305390000 | Other | 0 | A |
| 7305900000 | Other | 0 | A |
| 7306110000 | Welded, of stainless steel | 0 | A |
| 7306190000 | Other | 0 | A |
| 7306211000 | Casing | 0 | A |
| 7306212000 | Tubing | 0 | A |
| 7306291000 | Casing | 0 | A |
| 7306292000 | Tubing | 0 | A |
| 7306301010 | Zinc galvanized | 0 | A |
| 7306301020 | Plated or clad with metal other than zinc | 0 | A |
| 7306301030 | Coated with non-metal | 0 | A |
| 7306301090 | Other | 0 | A |
| 7306302010 | Zinc galvanized | 0 | A |
| 7306302020 | Plated or clad with metal other than zinc | 0 | A |
| 7306302030 | Coated with non-metal | 0 | A |
| 7306302090 | Other | 0 | A |
| 7306401000 | More than 114.3 ㎜ in external diameter | 0 | A |
| 7306402000 | Not more than 114.3 ㎜ in external diameter | 0 | A |
| 7306500000 | Other, welded, of circular cross-section, of other alloy steel | 0 | A |
| 7306611010 | Galvanized zinc | 0 | A |
| 7306611090 | Other | 0 | A |
| 7306612000 | Of stainless steel | 0 | A |
| 7306613000 | Of other alloy steel | 0 | A |
| 7306691010 | Galvanized zinc | 0 | A |
| 7306691090 | Other | 0 | A |
| 7306692000 | Of stainless steel | 0 | A |
| 7306693000 | Of other alloy steel | 0 | A |
| 7306901000 | Double wall steel tube | 0 | A |
| 7306909000 | Other | 0 | A |
| 7307110000 | Of non-malleable cast iron | 8 | A |
| 7307190000 | Other | 8 | A |
| 7307210000 | Flanges | 8 | A |
| 7307221000 | Threaded sleeves, of stainless steel | 0 | A |
| 7307229000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7307230000 | Butt welding fittings | 8 | A |
| 7307290000 | Other | 8 | A |
| 7307910000 | Flanges | 8 | A |
| 7307921000 | Threaded sleeves, of iron or steel | 0 | A |
| 7307929000 | Other | 8 | A |
| 7307930000 | Butt welding fittings | 8 | A |
| 7307991000 | Threaded, whether or not plated | 8 | A |
| 7307999000 | Other | 8 | A |
| 7308100000 | Bridges and bridge-sections | 0 | A |
| 7308200000 | Towers and lattice masts | 8 | A |
| 7308300000 | Doors, windows and their frames and thresholds for doors | 8 | A |
| 7308400000 | Equipment for scaffolding, shuttering, propping or pitpropping | 8 | A |
| 7308901000 | Lock-gates | 0 | A |
| 7308909000 | Other | 0 | A |
| 7309000000 | Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | 8 | A |
| 7310100000 | Of a capacity of 50 ℓ or more | 8 | A |
| 7310210000 | Cans which are to be closed by soldering or crimping | 8 | A |
| 7310290000 | Other | 8 | A |
| 7311001000 | Not more than 30 ℓ in capacity | 8 | A |
| 7311002000 | More than 30 ℓ but not more than 100 ℓ in capacity | 8 | A |
| 7311003000 | More than 100 ℓ in capacity | 8 | A |
| 7312101011 | Fitted with fittings or made up into articles | 0 | A |
| 7312101019 | Other | 0 | A |
| 7312101091 | Fitted with fittings or made up into articles | 0 | A |
| 7312101092 | Steel tire cords | 0 | A |
| 7312101099 | Other | 0 | A |
| 7312102011 | Fitted with fitting or made up into articles | 0 | A |
| 7312102019 | Other | 0 | A |
| 7312102091 | Fitted with fittings or made up into articles | 0 | A |
| 7312102092 | Steel tire cords | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7312102099 | Other | 0 | A |
| 7312900000 | Other | 0 | A |
| 7313001000 | Barbed iron or steel wire | 0 | A |
| 7313009000 | Other | 0 | A |
| 7314120000 | Endless bands for machinery, of stainless steel | 0 | A |
| 7314140000 | Other woven cloth, of stainless steel | 0 | A |
| 7314190000 | Other | 0 | A |
| 7314200000 | Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 ㎜ or more and having a mesh size of 100 ㎠ or more | 0 | A |
| 7314310000 | Plated or coated with zinc | 0 | A |
| 7314390000 | Other | 0 | A |
| 7314410000 | Plated or coated with zinc | 0 | A |
| 7314420000 | Coated with plastics | 0 | A |
| 7314490000 | Other | 0 | A |
| 7314500000 | Expanded metal | 0 | A |
| 7315110000 | Roller chain | 8 | A |
| 7315120000 | Other chain | 8 | A |
| 7315190000 | Parts | 8 | A |
| 7315200000 | Skid chain | 8 | A |
| 7315810000 | Stud-link | 8 | A |
| 7315820000 | Other, welded link | 8 | A |
| 7315890000 | Other | 8 | A |
| 7315900000 | Other parts | 8 | A |
| 7316001000 | Anchors and grapnels | 8 | A |
| 7316002000 | Parts | 8 | A |
| 7317001011 | Plated, coated or painted | 0 | A |
| 7317001019 | Other | 0 | A |
| 7317001021 | Plated, coated or painted | 0 | A |
| 7317001029 | Other | 0 | A |
| 7317002000 | Tacks | 0 | A |
| 7317003000 | Drawing or office working pins | 0 | A |
| 7317004000 | Corrugated nails | 0 | A |
| 7317005000 | Staples | 0 | A |
| 7317009000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7318110000 | Coach screws | 8 | A |
| 7318120000 | Other wood screws | 8 | A |
| 7318130000 | Screw hooks and screw rings | 8 | A |
| 7318140000 | Self-tapping screws | 8 | A |
| 7318151000 | Machine screws | 8 | A |
| 7318152000 | Bolts | 8 | A |
| 7318153000 | Bolts and nuts (in set) | 8 | A |
| 7318159000 | Other | 8 | A |
| 7318160000 | Nuts | 8 | A |
| 7318190000 | Other | 8 | A |
| 7318210000 | Spring washers and other lock washers | 8 | A |
| 7318220000 | Other washers | 8 | A |
| 7318230000 | Rivets | 8 | A |
| 7318240000 | Cotters and cotter-pins | 8 | A |
| 7318290000 | Other | 8 | A |
| 7319401000 | Safety pins | 8 | A |
| 7319402000 | Pin used for measuring or checking semiconductor wafers or device | 8 | A |
| 7319409000 | Other | 8 | A |
| 7319901010 | Sewing needles | 8 | A |
| 7319901020 | Darning needles | 8 | A |
| 7319901090 | Other | 8 | A |
| 7319909000 | Other | 8 | A |
| 7320101000 | Leaf-springs for automobiles | 8 | A |
| 7320102000 | Leaf-springs for railway locomotives and rolling stocks | 8 | A |
| 7320109000 | Other | 8 | A |
| 7320201000 | For automobiles | 8 | A |
| 7320202000 | For shock-absorbers | 8 | A |
| 7320203000 | For buffers on rolling stock couplings | 8 | A |
| 7320204000 | For upholstery | 8 | A |
| 7320209000 | Other | 8 | A |
| 7320901000 | Flat spiral springs | 8 | A |
| 7320909000 | Other springs | 8 | A |
| 7321110000 | For gas fuel or for both gas and other fuels | 8 | A |
| 7321120000 | For liquid fuel | 8 | A |
| 7321190000 | Other, including appliances for solid fuel | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7321810000 | For gas fuel or for both gas and other fuels | 8 | A |
| 7321820000 | For liquid fuel | 8 | A |
| 7321890000 | Other, including appliances for solid fuel | 8 | A |
| 7321900000 | Parts | 8 | A |
| 7322111000 | Radiators | 8 | A |
| 7322112000 | Parts | 8 | A |
| 7322191000 | Radiators | 8 | A |
| 7322192000 | Parts | 8 | A |
| 7322901000 | Solar collector and parts thereof | 8 | A |
| 7322909010 | Air heater | 8 | A |
| 7322909020 | Hot air distributor | 8 | A |
| 7322909030 | Parts | 8 | A |
| 7323100000 | Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like | 8 | A |
| 7323910000 | Of cast iron, not enamelled | 8 | A |
| 7323920000 | Of cast iron, enamelled | 8 | A |
| 7323930000 | Of stainless steel | 8 | A |
| 7323940000 | Of iron (other than cast iron) or steel, enamelled | 8 | A |
| 7323990000 | Other | 8 | A |
| 7324101000 | Sinks | 8 | A |
| 7324102000 | Wash basins | 8 | A |
| 7324210000 | Of cast iron, whether or not enamelled | 8 | A |
| 7324291000 | Of stainless steel | 8 | A |
| 7324299000 | Other | 8 | A |
| 7324901000 | Toilet sets | 8 | A |
| 7324908000 | Other | 8 | A |
| 7324909000 | Parts | 8 | A |
| 7325100000 | Of non-malleable cast iron | 8 | A |
| 7325910000 | Grinding balls and similar articles for mills | 8 | A |
| 7325991000 | Of cast iron | 8 | A |
| 7325992000 | Of cast steel | 8 | A |
| 7325993000 | Of alloy steel | 8 | A |
| 7325999000 | Other | 8 | A |
| 7326110000 | Grinding balls and similar articles for mills | 8 | A |
| 7326190000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7326200000 | Articles of iron or steel wire | 8 | A |
| 7326901000 | Bobbins for textile machinery | 8 | A |
| 7326909000 | Other | 8 | B |
| 7401001000 | Copper mattes | 0 | A |
| 7401002000 | Cement copper (precipitated copper) | 0 | A |
| 7402001000 | Unrefined copper | 0 | A |
| 7402002000 | Copper anodes for electrolytic refining | 0 | A |
| 7403110000 | Cathodes and sections of cathodes | 3 | A |
| 7403120000 | Wire-bars | 5 | A |
| 7403130000 | Billets | 5 | A |
| 7403191000 | Slabs | 5 | A |
| 7403192000 | Ingots | 5 | A |
| 7403199000 | Other | 5 | A |
| 7403210000 | Copper-zinc base alloys (brass) | 5 | A |
| 7403220000 | Copper-tin base alloys (bronze) | 5 | A |
| 7403291010 | Copper-nickel base alloys (cupro-nickel) | 5 | A |
| 7403291020 | Copper-nickel-zinc base alloys (nickel silver) | 5 | A |
| 7403299000 | Other | 5 | A |
| 7404000000 | Copper waste and scrap. | 0 | A |
| 7405000000 | Master alloys of copper. | 5 | A |
| 7406100000 | Powders of non-lamellar structure | 8 | A |
| 7406201000 | Powders of lamellar structure | 8 | A |
| 7406202000 | Flakes | 8 | A |
| 7407100000 | Of refined copper | 8 | A |
| 7407210000 | Of copper-zinc base alloys (brass) | 8 | A |
| 7407291000 | Of copper-tin base alloys (bronze) | 8 | A |
| 7407292010 | Of copper-nickel base alloys (cupro-nickel) | 8 | A |
| 7407292020 | Of copper-nickel-zinc base alloys (nickel silver) | 8 | A |
| 7407299000 | Other | 8 | A |
| 7408110000 | Of which the maximum cross-sectional dimension exceeds 6 ㎜ | 8 | A |
| 7408190000 | Other | 8 | A |
| 7408210000 | Of copper-zinc base alloys (brass) | 8 | A |
| 7408221000 | Of copper-nickel base alloys (cupro-nickel) | 8 | A |
| 7408222000 | Of copper-nickel-zinc base alloys (nickel silver) | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7408291000 | Of copper-tin base alloys (bronze) | 8 | A |
| 7408299000 | Other | 8 | A |
| 7409111000 | For use in manufacturing semiconductor | 5 | A |
| 7409119000 | Other | 8 | A |
| 7409191000 | For use in manufacturing semiconductor | 5 | A |
| 7409199000 | Other | 8 | A |
| 7409211000 | For use in manufacturing semiconductor | 5 | A |
| 7409219000 | Other | 8 | A |
| 7409291000 | For use in manufacturing semiconductor | 5 | A |
| 7409299000 | Other | 8 | A |
| 7409311000 | For use in manufacturing semiconductor | 5 | A |
| 7409319000 | Other | 8 | A |
| 7409391000 | For use in manufacturing semiconductor | 5 | A |
| 7409399000 | Other | 8 | A |
| 7409401010 | For use in manufacturing semiconductor | 5 | A |
| 7409401090 | Other | 8 | A |
| 7409402010 | For use in manufacturing semiconductor | 5 | A |
| 7409402090 | Other | 8 | A |
| 7409901000 | For use in manufacturing semiconductor | 5 | A |
| 7409909000 | Other | 8 | A |
| 7410110000 | Of refined copper | 8 | A |
| 7410120000 | Of copper alloys | 8 | A |
| 7410211000 | Suitable for manufacturing printed circuit board | 8 | A |
| 7410219000 | Other | 8 | A |
| 7410221000 | Suitable for manufacturing printed circuit board | 8 | A |
| 7410229000 | Other | 8 | A |
| 7411100000 | Of refined copper | 8 | A |
| 7411210000 | Of copper-zinc base alloys (brass) | 8 | A |
| 7411221000 | Of copper-nickel base alloys (cupro-nickel) | 8 | A |
| 7411222000 | Of copper-nickel-zinc base alloys (nickel silver) | 8 | A |
| 7411291000 | Of copper-tin base alloys (bronze) | 8 | A |
| 7411299000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7412100000 | Of refined copper | 3 | A |
| 7412200000 | Of copper alloys | 3 | A |
| 7413000000 | Stranded wire, cable, plaited bands and the like, of copper, not electrically insulated. | 3 | A |
| 7415101000 | Plated, rolled or coated with precious metal | 8 | A |
| 7415109000 | Other | 8 | A |
| 7415210000 | Washers (including spring washers) | 8 | A |
| 7415290000 | Other | 8 | A |
| 7415330000 | Screws; bolts and nuts | 8 | A |
| 7415390000 | Other | 8 | A |
| 7418101000 | Pot scourers and scouring or polishing pads, gloves and the like | 8 | A |
| 7418109010 | Table, kitchen articles | 8 | A |
| 7418109020 | Solar collectors of a kind used for domestic purposes, non-electric | 5 | A |
| 7418109030 | Other household articles | 8 | A |
| 7418109091 | Of solar collectors of a kind used for domestic purposes, non-electric | 5 | A |
| 7418109099 | Other | 8 | A |
| 7418201000 | Sanitary ware | 8 | A |
| 7418202000 | Parts | 8 | A |
| 7419101000 | Chain | 8 | A |
| 7419102000 | Parts | 8 | A |
| 7419910000 | Cast, moulded, stamped or forged, but not further worked | 0 | A |
| 7419991010 | Cloth | 8 | A |
| 7419991090 | Other | 8 | A |
| 7419992000 | Copper springs | 8 | A |
| 7419999000 | Other | 8 | A |
| 7501100000 | Nickel mattes | 0 | A |
| 7501201010 | Containing by weight 88 % or more of nickel | 2 | A |
| 7501201090 | Other | 0 | A |
| 7501209010 | Containing by weight 88 % or more of nickel | 2 | A |
| 7501209090 | Other | 0 | A |
| 7502101000 | Cathode | 3 | A |
| 7502109000 | Other | 3 | A |
| 7502200000 | Nickel alloys | 3 | A |
| 7503000000 | Nickel waste and scrap. | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7504001000 | Powders | 5 | A |
| 7504002000 | Flakes | 5 | A |
| 7505110000 | Of nickel, not alloyed | 5 | A |
| 7505120000 | Of nickel alloys | 5 | A |
| 7505210000 | Of nickel, not alloyed | 5 | A |
| 7505220000 | Of nickel alloys | 5 | A |
| 7506101000 | Plates, sheets and strip | 3 | A |
| 7506102000 | Foil | 5 | A |
| 7506201000 | Plates, sheets and strip | 5 | A |
| 7506202000 | Foil | 5 | A |
| 7507110000 | Of nickel, not alloyed | 8 | A |
| 7507120000 | Of nickel alloys | 8 | A |
| 7507200000 | Tube or pipe fittings | 8 | A |
| 7508100000 | Cloth, grill and netting, of nickel wire | 8 | A |
| 7508901000 | Electro-plating anodes | 8 | A |
| 7508902010 | Of nickel, not alloyed | 5 | A |
| 7508902020 | Of nickel alloys | 8 | A |
| 7508909000 | Other | 8 | A |
| 7601100000 | Aluminium, not alloyed | 1 | A |
| 7601201000 | Casting alloy | 1 | A |
| 7601202000 | Billet | 3 | A |
| 7601209000 | Other | 1 | A |
| 7602000000 | Aluminium waste and scrap. | 0 | A |
| 7603100000 | Powders of non-lamellar structure | 8 | A |
| 7603201000 | Powders | 8 | A |
| 7603202000 | Flakes | 8 | A |
| 7604101000 | Bars and rods | 8 | A |
| 7604102010 | Hollow profiles | 8 | A |
| 7604102090 | Other | 8 | A |
| 7604210000 | Hollow profiles | 8 | A |
| 7604291000 | Bars and rods | 8 | A |
| 7604299000 | Other profiles | 8 | A |
| 7605110000 | Of which the maximum cross-sectional dimension exceeds 7 ㎜ | 8 | A |
| 7605190000 | Other | 8 | A |
| 7605210000 | Of which the maximum cross-sectional dimension exceeds 7 ㎜ | 8 | A |
| 7605290000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7606111000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7606119000 | Other | 8 | A |
| 7606120000 | Of aluminium alloys | 8 | A |
| 7606911000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7606919000 | Other | 8 | A |
| 7606920000 | Of aluminium alloys | 8 | A |
| 7607111000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7607119000 | Other | 8 | A |
| 7607191000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7607199000 | Other | 8 | A |
| 7607201000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7607209000 | Other | 8 | A |
| 7608100000 | Of aluminium, not alloyed | 8 | A |
| 7608200000 | Of aluminium alloys | 8 | A |
| 7609000000 | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves). | 8 | A |
| 7610100000 | Doors, windows and their frames and thresholds for doors | 8 | A |
| 7610901000 | Structures | 8 | A |
| 7610908000 | Other | 8 | A |
| 7610909000 | Parts | 8 | A |
| 7611000000 | Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | 8 | A |
| 7612100000 | Collapsible tubular containers | 8 | A |
| 7612901000 | Rigid tubular containers | 8 | A |
| 7612909010 | Less than 1 ℓ capacity | 8 | A |
| 7612909020 | Not less than 1 ℓ but less than 20 ℓ in capacity | 8 | A |
| 7612909030 | Not less than 20 ℓ in capacity | 8 | A |
| 7613001000 | For compressed gas | 8 | A |
| 7613002000 | For liquefied gas | 8 | A |
| 7614100000 | With steel core | 8 | A |
| 7614900000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7615101000 | Pot scourers and scouring or polishing pads, gloves and the like | 8 | A |
| 7615109010 | Solar collectors and parts thereof | 5 | A |
| 7615109020 | Table, kitchen articles | 8 | A |
| 7615109030 | Other household articles | 8 | A |
| 7615109090 | Parts | 8 | A |
| 7615201000 | Sanitary ware | 8 | A |
| 7615202000 | Parts | 8 | A |
| 7616100000 | Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles | 8 | A |
| 7616910000 | Cloth, grill, netting and fencing, of aluminium wire | 8 | A |
| 7616991000 | Bobbins | 8 | A |
| 7616999010 | Aluminium pouch | 8 | A |
| 7616999020 | Aluminium knob | 8 | A |
| 7616999090 | Other | 8 | A |
| 7801101000 | Containing by weight 99.99 % or more of lead | 3 | A |
| 7801109000 | Other | 3 | A |
| 7801910000 | Containing by weight antimony as the principal other element | 3 | B |
| 7801991000 | Unrefined lead | 1 | A |
| 7801992010 | Lead-tin alloys | 3 | A |
| 7801992090 | Other | 3 | A |
| 7802000000 | Lead waste and scrap. | 0 | A |
| 7804111000 | Sheets and strip | 8 | A |
| 7804112000 | Foil | 8 | A |
| 7804190000 | Other | 8 | A |
| 7804201000 | Powders | 8 | A |
| 7804202000 | Flakes | 8 | A |
| 7806001000 | Lead containers | 8 | A |
| 7806002000 | Electro-plating anodes | 8 | A |
| 7806003010 | Bars and rods | 8 | A |
| 7806003020 | Profiles | 8 | A |
| 7806003030 | Wire | 8 | A |
| 7806004010 | Tubes and pipes | 8 | A |
| 7806004020 | Tubes or pipe fittings | 8 | A |
| 7806009000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7901110000 | Containing by weight 99.99 % or more of zinc | 3 | A |
| 7901120000 | Containing by weight less than 99.99 % of zinc | 3 | A |
| 7901201000 | Zinc-aluminium alloy | 3 | A |
| 7901202000 | Zinc-copper alloy | 3 | A |
| 7901209000 | Other | 3 | A |
| 7902000000 | Zinc waste and scrap. | 0 | A |
| 7903100000 | Zinc dust | 8 | A |
| 7903901000 | Powders | 8 | A |
| 7903902000 | Flakes | 8 | A |
| 7904001000 | Bars and rods | 8 | A |
| 7904002000 | Profiles | 8 | A |
| 7904003000 | Wire | 8 | A |
| 7905001000 | Plates, sheets and strip | 8 | A |
| 7905002000 | Foil | 8 | A |
| 7907001000 | Gutters, roof capping, skylight frames and other fabricated building components | 8 | A |
| 7907002010 | Tubes and pipes | 8 | A |
| 7907002020 | Tube or pipe fittings | 8 | A |
| 7907009010 | Electro-plating anodes | 8 | A |
| 7907009090 | Other | 8 | A |
| 8001100000 | Tin, not alloyed | 2 | A |
| 8001200000 | Tin alloys | 3 | A |
| 8002000000 | Tin waste and scrap. | 0 | A |
| 8003001010 | Unalloyed | 8 | A |
| 8003001090 | Other | 8 | A |
| 8003002010 | Unalloyed | 8 | A |
| 8003002090 | Other | 8 | A |
| 8007001000 | Electro-plating anodes | 8 | A |
| 8007002000 | Plates, sheets and strip, of a thickness exceeding 0.2 ㎜ | 8 | A |
| 8007003010 | Foil | 8 | A |
| 8007003021 | Powders | 8 | A |
| 8007003022 | Flakes | 8 | A |
| 8007004000 | Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | 8 | A |
| 8007009000 | Other | 8 | A |
| 8101100000 | Powders | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8101940000 | Unwrought tungsten, including bars and rods obtained simply by sintering | 3 | A |
| 8101961000 | Spiral filament for electric bulbs or electronic bulbs | 8 | A |
| 8101969000 | Other | 8 | A |
| 8101970000 | Waste and scrap | 0 | A |
| 8101991010 | Bars and rods | 8 | A |
| 8101991020 | Profiles | 8 | A |
| 8101991030 | Plates, sheets and strips | 8 | A |
| 8101991040 | Foil | 8 | A |
| 8101999000 | Other | 8 | A |
| 8102100000 | Powders | 3 | A |
| 8102940000 | Unwrought molybdenum, including bars and rods obtained simply by sintering | 3 | A |
| 8102951000 | Bars and rods | 8 | A |
| 8102952000 | Profiles | 8 | A |
| 8102953000 | Plates, sheets and strip | 8 | A |
| 8102954000 | Foil | 8 | A |
| 8102961000 | Spiral filament for electric bulbs or electronic bulbs | 8 | A |
| 8102969000 | Other | 8 | A |
| 8102970000 | Waste and scrap | 0 | A |
| 8102990000 | Other | 8 | A |
| 8103201000 | Unwrought | 3 | A |
| 8103202000 | Powders | 3 | A |
| 8103300000 | Waste and scrap | 0 | A |
| 8103900000 | Other | 8 | A |
| 8104110000 | Containing at least 99.8 % by weight of magnesium | 3 | A |
| 8104190000 | Other | 3 | A |
| 8104200000 | Waste and scrap | 0 | A |
| 8104301000 | Raspings, turnings and granules | 8 | A |
| 8104302000 | Powders | 8 | A |
| 8104901000 | Bars and rods | 8 | A |
| 8104909000 | Other | 8 | A |
| 8105201000 | Unwrought cobalt | 3 | A |
| 8105202000 | Cobalt mattes and other intermediate products of cobalt metallurgy | 3 | A |
| 8105203000 | Powders | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8105300000 | Waste and scrap | 3 | A |
| 8105900000 | Other | 3 | A |
| 8106001010 | Unwrought bismuth | 3 | A |
| 8106001020 | Waste and scrap | 3 | A |
| 8106001030 | Powders | 3 | A |
| 8106009000 | Other | 3 | A |
| 8107201000 | Unwrought cadmium | 3 | A |
| 8107202000 | Powders | 3 | A |
| 8107300000 | Waste and scrap | 3 | A |
| 8107900000 | Other | 3 | A |
| 8108201000 | Unwrought | 2 | A |
| 8108202000 | Powders | 3 | A |
| 8108300000 | Waste and scrap | 3 | A |
| 8108901000 | Plates and strips | 8 | A |
| 8108902000 | Tubes and pipes | 8 | A |
| 8108909000 | Other | 8 | A |
| 8109201000 | Unwrought | 3 | A |
| 8109202000 | Powders | 3 | A |
| 8109300000 | Waste and scrap | 3 | A |
| 8109901010 | Tubes and pipes | 0 | A |
| 8109901020 | Plates, sheets and strips | 0 | A |
| 8109901030 | Bars | 0 | A |
| 8109901090 | Other | 0 | A |
| 8109909000 | Other | 3 | A |
| 8110100000 | Unwrought antimony; powders | 3 | A |
| 8110200000 | Waste and scrap | 3 | A |
| 8110900000 | Other | 3 | A |
| 8111000000 | Manganese and articles thereof, including waste and scrap. | 2 | A |
| 8112120000 | Unwrought; powders | 3 | A |
| 8112130000 | Waste and scrap | 3 | A |
| 8112190000 | Other | 3 | A |
| 8112210000 | Unwrought; powders | 3 | A |
| 8112220000 | Waste and scrap | 3 | A |
| 8112290000 | Other | 3 | A |
| 8112510000 | Unwrought; powders | 3 | A |
| 8112520000 | Waste and scrap | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8112590000 | Other | 3 | A |
| 8112921000 | Germanium | 3 | A |
| 8112922000 | Vanadium | 3 | A |
| 8112923000 | Gallium | 3 | A |
| 8112924000 | Hafnium | 3 | A |
| 8112925000 | Indium | 3 | A |
| 8112926000 | Niobium(Columbium) | 3 | A |
| 8112927000 | Rhenium | 3 | A |
| 8112929000 | Other | 3 | A |
| 8112991000 | Germanium | 3 | A |
| 8112992000 | Vanadium | 3 | A |
| 8112993000 | Gallium | 3 | A |
| 8112994000 | Hafnium | 3 | A |
| 8112995000 | Indium | 3 | A |
| 8112996000 | Niobium(Columbium) | 3 | A |
| 8112997000 | Rhenium | 3 | A |
| 8112999000 | Other | 3 | A |
| 8113000000 | Cermets and articles thereof, including waste and scrap. | 3 | A |
| 8201100000 | Spades and shovels | 8 | A |
| 8201300000 | Mattocks, picks, hoes and rakes | 8 | A |
| 8201400000 | Axes, bill hooks and similar hewing tools | 8 | A |
| 8201500000 | Secateurs and similar one-handed pruners and shears (including poultry shears) | 8 | A |
| 8201600000 | Hedge shears, two-handed pruning shears and similar two-handed shears | 8 | A |
| 8201901000 | Scythes and sickles | 8 | A |
| 8201902000 | Hay knives | 8 | A |
| 8201903000 | Timber wedges | 8 | A |
| 8201904000 | Forks | 8 | A |
| 8201909000 | Other | 8 | A |
| 8202101000 | For wood | 8 | A |
| 8202102000 | For metal | 8 | A |
| 8202109000 | Other | 8 | A |
| 8202200000 | Band saw blades | 8 | A |
| 8202310000 | With working part of steel | 8 | A |
| 8202391000 | With working part of tungsten carbide | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8202392010 | For machines sawing semiconductor wafer or device into each unit | 8 | A |
| 8202392090 | Other | 8 | A |
| 8202393000 | With working part of other materials | 8 | A |
| 8202399000 | Parts | 8 | A |
| 8202400000 | Chain saw blades | 8 | A |
| 8202911000 | Hack-saw blades | 8 | A |
| 8202919000 | Other | 8 | A |
| 8202991000 | For cutting sapphire ingots | 5 | A |
| 8202999000 | Other | 8 | A |
| 8203101000 | For saw blades | 8 | A |
| 8203109000 | Other | 8 | A |
| 8203201000 | Plier (including cutting pliers) | 8 | A |
| 8203202000 | Pincer | 8 | A |
| 8203203000 | Tweezers | 8 | A |
| 8203204000 | Nail pullers | 8 | A |
| 8203209000 | Other | 8 | A |
| 8203300000 | Metal cutting shears and similar tools | 8 | A |
| 8203401000 | Pipe cutters | 8 | A |
| 8203402000 | Bolt croppers and clippers | 8 | A |
| 8203403000 | Perforating punches | 8 | A |
| 8203409000 | Other | 8 | A |
| 8204110000 | Non-adjustable | 8 | A |
| 8204120000 | Adjustable | 8 | A |
| 8204200000 | Interchangeable spanner sockets, with or without handles | 8 | A |
| 8205101000 | For drilling | 8 | A |
| 8205102000 | For threading | 8 | A |
| 8205103000 | For tapping | 8 | A |
| 8205109000 | Other | 8 | A |
| 8205200000 | Hammers and sledge hammers | 8 | A |
| 8205300000 | Planes, chisels, gouges and similar cutting tools for working wood | 8 | A |
| 8205400000 | Screwdrivers | 8 | A |
| 8205510000 | Household tools | 8 | A |
| 8205591000 | Glaziers' diamond | 8 | A |
| 8205592000 | Soldering irons | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8205593000 | Grease guns | 8 | A |
| 8205595000 | Tools for mining and public works | 8 | A |
| 8205596000 | Tools for cement workers and painters | 8 | A |
| 8205597000 | Watch makers' tools | 8 | A |
| 8205599000 | Other | 8 | A |
| 8205600000 | Blow lamps | 8 | A |
| 8205701000 | Vices | 8 | A |
| 8205702000 | Clamps | 8 | A |
| 8205709000 | Other | 8 | A |
| 8205901000 | Anvils | 8 | A |
| 8205902000 | Hand or pedal-operated grinding wheels with frameworks | 8 | A |
| 8205909010 | Sets of articles of two or more subheadings of this heading | 8 | A |
| 8205909090 | Other | 8 | A |
| 8206000000 | Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale. | 8 | A |
| 8207130000 | With working part of cermets | 8 | A |
| 8207191000 | With working part of other materials | 8 | A |
| 8207199000 | Parts | 8 | A |
| 8207201000 | For drawing | 8 | A |
| 8207202000 | For extruding | 8 | A |
| 8207301000 | For pressing | 8 | A |
| 8207302000 | For stamping | 8 | A |
| 8207303000 | For punching | 8 | A |
| 8207309000 | Other | 8 | A |
| 8207401000 | For tapping | 8 | A |
| 8207402000 | For threading | 8 | A |
| 8207409000 | Other | 8 | A |
| 8207501010 | Of high speed steel | 8 | A |
| 8207501090 | Other | 8 | A |
| 8207502000 | Brace bits | 8 | A |
| 8207509000 | Other | 8 | A |
| 8207601000 | Reamers | 8 | A |
| 8207602000 | Laps | 8 | A |
| 8207603000 | Broaches | 8 | A |
| 8207609000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8207701000 | Gear cutters | 8 | A |
| 8207702000 | Milling cutters | 8 | A |
| 8207703000 | Gear cutting hobs | 8 | A |
| 8207704000 | Rotary files | 8 | A |
| 8207709000 | Other | 8 | A |
| 8207801000 | Tools for lathes | 8 | A |
| 8207809000 | Other | 8 | A |
| 8207901000 | Diamond tools | 8 | A |
| 8207909000 | Other | 8 | A |
| 8208100000 | For metal working | 8 | A |
| 8208200000 | For wood working | 8 | A |
| 8208300000 | For kitchen appliances or for machines used by the food industry | 8 | A |
| 8208400000 | For agricultural, horticultural or forestry machines | 8 | A |
| 8208900000 | Other | 8 | A |
| 8209001010 | Of tungsten carbide, treated with gamma coating | 8 | A |
| 8209001040 | Of cermets | 8 | A |
| 8209001090 | Others | 8 | A |
| 8209002010 | Of tungsten carbide | 8 | A |
| 8209002040 | Of cermets | 8 | A |
| 8209002090 | Other | 8 | A |
| 8210001000 | Mills and grinders | 8 | A |
| 8210002000 | Extractors and pressers | 8 | A |
| 8210003000 | Beaters and mixers | 8 | A |
| 8210004000 | Slicers and cutters | 8 | A |
| 8210005000 | Openers, corkers and sealers | 8 | A |
| 8210008000 | Other domestic food-processing appliances | 8 | A |
| 8210009000 | Parts | 8 | A |
| 8211100000 | Sets of assorted articles | 8 | A |
| 8211910000 | Table knives having fixed blades | 8 | A |
| 8211920000 | Other knives having fixed blades | 8 | A |
| 8211930000 | Knives having other than fixed blades | 8 | A |
| 8211940000 | Blades | 8 | A |
| 8211950000 | Handles of base metal | 8 | A |
| 8212100000 | Razors | 8 | A |
| 8212200000 | Safety razor blades, including razor blade blanks in strips | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8212900000 | Other parts | 8 | A |
| 8213001000 | Ordinary scissors | 8 | A |
| 8213002010 | For tailors and dressmakers | 8 | A |
| 8213002020 | For hairdressers | 8 | A |
| 8213002090 | Other | 8 | A |
| 8213003000 | Manicure scissors | 8 | A |
| 8213004000 | Scissor blades | 8 | A |
| 8213009000 | Other | 8 | A |
| 8214101000 | Pencil sharpeners | 8 | A |
| 8214109000 | Other | 8 | A |
| 8214200000 | Manicure or pedicure sets and instruments (including nail files) | 8 | A |
| 8214901000 | Hair clippers | 8 | A |
| 8214902000 | Butchers' or kitchen cleavers, choppers and mincing knives | 8 | A |
| 8214909000 | Other | 8 | A |
| 8215100000 | Sets of assorted articles containing at least one article plated with precious metal | 8 | A |
| 8215200000 | Other sets of assorted articles | 8 | A |
| 8215911000 | Spoons | 8 | A |
| 8215912000 | Forks | 8 | A |
| 8215913000 | Ladles and skimmers | 8 | A |
| 8215914000 | Fish-knives and butter-knives | 8 | A |
| 8215915000 | Tongs of all kinds | 8 | A |
| 8215919000 | Other | 8 | A |
| 8215991000 | Spoons | 8 | A |
| 8215992000 | Forks | 8 | A |
| 8215993000 | Ladles and skimmers | 8 | A |
| 8215994000 | Fish-knives and butter-knives | 8 | A |
| 8215995000 | Tong of all kinds | 8 | A |
| 8215999000 | Other | 8 | A |
| 8301100000 | Padlocks | 8 | A |
| 8301200000 | Locks of a kind used for motor vehicles | 8 | A |
| 8301300000 | Locks of a kind used for furniture | 8 | A |
| 8301401010 | Digital door locks | 8 | A |
| 8301401090 | Other | 8 | A |
| 8301409000 | Other | 8 | A |
| 8301500000 | Clasps and frames with clasps, | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | incorporating locks | | |
| 8301600000 | Parts | 8 | A |
| 8301700000 | Keys presented separately | 8 | A |
| 8302100000 | Hinges | 8 | A |
| 8302200000 | Castors | 8 | A |
| 8302300000 | Other mountings, fittings and similar articles suitable for motor vehicles | 8 | A |
| 8302411000 | Suitable for doors or windows | 8 | A |
| 8302419000 | Other | 8 | A |
| 8302420000 | Other, suitable for furniture | 8 | A |
| 8302491000 | Suitable for trunks, suitcases, or similar travel goods. | 8 | A |
| 8302499000 | Other | 8 | A |
| 8302500000 | Hat-racks, hat-pegs, brackets and similar fixtures | 8 | A |
| 8302600000 | Automatic door closers | 8 | A |
| 8303001000 | Safes | 8 | A |
| 8303009000 | Other | 8 | A |
| 8304000000 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03. | 8 | A |
| 8305100000 | Fittings for loose-leaf binders or files | 8 | A |
| 8305200000 | Staples in strips | 8 | A |
| 8305900000 | Other, including parts | 8 | A |
| 8306100000 | Bells, gongs and the like | 8 | A |
| 8306210000 | Plated with precious metal | 8 | A |
| 8306290000 | Other | 8 | A |
| 8306301000 | Photograph, picture or similar frames | 8 | A |
| 8306302000 | Mirrors of base metal | 8 | A |
| 8307100000 | Of iron or steel | 8 | A |
| 8307900000 | Of other base metal | 8 | A |
| 8308101000 | Hooks | 8 | A |
| 8308102000 | Eyes and eyelets | 8 | A |
| 8308200000 | Tubular or bifurcated rivets | 8 | A |
| 8308901000 | Clasps and frames with clasps | 8 | A |
| 8308902000 | Buckles and buckle-clasps | 8 | A |
| 8308903000 | Beads | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8308904000 | Spangles | 8 | A |
| 8308909000 | Other | 8 | A |
| 8309100000 | Crown corks | 8 | A |
| 8309901000 | Easy opener end | 8 | A |
| 8309909000 | Other | 8 | A |
| 8310000000 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05. | 8 | A |
| 8311101000 | For use in manufacturing semiconductor | 8 | A |
| 8311109000 | Other | 8 | A |
| 8311201000 | For use in manufacturing semiconductor | 8 | A |
| 8311209000 | Other | 8 | A |
| 8311301000 | For use in manufacturing semiconductor | 8 | A |
| 8311309010 | Lead-tin alloy solders | 8 | A |
| 8311309090 | Other | 8 | A |
| 8311901000 | For use in manufacturing semiconductor | 8 | A |
| 8311909000 | Other | 8 | A |
| 8401100000 | Nuclear reactors | 0 | A |
| 8401200000 | Machinery and apparatus for isotopic separation, and parts thereof | 0 | A |
| 8401300000 | Fuel elements (cartridges), non-irradiated | 0 | A |
| 8401400000 | Parts of nuclear reactors | 0 | A |
| 8402110000 | Watertube boilers with a steam production exceeding 45t per hour | 8 | A |
| 8402120000 | Watertube boilers with a steam production not exceeding 45t per hour | 8 | A |
| 8402191000 | Heating medium boiler | 8 | A |
| 8402199000 | Other | 8 | A |
| 8402200000 | Super-heated water boilers | 8 | A |
| 8402901000 | Of steam and other vapour generating boilers | 8 | A |
| 8402902000 | Of super-heated water boilers | 8 | A |
| 8403101000 | Central heating boilers, using fuel oil | 8 | A |
| 8403102000 | Central heating boilers, using coal or coke | 8 | A |
| 8403103000 | Central heating boilers, using gas | 8 | A |
| 8403109000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8403900000 | Parts | 8 | A |
| 8404101000 | Economisers | 8 | A |
| 8404102000 | Super-heaters | 8 | A |
| 8404103000 | Soot removers | 8 | A |
| 8404104000 | Gas recoverers | 8 | A |
| 8404109000 | Other | 8 | A |
| 8404200000 | Condensers for steam or other vapour power units | 8 | A |
| 8404901000 | Of condensers for boilers | 8 | A |
| 8404902000 | Of condensers for vapour engines and power units | 8 | A |
| 8404909000 | Other | 8 | A |
| 8405101000 | Producer gas generators | 8 | A |
| 8405102000 | Water gas generators | 8 | A |
| 8405103000 | Acetylene gas generators | 8 | A |
| 8405104000 | Oxygen generators | 8 | A |
| 8405109000 | Other | 8 | A |
| 8405901000 | Of producer gas generators | 8 | A |
| 8405902000 | Of water gas generators | 8 | A |
| 8405903000 | Of acetylene gas generators | 8 | A |
| 8405904000 | Of oxygen generators | 8 | A |
| 8405909000 | Other | 8 | A |
| 8406103000 | Of an output exceeding 2 MW | 5 | A |
| 8406109000 | Other | 5 | A |
| 8406811000 | Of an output exceeding 40 MW but not exceeding 100 MW | 5 | A |
| 8406812000 | Of an output exceeding 100 MW but not exceeding 300 MW | 5 | A |
| 8406813000 | Of an output exceeding 300 MW | 5 | A |
| 8406820000 | Of an output not exceeding 40 MW | 5 | A |
| 8406901000 | Of steam turbines for marine propulsion | 8 | A |
| 8406909000 | Other | 8 | A |
| 8407100000 | Aircraft engines | 0 | A |
| 8407210000 | Outboard motors | 8 | A |
| 8407290000 | Other | 8 | A |
| 8407311000 | For moter-cycles | 8 | A |
| 8407319000 | Other | 8 | A |
| 8407321000 | For motor-cycles | 8 | A |
| 8407329000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8407331000 | For motor-cycles | 8 | A |
| 8407339000 | Other | 8 | A |
| 8407341000 | For motor-cycles | 8 | A |
| 8407349000 | Other | 8 | A |
| 8407901000 | For railway locomotives | 0 | A |
| 8407909000 | Other | 8 | A |
| 8408101000 | With a rating not exceeding 300 kW | 8 | A |
| 8408102000 | With a rating more than 300 kW, not exceeding 2,000 kW | 8 | A |
| 8408103000 | With a rating more than 2,000 kW | 8 | A |
| 8408201000 | Of a cylinder capacity not exceeding 1,000cc | 8 | A |
| 8408202000 | Of a cylinder capacity exceeding 1,000cc but not exceeding 2,000cc | 8 | A |
| 8408203000 | Of a cylinder capacity exceeding 2,000cc but not exceeding 4,000cc | 8 | A |
| 8408204000 | Of a cylinder capacity exceeding 4,000cc but not exceeding 10,000cc | 8 | A |
| 8408205000 | Of a cylinder capacity exceeding 10,000cc | 8 | A |
| 8408901010 | Internal combustion engines for railway locomotives | 0 | A |
| 8408901090 | Other | 5 | A |
| 8408909010 | Internal combustion engines for ships | 8 | A |
| 8408909021 | For generating of a power not less than 400 kW (Of a rpm 1,500 or 1,800) | 4 | A |
| 8408909029 | Other | 8 | A |
| 8408909030 | Internal combustion engines for heading 84.29 | 8 | A |
| 8408909090 | Other | 8 | A |
| 8409100000 | For aircraft engines | 5 | A |
| 8409911000 | For vehicles of Chapter 87 | 8 | A |
| 8409912000 | For outboard motors | 8 | A |
| 8409919000 | Other | 8 | A |
| 8409991000 | For railway locomotives and rolling stock | 5 | A |
| 8409992000 | For vehicles of Chapter 87 | 8 | A |
| 8409993010 | Of internal combustion engines with a rating not exceeding 300 kW | 8 | A |
| 8409993020 | Of internal combustion engines with a rating exceeding 300 kW, but not exceeding 2,000 kW | 8 | A |
| 8409993030 | Of internal combustion engines with a rating exceeding 2,000 kW | 8 | A |
| 8409999010 | For generating | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8409999090 | Other | 8 | A |
| 8410111000 | Hydraulic turbines | 0 | A |
| 8410119000 | Other | 8 | A |
| 8410120000 | Of a power exceeding 1,000 kW but not exceeding 10,000 kW | 0 | A |
| 8410130000 | Of a power exceeding 10,000 kW | 0 | A |
| 8410901010 | For water turbines | 0 | A |
| 8410901090 | Other | 8 | A |
| 8410909010 | For water turbines | 0 | A |
| 8410909090 | Other | 8 | A |
| 8411111000 | For aircraft | 3 | A |
| 8411119010 | For marine | 8 | A |
| 8411119090 | Other | 8 | A |
| 8411121000 | For aircraft | 3 | A |
| 8411129010 | For marine | 8 | A |
| 8411129090 | Other | 8 | A |
| 8411211000 | For aircraft | 3 | A |
| 8411219010 | For marine | 8 | A |
| 8411219090 | Other | 8 | A |
| 8411221000 | For aircraft | 3 | A |
| 8411229010 | For marine | 8 | A |
| 8411229090 | Other | 8 | A |
| 8411811000 | For aircraft | 3 | A |
| 8411819010 | For marine | 8 | A |
| 8411819090 | Other | 8 | A |
| 8411821000 | For aircraft | 3 | A |
| 8411829010 | For marine | 8 | A |
| 8411829090 | Other | 8 | A |
| 8411911000 | For aircraft | 3 | A |
| 8411919000 | Other | 8 | A |
| 8411991000 | For aircraft | 3 | A |
| 8411999000 | Other | 8 | A |
| 8412101010 | Ram-jet or pulsejet engines | 5 | A |
| 8412101090 | Other | 5 | A |
| 8412109000 | Other | 8 | A |
| 8412211000 | Hydraulic cylinder | 8 | A |
| 8412219000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8412290000 | Other | 8 | A |
| 8412310000 | Linear acting (cylinders) | 8 | A |
| 8412390000 | Other | 8 | A |
| 8412800000 | Other | 8 | A |
| 8412901010 | Of ram-jet or pulse-jet engines | 5 | A |
| 8412901090 | Other | 5 | A |
| 8412902000 | Of water engines | 0 | A |
| 8412909000 | Other | 8 | A |
| 8413110000 | Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages | 8 | A |
| 8413190000 | Other | 8 | A |
| 8413200000 | Hand pumps, other than those of subheading 8413.11 or 8413. 19 | 8 | A |
| 8413301000 | For aircraft | 8 | A |
| 8413302000 | For railway locomotive | 8 | A |
| 8413303000 | For marine | 8 | A |
| 8413304000 | For vehicles falling within Chapter 87 | 8 | A |
| 8413309000 | Other | 8 | A |
| 8413400000 | Concrete pumps | 8 | A |
| 8413504000 | Pumps to be used with swimming pools | 8 | A |
| 8413509010 | Plunger pumps | 8 | A |
| 8413509020 | Piston pumps | 8 | A |
| 8413509030 | Diaphram pumps | 8 | A |
| 8413509090 | Other | 8 | A |
| 8413604000 | Pumps to be used with swimming pools | 8 | A |
| 8413609010 | Gear pumps | 8 | A |
| 8413609020 | Vane pumps | 8 | A |
| 8413609030 | Screw pumps | 8 | A |
| 8413609090 | Other | 8 | A |
| 8413703000 | Pumps to be used with swimming pools | 8 | A |
| 8413709010 | Turbine pumps | 8 | A |
| 8413709020 | Volute pumps | 8 | A |
| 8413709090 | Other | 8 | A |
| 8413811000 | Pumps to be used with swimming pools | 8 | A |
| 8413819000 | Other | 8 | A |
| 8413820000 | Liquid elevators | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8413911000 | Of pumps for dispensing fuel or lubricants | 8 | A |
| 8413912000 | Of internal combustion engine | 8 | A |
| 8413913000 | Of reciprocating pumps | 8 | A |
| 8413914000 | Of contrifugal pumps | 8 | A |
| 8413915000 | Of rotary pumps | 8 | A |
| 8413919000 | Other | 8 | A |
| 8413920000 | Of liquid elevators | 8 | A |
| 8414101000 | For aircrafts | 8 | A |
| 8414109010 | For machines and mechanical appliances for making semiconductor devices(other than those of an ultimate vacuum less than 9×10-³Torr) | 3 | A |
| 8414109090 | Other | 8 | A |
| 8414200000 | Hand- or foot-operated air pumps | 8 | A |
| 8414301000 | Of a power requirement less than 11 kW | 8 | A |
| 8414302000 | Of a power requirement not less than 11 kW | 8 | A |
| 8414400000 | Air compressors mounted on a wheeled chassis for towing | 8 | A |
| 8414511000 | For aircrafts | 8 | A |
| 8414519000 | Other | 8 | A |
| 8414591000 | For aircrafts | 8 | A |
| 8414599000 | Other | 8 | A |
| 8414601000 | For aircrafts | 8 | A |
| 8414609000 | Other | 8 | A |
| 8414801000 | Hoods having a maximum horizontal side exceeding 120 cm | 8 | A |
| 8414809110 | For aircrafts | 8 | A |
| 8414809190 | Other | 8 | A |
| 8414809210 | Of a power requirement less than 74.6 kW | 8 | A |
| 8414809220 | Of a power requirement not less than 74.6 kW, less than 373 kW | 8 | A |
| 8414809230 | Of a power not less than 373 kW | 8 | A |
| 8414809900 | Other | 8 | A |
| 8414901000 | Of fans and hoods | 8 | A |
| 8414909010 | Of compressors used in refrigerating equipment | 8 | A |
| 8414909020 | Of air or gas compressors (excluding for refrigerating equipment) | 8 | A |
| 8414909090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8415101011 | Of a power less than 11 kW | 8 | A |
| 8415101012 | Of a power not less than 11 kW | 8 | A |
| 8415101021 | Of a power less than 11 kW | 8 | A |
| 8415101022 | Of a power not less than 11 kW | 8 | A |
| 8415102010 | Of a power less than 11 kW | 8 | A |
| 8415102020 | Of a power not less than 11 kW | 8 | A |
| 8415200000 | Of a kind used for persons, in motor vehicles | 8 | A |
| 8415810000 | Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) | 8 | A |
| 8415820000 | Other, incorporating a refrigerating unit | 8 | A |
| 8415830000 | Not incorporating a refrigerating unit | 8 | A |
| 8415900000 | Parts | 8 | A |
| 8416101000 | Of the maximum consumption capacity of fuel not more than 200 ℓ per hour | 8 | A |
| 8416102000 | Of the maximum consumption capacity of fuel exceeding 200 ℓ, but less than 1,500 ℓ per hour | 8 | A |
| 8416103000 | Of the maximum consumption capacity of fuel not less than 1,500 ℓ per hour | 8 | A |
| 8416201000 | Furnace burners for pulverised solid fuel | 8 | A |
| 8416202000 | Furnace burners for gas | 8 | A |
| 8416209000 | Other | 8 | A |
| 8416300000 | Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | 8 | A |
| 8416901000 | Of furnace burners | 8 | A |
| 8416909000 | Other | 8 | A |
| 8417101010 | For iron-ores | 8 | A |
| 8417101090 | Other | 8 | A |
| 8417102010 | For iron or steel | 8 | A |
| 8417102090 | Other | 8 | A |
| 8417200000 | Bakery ovens, including biscuit ovens | 8 | A |
| 8417801010 | For cements | 8 | A |
| 8417801020 | For glass | 8 | A |
| 8417801030 | For ceramics | 8 | A |
| 8417801090 | Other | 8 | A |
| 8417802000 | Laboratory type | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8417809000 | Other | 8 | A |
| 8417900000 | Parts | 8 | A |
| 8418101010 | Of a capacity not exceeding 200 ℓ. | 8 | A |
| 8418101020 | Of a capacity exceeding 200 ℓ but not exceeding 400 ℓ | 8 | A |
| 8418101030 | Of a capacity exceeding 400 ℓ | 8 | A |
| 8418109000 | Other | 8 | A |
| 8418211000 | Of a capacity less than 200 ℓ | 8 | A |
| 8418212000 | Of a capacity not less than 200 ℓ, but less than 400 ℓ | 8 | A |
| 8418213000 | Of a capacity not less than 400 ℓ | 8 | A |
| 8418291000 | Absorption-type, electrical | 8 | A |
| 8418299000 | Other | 8 | A |
| 8418300000 | Freezers of the chest type, not exceeding 800 ℓ capacity | 8 | A |
| 8418400000 | Freezers of the upright type, not exceeding 900 ℓ capacity | 8 | A |
| 8418501000 | Show-cases | 8 | A |
| 8418509000 | Other | 8 | A |
| 8418610000 | Heat pumps other than air conditioning machines of heading 84.15 | 8 | A |
| 8418691000 | Blood storage refrigerators | 8 | A |
| 8418692010 | Ice-cream making machines | 8 | A |
| 8418692020 | Ice-cuber | 8 | A |
| 8418692030 | Water cooler | 8 | A |
| 8418692090 | Other | 8 | A |
| 8418693000 | Heat pumps | 8 | A |
| 8418910000 | Furniture designed to receive refrigerating or freezing equipment | 8 | A |
| 8418991000 | Of house hold type refrigerators | 8 | A |
| 8418999000 | Other | 8 | A |
| 8419110000 | Instantaneous gas water heaters | 8 | A |
| 8419190000 | Other | 8 | A |
| 8419200000 | Medical, surgical or laboratory sterilisers | 0 | A |
| 8419310000 | For agricultural products | 8 | A |
| 8419320000 | For wood, paper pulp, paper or paperboard | 8 | A |
| 8419391000 | Spin dryers for machines and mechanical appliances for making semiconductor devices | 3 | A |
| 8419399000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8419400000 | Distilling or rectifying plant | 8 | A |
| 8419501000 | For aircrafts | 8 | A |
| 8419509000 | Other | 8 | A |
| 8419600000 | Machinery for liquefying air or other gases | 8 | A |
| 8419810000 | For making hot drinks or for cooking or heating food | 8 | A |
| 8419891000 | Polymerization autoclaves for man-made fibre making | 8 | A |
| 8419899010 | Heating plant and machinery | 8 | A |
| 8419899020 | Cooling plant and machinery | 8 | A |
| 8419899030 | Evaporating plant and machinery | 8 | A |
| 8419899040 | Condensing plant and machinery | 8 | A |
| 8419899050 | Sollar-collectors and equipments | 8 | A |
| 8419899060 | Constant high or low temperature chambers | 8 | A |
| 8419899070 | Constant temperature and humidity chambers | 8 | A |
| 8419899080 | Air-conditioner | 8 | A |
| 8419899090 | Other | 8 | A |
| 8419901000 | Of polymerization autoclaves for man-made fibre making | 8 | A |
| 8419909010 | Of instantaneous or storage water heaters | 8 | A |
| 8419909020 | Of making hot drinks or for cooking or heating food machinery and equipment | 8 | A |
| 8419909030 | Of air-conditioning machinery, plant and equipment | 8 | A |
| 8419909040 | Of medical, surgical or laboratory sterilisers | 0 | A |
| 8419909090 | Other | 8 | A |
| 8420101000 | For paper making | 8 | A |
| 8420102000 | For textile fabrics | 8 | A |
| 8420103000 | For leather | 8 | A |
| 8420104000 | For rubber or plastic | 8 | A |
| 8420109000 | Other | 8 | A |
| 8420910000 | Cylinders | 8 | A |
| 8420990000 | Other | 8 | A |
| 8421110000 | Cream separators | 8 | A |
| 8421120000 | Clothes-dryers | 8 | A |
| 8421191000 | For medical, surgical or laboratory use | 8 | A |
| 8421192000 | For food industry use | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8421193000 | For petro-chemical industry use | 8 | A |
| 8421199000 | Other | 8 | A |
| 8421211000 | Of the household type | 8 | A |
| 8421219010 | Filtering or purifying machinery and apparatus to be used with swimming pools | 8 | A |
| 8421219020 | Filtering or purifying machinery and apparatus for making semiconductor devices | 3 | A |
| 8421219090 | Other | 8 | A |
| 8421220000 | For filtering or purifying beverages other than water | 8 | A |
| 8421231000 | For internal combustion engines for vehicles of Chapter 87 | 8 | A |
| 8421232000 | For aircrafts | 8 | A |
| 8421239000 | Other | 8 | A |
| 8421291000 | For dairy industry | 8 | A |
| 8421292000 | For the treatment of harmful waste water | 8 | A |
| 8421293000 | For the purpose of semiconductor manufacturing | 0 | A |
| 8421294000 | For aircrafts | 8 | A |
| 8421299000 | Other | 8 | A |
| 8421311000 | For internal combustion engines for vehicles of Chapter 87 | 8 | A |
| 8421312000 | For aircrafts | 8 | A |
| 8421319000 | Other | 8 | A |
| 8421391000 | For the household type | 8 | A |
| 8421392000 | For purifying exhaust gas for vehicles of Chapter 87 | 8 | A |
| 8421399010 | For the treatment of harmful exhaust gas | 8 | A |
| 8421399020 | For the purpose of semiconductor manufacturing | 0 | A |
| 8421399030 | For aircrafts | 8 | A |
| 8421399090 | Other | 8 | A |
| 8421910000 | Of centrifuges, including centrifugal dryers | 8 | A |
| 8421991000 | For purifying exhaust gas for vehicles of Chapter 87 | 8 | A |
| 8421999010 | Of filtering or purifying machinery and apparatus, for internal combustion engines | 8 | A |
| 8421999020 | Filter for purifying machinery | 8 | A |
| 8421999030 | For the purpose of semiconductor manufacturing | 0 | A |
| 8421999090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8422110000 | Of the household type | 8 | A |
| 8422190000 | Other | 8 | A |
| 8422200000 | Machinery for cleaning or drying bottles or other containers | 8 | A |
| 8422301000 | Machinery for filling bottles or other containers | 8 | A |
| 8422302000 | Machinery for closing or sealing bottles or other containers | 8 | A |
| 8422303000 | Machinery for capsuling or labelling bottles or other containers | 8 | A |
| 8422304000 | Machinery for aerating beverages | 8 | A |
| 8422309000 | Other | 8 | A |
| 8422404000 | Heat shrink wrapping machinery | 8 | A |
| 8422409010 | Automatic wrapping machinery | 8 | A |
| 8422409020 | Automatic pack tiers | 8 | A |
| 8422409030 | Vacuum packers | 8 | A |
| 8422409090 | Other | 8 | A |
| 8422901000 | Of dish washing machines | 8 | A |
| 8422902000 | Of other packing or wrapping machinery | 8 | A |
| 8422909000 | Other | 8 | A |
| 8423100000 | Personal weighing machines, including baby scales; household scales | 8 | A |
| 8423201000 | Conveyer scale | 8 | A |
| 8423202000 | Feed meter or feed weighers | 8 | A |
| 8423209000 | Other | 8 | A |
| 8423300000 | Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | 8 | A |
| 8423810000 | Having a maximum weighing capacity not exceeding 30 kg | 8 | A |
| 8423820000 | Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg | 8 | A |
| 8423891000 | Truck scale | 8 | A |
| 8423899000 | Other | 8 | A |
| 8423901010 | Weights in the accuracy class | 8 | A |
| 8423901090 | Other | 8 | A |
| 8423909000 | Parts of weighing machinery | 8 | A |
| 8424100000 | Fire extinguishers, whether or not charged | 8 | A |
| 8424201000 | Spray guns | 8 | A |
| 8424202010 | Of robot type | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8424202090 | Other | 8 | A |
| 8424209000 | Other | 8 | A |
| 8424301000 | Steam or sand blasting machines | 8 | A |
| 8424302000 | High-pressure steam cleaners | 8 | A |
| 8424309000 | Other | 8 | A |
| 8424811000 | Self-propelled sprayers | 8 | A |
| 8424812000 | Other sprayers | 8 | A |
| 8424819000 | Other | 8 | A |
| 8424891000 | For the purpose of semiconductor manufacturing | 0 | A |
| 8424899000 | Other | 8 | A |
| 8424901000 | Of fire extinguishers | 8 | A |
| 8424902000 | Of spray guns | 8 | A |
| 8424903000 | Of sprayers | 8 | A |
| 8424909010 | For the purpose of semiconductor manufacturing | 0 | A |
| 8424909090 | Other | 8 | A |
| 8425111010 | Chain blocks | 0 | A |
| 8425111090 | Other | 0 | A |
| 8425112010 | Chain blocks | 0 | A |
| 8425112090 | Other | 0 | A |
| 8425190000 | Other | 0 | A |
| 8425311000 | Pit-head winding gear; winches specially designed for use underground | 0 | A |
| 8425319000 | Other | 0 | A |
| 8425391000 | Pit-head winding gear; winches specially designed for use underground | 0 | A |
| 8425399000 | Other | 0 | A |
| 8425410000 | Built-in jacking systems of a type used in garages | 0 | A |
| 8425421000 | Of a freight-lifting capacity not exceeding 10 metric tons | 0 | A |
| 8425422000 | Of a freight-lifting capacity exceeding 10 metric tons | 0 | A |
| 8425491000 | Of a freight-lifting capacity not exceeding 10 metric tons | 0 | A |
| 8425492000 | Of a freight-lifting capacity exceeding 10 metric tons | 0 | A |
| 8426110000 | Overhead travelling cranes on fixed support | 0 | A |
| 8426121000 | Mobile lifting frames on tyres | 0 | A |
| 8426122000 | Straddle carriers | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8426190000 | Other | 0 | A |
| 8426200000 | Tower cranes | 0 | A |
| 8426301000 | Portal cranes | 0 | A |
| 8426302000 | Pedestal jib cranes | 0 | A |
| 8426410000 | On tyres | 0 | A |
| 8426491000 | Of telescopic boom type | 0 | A |
| 8426492000 | Of latticed boom type | 0 | A |
| 8426499000 | Other | 0 | A |
| 8426910000 | Designed for mounting on road vehicles | 0 | A |
| 8426991000 | Ships' derricks | 0 | A |
| 8426999000 | Other | 0 | A |
| 8427101010 | New | 8 | A |
| 8427101020 | Used | 8 | A |
| 8427102010 | New | 8 | A |
| 8427102020 | Used | 8 | A |
| 8427201011 | New | 8 | A |
| 8427201012 | Used | 8 | A |
| 8427201021 | New | 8 | A |
| 8427201022 | Used | 8 | A |
| 8427209000 | Other | 8 | A |
| 8427901000 | Hand pallet trucks | 8 | A |
| 8427909000 | Other | 8 | A |
| 8428101000 | Lifts | 0 | A |
| 8428102000 | Skip hoists | 0 | A |
| 8428201000 | Pneumatic elevators | 0 | A |
| 8428202000 | Pneumatic conveyors | 0 | A |
| 8428310000 | Specially designed for underground use | 0 | A |
| 8428320000 | Other, bucket type | 0 | A |
| 8428331010 | Of a lifting speed less than 240m per minute | 0 | A |
| 8428331020 | Of a lifting speed not less than 240m per minute | 0 | A |
| 8428332000 | Conveyors | 0 | A |
| 8428390000 | Other | 0 | A |
| 8428401000 | Escalators | 0 | A |
| 8428402000 | Moving walkways | 0 | A |
| 8428600000 | Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8428901000 | Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment | 0 | A |
| 8428909000 | Other | 0 | A |
| 8429111000 | Bulldozers | 0 | A |
| 8429112000 | Angledozers | 0 | A |
| 8429190000 | Other | 0 | A |
| 8429200000 | Graders and levellers | 0 | A |
| 8429300000 | Scrapers | 0 | A |
| 8429401000 | Tamping machines | 0 | A |
| 8429402000 | Road rollers | 0 | A |
| 8429511011 | New | 0 | A |
| 8429511012 | Used | 0 | A |
| 8429511021 | New | 0 | A |
| 8429511022 | Used | 0 | A |
| 8429511031 | New | 0 | A |
| 8429511032 | Used | 0 | A |
| 8429511091 | New | 0 | A |
| 8429511092 | Used | 0 | A |
| 8429519000 | Other | 0 | A |
| 8429521011 | New | 0 | A |
| 8429521012 | Used | 0 | A |
| 8429521021 | New | 0 | A |
| 8429521022 | Used | 0 | A |
| 8429521090 | Other | 0 | A |
| 8429529000 | Other | 0 | A |
| 8429591000 | Mechanical shovel | 0 | A |
| 8429599000 | Other | 0 | A |
| 8430100000 | Pile-drivers and pile-extractors | 0 | A |
| 8430200000 | Snow-ploughs and snow-blowers | 0 | A |
| 8430310000 | Self-propelled | 0 | A |
| 8430390000 | Other | 0 | A |
| 8430411000 | Boring machines | 0 | A |
| 8430412000 | Sinking machines | 0 | A |
| 8430491000 | Test boring machines | 0 | A |
| 8430499000 | Other | 0 | A |
| 8430500000 | Other machinery, self-propelled | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8430610000 | Tamping or compacting machinery | 0 | A |
| 8430690000 | Other | 0 | A |
| 8431100000 | Of machinery of heading 84.25 | 0 | A |
| 8431200000 | Of machinery of heading 84.27 | 8 | A |
| 8431310000 | Of lifts, skip hoists or escalators | 0 | A |
| 8431390000 | Other | 0 | A |
| 8431411000 | Of excavators | 0 | A |
| 8431419000 | Other | 0 | A |
| 8431420000 | Bulldozer or angledozer blades | 0 | A |
| 8431430000 | Parts for boring or sinking machinery of subheading 8430.41 or 8430.49 | 0 | A |
| 8431491000 | Hydraulic breaker | 0 | A |
| 8431492000 | Crushers | 0 | A |
| 8431499000 | Other | 0 | A |
| 8432100000 | Ploughs | 0 | A |
| 8432210000 | Disc harrows | 0 | A |
| 8432291000 | Scarifiers | 0 | A |
| 8432292000 | Weeders | 0 | A |
| 8432299000 | Other | 0 | A |
| 8432301000 | Seeders | 0 | A |
| 8432302000 | Planters | 0 | A |
| 8432303000 | Transplanters | 0 | A |
| 8432309000 | Other | 0 | A |
| 8432401000 | Manure spreaders | 0 | A |
| 8432402000 | Fertiliser distributors | 0 | A |
| 8432800000 | Other machinery | 0 | A |
| 8432901000 | Of ploughs | 0 | A |
| 8432902000 | Of automatic cultivators | 0 | A |
| 8432909000 | Other | 0 | A |
| 8433110000 | Powered, with the cutting device rotating in a horizontal plane | 0 | A |
| 8433190000 | Other | 0 | A |
| 8433200000 | Other mowers, including cutter bars for tractor mounting | 0 | A |
| 8433300000 | Other haymaking machinery | 0 | A |
| 8433400000 | Straw or fodder balers, including pick-up balers | 0 | A |
| 8433510000 | Combine harvester-threshers | 0 | A |
| 8433520000 | Other threshing machinery | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8433530000 | Root or tuber harvesting machines | 0 | A |
| 8433590000 | Other | 0 | A |
| 8433601000 | Eggs grading machines | 0 | A |
| 8433609010 | Grading machines for agricultural produce | 0 | A |
| 8433609090 | Other | 0 | A |
| 8433901000 | Of combine harvester-threshers | 0 | A |
| 8433902000 | Of hay or grass mowers | 0 | A |
| 8433909000 | Other | 0 | A |
| 8434100000 | Milking machines | 0 | A |
| 8434201000 | Homogenisers | 0 | A |
| 8434209000 | Other | 0 | A |
| 8434901000 | Of milking machines | 0 | A |
| 8434902000 | Of homogenisers | 0 | A |
| 8434909000 | Other | 0 | A |
| 8435101000 | Presses for the extraction of fruit juice | 8 | A |
| 8435102000 | Crushers for the extraction of fruit juice | 8 | A |
| 8435103000 | Homogenisers for the preparation of fruit juice | 8 | A |
| 8435109000 | Other | 8 | A |
| 8435900000 | Parts | 8 | A |
| 8436101000 | Feed cutter | 8 | A |
| 8436102000 | Feed grinder, mill or crusher | 8 | A |
| 8436103000 | Feed mixer | 8 | A |
| 8436109000 | Other | 8 | A |
| 8436211000 | Incubators | 8 | A |
| 8436219000 | Other | 8 | A |
| 8436290000 | Other | 8 | A |
| 8436800000 | Other machinery | 8 | A |
| 8436910000 | Of poultry-keeping machinery or poultry incubators and brooders | 8 | A |
| 8436990000 | Other | 8 | A |
| 8437101000 | Forage-grass seed selectors | 8 | A |
| 8437109000 | Other | 8 | A |
| 8437801000 | Machinery used in the milling industry | 8 | A |
| 8437802000 | Machinery for the working of cereals or dried leguminous vegetables | 8 | A |
| 8437901000 | Of machines for cleaning, sorting or | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | grading seed, grain or dried leguminous vegetables | | |
| 8437909000 | Other | 8 | A |
| 8438101000 | Bakery machinery | 8 | A |
| 8438109000 | Other | 8 | A |
| 8438200000 | Machinery for the manufacture of confectionery, cocoa or chocolate | 8 | A |
| 8438300000 | Machinery for sugar manufacture | 8 | A |
| 8438400000 | Brewery machinery | 8 | A |
| 8438501000 | Machinery used in meat preparation | 8 | A |
| 8438509000 | Other | 8 | A |
| 8438600000 | Machinery for the preparation of fruits, nuts or vegetables | 8 | A |
| 8438801000 | Machines for preparing fish, shell fish, etc | 8 | A |
| 8438809000 | Other | 8 | A |
| 8438900000 | Parts | 8 | A |
| 8439101000 | Grinders | 8 | A |
| 8439102000 | Cutters | 8 | A |
| 8439103000 | Strainers | 8 | A |
| 8439104000 | Press-pate machines | 8 | A |
| 8439105000 | Beaters | 8 | A |
| 8439109000 | Other | 8 | A |
| 8439201000 | Machines for forming paper | 8 | A |
| 8439202000 | Paper making machine | 8 | A |
| 8439209000 | Other | 8 | A |
| 8439301000 | Reeling machines | 8 | A |
| 8439302000 | Machines for working surface | 8 | A |
| 8439303000 | Machines for impregnating paper or paperboard | 8 | A |
| 8439309000 | Other | 8 | A |
| 8439910000 | Of machinery for making pulp of fibrous cellulosic material | 8 | A |
| 8439990000 | Other | 8 | A |
| 8440101000 | Book-sewing machines | 8 | A |
| 8440102000 | Leaf-folding machines for book-binding | 8 | A |
| 8440109000 | Other | 8 | A |
| 8440901000 | Of book-sewing machines | 8 | A |
| 8440909000 | Other | 8 | A |
| 8441100000 | Cutting machines | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8441201000 | Machines for making bags or sacks | 8 | A |
| 8441202000 | Machines for making envelopes | 8 | A |
| 8441300000 | Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding | 8 | A |
| 8441400000 | Machines for moulding articles in paper pulp, paper or paperboard | 8 | A |
| 8441801000 | Paper or paperboard trimming machines | 8 | A |
| 8441809000 | Other | 8 | A |
| 8441900000 | Parts | 8 | A |
| 8442301000 | Machinery and apparatus for type-founding | 8 | A |
| 8442302000 | Special moulding presses | 8 | A |
| 8442303000 | Acid etching machines | 8 | A |
| 8442304000 | Phototype-setting and composing machines | 8 | A |
| 8442305000 | Machinery,apparatus and equipment for type-setting or composing by other processes,with or without founding device | 8 | A |
| 8442309000 | Other | 8 | A |
| 8442401000 | Of machinery and apparatus for type-setting | 8 | A |
| 8442402000 | Of machinery and apparatus for type-founding | 8 | A |
| 8442409000 | Other | 8 | A |
| 8442500000 | Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | 8 | A |
| 8443110000 | Offset printing machinery, reel fed | 8 | A |
| 8443120000 | Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state) | 8 | A |
| 8443130000 | Other offset printing machinery | 8 | A |
| 8443140000 | Letterpress printing machinery, reel fed, excluding flexographic printing | 8 | A |
| 8443150000 | Letterpress printing machinery, other than reel fed, excluding flexographic printing | 8 | A |
| 8443160000 | Flexographic printing machinery | 8 | A |
| 8443170000 | Gravure printing machinery | 8 | A |
| 8443191000 | Textile printing machines | 8 | A |
| 8443192000 | Other printing machines of a type | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials | | |
| 8443199000 | Other | 8 | A |
| 8443311010 | Laser beam printer | 0 | A |
| 8443311020 | Dot-matrix printer | 0 | A |
| 8443311030 | ink-jet printer | 0 | A |
| 8443311090 | Other | 0 | A |
| 8443312000 | Facsimile machine which perform one or more of the functions of printing or copying | 0 | A |
| 8443313010 | Operating by reproducing the original image directly onto the copy (direct process) | 0 | A |
| 8443313020 | Operating by reproducing the original image via an intermediate onto the copy (indirect process) | 8 | A |
| 8443314000 | Ink-jet printing machines, other than subheading 8443.31.10 | 8 | A |
| 8443321010 | Laser beam printer | 0 | A |
| 8443321020 | Dot-matrix printer | 0 | A |
| 8443321030 | Ink-jet printer | 0 | A |
| 8443321090 | Other | 0 | A |
| 8443322000 | Facsimile machine | 0 | A |
| 8443323000 | Teleprinters | 0 | A |
| 8443324010 | Operating by reproducing the original image directly onto the copy (direct process) | 0 | A |
| 8443324020 | Operating by reproducing the original image via an intermediate onto the copy (indirect process) | 8 | A |
| 8443325010 | For the purpose of semiconductor manufacturing | 0 | A |
| 8443325090 | Other | 8 | A |
| 8443391010 | For the purpose of semiconductor manufacturing | 0 | A |
| 8443391090 | Other | 8 | A |
| 8443392010 | Operating by reproducing the original image directly onto the copy (direct process) | 0 | A |
| 8443392020 | Operating by reproducing the original image via an intermediate onto the copy (indirect process) | 8 | A |
| 8443393010 | Incorporating an optical system | 0 | A |
| 8443393020 | Of the contact type | 8 | A |
| 8443394000 | Thermo-copying apparatus | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8443399000 | Other | 8 | A |
| 8443911010 | Automatic feeders | 8 | A |
| 8443911020 | Folders, gummers, perforators and staplers | 8 | A |
| 8443911030 | Serial numbering machines | 8 | A |
| 8443911090 | Other | 8 | A |
| 8443919000 | Other | 8 | A |
| 8443991000 | Of subheading 8443.31.10 or 8443.32.10 | 0 | A |
| 8443992000 | Of facsimile machines | 0 | A |
| 8443993000 | Of teleprinters | 0 | A |
| 8443994010 | Automatic document feeders | 0 | A |
| 8443994020 | Paper feeders | 0 | A |
| 8443994030 | Sorters | 0 | A |
| 8443994090 | Others | 0 | A |
| 8443995000 | Of subheading 8443.31.4000, 8443.32.5010, 8443.32.5090, 8443.39.1010 or 8443.39.1090 | 8 | A |
| 8443999000 | Other | 8 | A |
| 8444001000 | Machines for extruding man-made textiles | 5 | A |
| 8444002000 | Machines for drawing man-made textiles | 5 | A |
| 8444003000 | Machines for texturing man-made textiles | 5 | A |
| 8444004000 | Machines for cutting man-made textiles | 5 | A |
| 8444009000 | Other | 5 | A |
| 8445110000 | Carding machines | 5 | A |
| 8445120000 | Combing machines | 5 | A |
| 8445130000 | Drawing or roving machines | 5 | A |
| 8445191000 | Blowing and mixing machines | 5 | A |
| 8445192000 | Lap machines | 5 | A |
| 8445193000 | Cotton gin | 8 | A |
| 8445199000 | Other | 5 | A |
| 8445201010 | Fine spinning frames | 5 | A |
| 8445201090 | Other | 5 | A |
| 8445202010 | Fine spinning frames | 5 | A |
| 8445202090 | Other | 5 | A |
| 8445203000 | For silk | 5 | A |
| 8445209000 | Other | 5 | A |
| 8445301000 | For filament yarns | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8445302000 | For spun yarns | 5 | A |
| 8445309000 | Other | 5 | A |
| 8445401000 | Cone winders | 5 | A |
| 8445402000 | Cheese winders | 5 | A |
| 8445409000 | Other | 5 | A |
| 8445901000 | Warping machines | 8 | A |
| 8445902000 | Warp sizing machines | 8 | A |
| 8445903000 | Drawing-in machines | 8 | A |
| 8445904000 | Warp tying-in machines | 8 | A |
| 8445909000 | Other | 8 | A |
| 8446100000 | For weaving fabrics of a width not exceeding 30 cm | 8 | A |
| 8446211000 | For cotton | 8 | A |
| 8446212000 | For wool | 8 | A |
| 8446213000 | For silk | 8 | A |
| 8446219000 | Other | 8 | A |
| 8446290000 | Other | 8 | A |
| 8446301010 | For cotton | 8 | A |
| 8446301020 | For silk | 8 | A |
| 8446301030 | For towel | 8 | A |
| 8446301090 | Other | 8 | A |
| 8446302010 | For cotton | 8 | A |
| 8446302020 | For silk | 8 | A |
| 8446302030 | For towel | 8 | A |
| 8446302090 | Other | 8 | A |
| 8446303010 | For cotton | 8 | A |
| 8446303020 | For silk | 8 | A |
| 8446303030 | For towel | 8 | A |
| 8446303090 | Other | 8 | A |
| 8446309010 | For cotton | 8 | A |
| 8446309020 | For silk | 8 | A |
| 8446309030 | For towel | 8 | A |
| 8446309090 | Other | 8 | A |
| 8447111000 | Stocking knitting machines | 8 | A |
| 8447119000 | Other | 8 | A |
| 8447120000 | With cylinder diameter exceeding 165 ㎜ | 8 | A |
| 8447201010 | Hand-knitting machines (including semi- automatic flat knitting | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | machines) | | |
| 8447201020 | Automatic flat knitting machines | 8 | A |
| 8447201090 | Other | 8 | A |
| 8447202010 | Raschel knitting machines | 8 | A |
| 8447202020 | Tricot knitting machines | 8 | A |
| 8447202090 | Other | 8 | A |
| 8447209000 | Other | 8 | A |
| 8447901000 | Lace machines | 8 | A |
| 8447902010 | Automatic embroidery machines | 8 | A |
| 8447902090 | Other | 8 | A |
| 8447903000 | Machines for making knotted net | 8 | A |
| 8447909000 | Other | 8 | A |
| 8448111000 | Dobbies | 8 | A |
| 8448112000 | Jacquards | 8 | A |
| 8448113000 | Card punching machines | 8 | A |
| 8448119000 | Other | 8 | A |
| 8448191000 | Warp beam stands or creels | 8 | A |
| 8448192000 | Automatic stop motions | 8 | A |
| 8448193000 | Warp tyers | 8 | A |
| 8448199010 | Auxiliary machines for making yarn (excluding cotton gin) | 5 | A |
| 8448199090 | Other | 8 | A |
| 8448201000 | Extruding nipples | 5 | A |
| 8448209000 | Other | 5 | A |
| 8448310000 | Card clothing | 8 | A |
| 8448321000 | For carding machine(excluding garnet wires) | 5 | A |
| 8448329000 | Other | 8 | A |
| 8448331000 | Spindle flyers | 5 | A |
| 8448339010 | Spindle | 8 | A |
| 8448339020 | Spinning ring | 8 | A |
| 8448339030 | Ring travellers | 8 | A |
| 8448391000 | Warp beams | 8 | A |
| 8448399000 | Other | 8 | A |
| 8448420000 | Reeds for looms, healds and heald-frames | 8 | A |
| 8448491000 | Shuttles | 8 | A |
| 8448499000 | Other | 8 | A |
| 8448511000 | Hosiery needles | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8448512000 | Needles for embroidery machines | 8 | A |
| 8448513000 | Needles for lace machines | 8 | A |
| 8448519000 | Other | 8 | A |
| 8448590000 | Other | 8 | A |
| 8449001010 | Machinery for making felt hats | 8 | A |
| 8449001090 | Other | 8 | A |
| 8449002000 | Blocks for making hats | 8 | A |
| 8449009000 | Parts | 8 | A |
| 8450110000 | Fully-automatic machines | 8 | A |
| 8450120000 | Other machines, with built-in centrifugal drier | 8 | A |
| 8450190000 | Other | 8 | A |
| 8450200000 | Machines, each of a dry linen capacity exceeding 10 kg | 8 | A |
| 8450900000 | Parts | 8 | A |
| 8451100000 | Dry-cleaning machines | 8 | A |
| 8451210000 | Each of a dry linen capacity not exceeding 10 kg | 8 | A |
| 8451290000 | Other | 8 | A |
| 8451301000 | Steam presses | 8 | A |
| 8451309000 | Other | 8 | A |
| 8451401000 | Washing machines | 8 | A |
| 8451402000 | Bleaching machines | 8 | A |
| 8451403000 | Dyeing machines | 8 | A |
| 8451501000 | Reeling, unreeling machines | 8 | A |
| 8451502000 | Cutting machines | 8 | A |
| 8451509000 | Other | 8 | A |
| 8451801000 | Heat treating machines | 8 | A |
| 8451802000 | Stentering machines | 8 | A |
| 8451803000 | Mercerising machines | 8 | A |
| 8451809010 | Shrinking machines | 8 | B |
| 8451809020 | Coating or impregnating machines | 8 | A |
| 8451809030 | Raising machines | 8 | A |
| 8451809040 | Padding machines | 8 | A |
| 8451809090 | Other | 8 | A |
| 8451901000 | Of dry cleaning machines | 8 | A |
| 8451902000 | Of drying machines | 8 | A |
| 8451909000 | Other | 8 | A |
| 8452101010 | For straight stitch | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8452101020 | For zigzag stitch | 8 | A |
| 8452101030 | Of free arm type | 8 | A |
| 8452101090 | Other | 8 | A |
| 8452102000 | Of manual type | 8 | A |
| 8452211000 | For manufacturing shoes | 8 | A |
| 8452212000 | For sewing sacks | 8 | A |
| 8452213000 | For sewing leather or other thick stuffs | 8 | A |
| 8452214000 | For sewing furs | 8 | A |
| 8452219000 | Other | 8 | A |
| 8452291000 | For manufacturing shoes | 8 | A |
| 8452292000 | For sewing sacks | 8 | A |
| 8452293000 | For sewing leather or other thick stuffs | 8 | A |
| 8452294000 | For sewing furs | 8 | A |
| 8452299000 | Other | 8 | A |
| 8452300000 | Sewing machine needles | 8 | A |
| 8452901000 | Furniture, bases and covers for sewing machines and parts thereof | 8 | A |
| 8452909000 | Other parts of sewing machines | 8 | A |
| 8453101000 | Machinery for preparing hides, skins or leather | 8 | A |
| 8453102000 | Machinery for tanning hides, skins or leather | 8 | A |
| 8453103000 | Machinery for working hides, skins or leather | 8 | A |
| 8453201000 | Machinery for making footwear | 8 | A |
| 8453202000 | Machinery for repairing footwear | 8 | A |
| 8453800000 | Other machinery | 8 | A |
| 8453900000 | Parts | 8 | A |
| 8454100000 | Converters | 8 | A |
| 8454200000 | Ingot moulds and ladles | 8 | A |
| 8454301010 | Die-casting machines | 8 | A |
| 8454301090 | Other | 8 | A |
| 8454309000 | Other | 8 | A |
| 8454901000 | Of converters | 8 | A |
| 8454909000 | Other | 8 | A |
| 8455100000 | Tube mills | 8 | A |
| 8455210000 | Hot or combination hot and cold | 8 | A |
| 8455220000 | Cold | 8 | A |
| 8455301000 | Of casting | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8455302000 | Of forging | 8 | A |
| 8455309000 | Other | 8 | A |
| 8455900000 | Other parts | 8 | A |
| 8456103000 | Operated by laser processes | 8 | A |
| 8456109000 | Other | 8 | A |
| 8456200000 | Operated by ultrasonic processes | 8 | A |
| 8456301010 | Wire-cut machine,operated by electro-discharge processes | 8 | A |
| 8456301090 | Other | 8 | A |
| 8456309000 | Other | 8 | A |
| 8456901000 | Water-jet cutting machines | 8 | A |
| 8456909000 | Other | 8 | A |
| 8457101000 | Of vertical type | 8 | A |
| 8457102000 | Of horizontal type | 8 | A |
| 8457103000 | Of double column type | 8 | A |
| 8457109000 | Other | 8 | A |
| 8457200000 | Unit construction machines (single station) | 8 | A |
| 8457300000 | Multi-station transfer machines | 8 | A |
| 8458110000 | Numerically controlled | 8 | A |
| 8458190000 | Other | 8 | A |
| 8458910000 | Numerically controlled | 8 | A |
| 8458990000 | Other | 8 | A |
| 8459100000 | Way-type unit head machines | 8 | A |
| 8459210000 | Numerically controlled | 8 | A |
| 8459291000 | Radial drilling machines | 8 | A |
| 8459292000 | Upright drilling machines | 8 | A |
| 8459293000 | Multi-spindle drilling machines | 8 | A |
| 8459299000 | Other | 8 | A |
| 8459310000 | Numerically controlled | 8 | A |
| 8459390000 | Other | 8 | A |
| 8459401000 | Jig boring machines | 8 | A |
| 8459402000 | Horizontal boring machines | 8 | A |
| 8459409000 | Other | 8 | A |
| 8459510000 | Numerically controlled | 8 | A |
| 8459590000 | Other | 8 | A |
| 8459611000 | Bed type milling machines | 8 | A |
| 8459612000 | Planing milling machines | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8459619000 | Other | 8 | A |
| 8459691000 | Bed type milling machines | 8 | A |
| 8459692000 | Planing milling machines | 8 | A |
| 8459693000 | Universal tool milling machines | 8 | A |
| 8459694000 | Profile milling machines | 8 | A |
| 8459699000 | Other | 8 | A |
| 8459701000 | Tapping machines | 8 | A |
| 8459709000 | Other threading machines | 8 | A |
| 8460110000 | Numerically controlled | 8 | A |
| 8460190000 | Other | 8 | A |
| 8460211000 | Cylindrical grinders | 8 | A |
| 8460212000 | Internal grinders | 8 | A |
| 8460213000 | Centerless grinders | 8 | A |
| 8460214000 | Profile grinders | 8 | A |
| 8460219000 | Other | 8 | A |
| 8460291000 | Cylindrical grinders | 8 | A |
| 8460292000 | Internal grinders | 8 | A |
| 8460293000 | Centerless grinders | 8 | A |
| 8460294000 | Profile grinders | 8 | A |
| 8460299000 | Other | 8 | A |
| 8460310000 | Numerically controlled | 8 | A |
| 8460390000 | Other | 8 | A |
| 8460401000 | Honing machines | 8 | A |
| 8460402000 | Lapping machines | 8 | A |
| 8460900000 | Other | 8 | A |
| 8461200000 | Shaping or slotting machines | 8 | A |
| 8461300000 | Broaching machines | 8 | A |
| 8461401010 | Numerically controlled | 8 | A |
| 8461401090 | Other | 8 | A |
| 8461402000 | Gear grinding or gear finishing machines | 8 | A |
| 8461500000 | Sawing or cutting-off machines | 8 | A |
| 8461900000 | Other | 8 | A |
| 8462101000 | Air hammer | 8 | A |
| 8462109000 | Other | 8 | A |
| 8462210000 | Numerically controlled | 8 | A |
| 8462290000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8462310000 | Numerically controlled | 8 | A |
| 8462390000 | Other | 8 | A |
| 8462411000 | Punching machines (including combined shearing machines) | 8 | A |
| 8462412000 | Notching machines | 8 | A |
| 8462491000 | Punching machines (including combined shearing machines) | 8 | A |
| 8462492000 | Notching machines | 8 | A |
| 8462911000 | Of the maximum pressure not more than 100 metric tons | 8 | A |
| 8462912000 | Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons | 8 | A |
| 8462913000 | Of the maximum pressure more than 300 metric tons, but not more than 1000 metric tons | 8 | A |
| 8462914000 | Of the maximum pressure more than 1000 metric tons | 8 | A |
| 8462991010 | Of the maximum pressure not more than 30 metric tons | 8 | A |
| 8462991020 | Of the maximum pressure more than 30 metric tons, but not more than 100 metric tons | 8 | A |
| 8462991030 | Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons | 8 | A |
| 8462991040 | Of the maximum pressure more than 300 metric tons, but not more than 600 metric tons | 8 | A |
| 8462991050 | Of the maximum pressure more than 600 metric tons, but not more than 1,500 metric tons | 8 | A |
| 8462991090 | Other | 8 | A |
| 8462999000 | Other | 8 | A |
| 8463100000 | Draw-benches for bars, tubes, profiles, wire or the like | 8 | A |
| 8463200000 | Thread rolling machines | 8 | A |
| 8463300000 | Machines for working wire | 8 | A |
| 8463900000 | Other | 8 | A |
| 8464100000 | Sawing machines | 8 | A |
| 8464201000 | For working optical or spectacle glass | 8 | A |
| 8464202000 | For working other glass | 8 | A |
| 8464209000 | Other | 8 | A |
| 8464901000 | Machine-tools for cold working glass | 8 | A |
| 8464902000 | Machine-tools for working concrete | 8 | A |
| 8464903000 | Machine-tools for working ceramics | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8464909000 | Other | 8 | A |
| 8465101000 | For working wood | 8 | A |
| 8465109000 | Other | 8 | A |
| 8465911000 | For working wood | 8 | A |
| 8465919000 | Other | 8 | A |
| 8465921000 | For working wood | 8 | A |
| 8465929000 | Other | 8 | A |
| 8465931000 | For working wood | 8 | A |
| 8465939000 | Other | 8 | A |
| 8465941000 | For working wood | 8 | A |
| 8465949000 | Other | 8 | A |
| 8465951000 | For working wood | 8 | A |
| 8465959000 | Other | 8 | A |
| 8465961000 | For working wood | 8 | A |
| 8465969000 | Other | 8 | A |
| 8465991000 | For working wood | 8 | A |
| 8465999000 | Other | 8 | A |
| 8466100000 | Tool holders and self-opening dieheads | 8 | A |
| 8466201000 | For aircrafts | 8 | A |
| 8466209000 | Other | 8 | A |
| 8466300000 | Dividing heads and other special attachments for machine-tools | 8 | A |
| 8466910000 | For machines of heading 84.64 | 8 | A |
| 8466920000 | For machines of heading 84.65 | 8 | A |
| 8466930000 | For machines of headings 84.56 to 84.61 | 8 | A |
| 8466940000 | For machines of heading 84.62 or 84.63 | 8 | A |
| 8467111000 | Rock drillers | 8 | A |
| 8467112000 | Screw drivers | 8 | A |
| 8467113000 | Grinders | 8 | A |
| 8467114000 | Impact wrench | 8 | A |
| 8467115000 | Drill | 8 | A |
| 8467119000 | Other | 8 | A |
| 8467191000 | Rock drillers | 8 | A |
| 8467199000 | Other | 8 | A |
| 8467210000 | Drills of all kinds | 8 | A |
| 8467220000 | Saws | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8467290000 | Other | 8 | A |
| 8467810000 | Chain saws | 8 | A |
| 8467891010 | Of subheading 8430.49 or 8479.10 | 0 | A |
| 8467891020 | Of subheading 8479.89.9010, 8479.89.9030 or 8479.89.9091 | 8 | A |
| 8467891090 | Other | 8 | A |
| 8467899000 | Other | 8 | A |
| 8467910000 | Of chain saws | 8 | A |
| 8467920000 | Of pneumatic tools | 8 | A |
| 8467990000 | Other | 8 | A |
| 8468100000 | Hand-held blow pipes | 8 | A |
| 8468201000 | Gas welding machines | 8 | A |
| 8468202000 | Gas automatic cutting machines | 8 | A |
| 8468209000 | Other | 8 | A |
| 8468800000 | Other machinery and apparatus | 8 | A |
| 8468900000 | Parts | 8 | A |
| 8469001010 | Word-processing machines | 0 | A |
| 8469001020 | Automatic typewriters | 8 | A |
| 8469002000 | Other typewriters, electric | 8 | A |
| 8469003000 | Other typewriters, non-electric | 8 | A |
| 8470103010 | Less than 17 digits | 0 | A |
| 8470103020 | Not less than 17 digits | 0 | A |
| 8470104010 | Of subheading 8472.90.9000 | 0 | A |
| 8470104090 | Other | 0 | A |
| 8470211000 | Less than 17 digits | 0 | A |
| 8470212000 | Not less than 17 digits | 0 | A |
| 8470290000 | Other | 0 | A |
| 8470300000 | Other calculating machines | 0 | A |
| 8470500000 | Cash registers | 0 | A |
| 8470901000 | Postage-franking machines | 0 | A |
| 8470902000 | Ticket-issuing machines | 0 | A |
| 8470903000 | Accounting machines | 0 | A |
| 8470909000 | Other | 0 | A |
| 8471300000 | Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display | 0 | A |
| 8471411000 | Those of not less than 64bit in delivering data of CPU and of not | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | less than 64mega byte in capacity of main memory storage | | |
| 8471412000 | Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage | 0 | A |
| 8471419000 | Other | 0 | A |
| 8471491010 | Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage | 0 | A |
| 8471491020 | Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage | 0 | A |
| 8471491090 | Other | 0 | A |
| 8471499000 | Other | 0 | A |
| 8471501000 | Those of not less than 64 bit in delivering data of CPU and of not less than 64 mega byte in capacity of main memory storage | 0 | A |
| 8471502000 | Those of not less than 32 bit in delivering data of CPU and of not less than 16 mega byte in capacity of main memory storage | 0 | A |
| 8471509000 | Other | 0 | A |
| 8471601010 | Character (mark) readers | 0 | A |
| 8471601020 | Key entry system | 0 | A |
| 8471601030 | Mouse | 0 | A |
| 8471601040 | Scanners | 0 | A |
| 8471601090 | Other | 0 | A |
| 8471602000 | Output units | 0 | A |
| 8471603020 | Videotex or teletex | 0 | A |
| 8471603030 | Voice input output devices | 0 | A |
| 8471603090 | Other | 0 | A |
| 8471701000 | Main storage units (RAM & ROM) | 0 | A |
| 8471702010 | Floppy disk drive | 0 | A |
| 8471702020 | Hard disk drive | 0 | A |
| 8471702031 | Compact disc drive | 0 | A |
| 8471702032 | Digital video disc drive | 0 | A |
| 8471702033 | Blu-ray disk drive | 0 | A |
| 8471702039 | Other | 0 | A |
| 8471702090 | Other | 0 | A |
| 8471709000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8471800000 | Other units of automatic data processing machines | 0 | A |
| 8471900000 | Other | 0 | A |
| 8472100000 | Duplicating machines | 8 | A |
| 8472301000 | Letters sorting machines | 8 | A |
| 8472302000 | Machines for cancelling postage stamps | 8 | A |
| 8472309000 | Other | 8 | A |
| 8472901010 | Automatic banknote or coin dispensers | 0 | A |
| 8472901020 | Automatic banknote or coin receiving machines | 0 | A |
| 8472901040 | Automatic banknote or coin dispencing and receiving machines | 0 | A |
| 8472901050 | Coin-counting or wrapping machines | 8 | A |
| 8472901090 | Other | 8 | A |
| 8472902000 | Automatic sheet making machines for duplicating and printing | 8 | A |
| 8472903000 | Ticket-issuing machines | 8 | A |
| 8472904000 | Pencil-sharpening machines | 8 | A |
| 8472905000 | Paper shredders | 8 | A |
| 8472906000 | Addressing machines and address plate embossing machines | 8 | A |
| 8472909000 | Other | 8 | A |
| 8473101000 | Flat panel displays for word-processing machines(including LCD, EL(electro luminescence), plasma and other technologies) | 0 | A |
| 8473102000 | PCA(printed circuit assemblies) for word-processing machines, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 8473109000 | Other | 8 | A |
| 8473210000 | Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | 0 | A |
| 8473291000 | Of machines of subheading 8470.30 | 0 | A |
| 8473293000 | Of machines of subheading 8470.50 | 0 | A |
| 8473294000 | Of machines of subheading 8470.90 | 0 | A |
| 8473301000 | Magnetic head | 0 | A |
| 8473302000 | Main board, designed to be equipped with microprocessor unit | 0 | A |
| 8473303000 | Case for computer | 0 | A |
| 8473304010 | Sound Cards | 0 | A |
| 8473304020 | Video Cards | 0 | A |
| 8473304030 | Multimedia Cards | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8473304050 | Communication Interface Cards | 0 | A |
| 8473304060 | DRAM Modules | 0 | A |
| 8473304090 | Others | 0 | A |
| 8473309010 | Central processing unit(CPU) for computer, not classified in heading 85.42 | 0 | A |
| 8473309090 | Other | 0 | A |
| 8473401000 | Flat panel displays for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090(including LCD, EL(electro luminescence), plasma and other technologies) | 0 | A |
| 8473402000 | PCA(printed circuit assemblies) for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 8473409000 | Other | 8 | A |
| 8473501000 | Suitable for use principally with the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | 0 | A |
| 8473509000 | Other | 0 | A |
| 8474100000 | Sorting, screening, separating or washing machines | 0 | A |
| 8474201000 | Of crushing or grinding capacity not exceeding 20 tons per hour | 0 | A |
| 8474209000 | Other | 0 | A |
| 8474311000 | Batcher plants | 0 | A |
| 8474319000 | Other | 0 | A |
| 8474321000 | Asphalt plants | 0 | A |
| 8474329000 | Other | 0 | A |
| 8474390000 | Other | 0 | A |
| 8474801000 | Machines for forming foundry moulds of sands | 0 | A |
| 8474802000 | Machinery for agglomerating, moulding or shaping | 0 | A |
| 8474809000 | Other | 0 | A |
| 8474900000 | Parts | 0 | A |
| 8475100000 | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes | 8 | A |
| 8475210000 | Machines for making optical fibres and preforms thereof | 8 | A |
| 8475291000 | For the manufacture of plate glass | 8 | A |
| 8475292000 | For the manufacture of glass-bottle | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8475299000 | Other | 8 | A |
| 8475901000 | Of machines for the manufacture of plate glass | 8 | A |
| 8475909000 | Other | 8 | A |
| 8476210000 | Incorporating heating or refrigerating devices | 8 | A |
| 8476290000 | Other | 8 | A |
| 8476811000 | For selling foods | 8 | A |
| 8476819000 | Other | 8 | A |
| 8476891000 | For selling foods | 8 | A |
| 8476893000 | For selling cigarettes | 8 | A |
| 8476894000 | For money-changing | 8 | A |
| 8476899000 | Other | 8 | A |
| 8476900000 | Parts | 8 | A |
| 8477101000 | For rubber-industry | 8 | A |
| 8477102000 | For plastic-industry | 8 | A |
| 8477201000 | For rubber-industry | 8 | A |
| 8477202000 | For plastic-industry | 8 | A |
| 8477300000 | Blow moulding machines | 8 | A |
| 8477400000 | Vacuum moulding machines and other thermoforming machines | 8 | A |
| 8477510000 | For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes | 8 | A |
| 8477590000 | Other | 8 | A |
| 8477800000 | Other machinery | 8 | A |
| 8477900000 | Parts | 8 | A |
| 8478100000 | Machinery | 8 | A |
| 8478900000 | Parts | 8 | A |
| 8479101000 | Mortar or concrete spreading machines | 0 | A |
| 8479102000 | Other road making machines | 0 | A |
| 8479109000 | Others | 0 | A |
| 8479200000 | Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | 8 | A |
| 8479300000 | Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork | 8 | A |
| 8479400000 | Rope or cable-making machines | 8 | A |
| 8479501000 | Of subheading 8479.81, 8479.82, 8479.89.9010, 8479.89.9030, | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 8479.89.9040, 8479.89.9060 or 8479.89.9091 | | |
| 8479502000 | Of Subheading 8479.89.9080 | 8 | A |
| 8479509000 | Other | 8 | A |
| 8479600000 | Evaporative air coolers | 8 | A |
| 8479710000 | Of a kind used in airports | 8 | A |
| 8479790000 | Other | 8 | A |
| 8479811000 | Metal scouring machines | 8 | A |
| 8479812010 | For the purpose of semiconductor manufacturing | 3 | A |
| 8479812090 | Other | 8 | A |
| 8479813000 | Winding machines | 8 | A |
| 8479814000 | Insulating or protective material covering machines | 8 | A |
| 8479819000 | Other | 8 | A |
| 8479821000 | Mixers | 8 | A |
| 8479822000 | Crushers and grinders | 8 | A |
| 8479823000 | Homogenisers | 8 | A |
| 8479824000 | Agitators | 8 | A |
| 8479829000 | Other | 8 | A |
| 8479891010 | Air purifiers (having functions of humidifying and dehumidifying) | 8 | A |
| 8479891090 | Other | 8 | A |
| 8479899010 | Presses or extruding machines | 8 | A |
| 8479899020 | Machines and appliances for ships or fishing industry | 8 | A |
| 8479899030 | Eyeletting or tubular rivetting machines | 8 | A |
| 8479899040 | Automatic magnetic tape assembling machines | 8 | A |
| 8479899050 | Coating machines | 8 | A |
| 8479899060 | Auto-door operators | 8 | A |
| 8479899080 | Automatic winding machines for fishing | 8 | A |
| 8479899091 | For vehicles of Chapter 87 | 8 | A |
| 8479899092 | Surface mount machines for electronic parts | 8 | A |
| 8479899099 | Other | 8 | A |
| 8479901010 | Of air coolers (including parts of carcoolers) | 8 | A |
| 8479901020 | Of machines and mechanical appliances of the household type | 8 | A |
| 8479901030 | Of vehicles of Chapter 87 | 8 | A |
| 8479902000 | Of those specified in subheading 8479.89.9080 | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8479903000 | Of machines and mechanical appliances for making semi-conductor devices | 8 | A |
| 8479904000 | Of subheading 8479.7 | 8 | A |
| 8479909010 | Of machinery for public works, building or the like | 8 | A |
| 8479909020 | Of machinery for the extraction or preparation of animal or fixed vegetable fats or oils | 8 | A |
| 8479909030 | Of rope or cable-making machines | 8 | A |
| 8479909040 | Of machines and appliances for treating metal | 8 | A |
| 8479909050 | Of mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines | 8 | A |
| 8479909060 | Of presses or extruding machines | 8 | A |
| 8479909070 | Of machines and appliances of ships or fishing industry | 8 | A |
| 8479909080 | Of automatic magnetic tape assembling machines | 8 | A |
| 8479909090 | Other | 8 | A |
| 8480100000 | Moulding boxes for metal foundry | 8 | A |
| 8480200000 | Mould bases | 8 | A |
| 8480300000 | Moulding patterns | 8 | A |
| 8480410000 | Injection or compression types | 8 | A |
| 8480490000 | Other | 8 | A |
| 8480500000 | Moulds for glass | 8 | A |
| 8480600000 | Moulds for mineral materials | 8 | A |
| 8480710000 | Injection or compression types | 8 | A |
| 8480790000 | Other | 8 | A |
| 8481100000 | Pressure-reducing valves | 8 | A |
| 8481201000 | Valves for oleohydraulic transmissions | 8 | A |
| 8481202000 | Valves for pneumatic transmissions | 8 | A |
| 8481300000 | Check (nonreturn) valves | 8 | A |
| 8481400000 | Safety or relief valves | 8 | A |
| 8481801010 | Electrically operated | 8 | A |
| 8481801020 | Hydraulic pressure operated | 8 | A |
| 8481801030 | Other automatically controlled | 8 | A |
| 8481801090 | Other | 8 | A |
| 8481802000 | Taps, cocks and traps | 8 | A |
| 8481809000 | Other | 8 | A |
| 8481901000 | Actuators | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8481909000 | Other | 8 | A |
| 8482102000 | Of the inside diameter not exceeding 100 ㎜ | 13 | A |
| 8482109000 | Other | 8 | A |
| 8482200000 | Tapered roller bearings, including cone and tapered roller assemblies | 8 | A |
| 8482300000 | Spherical roller bearings | 8 | A |
| 8482400000 | Needle roller bearings | 8 | A |
| 8482500000 | Other cylindrical roller bearings | 8 | A |
| 8482800000 | Other, including combined ball/roller bearings | 8 | A |
| 8482910000 | Balls, needles and rollers | 8 | A |
| 8482990000 | Other | 8 | A |
| 8483101000 | For aircrafts | 3 | A |
| 8483109010 | For vehicles of Chapter 87 | 8 | A |
| 8483109090 | Other | 8 | A |
| 8483201000 | For aircrafts | 3 | A |
| 8483209000 | Other | 8 | A |
| 8483301000 | For aircrafts | 3 | A |
| 8483309000 | Other | 8 | A |
| 8483401010 | Roller screws | 3 | A |
| 8483401090 | Other | 3 | A |
| 8483409010 | Gear | 8 | A |
| 8483409020 | Gear boxes | 8 | A |
| 8483409030 | Automatic transmissions | 8 | A |
| 8483409041 | For vehicles of Chapter 87 | 8 | A |
| 8483409049 | Other | 8 | A |
| 8483409090 | Other | 8 | A |
| 8483501000 | For aircrafts | 8 | A |
| 8483509000 | Other | 8 | A |
| 8483601000 | For aircrafts | 3 | A |
| 8483602000 | For wind-powered generators | 5 | A |
| 8483609000 | Other | 8 | A |
| 8483901000 | For aircrafts | 3 | A |
| 8483902000 | For wind-powered generators | 5 | A |
| 8483909000 | Other | 8 | A |
| 8484101000 | For vehicles of Chapter 87 | 8 | A |
| 8484109000 | Other | 8 | A |
| 8484200000 | Mechanical seals | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8484900000 | Other | 8 | A |
| 8486101000 | Spin dryers by centrifugal process | 0 | A |
| 8486102000 | Apparatus for growing or pulling monocrystal boules | 0 | A |
| 8486103011 | Laser operated cutting machine | 0 | A |
| 8486103019 | Other | 0 | A |
| 8486103020 | Grinding or polishing machines for processing of wafer, including lapping machines | 0 | A |
| 8486103090 | Other | 8 | A |
| 8486104011 | Machines for working any material by removal of material in the production of semiconductor wafers | 0 | A |
| 8486104019 | Other | 8 | A |
| 8486104021 | Apparatus for stripping or cleaning wafers | 0 | A |
| 8486104029 | Other | 8 | A |
| 8486105010 | Resistance heated furnaces and ovens | 0 | A |
| 8486105020 | Furnaces and ovens functioning by induction or dielectric loss | 0 | A |
| 8486105030 | Other furnaces and ovens | 0 | A |
| 8486109000 | Other | 8 | A |
| 8486201000 | Spin dryers by centrifugal process | 0 | A |
| 8486202100 | Resistance heated furnaces and ovens | 0 | A |
| 8486202210 | For the manufacture of semiconductor devices on semiconductor wafers | 0 | A |
| 8486202290 | Other | 8 | A |
| 8486202310 | Apparatus for rapid heating of semiconductor wafers | 0 | A |
| 8486202390 | Other | 0 | A |
| 8486203000 | Ion implanters for doping semiconductor materials | 0 | A |
| 8486204000 | Machines for depositing membrance or sputtering metal on semiconductor wafers | 0 | A |
| 8486205110 | For semiconductor leads | 0 | A |
| 8486205190 | Other | 8 | A |
| 8486205910 | For semiconductor leads | 0 | A |
| 8486205990 | Other | 8 | A |
| 8486206010 | Direct write-on-semiconductor wafer apparatus | 0 | A |
| 8486206020 | Step and repeat aligners | 0 | A |
| 8486206091 | Laser operated apparatus | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8486206099 | Other | 0 | A |
| 8486207000 | Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers | 0 | A |
| 8486208110 | Laser cutters for cutting contacting tracks in semiconductor materials | 0 | A |
| 8486208120 | Machines for working any material by removal of material in the production of semiconductor wafers | 0 | A |
| 8486208190 | Other | 8 | A |
| 8486208410 | For dry-etching patterns on semiconductor materials | 0 | A |
| 8486208420 | Apparatus for stripping or cleaning semiconductor wafers | 0 | A |
| 8486208490 | Other | 8 | A |
| 8486209110 | Spraying appliances for etching, stripping or cleaning semiconductor wafers | 0 | A |
| 8486209120 | Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process | 0 | A |
| 8486209190 | Other | 0 | A |
| 8486209200 | Machines of coating and developing or stabilizing photoresist | 0 | A |
| 8486209310 | Grinding or polishing machines for processing of semiconductor wafer, including lapping machines | 0 | A |
| 8486209321 | Laser operated apparatus | 0 | A |
| 8486209329 | Other | 0 | A |
| 8486209390 | Other | 8 | A |
| 8486209400 | Machine for washing wafers, carrier or tube | 0 | A |
| 8486209500 | Machine for mounting tape on semiconductor wafers | 0 | A |
| 8486209600 | Machine for sawing semiconductor wafer into chips | 0 | A |
| 8486209900 | Other | 8 | A |
| 8486301000 | Apparatus for wet etching, developing, stripping or cleaning | 0 | A |
| 8486302000 | Apparatus for the projection or drawing of circuit patterns on sensitised flat panel display substrates | 0 | A |
| 8486303010 | Operated by laser or other light or photon beam processes | 8 | A |
| 8486303020 | Operated by ultrasonic processes | 8 | A |
| 8486303030 | Operated by electro-discharge processes | 8 | A |
| 8486303042 | Dry etchers for manufacturing | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | organic light emitting diodes(OLED) | | |
| 8486303043 | Other dry etchers | 8 | A |
| 8486303049 | Other | 8 | A |
| 8486304010 | Grinding or polishing machines | 8 | A |
| 8486304090 | Other | 8 | A |
| 8486305011 | For manufacturing organic light emitting diodes(OLED) | 5 | A |
| 8486305019 | Other | 8 | A |
| 8486305020 | Coating and developing machines | 8 | A |
| 8486305041 | Operated by physical method | 5 | A |
| 8486305042 | Operated by chemical method | 5 | A |
| 8486305049 | Other | 8 | A |
| 8486305051 | Operated by physical method | 8 | A |
| 8486305052 | Operated by chemical method | 8 | A |
| 8486305059 | Other | 8 | A |
| 8486306010 | Seal, Short, Spacer or Liquid crystal dispenser | 8 | A |
| 8486306020 | Scribing machines | 8 | A |
| 8486306030 | Panel assembler | 8 | A |
| 8486306090 | Other | 8 | A |
| 8486307000 | Centrifuges, including centrifugal dryers | 8 | A |
| 8486308000 | Mechanical appliances for projecting, dispersing or spraying liquids or powders | 8 | A |
| 8486309020 | Robots for making flat panel displays | 8 | A |
| 8486309090 | Other | 8 | A |
| 8486401010 | Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates | 0 | A |
| 8486401020 | Focused ionic-beam milling machines for removing or repairing mask and reticle | 0 | A |
| 8486401030 | Machines of coating and developing or stabilizing photoresist | 0 | A |
| 8486401040 | Machines and apparatus for etching, cleaning or stripping mask and reticle | 8 | A |
| 8486401090 | Other | 8 | A |
| 8486402010 | Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors | 0 | A |
| 8486402020 | Machines for inserting or removing | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | semiconductor devices | | |
| 8486402031 | Encapsulation equipment for assembly of semiconductors | 0 | A |
| 8486402039 | Other | 8 | A |
| 8486402040 | Machines to attach solder ball on semiconductor circuit board or ceramic board | 3 | A |
| 8486402050 | Apparatus designed to bond or detach wafer on ceramic block | 8 | A |
| 8486402070 | Moulds for rubber or plastics of injection or compression types | 0 | A |
| 8486402080 | Machines for bonding semiconductor die, washing wafers, carrier or tube | 0 | A |
| 8486402091 | Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, for semiconductor leads, whether or not numerically controlled | 0 | A |
| 8486402092 | Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, other than semiconductor leads, whether or not numerically controlled | 8 | A |
| 8486402093 | Machines for forming connections(bump) on an entire wafer before dicing | 8 | A |
| 8486402094 | Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process, for projecting, dispersing or spraying liquids or powders | 0 | A |
| 8486402095 | Resistance heated electric furnaces and ovens | 0 | A |
| 8486402099 | Other | 8 | A |
| 8486403010 | Automated machines and apparatus for transport, handling and storage of semiconductor wafers, wafer cassettes, boxes and other material for semiconductor devices | 0 | A |
| 8486403090 | Other | 0 | A |
| 8486901010 | Of subheading 8486.10.1000, 8486.10.2000, 8486.10.3010, 8486.10.3020, 8486.10.4011, 8486.10.4021, 8486.10.5010, 8486.10.5020 or 8486.10.5030 | 0 | A |
| 8486901020 | Of subheading 8486.10.3090, 8486.10.4019, 8486.10.4029 or 8486.10.9000 | 8 | A |
| 8486902010 | Of subheading 8486.20.1000, 8486.20.2100, 8486.20.2210, 8486.20.2310, 8486.20.2390, | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 8486.20.3000, 8486.20.4000, 8486.20.5110, 8486.20.5910, 8486.20.6010, 8486.20.6020, 8486.20.6090, 8486.20.7000, 8486.20.8110, 8486.20.8120, 8486.20.8410, 8486.20.8420, 8486.20.9110, 8486.20.9120, 8486.20.9190, 8486.20.9200, 8486.20.9310, 8486.20.9320, 8486.20.9400, 8486.20.9500 or 8486.20.9600 | | |
| 8486902020 | Of subheading 8486.20.2290, 8486.20.5190, 8486.20.5990, 8486.20.8190, 8486.20.8490, 8486.20.9390 or 8486.20.9900 | 8 | A |
| 8486903010 | Of subheading 8486.30.1000 or 8486.30.2000 | 0 | A |
| 8486903020 | Of subheading 8486.30.3010, 8486.30.3020, 8486.30.3030, 8486.30.3042, 8486.30.3043, 8486.30.3049, 8486.30.4010, 8486.30.4090, 8486.30.6020, 8486.30.7000, 8486.30.8000, 8486.30.9020 or 8486.30.9090 | 8 | A |
| 8486903030 | Of subheading 8486.30.5011, 8486.30.5019, 8486.30.5020, 8486.30.5041, 8486.30.5042, 8486.30.5049, 8486.30.5051, 8486.30.5052, 8486.30.5059, 8486.30.6010, 8486.30.6030, or 8486.30.6090 | 8 | A |
| 8486904010 | Of subheading 8486.40.1010, 8486.40.1020, 8486.40.1030, 8486.40.2010, 8486.40.2031, 8486.40.2070, 8486.40.2080, 8486.40.2091, 8486.40.2094, 8486.40.2095, 8486.40.3010, 8486.40.3090 | 0 | A |
| 8486904020 | Of subheading 8486.40.1040, 8486.40.1090, 8486.40.2020, 8486.40.2039, 8486.40.2040, 8486.40.2050, 8486.40.2092, 8486.40.2093, 8486.40.2099 | 8 | A |
| 8487100000 | Ships' or boats' propellers and blades therefor | 8 | A |
| 8487901000 | For vehicles of Chapter 87 | 8 | A |
| 8487909010 | Oil seal rings | 8 | A |
| 8487909090 | Other | 8 | A |
| 8501101000 | DC motors | 8 | B |
| 8501102000 | AC motors | 8 | A |
| 8501103000 | Universal AC/DC motors | 8 | A |
| 8501201000 | Of an output exceeding 37.5 W, but not exceeding 100 W | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8501202000 | Of an output exceeding 100 W, but not exceeding 750 W | 8 | A |
| 8501203000 | Of an output exceeding 750 W | 8 | A |
| 8501311010 | Of an output not exceeding 100 W | 8 | A |
| 8501311090 | Other | 8 | A |
| 8501312000 | DC generators | 8 | A |
| 8501321000 | DC motors | 8 | A |
| 8501322000 | DC generators | 8 | A |
| 8501331000 | DC motors | 8 | B |
| 8501332000 | DC generators | 8 | A |
| 8501341000 | DC motors | 8 | A |
| 8501342000 | DC generators | 8 | A |
| 8501401000 | Of an output not exceeding 100 W | 8 | A |
| 8501402000 | Of an output exceeding 100 W but not exceeding 750 W | 8 | A |
| 8501403000 | Of an output exceeding 750 W but not exceeding 75 kW | 8 | A |
| 8501404000 | Of an output exceeding 75 kW | 8 | A |
| 8501510000 | Of an output not exceeding 750 W | 8 | A |
| 8501520000 | Of an output exceeding 750 W but not exceeding 75 kW | 8 | A |
| 8501531000 | Of an output not exceeding 375 kW | 8 | B |
| 8501532000 | Of an output exceeding 375 kW but not exceeding 1500 kW | 8 | B |
| 8501534000 | Of an output exceeding 1500 kW | 8 | A |
| 8501611000 | Of an output not exceeding 750 VA | 8 | A |
| 8501612000 | Of an output exceeding 750 VA but not exceeding 75 kVA | 8 | A |
| 8501620000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8501631000 | Not less than an output equivalent to 400 kW | 0 | A |
| 8501639000 | Other | 8 | A |
| 8501640000 | Of an output exceeding 750 kVA | 0 | A |
| 8502111000 | Of an output not exceeding 750 VA | 8 | A |
| 8502112000 | Of an output exceeding 750 VA but not exceeding 75 kVA | 8 | A |
| 8502120000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8502131010 | Not less than an output equivalent to 400 kW | 0 | A |
| 8502131090 | Other | 8 | A |
| 8502132000 | Of an output exceeding 750 kVA but not exceeding 3500 kVA | 0 | A |
| 8502134000 | Of an output exceeding 3500 kVA | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8502201000 | Of an output not exceeding 75 kVA | 8 | A |
| 8502202000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8502203010 | Not less than an output equivalent to 400 kW | 0 | A |
| 8502203090 | Other | 8 | A |
| 8502204000 | Of an output exceeding 750 kVA | 0 | A |
| 8502311000 | Of an output not exceeding 75 kVA | 8 | A |
| 8502312000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8502313000 | Of an output exceeding 375 kVA but not exceeding 750 kVA | 8 | A |
| 8502314000 | Of an output exceeding 750 kVA | 8 | A |
| 8502391000 | Of an output not exceeding 75 kVA | 8 | A |
| 8502392000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8502393000 | Of an output exceeding 375 kVA but not exceeding 750 kVA | 8 | A |
| 8502394000 | Of an output exceeding 750 kVA | 8 | A |
| 8502400000 | Electric rotary converters | 8 | A |
| 8503001000 | Of motors | 8 | A |
| 8503002010 | For wind-powered generators | 5 | A |
| 8503002090 | Other | 8 | A |
| 8503003000 | Of rotary converters | 8 | A |
| 8504101010 | Rated at not more than 1 A | 8 | A |
| 8504101020 | Rated at more than 1 A but not more than 20 A | 8 | A |
| 8504102000 | Rated at more than 20 A but not more than 60 A | 8 | A |
| 8504103000 | Rated at more than 60 A | 8 | A |
| 8504211000 | Instrument transformers | 8 | A |
| 8504219010 | Having a power handling capacity not exceeding 100 kVA | 8 | A |
| 8504219020 | Having a power handling capacity exceeding 100 kVA but not exceeding 650 kVA | 8 | A |
| 8504221000 | Instrument transformers | 8 | A |
| 8504229010 | Having a power handling capacity exceeding 650 kVA but not exceeding 1,000 kVA | 8 | A |
| 8504229020 | Having a power handling capacity exceeding 1,000 kVA but not exceeding 5,000 kVA | 8 | A |
| 8504229030 | Having a power handling capacity exceeding 5,000 kVA but not exceeding 10,000 kVA | 8 | A |
| 8504230000 | Having a power handling capacity exceeding 10,000 kVA | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8504311000 | Instrument transformers | 8 | A |
| 8504312000 | Voltage regulators | 8 | A |
| 8504319010 | Having a power handling capacity not exceeding 100 VA | 8 | A |
| 8504319020 | Having a power handling capacity exceeding 100 VA but not exceeding 500 VA | 8 | A |
| 8504319040 | Having a power handling capacity exceeding 500 VA but not exceeding 1 kVA | 8 | A |
| 8504321000 | Instrument transformers | 8 | A |
| 8504322000 | Voltage regulators | 8 | A |
| 8504329010 | Having a power handling capacity exceeding 1 kVA but not exceeding 5 kVA | 8 | A |
| 8504329020 | Having a power handling capacity exceeding 5 kVA but not exceeding 16 kVA | 8 | A |
| 8504331000 | Instrument transformers | 8 | A |
| 8504332000 | Voltage regulators | 8 | A |
| 8504339010 | Having a power handling capacity exceeding 16 kVA but not exceeding 30 kVA | 8 | A |
| 8504339020 | Having a power handling capacity exceeding 30 kVA but not exceeding 100 kVA | 8 | A |
| 8504339040 | Having a power handling capacity exceeding 100 kVA but not exceeding 500 kVA | 8 | A |
| 8504341000 | Instrument transformers | 8 | A |
| 8504342000 | Voltage regulators | 8 | A |
| 8504349010 | Having a power handling capacity exceeding 500 kVA but not exceeding 2,000 kVA | 8 | A |
| 8504349030 | Having a power handling capacity exceeding 2,000 kVA | 8 | A |
| 8504401010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504401090 | Other | 8 | A |
| 8504402011 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504402019 | Other | 8 | A |
| 8504402091 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504402099 | Other | 8 | A |
| 8504403010 | For automatic data processing machines and units thereof, and | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | telecommunication apparatus | | |
| 8504403090 | Other | 8 | A |
| 8504404010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504404090 | Other | 8 | A |
| 8504405010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504405090 | Other | 8 | A |
| 8504409011 | For automatic data processing machines | 0 | A |
| 8504409019 | Other | 0 | A |
| 8504409091 | For telecommunication apparatus | 0 | A |
| 8504409099 | Other | 8 | A |
| 8504501010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504501090 | Other | 8 | A |
| 8504502010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504502090 | Other | 8 | A |
| 8504509010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504509090 | Other | 8 | A |
| 8504901000 | PCA(printed circuit assemblies) of subheadings 8504.40, 8504.50 which consist of one or more printed circuits of heading 85.34, for automatic data processing machines and units thereof and telecommunication apparatus | 0 | A |
| 8504909000 | Other | 8 | A |
| 8505111000 | Of alnico | 8 | A |
| 8505119000 | Other | 8 | A |
| 8505191000 | Of iron oxide | 8 | A |
| 8505199000 | Other | 8 | A |
| 8505200000 | Electro-magnetic couplings, clutches and brakes | 8 | A |
| 8505901000 | Electro-magnets | 8 | A |
| 8505902000 | Electro-magnetic or permanent magnet chucks, clamps, vices and similar work holders | 8 | A |
| 8505903000 | Electro-magnetic lifting heads | 8 | A |
| 8505909000 | Parts | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8506101000 | Manganese batteries | 13 | A |
| 8506102000 | Alkali manganese batteries | 13 | A |
| 8506109000 | Other | 8 | A |
| 8506300000 | Mercuric oxide | 8 | A |
| 8506400000 | Silver oxide | 8 | A |
| 8506500000 | Lithium | 8 | A |
| 8506600000 | Air-Zinc | 8 | A |
| 8506801000 | Zinc oxide | 8 | A |
| 8506809000 | Other | 8 | A |
| 8506900000 | Parts | 8 | A |
| 8507100000 | Lead-acid, of a kind used for starting piston engines | 8 | A |
| 8507200000 | Other lead-acid accumulators | 8 | A |
| 8507300000 | Nickel-cadmium | 8 | A |
| 8507400000 | Nickel-iron | 8 | A |
| 8507500000 | Nickel-metal hydride | 8 | A |
| 8507600000 | Lithium-ion | 8 | A |
| 8507803000 | Lithium polymer | 8 | A |
| 8507809000 | Other | 8 | A |
| 8507901000 | Seperators | 8 | A |
| 8507909000 | Other | 8 | A |
| 8508111000 | Of robot type | 8 | A |
| 8508119000 | Other | 8 | A |
| 8508192000 | Of robot type | 8 | A |
| 8508199000 | Other | 8 | A |
| 8508600000 | Other vacuum cleaners | 8 | A |
| 8508701000 | Of subheading 8508.11.9000 | 8 | A |
| 8508702000 | Of subheading 8508.19.9000 or 8508.60.0000 | 8 | A |
| 8508703000 | Of subheading 8508.11.1000 or 8508.19.2000 | 8 | A |
| 8509400000 | Food grinders and mixers; fruit or vegetable juice extractors | 8 | A |
| 8509801000 | Coffee grinders | 8 | A |
| 8509802000 | Ice grinders | 8 | A |
| 8509803000 | Floor polishers | 8 | A |
| 8509804000 | Kitchen waste disposers | 8 | A |
| 8509809000 | Other | 8 | A |
| 8509900000 | Parts | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8510100000 | Shavers | 8 | A |
| 8510200000 | Hair clippers | 8 | A |
| 8510300000 | Hair-removing appliances | 8 | A |
| 8510901000 | Of shavers | 8 | A |
| 8510902000 | Of hair clippers | 8 | A |
| 8510903000 | Of hair-removing appliances | 8 | A |
| 8511101000 | For aircrafts | 3 | A |
| 8511109000 | Other | 8 | A |
| 8511201000 | For aircrafts | 3 | A |
| 8511209000 | Other | 8 | A |
| 8511301000 | For aircrafts | 3 | A |
| 8511309000 | Other | 8 | A |
| 8511401000 | For aircrafts | 3 | A |
| 8511409000 | Other | 8 | A |
| 8511501000 | For aircrafts | 3 | A |
| 8511509000 | Other | 8 | A |
| 8511801000 | For aircraft | 3 | A |
| 8511809000 | Other | 8 | A |
| 8511901000 | For aircraft | 3 | A |
| 8511909000 | Other | 8 | A |
| 8512101000 | Of light-emitting diode (LED) | 8 | A |
| 8512109000 | Other | 8 | A |
| 8512201010 | Of light-emitting diode (LED) | 8 | A |
| 8512201090 | Other | 8 | A |
| 8512202010 | Of light-emitting diode (LED) | 8 | A |
| 8512202090 | Other | 8 | A |
| 8512300000 | Sound signalling equipment | 8 | A |
| 8512400000 | Windscreen wipers, defrosters and demisters | 8 | A |
| 8512900000 | Parts | 8 | A |
| 8513101000 | Safety lamps of a kind used in mining | 8 | A |
| 8513102010 | Of light-emitting diode (LED) | 8 | A |
| 8513102090 | Other | 8 | A |
| 8513109010 | Of light-emitting diode (LED) | 8 | A |
| 8513109090 | Other | 8 | A |
| 8513900000 | Parts | 8 | A |
| 8514101000 | For laboratory | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8514102000 | For metal industry | 8 | A |
| 8514103000 | For food industry | 8 | A |
| 8514109000 | Other | 8 | A |
| 8514201000 | For laboratory | 8 | A |
| 8514202000 | For metal industry | 8 | A |
| 8514203000 | For food industry | 8 | A |
| 8514209000 | Other | 8 | A |
| 8514300000 | Other furnaces and ovens | 8 | A |
| 8514401000 | For the purpose of semiconductor manufacturing | 0 | A |
| 8514409000 | Other | 8 | A |
| 8514901000 | For the purpose of semiconductor manufacturing | 0 | A |
| 8514909000 | Other | 8 | A |
| 8515110000 | Soldering irons and guns | 8 | A |
| 8515190000 | Other | 8 | A |
| 8515211010 | Of robot type | 8 | A |
| 8515211090 | Other | 8 | A |
| 8515212010 | Of robot type | 8 | A |
| 8515212090 | Other | 8 | A |
| 8515213010 | Of robot type | 8 | A |
| 8515213090 | Other | 8 | A |
| 8515219010 | Of robot type | 8 | A |
| 8515219090 | Other | 8 | A |
| 8515291000 | Spot welders | 8 | A |
| 8515292000 | Seam welders | 8 | A |
| 8515293000 | Butt welders | 8 | A |
| 8515299000 | Other | 8 | A |
| 8515311010 | Of robot type | 8 | A |
| 8515311090 | Other | 8 | A |
| 8515319010 | Of robot type | 8 | A |
| 8515319090 | Other | 8 | A |
| 8515391000 | AC arc welding machines and apparatus | 8 | A |
| 8515399000 | Other | 8 | A |
| 8515801000 | Ultrasonic machines | 8 | A |
| 8515802000 | Electron beam machines | 8 | A |
| 8515803000 | Laser operated machines | 8 | A |
| 8515809000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8515901010 | Of a laser operated welder | 8 | A |
| 8515901090 | Other | 8 | A |
| 8515909000 | Other | 8 | A |
| 8516100000 | Electric instantaneous or storage water heaters and immersion heaters | 8 | A |
| 8516210000 | Storage heating radiators | 8 | A |
| 8516290000 | Other | 8 | A |
| 8516310000 | Hair dryers | 8 | A |
| 8516320000 | Other hair-dressing apparatus | 8 | A |
| 8516330000 | Hand-drying apparatus | 8 | A |
| 8516400000 | Electric smoothing irons | 8 | A |
| 8516500000 | Microwave ovens | 8 | A |
| 8516601000 | Electrical ovens | 8 | A |
| 8516602000 | Electric rice cookers(including with constant warming function) | 8 | A |
| 8516609000 | Other | 8 | A |
| 8516710000 | Coffee or tea makers | 8 | A |
| 8516720000 | Toasters | 8 | A |
| 8516791000 | Electric jar | 8 | A |
| 8516799000 | Other | 8 | A |
| 8516800000 | Electric heating resistors | 8 | A |
| 8516900000 | Parts | 8 | A |
| 8517110000 | Line telephone sets with cordless handsets | 0 | A |
| 8517121010 | With digital broadcasting receiver | 0 | A |
| 8517121090 | Other | 0 | A |
| 8517122010 | With digital broadcasting receiver | 0 | A |
| 8517122090 | Other | 0 | A |
| 8517123010 | With digital broadcasting receiver | 0 | A |
| 8517123090 | Other | 0 | A |
| 8517124010 | With digital broadcasting receiver | 0 | A |
| 8517124090 | Other | 0 | A |
| 8517129010 | With digital broadcasting receiver | 0 | A |
| 8517129090 | Other | 0 | A |
| 8517181000 | Of push button type | 0 | A |
| 8517189000 | Other | 0 | A |
| 8517611000 | Base stations transceiver | 0 | A |
| 8517619000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8517621000 | Teleprinters | 0 | A |
| 8517622010 | For public exchange | 0 | A |
| 8517622020 | For private exchange | 0 | A |
| 8517622090 | Other | 0 | A |
| 8517623110 | Terminal equipment | 0 | A |
| 8517623120 | Repeater | 0 | A |
| 8517623190 | Other | 0 | A |
| 8517623210 | Terminal equipment | 0 | A |
| 8517623220 | Repeater | 0 | A |
| 8517623290 | Other | 0 | A |
| 8517623310 | Optical repeater | 0 | A |
| 8517623320 | Optical terminal equipment | 0 | A |
| 8517623390 | Other | 0 | A |
| 8517623410 | Analog to digital, digital to analog converter | 0 | A |
| 8517623420 | Codec (coder and decoder ) | 0 | A |
| 8517623430 | Modem (including modem card) | 0 | A |
| 8517623490 | Other | 0 | A |
| 8517623510 | FDM (frequency division modulation) type | 0 | A |
| 8517623520 | TDM (time division modulation) type | 0 | A |
| 8517623590 | Other | 0 | A |
| 8517623900 | Other | 0 | A |
| 8517624010 | Key-phone | 0 | A |
| 8517624020 | Picture telegraphic apparatus | 0 | A |
| 8517624090 | Other | 0 | A |
| 8517625000 | Transmission apparatus for radio-telephony, radio-telegraphy | 0 | A |
| 8517626010 | Printing telegraphic apparatus | 0 | A |
| 8517626020 | Picture telegraphic apparatus | 0 | A |
| 8517626031 | Walkie-talkie sets | 0 | A |
| 8517626039 | Other | 0 | A |
| 8517626040 | Facsimile transmission equipments | 0 | A |
| 8517626050 | Switching apparatus for radio telecommunication | 0 | A |
| 8517626060 | Repeater for radio telecommunication | 0 | A |
| 8517626090 | Other | 0 | A |
| 8517627000 | Other units of automatic data processing machines | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8517629000 | Other | 0 | A |
| 8517691100 | HF (high frequency), MF (medium frequency) or LF(low frequency) receiving apparatus | 8 | A |
| 8517691211 | Portable receivers for calling alerting or paging | 0 | A |
| 8517691219 | Other | 8 | A |
| 8517691290 | Other | 8 | A |
| 8517691900 | Other | 8 | A |
| 8517692000 | Videophones | 0 | A |
| 8517699000 | Other | 0 | A |
| 8517701010 | Of line telephone sets | 0 | A |
| 8517701021 | Key pads | 0 | A |
| 8517701022 | Cases | 0 | A |
| 8517701029 | Other | 0 | A |
| 8517701090 | Other | 0 | A |
| 8517702000 | Of subheading 8517.61 | 0 | A |
| 8517703010 | Of teleprinters | 0 | A |
| 8517703021 | Of public exchange | 0 | A |
| 8517703022 | Of private exchange | 0 | A |
| 8517703029 | Other | 0 | A |
| 8517703031 | Of co-axial cable carrier equipment | 0 | A |
| 8517703032 | Of optical fibre transmission system | 0 | A |
| 8517703039 | Other | 0 | A |
| 8517703041 | Of picture telegraphic apparatus | 0 | A |
| 8517703049 | Other | 0 | A |
| 8517703050 | Of transmission apparatus for radio-telephony, radio-telegraphy | 0 | A |
| 8517703060 | Transmission apparatus incorporating reception apparatus for radio-telephony, radio-telegraphy other than subheading 8517.70.10 | 0 | A |
| 8517703070 | Other units of automatic data processing machines | 0 | A |
| 8517703090 | Other | 0 | A |
| 8517704011 | Of portable receiver for calling, alerting or paging | 0 | A |
| 8517704019 | Other | 8 | A |
| 8517704020 | Of videophones | 0 | A |
| 8517704090 | Other | 8 | A |
| 8518101000 | Microphones having a frequency range of 300 Hz to 3.4KHz with a | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | diameter of not exceeding 10mm and a height not exceeding 3 mm, for telecommunication use | | |
| 8518109000 | Other | 8 | A |
| 8518210000 | Single loudspeakers, mounted in their enclosures | 8 | A |
| 8518220000 | Multiple loudspeakers, mounted in the same enclosure | 8 | A |
| 8518291000 | For telecommunication use, (without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50 mm) | 0 | A |
| 8518299000 | Other | 8 | A |
| 8518304000 | Line telephone handsets | 0 | A |
| 8518309000 | Other | 8 | A |
| 8518400000 | Audio-frequency electric amplifiers | 8 | A |
| 8518500000 | Electric sound amplifier sets | 8 | A |
| 8518901000 | PCA(printed circuit assemblies) of subheadings 8518.10.1000, 8518.29.1000 | 0 | A |
| 8518909000 | Other | 8 | A |
| 8519201000 | Coin- or disc-operated record-players, not incorporating a sound recording device | 8 | A |
| 8519209000 | Other, not incorporating a sound recording device | 8 | A |
| 8519301000 | With automatic record changing mechanism | 8 | A |
| 8519309000 | Other | 8 | A |
| 8519500000 | Telephone answering machines | 0 | A |
| 8519811000 | Transcribing machines, not incorporating a sound recording device | 8 | A |
| 8519812100 | Cassette-players, as defined in Subheading Note 1 to Chapter 85 | 8 | A |
| 8519812210 | For vehicles | 8 | A |
| 8519812220 | Of portable type, other than as defined in Subheading Notes 1 to Chapter 85 | 8 | A |
| 8519812290 | Other | 8 | A |
| 8519812310 | For vehicles | 8 | A |
| 8519812320 | Of portable type | 8 | A |
| 8519812390 | Other | 8 | A |
| 8519812900 | Other | 8 | A |
| 8519813000 | Dictating machines not capable of operating without an external source of power | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8519814111 | For vehicles | 8 | A |
| 8519814112 | Of portable type | 8 | A |
| 8519814119 | Other | 8 | A |
| 8519814190 | Other | 8 | A |
| 8519814210 | For vehicles | 8 | A |
| 8519814220 | Of portable type | 8 | A |
| 8519814290 | Other | 8 | A |
| 8519814310 | Of reel type | 8 | A |
| 8519814390 | Other | 8 | A |
| 8519815010 | Of reel type | 8 | A |
| 8519815020 | Of disc type | 8 | A |
| 8519815030 | Cassette-type | 8 | A |
| 8519815090 | Other | 8 | A |
| 8519819000 | Other sound recording apparatus, whether or not incorporating a sound reproducing device | 8 | A |
| 8519891010 | Without loudspeaker | 8 | A |
| 8519891090 | Other | 8 | A |
| 8519892000 | Transcribing machines, not incorporating a sound recording device | 8 | A |
| 8519893000 | Decks, whether or not incorporating a sound reproducing device | 8 | A |
| 8519899010 | Other sound reproducing apparatus, not incorporating a sound recording device | 8 | A |
| 8519899020 | Other sound recording apparatus, whether or not incorporating a sound reproducing device | 8 | A |
| 8521101000 | Of a width exceeding 12.7 ㎜ | 8 | A |
| 8521102000 | Of a width not exceeding 12.7 ㎜ | 8 | A |
| 8521901000 | Of disc type | 8 | A |
| 8521909000 | Other | 8 | A |
| 8522100000 | Pick-up cartridges | 8 | A |
| 8522901010 | For audio recording | 8 | A |
| 8522901020 | For video recording | 8 | A |
| 8522901090 | Other | 8 | A |
| 8522902000 | Laser pick-up | 8 | A |
| 8522909010 | Flat panel displays(including LCD, EL(electro luminescence), plasma and other technologies)for telephone answering machines | 0 | A |
| 8522909020 | PCA(printed circuit assemblies) of telephone answering machines, | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | which consist of one or more printed circuits of heading 85.34 | | |
| 8522909090 | Other | 8 | A |
| 8523210000 | Cards incorporating a magnetic stripe, whether or not recording | 8 | A |
| 8523291110 | Of a width not exceeding 4 ㎜ | 0 | A |
| 8523291120 | Of a width exceeding 4 ㎜ but not exceeding 6.5 ㎜ | 0 | A |
| 8523291130 | Of a width exceeding 6.5 ㎜ | 0 | A |
| 8523291210 | Floppy discs | 0 | A |
| 8523291290 | Other | 0 | A |
| 8523291900 | Other | 0 | A |
| 8523292111 | Containing computer software | 0 | A |
| 8523292119 | Other | 0 | A |
| 8523292121 | Containing computer software | 0 | A |
| 8523292129 | Other | 0 | A |
| 8523292131 | Containing computer software | 0 | A |
| 8523292139 | Other | 0 | A |
| 8523292211 | Those recorded video | 8 | A |
| 8523292219 | Other | 8 | A |
| 8523292221 | Those recorded video | 8 | A |
| 8523292229 | Other | 8 | A |
| 8523292231 | Those recorded video | 20won/min(at standard speed) | A |
| 8523292239 | Other | 8 | A |
| 8523292911 | Containing computer software | 0 | A |
| 8523292919 | Other | 0 | A |
| 8523292991 | Those recorded video | 8 | A |
| 8523292992 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523292999 | Other | 8 | A |
| 8523410000 | Unrecorded | 0 | A |
| 8523491011 | Containing computer software | 0 | A |
| 8523491019 | Other | 0 | A |
| 8523491020 | For reproducing sound only | 8 | A |
| 8523491031 | For reproducing representations of instructions, data, sound, and | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | | |
| 8523491039 | Other | 8 | A |
| 8523499011 | Containing computer software | 0 | A |
| 8523499019 | Other | 0 | A |
| 8523499091 | Those recorded video | 8 | A |
| 8523499092 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523499099 | Other | 8 | A |
| 8523511000 | Unrecorded media | 0 | A |
| 8523512110 | Containing computer software | 0 | A |
| 8523512190 | Other | 0 | A |
| 8523512910 | Those recorded video | 8 | A |
| 8523512920 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523512990 | Other | 8 | A |
| 8523521000 | Cards incorporating an electronic integrated circuit and parts thereof | 0 | A |
| 8523529000 | Other and parts thereof | 8 | A |
| 8523591000 | Unrecorded media | 0 | A |
| 8523592110 | Containing computer software | 0 | A |
| 8523592190 | Other | 0 | A |
| 8523592910 | Those recorded video | 8 | A |
| 8523592920 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523592990 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8523593000 | Proximity cards and tags | 0 | A |
| 8523801000 | Unrecorded media | 0 | A |
| 8523802100 | Gramophone records | 8 | A |
| 8523802210 | Containing computer software | 0 | A |
| 8523802290 | Other | 0 | A |
| 8523802910 | Those recorded video | 8 | A |
| 8523802920 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523802990 | Other | 8 | A |
| 8525501000 | Radio-broadcasting apparatus | 8 | A |
| 8525502000 | Television transmission apparatus | 8 | A |
| 8525509000 | Other | 8 | A |
| 8525601000 | Radio-broadcasting apparatus | 0 | A |
| 8525602000 | Television transmission apparatus | 0 | A |
| 8525609000 | Other | 0 | A |
| 8525801010 | For video tape recorder | 8 | A |
| 8525801020 | For monitor television | 8 | A |
| 8525801090 | Other | 8 | A |
| 8525802010 | Still image video cameras | 0 | A |
| 8525802090 | Other | 0 | A |
| 8525803000 | Video camera recorders | 0 | A |
| 8526101000 | For aircrafts | 8 | A |
| 8526109000 | Other | 8 | A |
| 8526911010 | For aircrafts | 8 | A |
| 8526911090 | Other | 8 | A |
| 8526912010 | For aircrafts | 8 | A |
| 8526912090 | Other | 8 | A |
| 8526913010 | For aircrafts | 8 | A |
| 8526913020 | For vehicles | 8 | A |
| 8526913090 | Other | 8 | A |
| 8526914000 | Loran receivers | 8 | A |
| 8526919010 | For aircrafts | 8 | A |
| 8526919020 | For vehicles | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8526919090 | Other | 8 | A |
| 8526920000 | Radio remote control apparatus | 8 | A |
| 8527120000 | Pocket-size radio cassette-players | 8 | A |
| 8527131000 | Of cassette-type | 8 | A |
| 8527132000 | Of disc type | 8 | A |
| 8527133000 | Combined with Cassette-type and disc type | 8 | A |
| 8527139000 | Other | 8 | A |
| 8527190000 | Other | 8 | A |
| 8527211000 | Of cassette-type | 8 | A |
| 8527212000 | Of disc type | 8 | A |
| 8527213000 | Combined with Cassette-type and disc type | 8 | A |
| 8527219000 | Other | 8 | A |
| 8527290000 | Other | 8 | A |
| 8527911010 | Of cassette-type | 8 | A |
| 8527911020 | Of disc type | 8 | A |
| 8527911030 | Combined with Cassette-type and disc type | 8 | A |
| 8527911090 | Other | 8 | A |
| 8527919000 | Other | 8 | A |
| 8527920000 | Not combined with sound recording or reproducing apparatus but combined with a clock | 8 | A |
| 8527990000 | Other | 8 | A |
| 8528410000 | Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0 | A |
| 8528491010 | Television monitors specially manufactured for medical purpose | 8 | A |
| 8528491090 | Other | 8 | A |
| 8528492010 | Television monitors specially manufactured for medical purpose | 8 | A |
| 8528492090 | Other | 8 | A |
| 8528511000 | LCD(liquid crystal display) monitor | 0 | A |
| 8528519000 | Other | 0 | A |
| 8528591010 | Television monitors specially manufactured for medical purpose | 8 | A |
| 8528591090 | Other | 8 | A |
| 8528592010 | Television monitors specially manufactured for medical purpose | 8 | A |
| 8528592090 | Other | 8 | A |
| 8528610000 | Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8528690000 | Other | 8 | A |
| 8528711010 | Colour | 8 | A |
| 8528711020 | Black and white or other monochrome | 8 | A |
| 8528712020 | With a bilateral-communication function | 8 | A |
| 8528712090 | Other | 8 | A |
| 8528719010 | Colour | 8 | A |
| 8528719020 | Black and white or other monochrome | 8 | A |
| 8528721010 | Of analog | 8 | A |
| 8528721020 | Of digital | 8 | A |
| 8528722010 | Of analog | 8 | A |
| 8528722020 | Of digital | 8 | A |
| 8528723010 | Of analog | 8 | A |
| 8528723020 | Of digital | 8 | A |
| 8528724010 | Of analog | 8 | A |
| 8528724020 | Of digital | 8 | A |
| 8528725010 | Of analog | 8 | A |
| 8528725020 | Of digital | 8 | A |
| 8528729000 | Other | 8 | A |
| 8528731000 | Of the length of fluorescent screen of braun tube under 37 cm in diagonal line | 8 | A |
| 8528732000 | Of the length of fluorescent screen of braun tube not less than 37 cm but under 45.72 cm in diagonal line | 8 | A |
| 8528733000 | Of the length of fluorescent screen of braun tube not less than 45.72 cm in diagonal line | 8 | A |
| 8528739000 | Other | 8 | A |
| 8529101000 | For radar apparatus | 8 | A |
| 8529109100 | For radio navigational aid or radio remote control apparatus | 8 | A |
| 8529109210 | For receiving from satellites | 8 | A |
| 8529109290 | Other | 8 | A |
| 8529109300 | Of a kind used with apparatus for radiotelephony and radiotelegraphy | 0 | A |
| 8529109900 | Other | 8 | A |
| 8529901000 | Of radar apparatus | 8 | A |
| 8529909100 | Of radio navigational aid or radio remote control apparatus | 8 | A |
| 8529909200 | Of transmission apparatus for radio-broadcasting or television | 8 | A |
| 8529909400 | Of radio-broadcast receivers | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8529909500 | Of television cameras | 8 | B |
| 8529909610 | Tuner for colour | 8 | A |
| 8529909620 | Tuner for black and white or monochrome | 8 | A |
| 8529909630 | Screen for video projector | 8 | A |
| 8529909641 | For plasma display panel type | 8 | B |
| 8529909642 | For liquid cristal display (LCD) type | 8 | A |
| 8529909643 | For organic light emitting display (OLED) type | 8 | A |
| 8529909649 | Other | 8 | A |
| 8529909650 | Other parts for black and white or monochrome | 8 | A |
| 8529909910 | Of transmission apparatus incorporating reception apparatus or digital cameras (including digital still image video cameras) | 0 | A |
| 8529909920 | Of subheading 8528.51, 8528.41.0000 or 8528.61.0000 | 0 | A |
| 8529909990 | Other | 8 | A |
| 8530101010 | For ground equipment | 8 | A |
| 8530101090 | Other | 8 | A |
| 8530109000 | Other | 8 | A |
| 8530800000 | Other equipment | 8 | A |
| 8530900000 | Parts | 8 | A |
| 8531101000 | Burglar alarms | 8 | A |
| 8531102000 | Fire alarms | 8 | A |
| 8531103000 | Gas alarms | 8 | A |
| 8531104000 | Electric bells | 8 | A |
| 8531105000 | Sirens | 8 | A |
| 8531109000 | Other sound or signalling apparatus | 8 | A |
| 8531201010 | Of mobile telephones for cellular networks | 0 | A |
| 8531201090 | Other | 0 | A |
| 8531202000 | Indicator panels incorporating light emitting diodes (LED) | 0 | A |
| 8531801010 | Of mobile telephones for cellular networks | 8 | A |
| 8531801090 | Other | 8 | A |
| 8531809000 | Other | 8 | A |
| 8531901000 | Of subheading 8531.10 | 8 | A |
| 8531902000 | Of subheading 8531.20 | 0 | A |
| 8531909000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8532100000 | Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) | 0 | A |
| 8532210000 | Tantalum | 0 | A |
| 8532220000 | Aluminium electrolytic | 0 | A |
| 8532230000 | Ceramic dielectric, single layer | 0 | A |
| 8532240000 | Ceramic dielectric, multilayer | 0 | A |
| 8532250000 | Dielectric of paper or plastics | 0 | A |
| 8532290000 | Other | 0 | A |
| 8532301000 | Variable polyethylene capacitors | 0 | A |
| 8532309000 | Other | 0 | A |
| 8532901000 | Of fixed capacitors | 0 | A |
| 8532902000 | Of variable capacitors | 0 | A |
| 8532909000 | Other | 0 | A |
| 8533100000 | Fixed carbon resistors, composition or film types | 0 | A |
| 8533211000 | Of chip-type | 0 | A |
| 8533219000 | Other | 0 | A |
| 8533291000 | Of chip-type | 0 | A |
| 8533299000 | Other | 0 | A |
| 8533310000 | For a power handling capacity not exceeding 20 W | 0 | A |
| 8533390000 | Other | 0 | A |
| 8533401000 | Variable carbon resistors | 0 | A |
| 8533402000 | Thermistor | 0 | A |
| 8533403000 | Varistor | 0 | A |
| 8533409000 | Other | 0 | A |
| 8533901000 | Of variable resistors | 0 | A |
| 8533909000 | Other | 0 | A |
| 8534001000 | Obtained by forming with passive elements (inductances, resistors and capacitors) | 0 | A |
| 8534002000 | Of tape type or obtained by forming with circuits which function as lead frames | 0 | A |
| 8534009000 | Other | 0 | A |
| 8535100000 | Fuses | 8 | A |
| 8535211000 | Rated at less than 7.25 kV | 8 | A |
| 8535212000 | Rated at 7.25 kV and more but less than 72.5 kV | 8 | A |
| 8535291000 | Rated at less than 200 kV | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8535292000 | Rated at 200 kV and more | 8 | A |
| 8535301000 | Rated at less than 7.25 kV | 8 | A |
| 8535302000 | Rated at 7.25 kV and more but less than 72.5 kV | 8 | A |
| 8535303000 | Rated at 72.5 kV and more but less than 200 kV | 8 | A |
| 8535304000 | Rated at 200 kV and more | 8 | A |
| 8535400000 | Lightning arresters, voltage limiters and surge suppressors | 8 | A |
| 8535901000 | Connector | 8 | A |
| 8535902000 | Electrical terminal | 8 | A |
| 8535909000 | Other | 8 | A |
| 8536101000 | Of tube-type | 8 | A |
| 8536109000 | Other | 8 | A |
| 8536200000 | Automatic circuit breakers | 8 | A |
| 8536300000 | Other apparatus for protecting electrical circuits | 8 | A |
| 8536410000 | For a voltage not exceeding 60 V | 8 | A |
| 8536490000 | Other | 8 | A |
| 8536501000 | Rotary type | 8 | A |
| 8536502000 | Push-button type | 8 | A |
| 8536503000 | Micro-type | 8 | A |
| 8536504000 | Of magnet switches (including magnetic contactors) | 8 | A |
| 8536509010 | Electromechanical snap-action switches for a current not exceeding 11 A | 0 | A |
| 8536509020 | Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches) | 0 | A |
| 8536509030 | Of temperature protected, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 V | 0 | A |
| 8536509090 | Other | 8 | A |
| 8536610000 | Lamp-holders | 8 | A |
| 8536691000 | For co-axial cables and printed circuits | 0 | A |
| 8536699000 | Other | 8 | B |
| 8536701000 | Of plastics | 6.5 | B |
| 8536702000 | Of ceramic wares for laboratory, chemical or other technical uses | 8 | A |
| 8536703010 | Cast, moulded, stamped or forged, but not further worked | 0 | A |
| 8536703090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8536901000 | Junction boxes | 0 | A |
| 8536909010 | Connection and contact elements for wires or cables | 0 | A |
| 8536909090 | Other | 8 | A |
| 8537101000 | Switch boards | 8 | A |
| 8537102000 | Control panels | 8 | A |
| 8537109000 | Other | 8 | A |
| 8537201000 | Switch boards | 8 | A |
| 8537202000 | Control panels | 8 | A |
| 8537209000 | Other | 8 | A |
| 8538100000 | Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus | 8 | A |
| 8538901000 | Of switches | 8 | A |
| 8538902000 | Of automatic circuit breakers | 8 | A |
| 8538903000 | Of relays | 8 | A |
| 8538904000 | Of control panels | 8 | A |
| 8538909000 | Other | 8 | B |
| 8539100000 | Sealed beam lamp units | 8 | A |
| 8539210000 | Tungsten halogen | 8 | A |
| 8539221000 | Incandescent lamps | 8 | A |
| 8539222000 | Decoration lamps | 8 | A |
| 8539223000 | Beam lamps | 8 | A |
| 8539224000 | Attracting fish lamps | 8 | A |
| 8539229000 | Other | 8 | A |
| 8539290000 | Other | 8 | A |
| 8539310000 | Fluorescent, hot cathode | 8 | A |
| 8539321000 | Mercury lamps | 8 | A |
| 8539322000 | Sodium vapour lamps | 8 | A |
| 8539323000 | Metal halide lamps | 8 | A |
| 8539391000 | Cold cathode fluorescent lamp(CCFL) | 8 | A |
| 8539399000 | Other | 8 | A |
| 8539410000 | Arc lamps | 8 | A |
| 8539491010 | Of machines and mechanical appliances for making semiconductor devices | 3 | A |
| 8539491090 | Other | 8 | A |
| 8539492000 | Infra-red lamps | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8539901000 | Of filament lamps | 8 | A |
| 8539902000 | Of discharge lamps | 8 | A |
| 8539909000 | Other | 8 | A |
| 8540110000 | Colour | 8 | A |
| 8540120000 | Monochrome | 8 | A |
| 8540201000 | Television camera tubes | 8 | A |
| 8540209000 | Other | 8 | A |
| 8540401000 | Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 ㎜ | 8 | A |
| 8540402000 | Data/graphic display tubes, monochrome | 8 | A |
| 8540601000 | Colour | 8 | A |
| 8540609000 | Other | 8 | A |
| 8540710000 | Magnetrons | 8 | A |
| 8540791000 | Klystrons | 8 | A |
| 8540799000 | Other | 8 | A |
| 8540810000 | Receiver or amplifier valves and tubes | 8 | A |
| 8540891000 | Thermionic valves and tubes for transmitters | 8 | A |
| 8540892000 | Discharge tubes | 8 | A |
| 8540893000 | Digitron | 8 | A |
| 8540899000 | Other | 8 | A |
| 8540911000 | Deflection coils | 8 | A |
| 8540912000 | Electron guns | 8 | A |
| 8540913000 | Shadow mask | 8 | A |
| 8540919000 | Other | 8 | A |
| 8540990000 | Other | 8 | A |
| 8541101000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541109000 | Other | 0 | A |
| 8541211000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541219000 | Other | 0 | A |
| 8541291000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541299000 | Other | 0 | A |
| 8541301000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541302000 | Thyristors | 0 | A |
| 8541303000 | Diacs | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8541304000 | Triacs | 0 | A |
| 8541401000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541402010 | Laser devices | 0 | A |
| 8541402090 | Other | 0 | A |
| 8541409010 | Photovoltaic cells | 0 | A |
| 8541409020 | Photovoltaic cells (photovoltaic cells, including solar cells, photodiodes, photocouples and photorelays | 0 | A |
| 8541409030 | Charge coupled devices (CCD) | 0 | A |
| 8541409090 | Other | 0 | A |
| 8541501000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541502000 | Rectifier devices | 0 | A |
| 8541509000 | Other | 0 | A |
| 8541601000 | Crystal vibrator | 0 | A |
| 8541609000 | Other | 0 | A |
| 8541902000 | Of diodes | 0 | A |
| 8541903000 | Of transistors | 0 | A |
| 8541909000 | Other | 0 | A |
| 8542311000 | Monolithic integrated circuits | 0 | A |
| 8542312000 | Hybrid integrated circuits | 0 | A |
| 8542313000 | Multichip integrated circuits | 0 | A |
| 8542321010 | DRAM (Dynamic random access memory) | 0 | A |
| 8542321020 | SRAM (Static random access memory) | 0 | A |
| 8542321030 | Flash memory | 0 | A |
| 8542321090 | Other | 0 | A |
| 8542322000 | Hybrid integrated circuits | 0 | A |
| 8542323000 | Multichip integrated circuits | 0 | A |
| 8542331000 | Monolithic integrated circuits | 0 | A |
| 8542332000 | Hybrid integrated circuits | 0 | A |
| 8542333000 | Multichip integrated circuits | 0 | A |
| 8542391000 | Monolithic integrated circuits | 0 | A |
| 8542392000 | Hybrid integrated circuits | 0 | A |
| 8542393000 | Multichip integrated circuits | 0 | A |
| 8542901000 | Of monolithic integrated circuits | 0 | A |
| 8542902000 | Of hybrid integrated circuits | 0 | A |
| 8542903000 | Of multichip integrated circuits | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8543100000 | Particle accelerators | 8 | A |
| 8543200000 | Signal generators | 8 | A |
| 8543300000 | Machines and apparatus for electroplating, electrolysis or electrophoresis | 8 | A |
| 8543701000 | Electric fence energisers | 8 | A |
| 8543702010 | Medicated water electrolysis apparatus | 8 | A |
| 8543702020 | Electrical beauty appliances | 8 | A |
| 8543702030 | Audio mixers | 8 | A |
| 8543702040 | Equalizers | 8 | A |
| 8543702050 | Ozon generator | 8 | A |
| 8543702090 | Other | 8 | A |
| 8543703000 | Electrical machines with translation or dictionary functions | 0 | A |
| 8543704010 | Of containing solutions with nicotine | 8 | A |
| 8543704090 | Other | 8 | A |
| 8543709010 | High frequency amplifiers | 8 | A |
| 8543709020 | Detectors, including optical sensor | 8 | A |
| 8543709030 | Electrical nerve stimulation (T.E.N.S) | 0 | A |
| 8543709090 | Other | 8 | B |
| 8543901000 | Electronic microassemblies | 0 | A |
| 8543909011 | Organic light emitting diodes(OLED) | 0 | A |
| 8543909019 | Other | 0 | A |
| 8543909020 | PCA(printed circuit assemblies) for electrical machines with translation or dictionary functions, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 8543909090 | Other | 8 | A |
| 8544111000 | Insulating lacquer or enamel insulated | 8 | A |
| 8544119000 | Other | 8 | A |
| 8544190000 | Other | 8 | A |
| 8544200000 | Co-axial cable and other co-axial electric conductors | 8 | B |
| 8544300000 | Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships | 8 | B |
| 8544421010 | Of a kind used for telecommunications | 0 | A |
| 8544421090 | Other | 8 | B |
| 8544422010 | Of a kind used for telecommunications | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8544422090 | Other | 8 | B |
| 8544429010 | Of a kind used for telecommunications | 0 | A |
| 8544429090 | Other | 8 | B |
| 8544491011 | For a voltage not exceeding 80 V | 0 | A |
| 8544491012 | For a voltage exceeding 80V but not exceeding 1,000 V | 8 | B |
| 8544491090 | Other | 8 | B |
| 8544492011 | For a voltage not exceeding 80 V | 0 | A |
| 8544492012 | For a voltage exceeding 80 V but not exceeding 1,000 V | 8 | B |
| 8544492090 | Other | 8 | B |
| 8544499011 | For a voltage not exceeding 80 V | 0 | A |
| 8544499012 | For a voltage exceeding 80 V but not exceeding 1,000 V | 8 | B |
| 8544499090 | Other | 8 | B |
| 8544601010 | Plastic insulated wire | 8 | A |
| 8544601090 | Other | 8 | A |
| 8544602010 | Plastic insulated wire | 8 | A |
| 8544602090 | Other | 8 | A |
| 8544603010 | Plastic insulated wire | 8 | A |
| 8544603090 | Other | 8 | A |
| 8544700000 | Optical fibre cables | 0 | A |
| 8545110000 | Of a kind used for furnaces | 5 | A |
| 8545190000 | Other | 5 | A |
| 8545200000 | Brushes | 8 | A |
| 8545901000 | Carbon rod | 8 | A |
| 8545909000 | Other | 8 | A |
| 8546101000 | Rated at not more than 1,000 V | 8 | A |
| 8546102000 | Rated at more than 1,000 V | 8 | A |
| 8546201000 | Rated at not more than 1,000 V | 8 | A |
| 8546202000 | Rated at more than 1,000 V but not more than 10 kV | 8 | A |
| 8546203000 | Rated at more than 10 kV but not more than 100 kV | 8 | A |
| 8546204000 | Rated at more than 100 kV but not more than 300 kV | 8 | A |
| 8546205000 | Rated at more than 300 kV | 8 | A |
| 8546901000 | Artificial plastic insulators | 8 | A |
| 8546909000 | Other | 8 | A |
| 8547100000 | Insulating fittings of ceramics | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8547200000 | Insulating fittings of plastics | 8 | A |
| 8547900000 | Other | 8 | A |
| 8548101000 | Of subheading 3824.90 | 6.5 | A |
| 8548102000 | Of subheading 7204.21, 7204.29, 7204.30 or 7204.49 | 0 | A |
| 8548103000 | Of subheading 7404.00 | 0 | A |
| 8548104010 | Of subheading 7503.00 | 0 | A |
| 8548104020 | Of subheading 7902.00 | 0 | A |
| 8548105000 | Of subheading 7802.00 | 0 | A |
| 8548106010 | Of subheading 8107.30 | 3 | A |
| 8548106020 | Of subheading 8111.00 | 3 | A |
| 8548107000 | Of subheading 8506.10, 8506.30, 8506.40, 8506.50, 8506.60 or 8506.80 | 8 | A |
| 8548109000 | Other | 8 | A |
| 8548901000 | Electronic microassemblies | 0 | A |
| 8548909000 | Other | 8 | A |
| 8601100000 | Powered from an external source of electricity | 5 | A |
| 8601200000 | Powered by electric accumulators | 5 | A |
| 8602100000 | Diesel-electric locomotives | 0 | A |
| 8602900000 | Other | 0 | A |
| 8603101000 | Coaches | 5 | A |
| 8603102000 | Vans and trucks | 5 | A |
| 8603901000 | Coaches | 5 | A |
| 8603902000 | Vans and trucks | 5 | A |
| 8604001000 | Workshops | 5 | A |
| 8604002000 | Cranes | 5 | A |
| 8604003000 | Testing coaches | 5 | A |
| 8604004000 | Track inspection vehicles | 5 | A |
| 8604009000 | Other | 5 | A |
| 8605001010 | Sleeping cars | 5 | A |
| 8605001090 | Other | 5 | A |
| 8605002000 | Luggage vans | 5 | A |
| 8605003000 | Travelling post office coaches | 5 | A |
| 8605004000 | Hospital coaches | 5 | A |
| 8605009000 | Other | 5 | A |
| 8606100000 | Tank wagons and the like | 0 | A |
| 8606300000 | Self-discharging vans and wagons, other than those of subheading | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 8606.10. | | |
| 8606911000 | Insulated or refrigerated vans and wagons, other than those of subheading 8606.10 | 0 | A |
| 8606919000 | Other | 0 | A |
| 8606920000 | Open, with non-removable sides of a height exceeding 60 cm | 0 | A |
| 8606990000 | Other | 0 | A |
| 8607110000 | Driving bogies and bissel-bogies | 5 | A |
| 8607120000 | Other bogies and bissel-bogies | 5 | A |
| 8607191000 | Axles | 5 | A |
| 8607192000 | Wheels | 5 | A |
| 8607193000 | Pair of axle and wheel | 5 | A |
| 8607199000 | Other | 5 | A |
| 8607210000 | Air brakes and parts thereof | 5 | A |
| 8607290000 | Other | 5 | A |
| 8607301000 | Hooks | 5 | A |
| 8607302000 | Coupling device | 5 | A |
| 8607303000 | Buffers | 5 | A |
| 8607309000 | Other | 5 | A |
| 8607910000 | Of locomotives | 5 | A |
| 8607990000 | Other | 5 | A |
| 8608001000 | Railway or tramway track fixtures and fittings | 8 | A |
| 8608002000 | Mechanical signalling, safety or traffic control equipment | 8 | A |
| 8608009000 | Parts | 8 | A |
| 8609001000 | For the transport of fluids | 0 | A |
| 8609002000 | For the transport of compressed gas | 0 | A |
| 8609003000 | For the transport of ordinary goods and material | 0 | A |
| 8609004000 | For the transport of live animals | 0 | A |
| 8609005000 | Of freezer and refrigerator | 0 | A |
| 8609009000 | Other | 0 | A |
| 8701100000 | Pedestrian controlled tractors | 8 | A |
| 8701201000 | New | 8 | A |
| 8701202000 | Used | 8 | A |
| 8701300000 | Track-laying tractors | 0 | A |
| 8701901010 | New | 8 | A |
| 8701901020 | Used | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8701909110 | Of less than 50HP | 0 | A |
| 8701909190 | Other | 0 | A |
| 8701909900 | Other | 8 | A |
| 8702101010 | New | 10 | A |
| 8702101020 | Used | 10 | A |
| 8702102010 | New | 10 | A |
| 8702102020 | Used | 10 | A |
| 8702103010 | New | 10 | A |
| 8702103020 | Used | 10 | A |
| 8702901010 | New | 10 | A |
| 8702901020 | Used | 10 | A |
| 8702902010 | New | 10 | A |
| 8702902020 | Used | 10 | A |
| 8702903010 | New | 10 | A |
| 8702903020 | Used | 10 | A |
| 8703101000 | For travelling on snow | 8 | A |
| 8703102000 | Golf cars | 8 | A |
| 8703109000 | Other | 8 | A |
| 8703217000 | New | 8 | A |
| 8703218000 | Used | 8 | A |
| 8703227000 | New | 8 | A |
| 8703228000 | Used | 8 | A |
| 8703231010 | New | 8 | A |
| 8703231020 | Used | 8 | A |
| 8703239010 | New | 8 | A |
| 8703239020 | Used | 8 | A |
| 8703241010 | New | 8 | A |
| 8703241020 | Used | 8 | A |
| 8703249010 | New | 8 | A |
| 8703249020 | Used | 8 | A |
| 8703317000 | New | 8 | A |
| 8703318000 | Used | 8 | A |
| 8703321010 | New | 8 | A |
| 8703321020 | Used | 8 | A |
| 8703329010 | New | 8 | A |
| 8703329020 | Used | 8 | A |
| 8703337000 | New | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8703338000 | Used | 8 | A |
| 8703907000 | Electric vehicle | 8 | A |
| 8703909000 | Other | 8 | A |
| 8704100000 | Dumpers designed for off-highway use | 0 | A |
| 8704211010 | New | 10 | A |
| 8704211020 | Used | 10 | A |
| 8704219010 | Freezer and refrigerator vehicles | 10 | A |
| 8704219020 | Tank lorries | 10 | A |
| 8704219090 | Other | 10 | A |
| 8704221011 | New | 10 | A |
| 8704221012 | Used | 10 | A |
| 8704221091 | New | 10 | A |
| 8704221092 | Used | 10 | A |
| 8704229010 | Freezer and refrigerator vehicles | 10 | A |
| 8704229020 | Tank lorries | 10 | A |
| 8704229090 | Other | 10 | A |
| 8704231010 | New | 10 | A |
| 8704231020 | Used | 10 | A |
| 8704239010 | Freezer and refrigerator vehicles | 10 | A |
| 8704239020 | Tank lorries | 10 | A |
| 8704239090 | Other | 10 | A |
| 8704311010 | New | 10 | A |
| 8704311020 | Used | 10 | A |
| 8704319010 | Freezer and refrigerator vehicles | 10 | A |
| 8704319020 | Tank lorries | 10 | A |
| 8704319090 | Other | 10 | A |
| 8704321010 | New | 10 | A |
| 8704321020 | Used | 10 | A |
| 8704329010 | Freezer and refrigerator vehicles | 10 | A |
| 8704329020 | Tank lorries | 10 | A |
| 8704329090 | Other | 10 | A |
| 8704901010 | New | 10 | A |
| 8704901020 | Used | 10 | A |
| 8704909010 | Freezer and refrigerator vehicles | 10 | A |
| 8704909020 | Tank lorries | 10 | A |
| 8704909090 | Other | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8705101000 | Of telescopic boom type | 8 | A |
| 8705102000 | Of latticed boom type | 8 | A |
| 8705109000 | Other | 8 | A |
| 8705200000 | Mobile drilling derricks | 8 | A |
| 8705300000 | Fire fighting vehicles | 8 | A |
| 8705400000 | Concrete-mixer lorries | 8 | A |
| 8705901010 | Agricultural spraying lorries | 8 | A |
| 8705901090 | Other | 8 | A |
| 8705909010 | Breakdown lorries | 8 | A |
| 8705909020 | Road sweeper lorries | 8 | A |
| 8705909030 | Mobile workshops | 8 | A |
| 8705909040 | Mobile broadcast vans | 8 | A |
| 8705909050 | Mobile clinics | 8 | A |
| 8705909060 | Telegraphy, radiotelegraphy and radiotelephony transmitting and receiving vans and radar vehicles | 8 | A |
| 8705909070 | Snow-ploughs and snow-blowers | 8 | A |
| 8705909090 | Other | 8 | A |
| 8706001010 | Of those specified in subheading 8701.20 or 8701.90.10 | 8 | A |
| 8706001090 | Other | 8 | A |
| 8706002000 | For the motor vehicles falling within heading 87.02 | 8 | A |
| 8706003000 | For the motor vehicles falling within heading 87.03 | 8 | A |
| 8706004000 | For the motor vehicles falling within heading 87.04 | 8 | A |
| 8706005000 | For the motor vehicles falling within heading 87.05 | 8 | A |
| 8707100000 | For the vehicles of heading 87.03 | 8 | A |
| 8707901010 | Of those specified in subheading 8701.20 or 8701.90.10 | 8 | A |
| 8707901090 | Other | 8 | A |
| 8707902000 | For the motor vehicles falling within heading 87.02 | 8 | A |
| 8707903000 | For the motor vehicles falling within heading 87.04 | 8 | A |
| 8707904000 | For the motor vehicles falling within heading 87.05 | 8 | A |
| 8708100000 | Bumpers and parts thereof | 8 | A |
| 8708210000 | Safety seat belts | 8 | A |
| 8708290000 | Other | 8 | A |
| 8708301000 | Mounted brake linings | 8 | A |
| 8708302000 | Brake booster | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8708303000 | Electronic control brakes | 8 | A |
| 8708309000 | Other | 8 | A |
| 8708400000 | Gear boxes and parts thereof | 8 | A |
| 8708501000 | Drive-axles with differential, whether or not provided with other transmission components and parts thereof | 8 | A |
| 8708502000 | Non-driving axles and parts thereof | 8 | A |
| 8708700000 | Road wheels and parts and accessories thereof | 8 | A |
| 8708800000 | Suspension systems and parts thereof (including shock-absorbers) | 8 | A |
| 8708910000 | Radiators and parts thereof | 8 | A |
| 8708920000 | Silencers (mufflers) and exhaust pipes; parts thereof | 8 | A |
| 8708930000 | Clutches and parts thereof | 8 | A |
| 8708940000 | Steering wheels, steering columns and steering boxes; parts thereof | 8 | A |
| 8708951000 | Air bags | 8 | A |
| 8708959000 | Other | 8 | A |
| 8708991010 | For the motor vehicles falling within heading 87.01 | 8 | A |
| 8708991020 | For the motor vehicles falling within heading 87.02 | 8 | A |
| 8708991030 | For the motor vehicles falling within heading 87.03 | 8 | A |
| 8708991040 | For the motor vehicles falling within heading 87.04 | 8 | A |
| 8708991050 | For the motor vehicles falling within heading 87.05 | 8 | A |
| 8708999000 | Other | 8 | B |
| 8709110000 | Electrical | 8 | A |
| 8709190000 | Other | 8 | A |
| 8709900000 | Parts | 8 | A |
| 8710001000 | Tanks | 0 | A |
| 8710002000 | Other armoured fighting vehicles, motorised | 0 | A |
| 8710009000 | Parts | 0 | A |
| 8711101000 | Motor cycles | 8 | A |
| 8711102000 | Mopeds | 8 | A |
| 8711103000 | Side-cars | 8 | A |
| 8711109000 | Other | 8 | A |
| 8711201000 | Motor cycles | 8 | A |
| 8711202000 | Side-cars | 8 | A |
| 8711209000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8711301000 | Motor cycles | 8 | A |
| 8711302000 | Side-cars | 8 | A |
| 8711309000 | Other | 8 | A |
| 8711401000 | Motor cycles | 8 | A |
| 8711402000 | Side-cars | 8 | A |
| 8711409000 | Other | 8 | A |
| 8711501000 | Motor cycles | 8 | A |
| 8711502000 | Side-cars | 8 | A |
| 8711509000 | Other | 8 | A |
| 8711901000 | Motor cycles | 8 | A |
| 8711902000 | Side-cars | 8 | A |
| 8711909000 | Other | 8 | A |
| 8712001000 | Racing bicycles | 8 | A |
| 8712009010 | For transportation of goods | 8 | A |
| 8712009020 | Tricycles | 8 | A |
| 8712009090 | Other | 8 | A |
| 8713100000 | Not mechanically propelled | 0 | A |
| 8713900000 | Other | 0 | A |
| 8714101000 | Saddles | 8 | A |
| 8714109000 | Other | 8 | A |
| 8714200000 | Of carriages for disabled persons | 0 | A |
| 8714911000 | Frames | 8 | A |
| 8714912000 | Forks | 8 | A |
| 8714919000 | Parts thereof | 8 | A |
| 8714921000 | Wheel Rims | 8 | A |
| 8714922000 | Spokes | 8 | A |
| 8714931000 | Hubs, other than coaster braking hubs and hub brakes | 8 | A |
| 8714932000 | Free-wheel sprocket-wheels | 8 | A |
| 8714941000 | Coaster braking hubs and hub brakes | 8 | A |
| 8714942000 | Other brakes | 8 | A |
| 8714949000 | Parts thereof | 8 | A |
| 8714950000 | Saddles | 8 | A |
| 8714961000 | Pedals | 8 | A |
| 8714962000 | Crankgear | 8 | A |
| 8714969000 | Parts thereof | 8 | A |
| 8714990000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8715000000 | Baby carriages and parts thereof. | 5 | A |
| 8716100000 | Trailers and semi-trailers of the caravan type, for housing or camping | 8 | A |
| 8716200000 | Self-loading or self-unloading trailers and semi-trailers for agricultural purposes | 8 | A |
| 8716310000 | Tanker trailers and tanker semi-trailers | 8 | A |
| 8716390000 | Other | 8 | A |
| 8716400000 | Other trailers and semi-trailers | 8 | A |
| 8716801000 | Hand-carts | 8 | A |
| 8716802000 | Carts drawn by ox or horse | 8 | A |
| 8716803000 | Sledges | 8 | A |
| 8716809000 | Other | 8 | A |
| 8716901000 | Of trailers and semi-trailers | 8 | A |
| 8716909000 | Other | 8 | A |
| 8801001010 | Gliders | 0 | A |
| 8801001020 | Hang gliders | 0 | A |
| 8801009010 | Balloons and dirigibles | 8 | A |
| 8801009090 | Other | 0 | A |
| 8802111000 | For military use | 0 | A |
| 8802119000 | Other | 0 | A |
| 8802121000 | For military use | 0 | A |
| 8802129000 | Other | 0 | A |
| 8802201000 | Of propeller type | 0 | A |
| 8802202000 | Of turbo-propeller type | 0 | A |
| 8802203000 | Of turbo-jet type | 0 | A |
| 8802209000 | Other | 0 | A |
| 8802301000 | Of propeller type | 0 | A |
| 8802302000 | Of turbo-propeller type | 0 | A |
| 8802303000 | Of turbo-jet type | 0 | A |
| 8802309000 | Other | 0 | A |
| 8802401000 | Of propeller type | 0 | A |
| 8802402000 | Of turbo-propeller type | 0 | A |
| 8802403000 | Of turbo-jet type | 0 | A |
| 8802409000 | Other | 0 | A |
| 8802601010 | Satellites | 0 | A |
| 8802601090 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8802602000 | Spacecraft launch vehicles | 0 | A |
| 8802603000 | Suborbital | 0 | A |
| 8803100000 | Propellers and rotors and parts thereof | 0 | A |
| 8803200000 | Under-carriages and parts thereof | 0 | A |
| 8803301000 | Of aeroplanes | 0 | A |
| 8803302000 | Of helicopters | 0 | A |
| 8803901000 | Of gliders and hang gliders | 0 | A |
| 8803902000 | Spacecraft (including satelliters) | 0 | A |
| 8803909000 | Other | 0 | A |
| 8804001000 | Parachutes (including dirigible parachutes and paragliders) | 0 | A |
| 8804002000 | Rotochutes | 0 | A |
| 8804009010 | Of parachutes (including dirigible parachutes and paragliders) | 0 | A |
| 8804009020 | Of rotochutes | 0 | A |
| 8805101010 | For military use and police use | 0 | A |
| 8805101090 | Other | 5 | A |
| 8805102010 | For military use and police use | 0 | A |
| 8805102090 | Other | 5 | A |
| 8805109010 | For military use and police use | 0 | A |
| 8805109090 | Other | 5 | A |
| 8805211010 | For military and police use | 0 | A |
| 8805211090 | Other | 5 | A |
| 8805212010 | For military and police use | 0 | A |
| 8805212090 | Other | 5 | A |
| 8805291010 | For military and police use | 0 | A |
| 8805291090 | Other | 5 | A |
| 8805292010 | For military and police use | 0 | A |
| 8805292090 | Other | 5 | A |
| 8901100000 | Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds | 0 | A |
| 8901200000 | Tankers | 0 | A |
| 8901300000 | Refrigerated vessels, other than those of subheading 8901.20 | 0 | A |
| 8901901000 | Vessels for the transport of goods | 0 | A |
| 8901902000 | Vessels for the transport of both persons and goods | 0 | A |
| 8902001010 | Steel ships | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8902001020 | FRP ships | 0 | A |
| 8902001030 | Wooden ships | 0 | A |
| 8902001090 | Other | 0 | A |
| 8902002010 | Factory ships and other vessels for processing, preserving fishery products | 0 | A |
| 8902002090 | Other | 0 | A |
| 8903100000 | Inflatable | 8 | A |
| 8903910000 | Sailboats, with or without auxiliary motor | 8 | A |
| 8903920000 | Motorboats, other than outboard motorboats | 8 | A |
| 8903991000 | Outboard motorboats | 8 | A |
| 8903999000 | Other | 8 | A |
| 8904001000 | Tugs | 5 | A |
| 8904002000 | Pusher craft | 5 | A |
| 8904009000 | Other | 5 | A |
| 8905100000 | Dredgers | 5 | A |
| 8905201000 | Drilling ships platforms | 5 | A |
| 8905202000 | Production platforms | 5 | A |
| 8905209000 | Other | 5 | A |
| 8905901000 | Light-vessels | 5 | A |
| 8905902000 | Fire-floats | 5 | A |
| 8905903000 | Floating cranes | 5 | A |
| 8905904000 | Generating vessels | 5 | A |
| 8905905000 | Salvage ships | 5 | A |
| 8905906000 | Work-shop vessels | 5 | A |
| 8905907000 | Drilling ships | 5 | A |
| 8905908000 | Floating docks | 5 | A |
| 8905909000 | Other | 5 | A |
| 8906100000 | War ships | 0 | A |
| 8906900000 | Other | 0 | A |
| 8907100000 | Inflatable rafts | 5 | A |
| 8907901000 | Rafts (other than subheading 8907.10) | 5 | A |
| 8907902000 | Tanks | 5 | A |
| 8907903000 | Coffer-dams | 5 | A |
| 8907904000 | Landing-stages | 5 | A |
| 8907905000 | Buoys | 5 | A |
| 8907906000 | Beacons | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8907909000 | Other | 5 | A |
| 8908001000 | Ship, boats and other vessels for breaking up | 0 | A |
| 8908009000 | Other | 0 | A |
| 9001101000 | Optical fibres | 8 | A |
| 9001102000 | Optical fibre bundles | 8 | A |
| 9001103000 | Optical fibre cables | 8 | A |
| 9001200000 | Sheets and plates of polarising material | 8 | A |
| 9001300000 | Contact lenses | 8 | A |
| 9001401000 | For vision correction | 8 | A |
| 9001409000 | Other | 8 | A |
| 9001501000 | For vision correction | 8 | A |
| 9001509000 | Other | 8 | A |
| 9001901000 | Prisms | 8 | A |
| 9001902000 | Mirrors | 8 | A |
| 9001903000 | Other lenses | 8 | A |
| 9001909000 | Other | 8 | A |
| 9002111000 | For photographic cameras. | 8 | A |
| 9002119010 | For movie cameras and VTR(video tape recorder) cameras | 8 | A |
| 9002119020 | For projectors | 8 | A |
| 9002119090 | Other | 8 | A |
| 9002191000 | For microscopes | 8 | A |
| 9002192000 | For astronomical telescopes | 8 | A |
| 9002199000 | Other | 8 | A |
| 9002201000 | For photographic cameras | 8 | A |
| 9002209000 | Other | 8 | A |
| 9002901000 | For photographic cameras | 8 | A |
| 9002909010 | Of machines and mechanical appliances for making semiconductor devices | 3 | A |
| 9002909090 | Other | 8 | A |
| 9003110000 | Of plastics | 8 | A |
| 9003191000 | Made of or combined with precious metals | 8 | A |
| 9003199000 | Other | 8 | A |
| 9003900000 | Parts | 8 | A |
| 9004101000 | Made of or combined with precious metals | 8 | A |
| 9004109000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9004901010 | Made of, or combined with, precious metals | 8 | A |
| 9004901090 | Other | 8 | A |
| 9004902000 | 3D glasses(Active or passive) | 8 | A |
| 9004909010 | Made of, or combined with, precious metals | 8 | A |
| 9004909090 | Other | 8 | A |
| 9005100000 | Binoculars | 8 | A |
| 9005801000 | Monoculars | 8 | A |
| 9005802010 | Reflecting telescopes | 8 | A |
| 9005802020 | Astronomical refracting telescopes | 8 | A |
| 9005802030 | Transit instruments, equatorial or zenith telescopes and altazimuths | 8 | A |
| 9005802090 | Other | 8 | A |
| 9005809000 | Other | 8 | A |
| 9005900000 | Parts and accessories (including mountings) | 8 | A |
| 9006100000 | Cameras of a kind used for preparing printing plates or cylinders | 8 | A |
| 9006301000 | For subaqueous photography | 8 | A |
| 9006302000 | Air survey cameras | 8 | A |
| 9006303000 | For medical or surgical examination of internal organs | 8 | A |
| 9006304000 | Comparison cameras for forensic and criminological purposes | 8 | A |
| 9006401000 | Instant polaroid cameras | 8 | A |
| 9006402000 | Instant sticker cameras | 8 | A |
| 9006409000 | Other | 8 | A |
| 9006511000 | Photographic cameras for special use | 8 | A |
| 9006519000 | Other | 8 | A |
| 9006521000 | Photographic cameras for special use | 8 | A |
| 9006529010 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 8 | A |
| 9006529090 | Other | 8 | A |
| 9006531000 | Photographic cameras for special use | 8 | A |
| 9006539010 | Single use/disposable cameras | 8 | A |
| 9006539020 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 8 | A |
| 9006539090 | Other | 8 | A |
| 9006591000 | Photographic cameras for special use | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9006599010 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 8 | A |
| 9006599090 | Other | 8 | A |
| 9006610000 | Discharge lamp("electronic") flashlight apparatus | 8 | A |
| 9006691000 | Flashbulbs, flashcubes and the like | 8 | A |
| 9006699000 | Other | 8 | A |
| 9006910000 | For cameras | 8 | A |
| 9006990000 | Other | 8 | A |
| 9007100000 | Cameras | 8 | A |
| 9007201000 | For film of less than 16 ㎜ width | 8 | A |
| 9007209010 | For film of less than 20 ㎜ width | 8 | A |
| 9007209020 | For film of not less than 20 ㎜ width | 8 | A |
| 9007910000 | For cameras | 8 | B |
| 9007920000 | For projectors | 8 | A |
| 9008501000 | Microfilm, microfiche or other microform readers, whether or not capable of producing copies | 8 | A |
| 9008502000 | Other image projectors | 8 | A |
| 9008503000 | Photographic(other than cinematographic) enlargers and reducers | 8 | A |
| 9008900000 | Parts and accessories | 8 | A |
| 9010101000 | For photo-engraving | 8 | A |
| 9010102000 | For microfilm | 8 | A |
| 9010109010 | For the purpose of semiconductor manufacturing | 0 | A |
| 9010109090 | Other | 8 | A |
| 9010501000 | Developing apparatus for semiconductor manufacturing | 0 | A |
| 9010509000 | Other | 8 | A |
| 9010600000 | Projection screens | 8 | A |
| 9010901010 | Of the apparatus of subheading 9010.50.1000 | 0 | A |
| 9010901090 | Other | 0 | A |
| 9010909000 | Other | 8 | A |
| 9011101000 | Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles | 0 | A |
| 9011109000 | Other | 8 | A |
| 9011201010 | Fitted with equipment specifically designed for the handling and | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | transport of semiconductor wafers or reticles | | |
| 9011201090 | Other | 8 | A |
| 9011209000 | Other | 8 | A |
| 9011801000 | Polarising microscopes | 8 | A |
| 9011802000 | Metallurgical microscopes | 8 | A |
| 9011803000 | Phase contrast and interference microscopes | 8 | A |
| 9011804000 | Biological microscopes | 8 | A |
| 9011805000 | Comparison microscopes | 8 | A |
| 9011809000 | Other | 8 | A |
| 9011901000 | Of subheadings 9011.10.1000, 9011.20.1010 | 0 | A |
| 9011909000 | Other | 8 | A |
| 9012101010 | Electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles | 0 | A |
| 9012101090 | Other | 8 | A |
| 9012102000 | Diffraction apparatus | 8 | A |
| 9012901000 | Of subheading 9012.10.1010 | 0 | A |
| 9012909000 | Other | 8 | A |
| 9013100000 | Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI | 8 | A |
| 9013200000 | Lasers, other than laser diodes | 8 | A |
| 9013801110 | For opto-electronic watches | 8 | A |
| 9013801120 | For electronic calculators | 0 | A |
| 9013801130 | For televisions | 8 | A |
| 9013801140 | For monitor | 8 | A |
| 9013801190 | Other | 8 | A |
| 9013801910 | For opto-electronic watches | 8 | A |
| 9013801920 | For electronic calculators | 0 | A |
| 9013801930 | For televisions | 8 | A |
| 9013801990 | Other | 8 | A |
| 9013802000 | Magnifiers, loupes, thread counters | 8 | A |
| 9013803000 | Door viewers (door eyes) | 8 | A |
| 9013809000 | Other | 8 | A |
| 9013901000 | Of subheading 9013.80.1120, 9013.80.1920 | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9013909000 | Other | 8 | A |
| 9014101010 | For aircrafts | 8 | A |
| 9014101090 | Other | 8 | A |
| 9014102010 | For aircrafts | 8 | A |
| 9014102090 | Other | 8 | A |
| 9014109000 | Other | 8 | A |
| 9014200000 | Instruments and appliances for aeronautical or space navigation (other than compasses) | 8 | A |
| 9014800000 | Other instruments and appliances | 8 | A |
| 9014901000 | For aircrafts | 8 | A |
| 9014909000 | Other | 8 | A |
| 9015100000 | Rangefinders | 8 | A |
| 9015200000 | Theodolites and tachymeters (tacheometers) | 8 | A |
| 9015300000 | Levels | 8 | A |
| 9015400000 | Photogrammetrical surveying instruments and appliances | 8 | A |
| 9015801000 | For use in the field. | 8 | A |
| 9015802000 | For hydrographic use | 8 | A |
| 9015803000 | For oceanographic use | 8 | A |
| 9015804000 | For hydrological use | 8 | A |
| 9015805000 | For meteorological use | 8 | A |
| 9015809000 | Other | 8 | A |
| 9015900000 | Parts and accessories | 8 | A |
| 9016001000 | Direct reading balances | 8 | A |
| 9016002000 | Electronic balances | 8 | A |
| 9016008000 | Other | 8 | A |
| 9016009000 | Parts or accessories | 8 | A |
| 9017101000 | Plotters | 0 | A |
| 9017109000 | Other | 8 | A |
| 9017201010 | Plotters | 0 | A |
| 9017201090 | Other | 8 | A |
| 9017202010 | Plotters | 0 | A |
| 9017202090 | Other | 8 | A |
| 9017203000 | Mathematical calculating instruments | 8 | A |
| 9017209000 | Other | 8 | A |
| 9017301000 | Micrometers | 8 | A |
| 9017302000 | Dialgauges | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9017303000 | Vernier callipers | 8 | A |
| 9017309000 | Other | 8 | A |
| 9017801000 | Divided scales, measuring rod and tapes | 8 | A |
| 9017809010 | For the purpose of semiconductor manufacturing | 0 | A |
| 9017809090 | Other | 8 | A |
| 9017901000 | For the purpose of semiconductor manufacturing | 0 | A |
| 9017909010 | PCA(printed circuit assemblies) of plotters, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 9017909020 | Flat panel displays for plotters (including LCD, EL(electro luminescence), plasma and other technologies) | 0 | A |
| 9017909090 | Other | 8 | A |
| 9018111000 | Electro-cardiographs | 8 | A |
| 9018119000 | Parts and accessories | 8 | A |
| 9018120000 | Ultrasonic scanning apparatus | 8 | A |
| 9018130000 | Magnetic resonance imaging apparatus | 8 | A |
| 9018140000 | Scintigraphic apparatus | 8 | A |
| 9018191000 | Electro-encephalographs | 8 | A |
| 9018192000 | Audiometers and similar apparatus | 8 | A |
| 9018194000 | Electro-tonographs | 8 | A |
| 9018197000 | Patient monitoring system | 8 | A |
| 9018198000 | Other | 8 | A |
| 9018199000 | Parts and accessories | 8 | A |
| 9018201000 | Ultra-violet or infra-red ray apparatus | 8 | A |
| 9018209000 | Parts and accessories | 8 | A |
| 9018310000 | Syringes, with or without needles | 8 | A |
| 9018321000 | Needles for injections | 8 | A |
| 9018322000 | Needles for sutures | 8 | A |
| 9018329000 | Other | 8 | A |
| 9018391000 | Blood transfusion set or intravenous set | 8 | B |
| 9018392000 | Catheters | 8 | B |
| 9018398000 | Other | 8 | B |
| 9018399000 | Parts and accessories | 8 | B |
| 9018411000 | Dental drill engines | 8 | A |
| 9018419000 | Parts and accessories | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9018491000 | Dental burs | 8 | A |
| 9018492000 | Dental units | 8 | A |
| 9018493000 | Scalers for treating tartar | 8 | A |
| 9018498000 | Other | 8 | A |
| 9018499000 | Parts and accessories | 8 | A |
| 9018501010 | Laser operated instrument | 8 | A |
| 9018501090 | Other | 8 | A |
| 9018509000 | Parts and accessories | 8 | A |
| 9018901000 | Pregnancy diagnostic apparatus | 8 | B |
| 9018909011 | Laser operated instrument | 8 | B |
| 9018909019 | Other | 8 | B |
| 9018909020 | Gynaecological or obstetrical instruments | 8 | B |
| 9018909030 | Endoscopes (gastroscopes, peritoneoscopes, cystoscopes and the like) | 8 | B |
| 9018909040 | Artificial kidney apparatus | 8 | B |
| 9018909050 | Dialyzers for artificial kidney apparatus | 8 | B |
| 9018909060 | Veterinary instrument and appliances | 8 | B |
| 9018909071 | Of medical, dermatologic uses | 8 | B |
| 9018909079 | Other | 8 | B |
| 9018909080 | Other | 8 | B |
| 9018909090 | Parts and accessories | 8 | B |
| 9019101000 | Mechano-therapy appliances | 0 | A |
| 9019102000 | Massage apparatus | 0 | A |
| 9019103000 | Psychological aptitude-testing apparatus | 0 | A |
| 9019109000 | Parts and accessories | 0 | A |
| 9019201000 | Ozone therapy apparatus | 0 | A |
| 9019202000 | Oxygen therapy apparatus | 0 | A |
| 9019203000 | Aerosol therapy apparatus | 0 | A |
| 9019204000 | Artificial respiration apparatus | 0 | A |
| 9019208000 | Other | 0 | A |
| 9019209000 | Parts and accessories | 0 | A |
| 9020001000 | Gas masks | 8 | A |
| 9020008000 | Other breathing appliances | 8 | A |
| 9020009000 | Parts and accessories | 8 | A |
| 9021100000 | Orthopaedic or fracture appliances | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9021210000 | Artificial teeth | 0 | A |
| 9021290000 | Other | 0 | A |
| 9021310000 | Artificial joints | 0 | A |
| 9021390000 | Other | 0 | A |
| 9021400000 | Hearing aids, excluding parts and accessories | 0 | A |
| 9021500000 | Pacemakers for stimulating heart muscles, excluding parts and accessories | 0 | A |
| 9021901000 | Screws, staples, pins or the like which are inserted inside the human body | 0 | A |
| 9021908000 | Other | 0 | A |
| 9021909000 | Parts and accessories | 0 | A |
| 9022120000 | Computed tomography apparatus | 8 | A |
| 9022130000 | Other, for dental uses | 8 | A |
| 9022141020 | Angiography units | 8 | A |
| 9022141030 | Bone densimeter | 8 | A |
| 9022141090 | Other | 8 | A |
| 9022142000 | For veterinary use | 8 | A |
| 9022191000 | For physical or chemical testing | 8 | A |
| 9022192000 | For industrial use | 8 | A |
| 9022199000 | Other | 8 | A |
| 9022211010 | Gamma cameras | 8 | A |
| 9022211020 | Linear accelerators | 8 | A |
| 9022211030 | Cobalt 60 therapy units | 8 | A |
| 9022211090 | Other | 8 | A |
| 9022212000 | For veterinary use | 8 | A |
| 9022291000 | For physical or chemical testing | 8 | A |
| 9022292000 | For industrial use | 8 | A |
| 9022299000 | Other | 8 | A |
| 9022300000 | X-ray tubes | 8 | A |
| 9022901010 | X-ray generators | 8 | A |
| 9022901020 | X-ray screens | 8 | A |
| 9022901030 | X-ray high tension generators | 8 | A |
| 9022901090 | Other | 8 | A |
| 9022909000 | Parts and accessories | 8 | A |
| 9023001000 | Models of human or animal anatomies | 8 | A |
| 9023009000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9024101000 | Hardness testing machines | 8 | A |
| 9024102000 | Tensile testing machines | 8 | A |
| 9024103000 | Compression testing machines | 8 | A |
| 9024104000 | Fatigue testing machines | 8 | A |
| 9024105000 | Universal type testing machines | 8 | A |
| 9024106000 | Machines and appliances for testing adhesive strength or shear force of ball or wire of printed circuits board, semiconductor device and electronic integrated circuit | 8 | A |
| 9024109000 | Other | 8 | A |
| 9024801010 | Testing machines to detect changes in the dimensions of textile | 8 | A |
| 9024801020 | Abrasion testing machines | 8 | A |
| 9024801090 | Other | 8 | A |
| 9024809010 | Elasticity meters | 8 | A |
| 9024809020 | Plastometers | 8 | A |
| 9024809090 | Other | 8 | A |
| 9024901000 | Sensor (devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal) | 8 | A |
| 9024909000 | Other | 8 | A |
| 9025111000 | Clinical or veterinary thermometers | 0 | A |
| 9025119000 | Other | 8 | A |
| 9025191000 | Thermometers | 8 | A |
| 9025192010 | Optical pyrometers | 8 | A |
| 9025192090 | Other | 8 | A |
| 9025801000 | Hydrometers and similar floating instruments | 8 | A |
| 9025802010 | Mercury barometer | 8 | A |
| 9025802090 | Other | 8 | A |
| 9025803010 | Psychrometers | 8 | A |
| 9025803020 | Hair hygrometers | 8 | A |
| 9025803090 | Other | 8 | A |
| 9025809000 | Other | 8 | A |
| 9025900000 | Parts and accessories | 8 | A |
| 9026101000 | Flow meters | 0 | A |
| 9026102000 | Level gauges | 0 | A |
| 9026109000 | Other | 0 | A |
| 9026201110 | Liquid type | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9026201120 | Metallic type | 0 | A |
| 9026201190 | Other | 0 | A |
| 9026201900 | Other | 0 | A |
| 9026209000 | Other | 0 | A |
| 9026801000 | Heat meters | 0 | A |
| 9026802000 | Anemometers | 0 | A |
| 9026809000 | Other | 0 | A |
| 9026900000 | Parts and accessories | 0 | A |
| 9027100000 | Gas or smoke analysis apparatus | 8 | A |
| 9027200000 | Chromatographs and electrophoresis instruments | 0 | A |
| 9027301000 | Spectrometers | 0 | A |
| 9027302000 | Spectrophotometers | 0 | A |
| 9027303000 | Spectrograph | 0 | A |
| 9027501000 | Polarimeters | 0 | A |
| 9027502000 | Refractometers | 0 | A |
| 9027503000 | Colorimeters | 0 | A |
| 9027504000 | Luxmeters | 0 | A |
| 9027509000 | Other | 0 | A |
| 9027801000 | For physical or chemical analysis | 0 | A |
| 9027802010 | pH meters | 0 | A |
| 9027802020 | Calori meters | 0 | A |
| 9027802030 | Visco meters | 0 | A |
| 9027802040 | Expansion meters | 0 | A |
| 9027802050 | Exposure meters | 8 | A |
| 9027802090 | Other | 0 | A |
| 9027901000 | Microtomes | 8 | A |
| 9027909010 | For the purpose of semiconductor manufacturing | 0 | A |
| 9027909091 | For gas or smoke analysis apparatus and microtomes | 8 | A |
| 9027909099 | Other | 0 | A |
| 9028101010 | Of digital type | 8 | A |
| 9028101090 | Other | 8 | A |
| 9028102000 | Calibrating meters | 8 | A |
| 9028201010 | Of digital type | 8 | A |
| 9028201090 | Other | 8 | A |
| 9028202000 | Calibrating meters | 8 | A |
| 9028301010 | Not less than 50 A | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9028301020 | Less than 50 A | 8 | A |
| 9028302000 | Calibrating meters | 8 | A |
| 9028900000 | Parts and accessories | 8 | A |
| 9029101000 | Revolution counters | 8 | A |
| 9029102000 | Production counters | 8 | A |
| 9029103000 | Taximeters | 8 | A |
| 9029104000 | Mileometers | 8 | A |
| 9029105000 | Counters for indicating the working hours of machines | 8 | A |
| 9029109000 | Other | 8 | A |
| 9029201010 | Chronometric system | 8 | A |
| 9029201090 | Other | 8 | A |
| 9029202000 | Stroboscopes | 8 | A |
| 9029900000 | Parts and accessories | 8 | A |
| 9030100000 | Instruments and apparatus for measuring or detecting ionising radiations | 8 | A |
| 9030201010 | Of cathode-ray | 8 | A |
| 9030201090 | Other | 8 | A |
| 9030202010 | Of cathode-ray | 8 | A |
| 9030202090 | Other | 8 | A |
| 9030310000 | Multimeters without a recording device | 8 | A |
| 9030320000 | Multimeters with a recording device | 8 | A |
| 9030331000 | Voltmeters | 8 | A |
| 9030332000 | Ammeters | 8 | A |
| 9030333000 | Circuit testers | 8 | A |
| 9030334000 | Resistance meters | 8 | A |
| 9030335000 | Galvanometer | 8 | A |
| 9030336000 | Frequency measuring apparatus | 8 | A |
| 9030339000 | Other | 8 | A |
| 9030391000 | Voltmeters | 8 | A |
| 9030392000 | Ammeters | 8 | A |
| 9030393000 | Circuit testers | 8 | A |
| 9030394000 | Resistance meters | 8 | A |
| 9030395000 | Galvanometer | 8 | A |
| 9030396000 | Frequency measuring apparatus | 8 | A |
| 9030399000 | Other | 8 | A |
| 9030401000 | Crosstalk meter | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9030402000 | Gain measuring instruments | 8 | A |
| 9030403000 | Distortion factor meters | 8 | A |
| 9030404000 | Psophometers | 8 | A |
| 9030409000 | Other | 8 | A |
| 9030820000 | For measuring or checking semiconductor wafers or devices | 8 | A |
| 9030840000 | Other, with a recording device | 8 | A |
| 9030890000 | Other | 8 | A |
| 9030901000 | Of subheading 9030.82 | 0 | A |
| 9030909000 | Other | 8 | A |
| 9031100000 | Machines for balancing mechanical parts | 8 | A |
| 9031200000 | Test benches | 8 | A |
| 9031411000 | Focimeters | 0 | A |
| 9031412000 | For measuring surface particulate contamination on semiconductor wafers | 0 | A |
| 9031419000 | Other | 0 | A |
| 9031491000 | Optical surface testers | 8 | A |
| 9031492000 | Optical goniometers or angle gauges | 8 | A |
| 9031493000 | Focimeters | 8 | A |
| 9031494010 | For the purpose of semiconductor manufacturing | 0 | A |
| 9031494090 | Other | 8 | A |
| 9031499000 | Other | 8 | A |
| 9031801000 | Ultrasonic fish finders | 8 | A |
| 9031802000 | Load-cells | 8 | A |
| 9031809010 | Equipment for testing the characteristics of internal combustion engines | 8 | A |
| 9031809020 | Gear testing machines | 8 | A |
| 9031809030 | Planimeters | 8 | A |
| 9031809040 | Spherometers | 8 | A |
| 9031809050 | Apparatus for checking textile materials | 8 | A |
| 9031809060 | Ultra-sonic thickness measuring instruments | 8 | A |
| 9031809070 | Instruments for detecting faults, cracks or other defects | 8 | A |
| 9031809080 | Dynamometers | 8 | A |
| 9031809091 | For the purpose of semiconductor manufacturing | 0 | A |
| 9031809099 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9031901010 | Of subheadings 9031.41 | 0 | A |
| 9031901090 | Of other | 0 | A |
| 9031909000 | Other | 8 | A |
| 9032101010 | For refrigerators | 8 | A |
| 9032101020 | For aircraft | 5 | A |
| 9032101090 | Other | 8 | A |
| 9032102000 | Of fixed type | 8 | A |
| 9032200000 | Manostats | 8 | A |
| 9032811010 | For aircraft | 5 | A |
| 9032811090 | Other | 8 | A |
| 9032812010 | For aircraft | 5 | A |
| 9032812091 | Of machines and mechanical appliances for making semiconductor devices | 3 | A |
| 9032812099 | Other | 8 | A |
| 9032819010 | For aircraft | 5 | A |
| 9032819090 | Other | 8 | A |
| 9032891010 | For aircraft | 5 | A |
| 9032891090 | Other | 8 | A |
| 9032892010 | For aircraft | 5 | A |
| 9032892090 | Other | 8 | A |
| 9032893010 | For aircraft | 5 | A |
| 9032893090 | Other | 8 | A |
| 9032899010 | For aircraft | 5 | A |
| 9032899090 | Other | 8 | A |
| 9032901000 | For aircraft | 5 | A |
| 9032909000 | Other | 8 | A |
| 9033000000 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90. | 8 | A |
| 9101110000 | With mechanical display only | 8 | A |
| 9101191000 | With opto-electronic display only | 8 | A |
| 9101199000 | Other | 8 | A |
| 9101210000 | With automatic winding | 8 | A |
| 9101290000 | Other | 8 | A |
| 9101910000 | Electrically operated | 8 | A |
| 9101990000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9102111000 | For the blind | 8 | A |
| 9102112000 | With dials, bands or similar of precious metal or of metal clad with precious metal | 8 | A |
| 9102119010 | Battery or accumulator operated | 8 | A |
| 9102119090 | Other | 8 | A |
| 9102121000 | Battery or accumulator operated | 8 | A |
| 9102129010 | For the blind | 8 | A |
| 9102129020 | With dials, bands or similar of precious metal or of metal clad with precious metal | 8 | A |
| 9102129090 | Other | 8 | A |
| 9102191000 | Battery or accumulator operated | 8 | A |
| 9102199010 | For the blind | 8 | A |
| 9102199020 | With dials, bands or similar of precious metal or of metal clad with precious metal | 8 | A |
| 9102199090 | Other | 8 | A |
| 9102211000 | For the blind | 8 | A |
| 9102212000 | With dials, bands or similar of precious metal or of metal clad with precious metal | 8 | A |
| 9102219000 | Other | 8 | A |
| 9102291000 | For the blind | 8 | A |
| 9102292000 | With dials bands or similar of precious metal or of metal clad with precious metal. | 8 | A |
| 9102299000 | Other | 8 | A |
| 9102911000 | Stop-watches | 8 | A |
| 9102912000 | For the blind | 8 | A |
| 9102919010 | Battery or accumulator powered | 8 | A |
| 9102919090 | Other | 8 | A |
| 9102991000 | Stop-watches | 8 | A |
| 9102992000 | For the blind | 8 | A |
| 9102999000 | Other | 8 | A |
| 9103101000 | Travel clocks | 8 | A |
| 9103109000 | Other | 8 | A |
| 9103901000 | Travel clocks | 8 | A |
| 9103909000 | Other | 8 | A |
| 9104001000 | For vehicles | 8 | A |
| 9104002000 | For aircraft | 8 | A |
| 9104004000 | For vessels | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9104009000 | Other | 8 | A |
| 9105110000 | Electrically operated | 8 | A |
| 9105190000 | Other | 8 | A |
| 9105210000 | Electrically operated | 8 | A |
| 9105290000 | Other | 8 | A |
| 9105910000 | Electrically operated | 8 | A |
| 9105990000 | Other | 8 | A |
| 9106100000 | Time-registers; time-recorders | 8 | A |
| 9106901000 | Watchmen's telltales | 8 | A |
| 9106902000 | Timers | 8 | A |
| 9106903000 | Parking meters | 8 | A |
| 9106909000 | Other | 8 | A |
| 9107001000 | With synchronous motor | 8 | A |
| 9107009000 | Other | 8 | A |
| 9108110000 | With mechanical display only or with a device to which a mechanical display can be incorporated | 5 | A |
| 9108120000 | With opto-electronic display only | 5 | A |
| 9108190000 | Other | 5 | A |
| 9108200000 | With automatic winding | 5 | A |
| 9108900000 | Other | 5 | A |
| 9109100000 | Electrically operated | 8 | A |
| 9109900000 | Other | 8 | A |
| 9110111000 | Battery or accumulator powered | 8 | A |
| 9110112000 | With automatic winding | 8 | A |
| 9110119000 | Other | 8 | A |
| 9110121000 | Battery or accumulator powered. | 8 | A |
| 9110122000 | With automatic winding | 8 | A |
| 9110129000 | Other | 8 | A |
| 9110191000 | Battery or accumulator powered | 8 | A |
| 9110192000 | With automatic winding | 8 | A |
| 9110199000 | Other | 8 | A |
| 9110901000 | Battery or accumulator powered | 8 | A |
| 9110909000 | Other | 8 | A |
| 9111100000 | Cases of precious metal or of metal clad with precious metal | 8 | A |
| 9111200000 | Cases of base metal, whether or not gold- or silver- plated | 8 | A |
| 9111800000 | Other cases | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9111901000 | Of precious metal or metal clad with precious metal | 8 | A |
| 9111909000 | Other | 8 | A |
| 9112200000 | Cases | 8 | A |
| 9112900000 | Parts | 8 | A |
| 9113100000 | Of precious metal or of metal clad with precious metal | 8 | A |
| 9113200000 | Of base metal, whether or not gold- or silver- plated | 8 | A |
| 9113901000 | Of plastics | 8 | A |
| 9113902000 | Of leather or composition leather | 8 | A |
| 9113909000 | Other | 8 | A |
| 9114100000 | Springs, including hair-springs | 8 | A |
| 9114300000 | Dials | 8 | A |
| 9114400000 | Plates and bridges | 8 | A |
| 9114900000 | Other | 8 | A |
| 9201101000 | Of automatic | 8 | A |
| 9201109000 | Other | 8 | A |
| 9201200000 | Grand pianos | 8 | A |
| 9201901000 | Harpsichords | 8 | A |
| 9201909000 | Other | 8 | A |
| 9202101000 | Violins | 8 | A |
| 9202102000 | Violoncellos | 8 | A |
| 9202109000 | Other | 8 | A |
| 9202901000 | Guitars | 8 | A |
| 9202902000 | Harps | 8 | A |
| 9202903000 | Mandolines | 8 | A |
| 9202904000 | Banjo | 8 | A |
| 9202909000 | Other | 8 | A |
| 9205101000 | Trumpets | 8 | A |
| 9205102000 | Trombones | 8 | A |
| 9205109000 | Other | 8 | A |
| 9205901010 | Flutes | 8 | A |
| 9205901020 | Clarinets | 8 | A |
| 9205901030 | Saxophones | 8 | A |
| 9205901040 | Recorder | 8 | A |
| 9205901090 | Other | 8 | A |
| 9205902010 | Pipe organs | 8 | A |
| 9205902020 | Reed organs | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9205902090 | Other | 8 | A |
| 9205903010 | Accordions | 8 | A |
| 9205903020 | Melodicas | 8 | A |
| 9205903090 | Other | 8 | A |
| 9205904000 | Mouth organs | 8 | A |
| 9205909000 | Other | 8 | A |
| 9206001000 | Drums | 8 | A |
| 9206002000 | Xylophones | 8 | A |
| 9206003000 | Cymbals | 8 | A |
| 9206004000 | Castanets | 8 | A |
| 9206005000 | Maracas | 8 | A |
| 9206006000 | Tambourine | 8 | A |
| 9206009000 | Other | 8 | A |
| 9207101000 | Organs (including synthesizers) | 8 | A |
| 9207103000 | Pianos | 8 | A |
| 9207109000 | Other | 8 | A |
| 9207901000 | Guitars | 8 | A |
| 9207902000 | Accordions | 8 | A |
| 9207903000 | Rhythm box | 8 | A |
| 9207909000 | Other | 8 | A |
| 9208100000 | Musical boxes | 8 | A |
| 9208901000 | Fairground organs | 8 | A |
| 9208902000 | Mechanical street organs | 8 | A |
| 9208903000 | Mechanical singing birds | 8 | A |
| 9208904000 | Musical saws | 8 | A |
| 9208909000 | Other | 8 | A |
| 9209301000 | Of metal wire | 8 | A |
| 9209309000 | Other | 8 | A |
| 9209910000 | Parts and accessories for pianos | 8 | A |
| 9209920000 | Parts and accessories for the musical instruments of heading 92.02 | 8 | A |
| 9209940000 | Parts and accessories for the musical instruments of heading 92.07 | 8 | A |
| 9209991000 | For musical movements | 8 | A |
| 9209992000 | Metronomes, tuning forks and pitch pipes of all kinds | 8 | A |
| 9209993000 | Mechanisms for musical boxes | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9209999000 | Other | 8 | A |
| 9301101000 | Self-propelled | 0 | A |
| 9301109000 | Other | 0 | A |
| 9301200000 | Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors | 0 | A |
| 9301901000 | Fully automatic shotguns | 0 | A |
| 9301902010 | Bolt action | 0 | A |
| 9301902020 | Semi-automatic | 0 | A |
| 9301902030 | Fully automatic | 0 | A |
| 9301902090 | Other | 0 | A |
| 9301903000 | Machine-guns | 0 | A |
| 9301904010 | Fully automatic pistols | 0 | A |
| 9301904090 | Other | 0 | A |
| 9301909000 | Other | 0 | A |
| 9302001010 | Revolvers | 0 | A |
| 9302001021 | Semi-automatic | 0 | A |
| 9302001029 | Other | 0 | A |
| 9302001030 | Pistols, multiple barrel | 0 | A |
| 9302001090 | Other | 0 | A |
| 9302009010 | Revolvers | 0 | A |
| 9302009021 | Semi-automatic | 0 | A |
| 9302009029 | Other | 0 | A |
| 9302009030 | Pistols, multiple barrel | 0 | A |
| 9302009090 | Other | 0 | A |
| 9303100000 | Muzzle-loading firearms | 8 | A |
| 9303201011 | Pump-action | 8 | A |
| 9303201012 | Semi-automatic | 8 | A |
| 9303201019 | Other | 8 | A |
| 9303201020 | Shotguns, multiple barrel, including combination guns | 8 | A |
| 9303201090 | Other | 8 | A |
| 9303209011 | Pump-action | 8 | A |
| 9303209012 | Semi-automatic | 8 | A |
| 9303209019 | Other | 8 | A |
| 9303209020 | Shotguns, multiple barrel, including combination guns | 8 | A |
| 9303209090 | Other | 8 | A |
| 9303301010 | Single-shot | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9303301020 | Semi-automatic | 8 | A |
| 9303301090 | Other | 8 | A |
| 9303309010 | Single-shot | 8 | A |
| 9303309020 | Semi-automatic | 8 | A |
| 9303309090 | Other | 8 | A |
| 9303900000 | Other | 8 | A |
| 9304001000 | Air guns | 8 | A |
| 9304009000 | Other | 8 | A |
| 9305101010 | Firing mechanisms | 0 | A |
| 9305101020 | Frames and receivers | 0 | A |
| 9305101030 | Barrels | 0 | A |
| 9305101040 | Pistons, locking lugs and gas buffers | 0 | A |
| 9305101050 | Magazines and parts thereof | 0 | A |
| 9305101060 | Silencers (sound moderators) and parts thereof | 0 | A |
| 9305101070 | Butts, grips and plates | 0 | A |
| 9305101080 | Slides (for pistols) and cylinders (for revolvers) | 0 | A |
| 9305101090 | Other | 0 | A |
| 9305109010 | Firing mechanisms | 8 | A |
| 9305109020 | Frames and receivers | 8 | A |
| 9305109030 | Barrels | 8 | A |
| 9305109040 | Pistons, locking lugs and gas buffers | 8 | A |
| 9305109050 | Magazines and parts thereof | 8 | A |
| 9305109060 | Silencers (sound moderators) and parts thereof | 8 | A |
| 9305109070 | Butts, grips and plates | 8 | A |
| 9305109080 | Slides(for pistols) and cylinders (for revolvers) | 8 | A |
| 9305109090 | Other | 8 | A |
| 9305201000 | Shotgun barrels | 8 | A |
| 9305209010 | Rifle barrels | 8 | A |
| 9305209020 | Magazines and parts thereof | 8 | A |
| 9305209090 | Other | 8 | A |
| 9305911010 | Firing mechanisms | 0 | A |
| 9305911020 | Frames and receivers | 0 | A |
| 9305911030 | Barrels | 0 | A |
| 9305911040 | Pistons, locking lugs and gas buffers | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9305911050 | Magazines and parts thereof | 0 | A |
| 9305911060 | Silencers (sound moderators) and parts thereof | 0 | A |
| 9305911070 | Flash eliminators and parts thereof | 0 | A |
| 9305911080 | Breeches, bolts (gunlocks) and bolt carriers | 0 | A |
| 9305911090 | Other | 0 | A |
| 9305919000 | Other | 0 | A |
| 9305990000 | Other | 8 | A |
| 9306210000 | Cartridges | 0 | A |
| 9306290000 | Other | 0 | A |
| 9306301000 | Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof | 0 | A |
| 9306309000 | Other | 0 | A |
| 9306900000 | Other | 0 | A |
| 9307000000 | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor. | 0 | A |
| 9401100000 | Seats of a kind used for aircraft | 0 | A |
| 9401200000 | Seats of a kind used for motor vehicles | 8 | A |
| 9401302000 | Of cane | 0 | A |
| 9401303000 | Covered with leather | 0 | A |
| 9401309000 | Other | 0 | A |
| 9401401000 | Of cane | 0 | A |
| 9401402000 | Covered with leather | 0 | A |
| 9401409000 | Other | 0 | A |
| 9401510000 | Of bamboo or rattan | 0 | A |
| 9401591000 | Of cane | 0 | A |
| 9401599000 | Other | 0 | A |
| 9401611000 | Covered with leather | 0 | A |
| 9401619000 | Other | 0 | A |
| 9401691000 | Covered with leather | 0 | A |
| 9401699000 | Other | 0 | A |
| 9401711000 | Covered with leather | 0 | A |
| 9401719000 | Other | 0 | A |
| 9401791000 | Covered with leather | 0 | A |
| 9401799000 | Other | 0 | A |
| 9401801000 | Of stone | 0 | A |
| 9401809000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9401901000 | Of wood | 8 | A |
| 9401902000 | Of metal | 8 | A |
| 9401909000 | Other | 8 | A |
| 9402101010 | Dentists' chairs | 0 | A |
| 9402101020 | Optical chairs | 0 | A |
| 9402101090 | Other | 0 | A |
| 9402109010 | Barbers or beauty shop's chairs | 0 | A |
| 9402109090 | Other | 0 | A |
| 9402901000 | Operating tables | 0 | A |
| 9402902000 | Gynecologic tables | 0 | A |
| 9402903000 | Delivery tables | 0 | A |
| 9402908000 | Other | 0 | A |
| 9402909000 | Parts | 0 | A |
| 9403100000 | Metal furniture of a kind used in offices | 0 | A |
| 9403201000 | Beds | 0 | A |
| 9403209000 | Other | 0 | A |
| 9403301000 | Desks | 0 | A |
| 9403309000 | Other | 0 | A |
| 9403401000 | Dinner tables | 8 | A |
| 9403409000 | Other | 8 | A |
| 9403501000 | Beds | 0 | A |
| 9403509000 | Other | 0 | A |
| 9403601010 | Stationery chests | 0 | A |
| 9403601020 | Dressing tables | 0 | A |
| 9403601030 | Dressers (wardrobes) | 0 | A |
| 9403601090 | Other | 0 | A |
| 9403609010 | Stationery chests | 0 | A |
| 9403609020 | Dressing tables | 0 | A |
| 9403609030 | Dressers (wardrobes) | 0 | A |
| 9403609090 | Other | 0 | A |
| 9403701000 | Baby's step training | 0 | A |
| 9403709000 | Other | 0 | A |
| 9403810000 | Of bamboo or rattan | 0 | A |
| 9403890000 | Other | 0 | A |
| 9403900000 | Parts | 8 | A |
| 9404100000 | Mattress supports | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9404210000 | Of cellular rubber or plastics, whether or not covered | 8 | A |
| 9404290000 | Of other materials | 8 | A |
| 9404300000 | Sleeping bags | 8 | A |
| 9404900000 | Other | 8 | A |
| 9405101000 | Of filament lamps | 8 | A |
| 9405102000 | Of fluorescent lamps | 8 | A |
| 9405103000 | Of light-emitting diode (LED) | 8 | A |
| 9405109000 | Other | 8 | A |
| 9405201000 | Of filament lamps | 8 | A |
| 9405202000 | Of fluorescent lamps | 8 | A |
| 9405203000 | Of light-emitting diode (LED) | 8 | A |
| 9405209000 | Other | 8 | A |
| 9405301000 | Of filament lamps | 8 | A |
| 9405302000 | Of light-emitting diode (LED) | 8 | A |
| 9405309000 | Other | 8 | A |
| 9405401000 | Of anti-explosive type | 8 | A |
| 9405402000 | Of flood type | 8 | A |
| 9405403000 | Of street type | 8 | A |
| 9405409000 | Other | 8 | A |
| 9405500000 | Non-electrical lamps and lighting fittings | 8 | A |
| 9405601000 | Of neon tubes | 8 | A |
| 9405602000 | Of filament lamps | 8 | A |
| 9405603000 | Of fluorescent lamps | 8 | A |
| 9405604000 | Of light-emitting diode (LED) | 8 | A |
| 9405609000 | Other | 8 | A |
| 9405911000 | Of chandeliers | 8 | A |
| 9405919000 | Other | 8 | A |
| 9405921000 | Of chandeliers | 8 | A |
| 9405929000 | Other | 8 | A |
| 9405991000 | Of chandeliers | 8 | A |
| 9405999000 | Other | 8 | A |
| 9406001000 | Of wood | 8 | E |
| 9406009010 | Of plastic | 8 | A |
| 9406009020 | Of iron or steel | 8 | A |
| 9406009030 | Of aluminium | 8 | A |
| 9406009090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9503001100 | Children's tricycles | 0 | A |
| 9503001200 | Scooters | 0 | A |
| 9503001300 | Pedal cars | 0 | A |
| 9503001400 | Dolls' carriages | 0 | A |
| 9503001800 | Other | 0 | A |
| 9503001900 | Parts and accessories | 0 | A |
| 9503002110 | Of textile materials | 8 | A |
| 9503002120 | Of rubbers | 0 | A |
| 9503002130 | Of plastics | 8 | A |
| 9503002140 | Of ceramics | 0 | A |
| 9503002150 | Of glasses | 0 | A |
| 9503002160 | Of wood | 0 | A |
| 9503002190 | Other | 8 | A |
| 9503002910 | Garments and accessories therefor, footwear and headgear | 8 | A |
| 9503002990 | Other | 0 | A |
| 9503003110 | Electric trains | 0 | A |
| 9503003190 | Accessories | 0 | A |
| 9503003200 | Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.00.31 | 0 | A |
| 9503003300 | Other construction sets and constructional toys | 0 | A |
| 9503003411 | Of textile materials | 8 | A |
| 9503003419 | Other | 8 | A |
| 9503003491 | Of textile material | 8 | A |
| 9503003492 | Of rubbers | 0 | A |
| 9503003493 | Of plastics | 8 | A |
| 9503003494 | Of metal | 8 | A |
| 9503003495 | Of ceramics | 0 | A |
| 9503003496 | Of glasses | 0 | A |
| 9503003497 | Of wood | 0 | A |
| 9503003499 | Other | 8 | A |
| 9503003500 | Toy musical instruments and apparatus | 8 | A |
| 9503003600 | Puzzles | 0 | A |
| 9503003700 | Other toys, put up in sets or outfits | 8 | A |
| 9503003800 | Other toys and models, incorporating a motor | 8 | A |
| 9503003911 | Balloons, toy balls, kites and the | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | like | | |
| 9503003919 | Other | 8 | A |
| 9503003990 | Parts and accessories (excluding those of subheading 9503.00.3190) | 0 | A |
| 9504201000 | Billiard tables | 0 | A |
| 9504202000 | Billiard balls | 0 | A |
| 9504209000 | Other | 0 | A |
| 9504300000 | Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment | 0 | A |
| 9504400000 | Playing cards | 0 | A |
| 9504501000 | Video games of a kind used with a television receiver | 0 | A |
| 9504509000 | Other | 0 | A |
| 9504901010 | Pin tables | 0 | A |
| 9504901020 | Pin setters | 0 | A |
| 9504901030 | Bowling balls | 0 | A |
| 9504901040 | Lane | 0 | A |
| 9504901050 | Bowling pins | 0 | A |
| 9504901090 | Other | 0 | A |
| 9504902000 | Electronic games | 0 | A |
| 9504903000 | Other articles and equipment | 0 | A |
| 9504909010 | Of video games | 0 | A |
| 9504909020 | Of electronic games | 0 | A |
| 9504909090 | Other | 0 | A |
| 9505100000 | Articles for Christmas festivities | 8 | A |
| 9505900000 | Other | 8 | A |
| 9506110000 | Skis | 8 | A |
| 9506120000 | Ski-fastenings (ski-bindings) | 8 | A |
| 9506190000 | Other | 8 | A |
| 9506210000 | Sailboards | 8 | A |
| 9506290000 | Other | 8 | A |
| 9506310000 | Clubs, complete | 8 | A |
| 9506320000 | Balls | 8 | A |
| 9506391000 | Parts of clubs | 8 | A |
| 9506399000 | Other | 8 | A |
| 9506401000 | Table-tennis tables | 8 | A |
| 9506402000 | Table-tennis rackets | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9506403000 | Table-tennis balls | 8 | A |
| 9506409000 | Other | 8 | A |
| 9506510000 | Lawn-tennis rackets, whether or not strung | 8 | A |
| 9506591000 | Badminton rackets | 8 | A |
| 9506599000 | Other | 8 | A |
| 9506610000 | Lawn-tennis balls | 8 | A |
| 9506621000 | Soccer balls | 8 | A |
| 9506622000 | Basket balls | 8 | A |
| 9506623000 | Volley balls | 8 | A |
| 9506624000 | Hand balls | 8 | A |
| 9506625000 | American footballs | 8 | A |
| 9506629000 | Other | 8 | A |
| 9506691000 | Badminton shuttlecock | 8 | A |
| 9506692000 | Baseballs | 8 | A |
| 9506699000 | Other | 8 | A |
| 9506700000 | Ice skates and roller skates, including skating boots with skates attached | 8 | A |
| 9506910000 | Articles and equipment for general physical exercise, gymnastics or athletics | 8 | A |
| 9506990000 | Other | 8 | A |
| 9507101000 | Of glass fibre | 8 | A |
| 9507102000 | Of carbon | 8 | A |
| 9507109000 | Other | 8 | A |
| 9507200000 | Fish-hooks, whether or not snelled | 8 | A |
| 9507300000 | Fishing reels | 8 | A |
| 9507901000 | Fish landing nets and other fishing tackles | 8 | A |
| 9507909000 | Other | 8 | A |
| 9508100000 | Travelling circuses and travelling menageries | 8 | A |
| 9508900000 | Other | 8 | A |
| 9601100000 | Worked ivory and articles of ivory | 8 | A |
| 9601901010 | A nucleus for cultivating pearl | 0 | A |
| 9601901090 | Other | 8 | A |
| 9601902000 | Of horn | 8 | A |
| 9601903000 | Of bone | 8 | A |
| 9601904000 | Of coral | 8 | A |
| 9601909010 | A nucleus for cultivating pearl | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9601909090 | Other | 8 | A |
| 9602001000 | Gelatin capsules | 8 | A |
| 9602009010 | Worked vegetable carving material (for example, corozo) and articles of vegetable carving material | 8 | A |
| 9602009020 | Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances | 8 | A |
| 9602009090 | Other | 8 | A |
| 9603100000 | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles | 8 | A |
| 9603210000 | Tooth brushes, including dental-plate brushes | 8 | A |
| 9603290000 | Other | 8 | A |
| 9603300000 | Artists' brushes, writing brushes and similar brushes for the application of cosmetics | 8 | A |
| 9603400000 | Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers | 8 | A |
| 9603500000 | Other brushes constituting parts of machines, appliances or vehicles | 8 | A |
| 9603900000 | Other | 8 | A |
| 9604000000 | Hand sieves and hand riddles. | 8 | A |
| 9605000000 | Travel sets for personal toilet, sewing or shoe or clothes cleaning. | 8 | A |
| 9606100000 | Press-fasteners, snap-fasteners and press-studs and parts therefor | 8 | A |
| 9606210000 | Of plastics, not covered with textile material | 8 | A |
| 9606220000 | Of base metal, not covered with textile material | 8 | A |
| 9606291000 | Of shell-fish shell | 8 | A |
| 9606299000 | Other | 8 | A |
| 9606300000 | Button moulds and other parts of buttons; button blanks | 8 | A |
| 9607110000 | Fitted with chain scoops of base metal | 8 | A |
| 9607191000 | Of plastic | 8 | A |
| 9607199000 | Other | 8 | A |
| 9607201000 | Of base metal | 8 | A |
| 9607202000 | Of plastic | 8 | A |
| 9607209000 | Other | 8 | A |
| 9608100000 | Ball point pens | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9608200000 | Felt tipped and other porous-tipped pens and markers | 8 | A |
| 9608301000 | Fountainpens | 8 | A |
| 9608309000 | Other | 8 | A |
| 9608401000 | Propelling Pencils | 8 | A |
| 9608402010 | Of mechanical type | 8 | A |
| 9608402090 | Other | 8 | A |
| 9608500000 | Sets of articles from two or more of the foregoing subheadings | 8 | A |
| 9608600000 | Refills for ball point pens, comprising the ball point and ink-reservoir | 8 | A |
| 9608911000 | Pen nibs | 8 | A |
| 9608912000 | Nib points | 8 | A |
| 9608991000 | Parts | 8 | A |
| 9608999000 | Other | 8 | A |
| 9609101000 | Pencils | 8 | A |
| 9609102000 | Color pencils | 8 | A |
| 9609103000 | Crayons | 8 | A |
| 9609200000 | Pencil leads, black or coloured | 8 | A |
| 9609901000 | Crayons and oil pastels. | 8 | A |
| 9609902000 | Pastels | 8 | A |
| 9609903010 | For writing | 8 | A |
| 9609903090 | Other | 8 | A |
| 9609909000 | Other | 8 | A |
| 9610001000 | Slates | 8 | A |
| 9610002000 | Black boards | 8 | A |
| 9610009000 | Other | 8 | A |
| 9611001000 | Stamps | 8 | A |
| 9611002000 | Hand printing sets | 8 | A |
| 9611009000 | Other | 8 | A |
| 9612101000 | For typewriter | 8 | A |
| 9612102000 | For EDPS machines | 8 | A |
| 9612109000 | Other | 8 | A |
| 9612200000 | Ink-pads | 8 | A |
| 9613100000 | Pocket lighters, gas fuelled, non-refillable | 8 | A |
| 9613200000 | Pocket lighters, gas fuelled, refillable | 8 | A |
| 9613800000 | Other lighters | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9613901000 | Piezo-electric ignition units | 8 | A |
| 9613909000 | Other | 8 | A |
| 9614001000 | Pipes and pipe bowls | 8 | A |
| 9614009000 | Other | 8 | A |
| 9615111000 | Combs | 8 | A |
| 9615119000 | Other | 8 | A |
| 9615191000 | Combs | 8 | A |
| 9615199000 | Other | 8 | A |
| 9615901000 | Hair-pins | 8 | A |
| 9615909000 | Other | 8 | A |
| 9616100000 | Scent sprays and similar toilet sprays, and mounts and heads therefor | 8 | A |
| 9616200000 | Powder-puffs and pads for the application of cosmetics or toilet preparations | 8 | A |
| 9617001000 | Vacuum flasks | 8 | A |
| 9617002000 | Vacuum lunch-boxes | 8 | A |
| 9617008000 | Other | 8 | A |
| 9617009000 | Parts | 8 | A |
| 9618001000 | Tailors' dummies | 8 | A |
| 9618002000 | Automata | 8 | A |
| 9618009000 | Other | 8 | A |
| 9619001010 | Napkins and napkin liners for babies | 0 | A |
| 9619001090 | Other | 0 | A |
| 9619002000 | Of wadding of textile materials | 8 | B |
| 9619003010 | Of subheadings 6108.21, 6108.22, 6108.29, 6111.20, 6111.30, 6111.90, 6209.20, 6209.30, 6209.90 or 6210.50 | 13 | B |
| 9619003020 | Of heading 6113, of subheadings 6208.91, 6208.92 or 6208.99 | 13 | B |
| 9619004000 | Other made up textile articles, other than goods of notes 2 to chapter 63 | 10 | B |
| 9619009000 | Other | 6.5 | B |
| 9701101000 | Paintings | 0 | A |
| 9701102000 | Drawings | 0 | A |
| 9701103000 | Pastels | 0 | A |
| 9701900000 | Other | 0 | A |
| 9702001000 | Engravings | 0 | A |
| 9702002000 | Prints | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9702003000 | Lithographs | 0 | A |
| 9703001000 | Sculptures | 0 | A |
| 9703002000 | Statuary | 0 | A |
| 9704001000 | Postage stamps | 0 | A |
| 9704009000 | Other | 0 | A |
| 9705000000 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest. | 0 | A |
| 9706001000 | Ceramics | 0 | A |
| 9706002000 | Musical instruments | 0 | A |
| 9706009000 | Other | 0 | A |

# Tariff Schedule of El Salvador

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0106.32.00 | - - Psittaciformes (including parrots, parakeets, cockatoos and other macaws) | 10 | A |
| 0106.33.00 | - - Ostriches; emus (Dromaius novaehollandiae) | 10 | A |
| 0106.39.00 | - - Other | 10 | A |
| 0106.41.00 | - - Bees | 0 | A |
| 0106.49.00 | - - Other | 10 | A |
| 0106.90.00 | - Other | 10 | A |
| 0201.10.00 | - Carcasses and half-carcasses | 30 | E |
| 0201.20.00 | - Other cuts with bone in | 30 | E |
| 0201.30.00 | - Boneless | 30 | E |
| 0202.10.00 | - Carcasses and half-carcasses | 30 | E |
| 0202.20.00 | - Other cuts with bone in | 30 | E |
| 0202.30.00 | - Boneless | 30 | E |
| 0203.11.00 | - - Carcasses and half-carcasses | 40 | X |
| 0203.12.00 | - - Hams, shoulders and cuts thereof, with bone in | 40 | X |
| 0203.19.00 | - - Other | 40 | X |
| 0203.21.00 | - - Carcasses and half-carcasses | 40 | X |
| 0203.22.00 | - - Hams, shoulders and cuts thereof, with bone in | 40 | X |
| 0203.29.00 | - - Other | 40 | X |
| 0204.10.00 | - Carcasses and half-carcasses of lamb, fresh or chilled | 15 | E |
| 0204.21.00 | - - Carcasses and half-carcasses | 15 | E |
| 0204.22.00 | - - Other cuts with bone in | 15 | E |
| 0204.23.00 | - - Boneless | 15 | E |
| 0204.30.00 | - Carcasses and half-carcasses of lamb, frozen | 15 | C |
| 0204.41.00 | - - Carcasses and half-carcasses | 15 | E |
| 0204.42.00 | - - Other cuts with bone in | 15 | C |
| 0204.43.00 | - - Boneless | 15 | E |
| 0204.50.00 | - Meat of goats | 15 | E |
| 0205.00.00 | MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN | 15 | C |
| 0206.10.00 | - Of bovine animals, fresh or chilled | 15 | E |
| 0206.21.00 | - - Tongues | 10 | E |
| 0206.22.00 | - - Livers | 10 | E |
| 0206.29.00 | - - Other | 10 | E |
| 0206.30.10 | - - Skin | 40 | E |
| 0206.30.90 | - - Other | 40 | E |
| 0206.41.00 | - - Livers | 40 | X |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0206.49.10 | - - - Skin | 40 | E |
| 0206.49.90 | - - - Other | 40 | E |
| 0206.80.00 | - Other, fresh or chilled | 40 | E |
| 0206.90.00 | - Other, frozen | 40 | E |
| 0207.11.00 | - - Not cut in pieces, fresh or chilled | 35 | X |
| 0207.12.00 | - - Not cut in pieces, frozen | 35 | X |
| 0207.13.10 | - - - In paste form, mechanically boned | 5 | X |
| 0207.13.91 | - - - - Breasts | 35 | X |
| 0207.13.92 | - - - - Wings | 35 | X |
| 0207.13.93 | - - - - Legs, thighs, whether or not joined | 164 | X |
| 0207.13.94 | - - - - Pieces including legs and thighs, whether or not joined | 164 | X |
| 0207.13.99 | - - - - Other | 35 | X |
| 0207.14.10 | - - - In paste form, mechanically boned | 5 | X |
| 0207.14.91 | - - - - Breasts | 35 | X |
| 0207.14.92 | - - - - Wings | 35 | X |
| 0207.14.93 | - - - - Legs, thighs, whether or not joined | 164 | X |
| 0207.14.94 | - - - - Pieces including legs and thighs, whether or not joined | 164 | X |
| 0207.14.99 | - - - - Other | 35 | X |
| 0207.24.00 | - - Not cut in pieces, fresh or chilled | 35 | E |
| 0207.25.00 | - - Not cut in pieces, frozen | 35 | E |
| 0207.26.10 | - - - In paste form, mechanically boned | 5 | E |
| 0207.26.90 | - - - Other | 35 | E |
| 0207.27.10 | - - - In paste form, mechanically boned | 5 | E |
| 0207.27.90 | - - - Other | 35 | E |
| 0207.41.00 | - - Not cut in pieces, fresh or chilled | 15 | E |
| 0207.42.00 | - - Not cut in pieces, frozen | 15 | E |
| 0207.43.00 | - - Fatty livers, fresh or chilled | 15 | E |
| 0207.44.10 | - - - In paste form, mechanically boned | 5 | E |
| 0207.44.90 | - - - Other | 15 | E |
| 0207.45.10 | - - - In paste form, mechanically boned | 5 | E |
| 0207.45.90 | - - - Other | 15 | E |
| 0207.51.00 | - - Not cut in pieces, fresh or chilled | 15 | E |
| 0207.52.00 | - - Not cut in pieces, frozen | 15 | E |
| 0207.53.00 | - - Fatty livers, fresh or chilled | 15 | E |
| 0207.54.10 | - - - In paste form, mechanically boned | 5 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0207.54.90 | - - - Other | 15 | E |
| 0207.55.10 | - - - In paste form, mechanically boned | 5 | E |
| 0207.55.90 | - - - Other | 15 | E |
| 0207.60.10 | - - Not cut in pieces, fresh or chilled | 15 | E |
| 0207.60.20 | - - Not cut in pieces, frozen | 15 | E |
| 0207.60.30 | - - Fatty livers, fresh or chilled | 15 | E |
| 0207.60.41 | - - - In paste form, mechanically boned | 5 | E |
| 0207.60.49 | - - - Other | 15 | E |
| 0207.60.51 | - - - In paste form, mechanically boned | 5 | E |
| 0207.60.59 | - - - Other | 15 | E |
| 0208.10.00 | - Of rabbits or hares | 15 | A |
| 0208.30.00 | - Of primates | 15 | A |
| 0208.40.00 | - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | 15 | A |
| 0208.50.00 | - Of reptiles (including snakes and sea turtles) | 15 | A |
| 0208.60.00 | - Of camels and other camelids (Camelidae) | 15 | A |
| 0208.90.10 | - - Frogs' legs | 15 | A |
| 0208.90.90 | - - Other | 15 | A |
| 0209.10.10 | - - Bacon | 40 | G |
| 0209.10.20 | - - Pig fat | 5 | E |
| 0209.90.00 | - Other | 15 | E |
| 0210.11.00 | - - Hams, shoulders and cuts thereof, with bone in | 40 | X |
| 0210.12.00 | - - Bellies (streaky) and cuts thereof | 40 | X |
| 0210.19.00 | - - Other | 40 | X |
| 0210.20.00 | - Meat of bovine animals | 15 | E |
| 0210.91.00 | - - Of primates | 10 | A |
| 0210.92.10 | - - - Of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | 15 | A |
| 0210.92.90 | - - - Other | 10 | A |
| 0210.93.00 | - - Of reptiles (including snakes and sea turtles) | 10 | A |
| 0210.99.10 | - - - Poultry livers, salted or in brine | 15 | E |
| 0210.99.20 | - - - Poultry livers, dried or smoked | 15 | E |
| 0210.99.30 | - - - Flours and meals of meat or meat offal | 10 | E |
| 0210.99.90 | - - - Other | 15 | E |
| 0301.11.00 | - - Freshwater | 15 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0301.19.00 | - - Other | 15 | E |
| 0301.91.10 | - - - Fry for restocking | 0 | A |
| 0301.91.90 | - - - Other | 10 | E |
| 0301.92.10 | - - - Fry for restocking | 0 | A |
| 0301.92.90 | - - - Other | 10 | E |
| 0301.93.10 | - - - Fry for restocking | 5 | C |
| 0301.93.90 | - - - Other | 10 | E |
| 0301.94.00 | - - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | 0 | A |
| 0301.95.00 | - - Southern bluefin tunas (Thunnus maccoyii) | 0 | A |
| 0301.99.10 | - - - Fry for restocking | 0 | A |
| 0301.99.91 | - - - - Tuna (of the genus Thunnus, excluding Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), sardines (Sardina pilchardus, Sardinops spp.) and mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 0 | A |
| 0301.99.99 | - - - - Other | 10 | E |
| 0302.11.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 15 | E |
| 0302.13.00 | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | 10 | E |
| 0302.14.00 | - - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 10 | E |
| 0302.19.00 | - - Other | 10 | E |
| 0302.21.00 | - - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | 10 | E |
| 0302.22.00 | - - Plaice (Pleuronectes platessa) | 10 | E |
| 0302.23.00 | - - Sole (Solea spp.) | 10 | E |
| 0302.24.00 | - - Turbots (Psetta maxima) | 10 | E |
| 0302.29.00 | - - Other | 10 | E |
| 0302.31.00 | - - Albacore or longfinned tunas (Thunnus alalunga) | 0 | A |
| 0302.32.00 | - - Yellowfin tunas (Thunnus albacares) | 0 | A |
| 0302.33.00 | - - Skipjack or stripe-bellied bonito | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0302.34.00 | - - Bigeye tunas (Thunnus obesus) | 0 | A |
| 0302.35.00 | - - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | 0 | A |
| 0302.36.00 | - - Southern bluefin tunas (Thunnus maccoyii) | 0 | A |
| 0302.39.00 | - - Other | 0 | A |
| 0302.41.00 | - - Herrings (Clupea harengus, Clupea pallasii) | 10 | E |
| 0302.42.00 | - - Anchovies (Engraulis spp.) | 15 | E |
| 0302.43.00 | - - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) | 0 | A |
| 0302.44.00 | - - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 10 | E |
| 0302.45.00 | - - Jack and horse mackerel (Trachurus spp.) | 15 | E |
| 0302.46.00 | - - Cobia (Rachycentron canadum) | 15 | E |
| 0302.47.00 | - - Swordfish (Xiphias gladius) | 15 | E |
| 0302.51.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10 | E |
| 0302.52.00 | - - Haddock (Melanogrammus aeglefinus) | 10 | E |
| 0302.53.00 | - - Coalfish (Pollachius virens) | 10 | E |
| 0302.54.00 | - - Hake (Merluccius spp., Urophycis spp.) | 15 | E |
| 0302.55.00 | - - Alaska pollock (Theragra chalcogramma) | 15 | E |
| 0302.56.00 | - - Blue whitings (Micromesistius poutassou, Micromesistius australis) | 15 | E |
| 0302.59.00 | - - Other | 15 | E |
| 0302.71.00 | - - Tilapias (Oreochromis spp.) | 15 | E |
| 0302.72.00 | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 15 | E |
| 0302.73.00 | - - Carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp. Cirrhinus spp., Mylopharyngodon piceus) | 15 | E |
| 0302.74.00 | - - Eels (Anguilla spp.) | 10 | E |
| 0302.79.00 | - - Other | 15 | E |
| 0302.81.00 | - - Dogfish and other sharks | 10 | E |
| 0302.82.00 | - - Rays and skates (Rajidae) | 15 | E |
| 0302.83.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 15 | E |
| 0302.84.00 | - - Seabass (Dicentrarchus spp.) | 15 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0302.85.00 | - - Seabream (Sparidae) | 15 | E |
| 0302.89.10 | - - - Snappers (Lutjanus spp.) | 15 | E |
| 0302.89.20 | - - - Dolphin fish (Coryphaena hippurus ) | 15 | E |
| 0302.89.30 | - - - Groupers (Epinephelus spp., Paralabrax spp. ) | 15 | E |
| 0302.89.40 | - - - Croakers (Sciaena spp.) | 15 | E |
| 0302.89.50 | - - - Spearfishes (Makaira spp., Tetrapturus spp.) | 15 | E |
| 0302.89.60 | - - - Tilapias, other than those included in tariff subdivision 0302.71.00 | 15 | E |
| 0302.89.70 | - - - Dusky sea-perch (Epinephelus guaza ) | 15 | E |
| 0302.89.90 | - - - Other | 15 | E |
| 0302.90.00 | - Livers and roes | 5 | E |
| 0303.11.00 | - - Red salmon (Oncorhynchus nerka) | 10 | E |
| 0303.12.00 | - - Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | 10 | E |
| 0303.13.00 | - - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 10 | E |
| 0303.14.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 15 | E |
| 0303.19.00 | - - Other | 10 | E |
| 0303.23.00 | - - Tilapias (Oreochromis spp.) | 10 | E |
| 0303.24.00 | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 10 | E |
| 0303.25.00 | - - Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp. Cirrhinus spp., Mylopharyngodon piceus) | 10 | E |
| 0303.26.00 | - - Eels (Anguilla spp.) | 10 | E |
| 0303.29.00 | - - Other | 10 | E |
| 0303.31.00 | - - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | 10 | E |
| 0303.32.00 | - - Plaice (Pleuronectes platessa) | 10 | E |
| 0303.33.00 | - - Sole (Solea spp.) | 10 | E |
| 0303.34.00 | - - Turbots (Psetta maxima) | 10 | E |
| 0303.39.00 | - - Other | 10 | E |
| 0303.41.00 | - - Albacore or longfinned tunas (Thunnus alalunga) | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0303.42.00 | - - Yellowfin tunas (Thunnus albacares) | 0 | A |
| 0303.43.00 | - - Skipjack or stripe-bellied bonito | 0 | A |
| 0303.44.00 | - - Bigeye tunas (Thunnus obesus) | 0 | A |
| 0303.45.00 | - - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | 0 | A |
| 0303.46.00 | - - Southern bluefin tunas (Thunnus maccoyii) | 0 | A |
| 0303.49.00 | - - Other | 0 | A |
| 0303.51.00 | - - Herrings (Clupea harengus, Clupea pallasii) | 10 | E |
| 0303.53.00 | - - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) | 0 | A |
| 0303.54.00 | - - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 0 | A |
| 0303.55.00 | - - Jack and horse mackerel (Trachurus spp.) | 10 | E |
| 0303.56.00 | - - Cobia (Rachycentron canadum) | 10 | E |
| 0303.57.00 | - - Swordfish (Xiphias gladius) | 10 | E |
| 0303.63.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10 | E |
| 0303.64.00 | - - Haddock (Melanogrammus aeglefinus) | 10 | E |
| 0303.65.00 | - - Coalfish (Pollachius virens) | 10 | E |
| 0303.66.00 | - - Hake (Merluccius spp., Urophycis spp.) | 10 | E |
| 0303.67.00 | - - Alaska pollock (Theragra chalcogramma) | 10 | E |
| 0303.68.00 | - - Blue whitings (Micromesistius poutassou, Micromesistius australis) | 10 | E |
| 0303.69.00 | - - Other | 10 | E |
| 0303.81.00 | - - Dogfish and other sharks | 10 | E |
| 0303.82.00 | - - Rays and skates (Rajidae) | 10 | E |
| 0303.83.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 10 | E |
| 0303.84.00 | - - Sea bass (Dicentrarchus spp.) | 15 | E |
| 0303.89.00 | - - Other | 10 | E |
| 0303.90.00 | - Livers and roes | 5 | C |
| 0304.31.00 | - - Tilapias (Oreochromis spp.) | 15 | E |
| 0304.32.00 | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 15 | E |
| 0304.33.00 | - - Nile Perch (Lates niloticus) | 15 | E |
| 0304.39.00 | - - Other | 15 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0304.41.00 | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) Atlantic Salmon (Salmo salar) and Danube salmon (Hucho hucho) | 15 | E |
| 0304.42.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae Oncorhynchus apache, and Oncorhynchus chrysogaster) | 15 | E |
| 0304.43.00 | - - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) | 15 | E |
| 0304.44.00 | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | 15 | E |
| 0304.45.00 | - - Swordfish (Xiphias gladius) | 15 | E |
| 0304.46.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 15 | E |
| 0304.49.00 | - - Other | 15 | E |
| 0304.51.00 | - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp.,Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15 | E |
| 0304.52.00 | - - Salmonidae | 15 | E |
| 0304.53.00 | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | 15 | E |
| 0304.54.00 | - - Swordfish (Xiphias gladius) | 15 | E |
| 0304.55.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 15 | E |
| 0304.59.00 | - - Other | 15 | E |
| 0304.61.00 | - - Tilapias (Oreochromis spp.) | 15 | E |
| 0304.62.00 | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 15 | E |
| 0304.63.00 | - - Nile Perch (Lates niloticus) | 15 | E |
| 0304.69.00 | - - Other | 15 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0304.71.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 15 | E |
| 0304.72.00 | - - Haddock (Melanogrammus aeglefinus) | 15 | E |
| 0304.73.00 | - - Coalfish (Pollachius virens) | 15 | E |
| 0304.74.00 | - - Hake (Merluccius spp., Urophycis spp.) | 15 | E |
| 0304.75.00 | - - Alaska pollock (Theragra chalcogramma) | 15 | E |
| 0304.79.00 | - - Other | 15 | E |
| 0304.81.00 | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) Atlantic Salmon (Salmo salar) and Danube salmon (Hucho hucho) | 15 | E |
| 0304.82.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae Oncorhynchus apache and Oncorhynchus chrysogaster) | 15 | E |
| 0304.83.00 | - - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) | 15 | E |
| 0304.84.00 | - - Swordfish (Xiphias gladius) | 15 | E |
| 0304.85.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 15 | E |
| 0304.86.00 | - - Herrings (Clupea harengus, Clupea pallasii) | 15 | E |
| 0304.87.00 | - - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) | 15 | E |
| 0304.89.10 | - - - Snappers (Lutjanus spp.) | 15 | E |
| 0304.89.20 | - - - Dolphin fish (Coryphaena hippurus ) | 15 | E |
| 0304.89.30 | - - - Groupers (Epinephelus spp., Paralabrax spp. ) | 15 | E |
| 0304.89.40 | - - - Croakers (Sciaena spp.) | 15 | E |
| 0304.89.50 | - - - Spearfishes (Makaria spp., Tetrapturus spp.) | 15 | E |
| 0304.89.60 | - - - Tilapias, other than those included in tariff subdivision 0304.61.00 | 15 | E |
| 0304.89.70 | - - - Dusky sea-perch (Epinephelus guaza ) | 15 | E |
| 0304.89.90 | - - - Other | 15 | E |
| 0304.91.00 | - - Swordfish (Xiphias gladius) | 15 | E |
| 0304.92.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 15 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0304.93.00 | - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15 | E |
| 0304.94.00 | - - Alaska pollock (Theragra chalcogramma) | 15 | E |
| 0304.95.00 | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska pollock (Theragra chalcogramma) | 15 | E |
| 0304.99.00 | - - Other | 15 | E |
| 0305.10.00 | - Flours, meals and pellets of fish, fit for human consumption | 0 | A |
| 0305.20.00 | - Livers and roes of fish, dried, smoked, salted or in brine | 10 | E |
| 0305.31.00 | - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15 | E |
| 0305.32.00 | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | 15 | E |
| 0305.39.00 | - - Other | 15 | E |
| 0305.41.00 | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 15 | E |
| 0305.42.00 | - - Herrings (Clupea harengus, Clupea pallasii) | 15 | E |
| 0305.43.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 15 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0305.44.00 | - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15 | E |
| 0305.49.00 | - - Other | 15 | E |
| 0305.51.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 15 | E |
| 0305.59.00 | - - Other | 15 | E |
| 0305.61.00 | - - Herrings (Clupea harengus, Clupea pallasii) | 15 | E |
| 0305.62.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 15 | E |
| 0305.63.00 | - - Anchovies (Engraulis spp.) | 15 | E |
| 0305.64.00 | - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15 | E |
| 0305.69.00 | - - Other | 15 | E |
| 0305.71.00 | - - Shark fins | 15 | E |
| 0305.72.00 | - - Fish heads, tails and maws | 15 | E |
| 0305.79.00 | - - Other | 15 | E |
| 0306.11.11 | - - - - Whole, not smoked | 10 | E |
| 0306.11.12 | - - - - Heads, not smoked | 10 | E |
| 0306.11.13 | - - - - Tails, not smoked | 10 | E |
| 0306.11.14 | - - - - Whole, heads and tails, smoked, whether or not cooked before or during the smoking process | 15 | E |
| 0306.11.21 | - - - - Smoked, whether or not cooked before or during the smoking process | 15 | E |
| 0306.11.29 | - - - - Other | 10 | E |
| 0306.12.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.12.90 | - - - Other | 10 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0306.14.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.14.90 | - - - Other | 10 | E |
| 0306.15.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.15.90 | - - - Other | 10 | E |
| 0306.16.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.16.90 | - - - Other | 10 | E |
| 0306.17.11 | - - - - Cultivated, not smoked | 10 | E |
| 0306.17.12 | - - - - Cultivated, smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.17.13 | - - - - Other, smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.17.19 | - - - - Other | 10 | E |
| 0306.17.91 | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.17.99 | - - - - Other | 10 | E |
| 0306.19.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.19.90 | - - - Other, including flours, meals and pellets of crustaceans, fit for human consumption | 10 | E |
| 0306.21.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.21.90 | - - - Other | 10 | E |
| 0306.22.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.22.90 | - - - Other | 10 | E |
| 0306.24.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.24.90 | - - - Other | 10 | E |
| 0306.25.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.25.90 | - - - Other | 10 | E |
| 0306.26.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.26.90 | - - - Other | 10 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0306.27.10 | - - - Larvae for restocking | 0 | A |
| 0306.27.91 | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.27.99 | - - - - Other | 10 | E |
| 0306.29.10 | - - - Flours, meals and pellets | 10 | E |
| 0306.29.91 | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.29.99 | - - - - Other | 10 | E |
| 0307.11.00 | - - Live, fresh or chilled | 10 | E |
| 0307.19.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.19.90 | - - - Other | 10 | E |
| 0307.21.00 | - - Live, fresh or chilled | 10 | E |
| 0307.29.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.29.90 | - - - Other | 10 | E |
| 0307.31.00 | - - Live, fresh or chilled | 10 | E |
| 0307.39.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.39.90 | - - - Other | 10 | E |
| 0307.41.00 | - - Live, fresh or chilled | 10 | E |
| 0307.49.11 | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.49.19 | - - - - Other | 0 | A |
| 0307.49.91 | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.49.99 | - - - - Other | 10 | E |
| 0307.51.00 | - - Live, fresh or chilled | 10 | E |
| 0307.59.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.59.90 | - - - Other | 10 | E |
| 0307.60.10 | - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.60.90 | - - Other | 10 | E |
| 0307.71.00 | - - Live, fresh or chilled | 10 | E |
| 0307.79.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0307.79.90 | - - - Other | 10 | E |
| 0307.81.00 | - - Live, fresh or chilled | 10 | E |
| 0307.89.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.89.90 | - - - Other | 10 | E |
| 0307.91.00 | - - Live, fresh or chilled | 10 | E |
| 0307.99.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.99.90 | - - - Other | 10 | E |
| 0308.11.00 | - - Live, fresh or chilled | 10 | E |
| 0308.19.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0308.19.90 | - - - Other | 10 | E |
| 0308.21.00 | - - Live, fresh or chilled | 10 | E |
| 0308.29.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0308.29.90 | - - - Other | 10 | E |
| 0308.30.10 | - - Live, fresh or chilled | 10 | E |
| 0308.30.91 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0308.30.99 | - - - Other | 10 | E |
| 0308.90.10 | - - Live, fresh or chilled | 10 | A |
| 0308.90.91 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | C |
| 0308.90.99 | - - - Other | 10 | C |
| 0401.10.00 | - Of a fat content, by weight, not exceeding 1% | 40 | X |
| 0401.20.00 | - Of a fat content, by weight, exceeding 1% but not exceeding 6% | 40 | X |
| 0401.40.00 | - Of a fat content, by weight, exceeding 6% but not exceeding 10% | 40 | X |
| 0401.50.00 | - Of a fat content, by weight, exceeding 10% | 40 | X |
| 0402.10.00 | - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% | 20 | X |
| 0402.21.11 | - - - - In containers of a net content of less than 3 kg | 15 | X |
| 0402.21.12 | - - - - In containers of a net content of 3 kg or more | 20 | X |
| 0402.21.21 | - - - - In containers of a net content of less than 5 kg | 15 | X |
| 0402.21.22 | - - - - In containers of a net content of 5 kg or more | 15 | X |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0402.29.00 | - - Other | 15 | X |
| 0402.91.10 | - - - Evaporated milk | 10 | E |
| 0402.91.20 | - - - Cream | 20 | X |
| 0402.91.90 | - - - Other | 20 | X |
| 0402.99.10 | - - - Condensed milk | 10 | E |
| 0402.99.90 | - - - Other | 20 | X |
| 0403.10.10 | - - Fermented milk, heat-treated, in powder | 40 | X |
| 0403.10.90 | - - Other | 40 | X |
| 0403.90.10 | - - Buttermilk | 40 | X |
| 0403.90.90 | - - Other | 40 | X |
| 0404.10.00 | - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter | 0 | A |
| 0404.90.00 | - Other | 10 | X |
| 0405.10.00 | - Butter | 30 | X |
| 0405.20.00 | - Dairy spreads | 30 | X |
| 0405.90.10 | - - Butter oil | 5 | C |
| 0405.90.90 | - - Other | 20 | X |
| 0406.10.10 | - - Mozzarella cheese | 40 | X |
| 0406.10.90 | - - Other | 40 | X |
| 0406.20.10 | - - Cheddar type, dried | 0 | A |
| 0406.20.20 | - - Mozzarella cheese | 40 | X |
| 0406.20.90 | - - Other | 40 | X |
| 0406.30.00 | - Processed cheese, not grated or powdered | 40 | X |
| 0406.40.00 | - Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti | 15 | X |
| 0406.90.20 | - - Cheddar type, in blocks or slabs | 40 | X |
| 0406.90.90 | - - Other | 40 | X |
| 0407.11.00 | - - Of fowls of the species Gallus domesticus | 0 | A |
| 0407.19.00 | - - Other | 0 | A |
| 0407.21.00 | - - Of fowls of the species Gallus domesticus | 15 | X |
| 0407.29.10 | - - - Of ostrich | 10 | E |
| 0407.29.90 | - - - Other | 15 | E |
| 0407.90.10 | - - Of ostrich | 10 | E |
| 0407.90.90 | - - Other | 15 | E |
| 0408.11.00 | - - Dried | 10 | X |
| 0408.19.00 | - - Other | 10 | X |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0408.91.00 | - - Dried | 10 | X |
| 0408.99.00 | - - Other | 10 | X |
| 0409.00.00 | NATURAL HONEY | 15 | G |
| 0410.00.00 | EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED | 15 | C |
| 0501.00.00 | UNWORKED HAIR, WHETHER OR NOT WASHED OR DEFATTED; WASTE OF HAIR | 5 | A |
| 0502.10.00 | - Pigs', hogs' or boars' bristles and waste thereof | 0 | A |
| 0502.90.00 | - Other | 5 | A |
| 0504.00.10 | - Of bovine | 5 | E |
| 0504.00.20 | - Of swine, sheep or lamb | 5 | C |
| 0504.00.90 | - Other | 5 | C |
| 0505.10.00 | - Feathers of the kind used for stuffing; down | 5 | C |
| 0505.90.00 | - Other | 5 | C |
| 0506.10.00 | - Ossein and bones treated with acid | 5 | A |
| 0506.90.00 | - Other | 5 | C |
| 0507.10.00 | - Ivory; ivory powder and waste | 5 | C |
| 0507.90.00 | - Other | 5 | C |
| 0508.00.00 | CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF | 5 | C |
| 0510.00.00 | AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED | 0 | A |
| 0511.10.00 | - Bovine semen | 0 | A |
| 0511.91.10 | - - - Roes and milt | 0 | A |
| 0511.91.90 | - - - Other | 5 | A |
| 0511.99.10 | - - - Fertilised eggs | 0 | A |
| 0511.99.20 | - - - Natural sponges of animal origin | 5 | C |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0511.99.90 | - - - Other | 5 | C |
| 0601.10.00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant | 0 | A |
| 0601.20.00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots | 0 | A |
| 0602.10.00 | - Unrooted cuttings and slips | 0 | A |
| 0602.20.10 | - - Seedlings | 10 | C |
| 0602.20.90 | - - Other | 0 | A |
| 0602.30.00 | - Rhododendrons and azaleas, grafted or not | 0 | A |
| 0602.40.00 | - Roses, grafted or not | 0 | A |
| 0602.90.10 | - - Young vegetable or tobacco plants | 10 | E |
| 0602.90.90 | - - Other | 0 | A |
| 0603.11.00 | - - Roses | 15 | A |
| 0603.12.00 | - - Carnations | 15 | A |
| 0603.13.00 | - - Orchids | 15 | E |
| 0603.14.00 | - - Chrysanthemums | 15 | A |
| 0603.15.00 | - - Lilies (Lilium spp.) | 15 | A |
| 0603.19.10 | - - - Ginger lilies | 15 | A |
| 0603.19.20 | - - - Bird-of-paradise flowers | 15 | A |
| 0603.19.30 | - - - Calla lilies | 15 | A |
| 0603.19.50 | - - - Sysophilia | 15 | A |
| 0603.19.60 | - - - Gerberas | 15 | A |
| 0603.19.70 | - - - Statice | 15 | A |
| 0603.19.80 | - - - Astromerias | 15 | A |
| 0603.19.91 | - - - - Agapanthus | 15 | A |
| 0603.19.92 | - - - - Gladioli | 15 | A |
| 0603.19.93 | - - - - Anthurium flowers | 15 | A |
| 0603.19.94 | - - - - Heliconias | 15 | A |
| 0603.19.99 | - - - - Other | 15 | A |
| 0603.90.10 | - - Flower arrangements | 15 | A |
| 0603.90.90 | - - Other | 15 | A |
| 0604.20.10 | - - Mosses and lichens | 15 | E |
| 0604.20.20 | - - Arrangements | 15 | E |
| 0604.20.90 | - - Other | 15 | E |
| 0604.90.10 | - - Mosses and lichens | 15 | E |
| 0604.90.20 | - - Arrangements | 15 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0604.90.90 | - - Other | 15 | E |
| 0701.10.00 | - For sowing | 0 | A |
| 0701.90.00 | - Other | 15 | X |
| 0702.00.00 | TOMATOES, FRESH OR CHILLED | 15 | E |
| 0703.10.11 | - - - Yellow | 15 | E |
| 0703.10.12 | - - - White | 15 | X |
| 0703.10.13 | - - - Red | 15 | E |
| 0703.10.19 | - - - Other | 15 | E |
| 0703.10.20 | - - Shallots | 15 | E |
| 0703.20.00 | - Garlic | 15 | E |
| 0703.90.00 | - Leeks and other alliaceous vegetables | 15 | E |
| 0704.10.00 | - Cauliflowers and headed broccoli | 15 | E |
| 0704.20.00 | - Brussels sprouts | 15 | E |
| 0704.90.00 | - Other | 15 | E |
| 0705.11.00 | - - Cabbage lettuce (head lettuce) | 15 | E |
| 0705.19.00 | - - Other | 15 | E |
| 0705.21.00 | - - Witloof chicory (Cichorium intybus var. foliosum) | 15 | E |
| 0705.29.00 | - - Other | 15 | E |
| 0706.10.00 | - Carrots and turnips | 15 | X |
| 0706.90.00 | - Other | 15 | C |
| 0707.00.00 | CUCUMBERS AND GHERKINS, FRESH OR CHILLED | 15 | E |
| 0708.10.00 | - Peas (Pisum sativum) | 15 | E |
| 0708.20.00 | - Beans (Vigna spp., Phaseolus spp.) | 15 | C |
| 0708.90.00 | - Other | 15 | C |
| 0709.20.00 | - Asparagus | 15 | E |
| 0709.30.00 | - Aubergines (egg-plants) | 15 | E |
| 0709.40.00 | - Celery other than celeriac | 15 | C |
| 0709.51.00 | - - Mushrooms of the genus Agaricus | 5 | C |
| 0709.59.00 | - - Other | 5 | C |
| 0709.60.10 | - - Sweet peppers | 15 | E |
| 0709.60.20 | - - Chillies (Capsicum frutescens L.) | 15 | E |
| 0709.60.90 | - - Other | 15 | E |
| 0709.70.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 15 | E |
| 0709.91.00 | - - Globe artichokes | 15 | C |
| 0709.92.00 | - - Olives | 15 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0709.93.10 | - - - Squash | 15 | E |
| 0709.93.20 | - - - Pumpkins | 15 | E |
| 0709.93.90 | - - - Other | 15 | E |
| 0709.99.10 | - - - Sweet corn | 15 | E |
| 0709.99.20 | - - - Chayote | 15 | E |
| 0709.99.30 | - - - Okras | 15 | E |
| 0709.99.90 | - - - Other | 15 | E |
| 0710.10.00 | - Potatoes | 15 | X |
| 0710.21.00 | - - Peas (Pisum sativum) | 15 | E |
| 0710.22.00 | - - Beans (Vigna spp., Phaseolus spp.) | 15 | C |
| 0710.29.00 | - - Other | 15 | E |
| 0710.30.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 15 | E |
| 0710.40.00 | - Sweet corn | 15 | E |
| 0710.80.00 | - Other vegetables | 15 | E |
| 0710.90.00 | - Mixtures of vegetables | 15 | E |
| 0711.20.00 | - Olives | 0 | A |
| 0711.40.00 | - Cucumbers and gherkins | 15 | E |
| 0711.51.00 | - - Mushrooms of the genus Agaricus | 0 | A |
| 0711.59.00 | - - Other | 0 | A |
| 0711.90.20 | - - Onions | 15 | X |
| 0711.90.30 | - - Capers | 0 | A |
| 0711.90.90 | - - Others, including mixtures of vegetables | 15 | E |
| 0712.20.10 | - - Powdered, in containers of a net content of 5 kg or more | 5 | C |
| 0712.20.90 | - - Other | 15 | C |
| 0712.31.00 | - - Mushrooms of the genus Agaricus | 5 | C |
| 0712.32.00 | - - Wood ears (Auricularia spp.) | 5 | C |
| 0712.33.00 | - - Jelly fungi (Tremella spp.) | 5 | C |
| 0712.39.00 | - - Other | 5 | C |
| 0712.90.10 | - - Tomatoes, parsley, marjoram or garlic, powdered, in containers of a net content of 5 kg or more | 5 | E |
| 0712.90.20 | - - Kernels of Sweet corn (Zea Mays var saccharata), seed | 0 | A |
| 0712.90.90 | - - Others, including mixtures of vegetables | 15 | E |
| 0713.10.10 | - - Seed | 0 | A |
| 0713.10.90 | - - Other | 15 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0713.20.00 | - Chickpeas (garbanzos) | 10 | E |
| 0713.31.10 | - - - Of the species Vigna mungo (L.) Hepper | 15 | E |
| 0713.31.90 | - - - Other | 15 | E |
| 0713.32.00 | - - Small red (Adzuki) beans (Phaseolus or Vigna angularis) | 30 | X |
| 0713.33.10 | - - - Black | 30 | X |
| 0713.33.20 | - - - White | 20 | E |
| 0713.33.30 | - - - "Ejotero" beans (Phaseolus vulgaris), for sowing | 0 | A |
| 0713.33.40 | - - - Red beans | 20 | X |
| 0713.33.90 | - - - Other | 20 | E |
| 0713.34.00 | - - Bambara beans (Vigna subterranea or Voandzeia subterranea) | 15 | E |
| 0713.35.00 | - - Cowpeas (Vigna unguiculata) | 15 | E |
| 0713.39.10 | - - - Runner beans (Phaseolus coccinius) | 15 | E |
| 0713.39.20 | - - - Lima beans (Phaseolus lunatus) | 15 | E |
| 0713.39.90 | - - - Other | 15 | E |
| 0713.40.00 | - Lentils | 15 | E |
| 0713.50.00 | - Broad beans (Vicia faba var. major) horse beans (Vicia faba var. equina), and field beans (Vicia faba var. minor) | 15 | E |
| 0713.60.00 | - Pigeon peas (Cajanus cajan) | 15 | E |
| 0713.90.00 | - Other | 15 | C |
| 0714.10.00 | - Cassava (manioc) roots | 15 | E |
| 0714.20.00 | - Sweet potatoes | 15 | E |
| 0714.30.10 | - - Cush-cush yams (Dioscorea trifida) | 15 | E |
| 0714.30.20 | - - White yams (Dioscorea alata) | 15 | E |
| 0714.30.90 | - - Other | 15 | E |
| 0714.40.10 | - - Dasheens (Colocasia esculenta) | 15 | E |
| 0714.40.90 | - - Other | 15 | E |
| 0714.50.10 | - - Yautia (Xanthosoma saggittifolium) | 15 | E |
| 0714.50.90 | - - Other | 15 | E |
| 0714.90.00 | - Other | 15 | E |
| 0801.11.00 | - - Dried | 10 | A |
| 0801.12.00 | - - In the inner shell (endocarp) | 15 | A |
| 0801.19.00 | - - Other | 15 | A |
| 0801.21.00 | - - In shell | 15 | A |
| 0801.22.00 | - - Shelled | 15 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0801.31.00 | - - In shell | 15 | E |
| 0801.32.00 | - - Shelled | 15 | E |
| 0802.11.00 | - - In shell | 0 | A |
| 0802.12.00 | - - Shelled | 0 | A |
| 0802.21.00 | - - In shell | 0 | A |
| 0802.22.00 | - - Shelled | 0 | A |
| 0802.31.00 | - - In shell | 15 | E |
| 0802.32.00 | - - Shelled | 15 | E |
| 0802.41.00 | - - In shell | 15 | E |
| 0802.42.00 | - - Shelled | 15 | E |
| 0802.51.00 | - - In shell | 0 | A |
| 0802.52.00 | - - Shelled | 0 | A |
| 0802.61.00 | - - In shell | 15 | E |
| 0802.62.00 | - - Shelled | 15 | E |
| 0802.70.00 | - Kola nuts (Cola spp.) | 15 | E |
| 0802.80.00 | - Areca nuts | 15 | E |
| 0802.90.00 | - Other | 15 | E |
| 0803.10.00 | - Plantains | 15 | E |
| 0803.90.11 | - - - Fresh | 15 | E |
| 0803.90.12 | - - - Dried | 15 | E |
| 0803.90.90 | - - Other | 15 | E |
| 0804.10.00 | - Dates | 15 | C |
| 0804.20.00 | - Figs | 15 | C |
| 0804.30.00 | - Pineapples | 15 | E |
| 0804.40.00 | - Avocados | 15 | E |
| 0804.50.10 | - - Mangoes | 15 | E |
| 0804.50.20 | - - Guavas and mangosteens | 15 | E |
| 0805.10.00 | - Oranges | 15 | E |
| 0805.20.00 | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids | 15 | E |
| 0805.40.00 | - Grapefruit or pomelos | 15 | E |
| 0805.50.00 | - Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia) | 15 | E |
| 0805.90.00 | - Other | 15 | E |
| 0806.10.00 | - Fresh | 15 | E |
| 0806.20.00 | - Dried, including raisins | 0 | A |
| 0807.11.00 | - - Watermelons | 15 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0807.19.00 | - - Other | 15 | E |
| 0807.20.00 | - Papaws (papayas) | 15 | E |
| 0808.10.00 | - Apples | 15 | C |
| 0808.30.00 | - Pears | 15 | E |
| 0808.40.00 | - Quinces | 15 | A |
| 0809.10.00 | - Apricots | 15 | A |
| 0809.21.00 | - - Sour cherries (Prunus cerasus) | 15 | A |
| 0809.29.00 | - - Other | 15 | E |
| 0809.30.00 | - Peaches, including nectarines | 15 | E |
| 0809.40.00 | - Plums and sloes | 15 | A |
| 0810.10.00 | - Strawberries | 15 | E |
| 0810.20.00 | - Raspberries, blackberries, mulberries and loganberries | 15 | E |
| 0810.30.00 | - Black, white or red currants and gooseberries | 15 | C |
| 0810.40.00 | - Cranberries, bilberries and other fruits of the genus Vaccinium | 15 | C |
| 0810.50.00 | - Kiwifruit | 15 | E |
| 0810.60.00 | - Durians | 15 | A |
| 0810.70.00 | - Persimmons | 15 | C |
| 0810.90.10 | - - Soursops (Annona muricata) | 15 | E |
| 0810.90.20 | - - Sweetsops (Annona squamosa) | 15 | E |
| 0810.90.30 | - - Passion fruit (Passiflora edulis var. flavicarpa) | 15 | E |
| 0810.90.40 | - - Granadillas (Passiflora edulis var. sims) | 15 | E |
| 0810.90.51 | - - - Red, unshelled | 15 | E |
| 0810.90.52 | - - - Yellow, unshelled | 15 | E |
| 0810.90.53 | - - - Other, unshelled | 15 | E |
| 0810.90.54 | - - - Shelled | 15 | E |
| 0810.90.70 | - - Rambutan (Nephelium lappaceum) | 15 | E |
| 0810.90.90 | - - Other | 15 | E |
| 0811.10.00 | - Strawberries | 15 | C |
| 0811.20.00 | - Raspberries, blackberries, mulberries, loganberries and currants | 15 | C |
| 0811.90.00 | - Other | 15 | E |
| 0812.10.10 | - - Morello cherries | 0 | A |
| 0812.10.90 | - - Other | 10 | A |
| 0812.90.10 | - - Strawberries | 15 | C |
| 0812.90.90 | - - Other | 15 | C |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0813.10.00 | - Apricots | 15 | C |
| 0813.20.00 | - Prunes | 15 | C |
| 0813.30.10 | - - In pieces | 15 | E |
| 0813.30.90 | - - Other | 15 | E |
| 0813.40.00 | - Other fruit | 15 | E |
| 0813.50.00 | - Mixtures of nuts or dried fruits of this Chapter | 15 | E |
| 0814.00.00 | PEEL OF CITRUS FRUIT, MELONS OR WATERMELONS, FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS | 15 | C |
| 0901.11.10 | - - - Raw, in berries | 10 | X |
| 0901.11.20 | - - - Parchment coffee | 15 | X |
| 0901.11.30 | - - - Café oro (unroasted coffee beans) | 15 | X |
| 0901.11.90 | - - - Other | 15 | X |
| 0901.12.00 | - - Decaffeinated | 15 | X |
| 0901.21.00 | - - Not decaffeinated | 15 | E |
| 0901.22.00 | - - Decaffeinated | 15 | E |
| 0901.90.00 | - Other | 15 | E |
| 0902.10.00 | - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | 15 | E |
| 0902.20.00 | - Other green tea (not fermented) | 15 | E |
| 0902.30.00 | - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg | 15 | E |
| 0902.40.00 | - Other black tea (fermented) and other partly fermented tea | 15 | E |
| 0903.00.00 | MATE | 15 | A |
| 0904.11.10 | - - - Black pepper | 10 | E |
| 0904.11.90 | - - - Other | 0 | A |
| 0904.12.00 | - - Crushed or ground | 5 | E |
| 0904.21.00 | - - Dried, neither crushed nor ground | 10 | C |
| 0904.22.00 | - - Crushed or ground | 5 | C |
| 0905.10.00 | - Neither crushed nor ground | 10 | C |
| 0905.20.00 | - Crushed or ground | 10 | A |
| 0906.11.00 | - - Cinnamon (Cinnamomum zeylanicum Blume) | 0 | A |
| 0906.19.00 | - - Other | 0 | A |
| 0906.20.00 | - Crushed or ground | 10 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 0907.10.00 | - Neither crushed nor ground | 0 | A |
| 0907.20.00 | - Crushed or ground | 0 | A |
| 0908.11.00 | - - Neither crushed nor ground | 0 | A |
| 0908.12.00 | - - Crushed or ground | 0 | A |
| 0908.21.00 | - - Neither crushed nor ground | 0 | A |
| 0908.22.00 | - - Crushed or ground | 0 | A |
| 0908.31.10 | - - - Amoms | 10 | E |
| 0908.31.20 | - - - Cardamoms | 15 | E |
| 0908.32.10 | - - - Amoms | 10 | E |
| 0908.32.20 | - - - Cardamoms | 15 | E |
| 0909.21.00 | - - Neither crushed nor ground | 0 | A |
| 0909.22.00 | - - Crushed or ground | 0 | A |
| 0909.31.00 | - - Neither crushed nor ground | 0 | A |
| 0909.32.00 | - - Crushed or ground | 0 | A |
| 0909.61.10 | - - - Seeds os anise or badian | 0 | A |
| 0909.61.20 | - - - Seeds of caraway | 0 | A |
| 0909.61.30 | - - - Seeds of fennel; juniper berries | 0 | A |
| 0909.62.10 | - - - Seeds os anise or badian | 0 | A |
| 0909.62.20 | - - - Seeds of caraway | 0 | A |
| 0909.62.30 | - - - Seeds of fennel; juniper berries | 0 | A |
| 0910.11.10 | - - - Dried | 10 | C |
| 0910.11.90 | - - - Other | 10 | C |
| 0910.12.10 | - - - Dried | 10 | C |
| 0910.12.90 | - - - Other | 10 | C |
| 0910.20.00 | - Saffron | 10 | C |
| 0910.30.00 | - Turmeric (curcuma) | 10 | A |
| 0910.91.00 | - - Mixtures referred to in Note 1 b) to this Chapter | 10 | C |
| 0910.99.10 | - - - Thyme | 10 | E |
| 0910.99.20 | - - - Bay leaves | 10 | C |
| 0910.99.30 | - - - Curry | 10 | C |
| 0910.99.90 | - - - Other | 10 | C |
| 1001.11.00 | - - Seed | 0 | A |
| 1001.19.00 | - - Other | 0 | A |
| 1001.91.00 | - - Seed | 0 | A |
| 1001.99.00 | - - Other | 0 | A |
| 1002.10.00 | - Seed | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 1002.90.00 | - Other | 0 | A |
| 1003.10.00 | - Seed | 0 | A |
| 1003.90.00 | - Other | 0 | A |
| 1004.10.00 | - Seed | 0 | A |
| 1004.90.00 | - Other | 0 | A |
| 1005.10.00 | - Seed | 0 | A |
| 1005.90.10 | - - Popcorn (Zea mays everta) | 0 | A |
| 1005.90.20 | - - Yellow maize (corn) | 15 | X |
| 1005.90.30 | - - White maize (corn) | 20 | X |
| 1005.90.90 | - - Other | 15 | E |
| 1006.10.10 | - - Seed | 0 | A |
| 1006.10.90 | - - Other | 40 | X |
| 1006.20.00 | - Husked (brown) rice | 40 | X |
| 1006.30.10 | - - Medium grain rice, broken at one end, of a fat content from 0.60 % to 0.75 % for puffing, in sacks holding 50 kg, duly labelled | 40 | X |
| 1006.30.90 | - - Other | 40 | X |
| 1006.40.00 | - Broken rice | 40 | X |
| 1007.10.00 | - Seed | 0 | A |
| 1007.90.00 | - Other | 15 | E |
| 1008.10.00 | - Buckwheat | 15 | C |
| 1008.21.00 | - - Seed | 0 | A |
| 1008.29.00 | - - Other | 15 | A |
| 1008.30.00 | - Canary seeds | 0 | A |
| 1008.40.00 | - Fonio (Digitaria spp.) | 15 | C |
| 1008.50.00 | - Quinoa (Chenopodium quinoa) | 0 | A |
| 1008.60.00 | - Triticale | 15 | C |
| 1008.90.00 | - Other cereals | 15 | C |
| 1101.00.00 | WHEAT OR MESLIN FLOUR | 10 | X |
| 1102.20.00 | - Maize (corn) flour | 15 | X |
| 1102.90.10 | - - Barley flour | 0 | A |
| 1102.90.20 | - - Oat flour | 10 | E |
| 1102.90.30 | - - Rice flour | 15 | E |
| 1102.90.40 | - - Rye flour | 0 | A |
| 1102.90.90 | - - Other | 10 | E |
| 1103.11.00 | - - Of wheat | 5 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 1103.13.10 | - - - Pregelatinised meal (for example meal used as additive in the brewing industry) | 0 | A |
| 1103.13.90 | - - - Other | 15 | E |
| 1103.19.10 | - - - Of oats | 0 | A |
| 1103.19.20 | - - - Of rice | 15 | E |
| 1103.19.90 | - - - Other | 0 | A |
| 1103.20.10 | - - Of wheat | 5 | E |
| 1103.20.90 | - - Other | 5 | E |
| 1104.12.00 | - - Of oats | 10 | E |
| 1104.19.10 | - - - Of barley | 0 | A |
| 1104.19.90 | - - - Other | 10 | E |
| 1104.22.11 | - - - - Stabilized by heat treatment for enzyme inactivation | 0 | A |
| 1104.22.19 | - - - - Other | 0 | A |
| 1104.22.90 | - - - Other | 10 | E |
| 1104.23.00 | - - Of maize (corn) | 5 | E |
| 1104.29.10 | - - - Of barley | 0 | A |
| 1104.29.90 | - - - Other | 10 | E |
| 1104.30.00 | - Germ of cereals, whole, rolled, flaked or ground | 10 | E |
| 1105.10.00 | - Flour, meal and powder | 0 | A |
| 1105.20.10 | - - Flakes and granules | 0 | A |
| 1105.20.20 | - - Pellets | 10 | E |
| 1106.10.00 | - Of the vegetables of heading 07.13 | 0 | A |
| 1106.20.00 | - Of sago or of roots or tubers of heading 07.14 | 0 | A |
| 1106.30.00 | - Of the products of Chapter 8 | 0 | A |
| 1107.10.00 | - Not roasted | 0 | A |
| 1107.20.00 | - Roasted | 0 | A |
| 1108.11.00 | - - Wheat starch | 0 | A |
| 1108.12.00 | - - Maize (corn) starch | 0 | A |
| 1108.13.00 | - - Potato starch | 0 | A |
| 1108.14.00 | - - Manioc (cassava) starch | 0 | A |
| 1108.19.00 | - - Other starches | 10 | E |
| 1108.20.00 | - Inulin | 0 | A |
| 1109.00.00 | WHEAT GLUTEN, WHETHER OR NOT DRIED | 0 | A |
| 1201.10.00 | - For sowing | 0 | A |
| 1201.90.00 | - Other | 0 | A |
| 1202.30.00 | - For sowing | 0 | A |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 1209.99.00 | - - Other | 0 | A |
| 1210.10.00 | - Hop cones, neither ground nor powdered nor in the form of pellets | 0 | A |
| 1210.20.00 | - Hop cones, ground, powdered or in the form of pellets; lupulin | 0 | A |
| 1211.20.00 | - Ginseng roots | 0 | A |
| 1211.30.00 | - Coca leaves | 0 | A |
| 1211.40.00 | - Poppy straw | 0 | A |
| 1211.90.10 | - - Raicilla or ipecacuana | 0 | A |
| 1211.90.20 | - - Liquorice roots | 0 | A |
| 1211.90.90 | - - Other | 0 | A |
| 1212.21.00 | - - Fit for human consumption | 0 | A |
| 1212.29.00 | - - Other | 0 | A |
| 1212.91.00 | - - Sugar beet | 0 | A |
| 1212.92.10 | - - - Seeds | 0 | A |
| 1212.92.90 | - - - Other | 0 | A |
| 1212.93.00 | - - Sugar cane | 10 | C |
| 1212.94.00 | - - Chicory roots | 0 | A |
| 1212.99.30 | - - - Apricot, peach (including nectarine) or plum stones and kernels | 0 | A |
| 1212.99.90 | - - - Other | 0 | A |
| 1213.00.00 | CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS | 5 | C |
| 1214.10.00 | - Lucerne (alfalfa) meal and pellets | 5 | A |
| 1214.90.00 | - Other | 5 | C |
| 1301.20.00 | - Gum arabic | 0 | A |
| 1301.90.10 | - - Lac | 0 | A |
| 1301.90.90 | - - Other | 0 | A |
| 1302.11.00 | - - Opium | 0 | A |
| 1302.12.00 | - - Of liquorice | 0 | A |
| 1302.13.00 | - - Of hops | 0 | A |
| 1302.19.10 | - - - For medicinal use | 0 | A |
| 1302.19.20 | - - - For insecticidal, fungicidal or similar uses | 0 | A |
| 1302.19.30 | - - - Juices and extracts of pyrethrum or of roots containing rotenone | 0 | A |
| 1302.19.90 | - - - Other | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 1302.20.00 | - Pectic substances, pectinates and pectates | 0 | A |
| 1302.31.00 | - - Agar-agar | 0 | A |
| 1302.32.00 | - - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | 0 | A |
| 1302.39.00 | - - Other | 0 | A |
| 1401.10.00 | - Bamboos | 5 | A |
| 1401.20.00 | - Rattans | 0 | A |
| 1401.90.10 | - - Osier | 0 | A |
| 1401.90.20 | - - Reeds | 0 | A |
| 1401.90.90 | - - Other | 0 | A |
| 1404.20.00 | - Cotton linters | 0 | A |
| 1404.90.10 | - - Vegetable materials of the kind used primarily as stuffing (for example: kapok, vegetable hair and eel grass), whether or not put up as a layer or with supporting of other materials | 0 | A |
| 1404.90.20 | - - Vegetable materials of the kind used primarily in the manufacture of brooms, or in brushes (for example: sorghum, piassava, couch-grass or istle), whether or not in hanks or bundles | 5 | A |
| 1404.90.31 | - - - Annatto (achiote) | 15 | E |
| 1404.90.39 | - - - Other | 5 | A |
| 1404.90.90 | - - Other | 5 | A |
| 1501.10.00 | - Lard | 15 | E |
| 1501.20.00 | - Other pig fat | 15 | E |
| 1501.90.00 | - Other | 15 | E |
| 1502.10.00 | - Tallow | 0 | A |
| 1502.90.00 | - Other | 0 | A |
| 1503.00.10 | - Solar stearin, and lard oil | 15 | E |
| 1503.00.90 | - Other | 0 | A |
| 1504.10.00 | - Fish-liver oils and their fractions | 0 | A |
| 1504.20.00 | - Fats and oils and their fractions, of fish, other than liver oils | 0 | A |
| 1504.30.00 | - Fats and oils and their fractions, of marine mammals | 0 | A |
| 1505.00.00 | WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM, INCLUDING LANOLIN | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 1506.00.00 | OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED | 10 | E |
| 1507.10.00 | - Crude oil, whether or not degummed | 0 | A |
| 1507.90.00 | - Other | 15 | E |
| 1508.10.00 | - Crude oil | 5 | E |
| 1508.90.00 | - Other | 15 | E |
| 1509.10.00 | - Virgin | 10 | E |
| 1509.90.00 | - Other | 10 | E |
| 1510.00.00 | OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF SUCH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09 | 15 | E |
| 1511.10.00 | - Crude oil | 5 | G |
| 1511.90.10 | - - Palm stearin with an iodine index not exceeding 48 | 5 | E |
| 1511.90.90 | - - Other | 15 | E |
| 1512.11.00 | - - Crude oil | 0 | A |
| 1512.19.00 | - - Other | 15 | X |
| 1512.21.00 | - - Crude oil, whether or not gossypol has been removed | 0 | A |
| 1512.29.00 | - - Other | 15 | E |
| 1513.11.00 | - - Crude oil | 5 | E |
| 1513.19.00 | - - Other | 15 | E |
| 1513.21.00 | - - Crude oil | 5 | G |
| 1513.29.00 | - - Other | 15 | G |
| 1514.11.00 | - - Crude oil | 0 | A |
| 1514.19.00 | - - Other | 15 | E |
| 1514.91.00 | - - Crude oil | 0 | A |
| 1514.99.00 | - - Other | 15 | E |
| 1515.11.00 | - - Crude oil | 5 | E |
| 1515.19.00 | - - Other | 5 | E |
| 1515.21.00 | - - Crude oil | 0 | A |
| 1515.29.00 | - - Other | 15 | E |
| 1515.30.00 | - Castor oil and its fractions | 0 | A |
| 1515.50.00 | - Sesame oil and its fractions | 15 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 1515.90.10 | - - Other drying oils | 0 | A |
| 1515.90.20 | - - Jojoba oil and its fractions | 0 | A |
| 1515.90.30 | - - Tung oil and its fractions | 0 | A |
| 1515.90.90 | - - Other | 15 | E |
| 1516.10.00 | - Animal fats and oils and their fractions | 15 | X |
| 1516.20.10 | - - Non-lauric vegetable fat, partially hydrogenated with a softening scope not less than 32 ℃ and not greater than 41 ℃, of the kind used as substitutes of cocoa butter | 5 | E |
| 1516.20.90 | - - Other | 15 | X |
| 1517.10.00 | - Margarine, excluding liquid margarine | 15 | X |
| 1517.90.10 | - - Preparations with a base of mixed fats with added flavouring substances, for use in the preparation of foodstuffs | 15 | E |
| 1517.90.20 | - - Preparations with a base of hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for confectionary and bakery products | 0 | A |
| 1517.90.90 | - - Other | 10 | E |
| 1518.00.10 | - Epoxidised soyabean oil, used exclusively in industry for the production of polymer compounds | 0 | A |
| 1518.00.90 | - Other | 5 | E |
| 1520.00.00 | GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES | 5 | E |
| 1521.10.00 | - Vegetable waxes | 5 | E |
| 1521.90.00 | - Other | 5 | E |
| 1522.00.00 | DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES | 10 | E |
| 1601.00.10 | - Of bovine animals | 40 | X |
| 1601.00.20 | - Of poultry of heading 01.05 | 40 | X |
| 1601.00.30 | - Of swine | 40 | G |
| 1601.00.80 | - Other | 40 | G |
| 1601.00.90 | - Mixtures | 40 | G |
| 1602.10.10 | - - Of meat or meat offal of bovine animals | 40 | X |
| 1602.10.20 | - - Of meat or meat offal of poultry of heading 01.05 | 40 | X |
| 1602.10.30 | - - Of meat or meat offal of swine | 40 | G |
| 1602.10.80 | - - Other | 40 | G |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 1602.10.90 | - - Mixtures | 40 | G |
| 1602.20.00 | - Of liver of any animal | 40 | G |
| 1602.31.00 | - Of turkeys (gallopavus) | 40 | X |
| 1602.32.10 | - - - Legs and thighs, whether or not joined | 164 | X |
| 1602.32.90 | - - - Other | 164 | X |
| 1602.39.00 | - - Other | 40 | X |
| 1602.41.00 | - - Hams and cuts thereof | 40 | X |
| 1602.42.00 | - - Shoulders and cuts thereof | 40 | X |
| 1602.49.10 | - - - Pigskin, dried, cooked and pressed | 5 | E |
| 1602.49.90 | - - - Other | 40 | X |
| 1602.50.00 | - Of bovine animals | 40 | E |
| 1602.90.00 | - Other, including preparations of blood of any animal | 40 | G |
| 1603.00.00 | EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES | 5 | A |
| 1604.11.00 | - - Salmon | 15 | A |
| 1604.12.00 | - - Herrings | 15 | C |
| 1604.13.00 | - - Sardines, sardinella and brisling or sprats | 15 | G |
| 1604.14.10 | - - - Cooked loins of tuna, frozen | 15 | C |
| 1604.14.90 | - - - Other | 15 | X |
| 1604.15.00 | - - Mackerel | 15 | E |
| 1604.16.00 | - - Anchovies | 15 | E |
| 1604.17.00 | - - Eels | 15 | E |
| 1604.19.00 | - - Other | 15 | E |
| 1604.20.00 | - Other prepared or preserved fish | 15 | E |
| 1604.31.00 | - - Caviar | 15 | E |
| 1604.32.00 | - - Caviar substitutes | 15 | E |
| 1605.10.00 | - Crabs, excluding macrura | 15 | E |
| 1605.21.00 | - - - Not in airtight containers | 15 | E |
| 1605.29.00 | - - Other | 15 | E |
| 1605.30.00 | - Lobster | 15 | E |
| 1605.40.10 | - - Lobsters | 15 | E |
| 1605.40.90 | - - Other | 15 | E |
| 1605.51.00 | - - Oysters | 15 | E |
| 1605.52.00 | - - Scallops, queen scallops and other molluscs of the genera Pecten, Chlamys or Placopecten | 15 | E |
| 1605.53.00 | - - Mussels | 15 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 1605.54.00 | - - Cuttle fish and squid | 15 | E |
| 1605.55.00 | - - Octopus | 15 | E |
| 1605.56.00 | - - Clams, cockles and arkshells | 15 | E |
| 1605.57.00 | - - Abalone | 15 | E |
| 1605.58.00 | - - Snails, other than sea snails | 15 | E |
| 1605.59.00 | - - Other | 15 | E |
| 1605.61.00 | - - Sea cucumbers | 15 | E |
| 1605.62.00 | - - Sea urchins | 15 | E |
| 1605.63.00 | - - Jellyfish | 15 | E |
| 1605.69.00 | - - Other | 15 | E |
| 1701.12.00 | - - Beet sugar | 40 | X |
| 1701.13.00 | - - Cane sugar specified in Subheading Note 2 to this Chapter | 40 | X |
| 1701.14.00 | - - Other cane sugar | 40 | X |
| 1701.91.00 | - - Containing added flavouring or colouring matter | 40 | X |
| 1701.99.00 | - - Other | 40 | X |
| 1702.11.00 | - - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter | 0 | A |
| 1702.19.00 | - - Other | 0 | A |
| 1702.20.00 | - Maple sugar and maple syrup | 10 | X |
| 1702.30.11 | - - - Chemically pure glucose | 0 | A |
| 1702.30.12 | - - - Glucose syrup | 0 | A |
| 1702.30.20 | - - Containing in the dry state less than 20 % fructose by weight | 40 | G |
| 1702.40.00 | - Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % fructose by weight, excluding invert sugar | 40 | G |
| 1702.50.00 | - Chemically pure fructose | 40 | G |
| 1702.60.00 | - Other fructoses and fructose syrups, containing in the dry state more than 50 % fructose by weight, excluding invert sugar | 40 | G |
| 1702.90.10 | - - Chemically pure maltose | 40 | X |
| 1702.90.20 | - - Other sugars and other sugar syrups, excluding sucrose syrup or caramel | 40 | X |
| 1702.90.90 | - - Other | 40 | X |
| 1703.10.00 | - Cane molasses | 15 | X |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 1703.90.00 | - Other | 15 | G |
| 1704.10.00 | - Chewing gum, whether or not sugar-coated | 15 | G |
| 1704.90.00 | - Other | 15 | G |
| 1801.00.00 | COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED | 5 | E |
| 1802.00.00 | COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE | 5 | E |
| 1803.10.00 | - Not defatted | 10 | E |
| 1803.20.00 | - Wholly or partly defatted | 10 | E |
| 1804.00.00 | COCOA BUTTER, FAT AND OIL | 10 | E |
| 1805.00.00 | COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER | 10 | E |
| 1806.10.00 | - Cocoa powder, containing added sugar or other sweetening matter | 15 | E |
| 1806.20.10 | - - Liquid preparations with a base of maize syrup and partially hydrogenated palm oil, of the kind used for decorating and filling pastry products | 0 | A |
| 1806.20.90 | - - Other | 15 | E |
| 1806.31.00 | - - Filled | 15 | G |
| 1806.32.00 | - - Not filled | 15 | G |
| 1806.90.00 | - Other | 15 | G |
| 1901.10.11 | - - - For infant feeding ("infant formula") | 0 | A |
| 1901.10.19 | - - - Other | 0 | A |
| 1901.10.20 | - - Preparations for infant feeding ("infant formula") other than those included in tariff subdivision 1901.10.11 | 0 | A |
| 1901.10.90 | - - Other | 10 | X |
| 1901.20.00 | - Mixes and doughs for the preparation of pastry, biscuits, or other bakers' wares of heading 19.05 | 15 | E |
| 1901.90.10 | - - Malt extract | 0 | A |
| 1901.90.20 | - - Modified milk powder other than goods of subdivisions 1901.10.11 and 1901.10.19 | 0 | A |
| 1901.90.40 | - - Food preparations of the kind referred to in Note 1 a) to Chapter 30, other than goods of subdivision 2202.90.10 | 10 | E |
| 1901.90.90 | - - Other | 15 | X |
| 1902.11.00 | - - Containing eggs | 15 | X |
| 1902.19.00 | - - Other | 15 | X |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 1902.20.00 | - Stuffed pasta, whether or not cooked or otherwise prepared | 15 | X |
| 1902.30.00 | - Other pasta | 15 | X |
| 1902.40.00 | - Couscous | 15 | A |
| 1903.00.00 | TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS OR SIFTINGS OR IN SIMILAR FORMS | 15 | C |
| 1904.10.10 | - - Rice flour pellets | 0 | A |
| 1904.10.90 | - - Other | 15 | G |
| 1904.20.00 | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | 15 | X |
| 1904.30.00 | - Bulgur wheat | 15 | C |
| 1904.90.10 | - - Pre-cooked rice | 40 | X |
| 1904.90.90 | - - Other | 15 | X |
| 1905.10.00 | - Crispbread called "knäckebrot" | 15 | E |
| 1905.20.00 | - Gingerbread and the like | 15 | E |
| 1905.31.10 | - - - Containing added cocoa, for ice cream wafers | 15 | E |
| 1905.31.90 | - - - Other | 15 | G |
| 1905.32.00 | - - Waffles and wafers, whether or not filled | 15 | G |
| 1905.40.00 | - Toasted bread and similar toasted products | 15 | E |
| 1905.90.00 | - Other | 15 | X |
| 2001.10.00 | - Cucumbers and gherkins | 15 | E |
| 2001.90.10 | - - Elotitos (young maize (corn) kernels) | 15 | E |
| 2001.90.20 | - - Onions | 15 | E |
| 2001.90.90 | - - Other | 15 | E |
| 2002.10.00 | - Tomatoes, whole or in pieces | 15 | E |
| 2002.90.10 | - - Tomato concentrate | 0 | A |
| 2002.90.90 | - - Other | 15 | E |
| 2003.10.00 | - Mushrooms of the genus Agaricus | 10 | C |
| 2003.90.10 | - - Truffles | 15 | E |
| 2003.90.90 | - - Other | 10 | E |
| 2004.10.00 | - Potatoes | 15 | X |
| 2004.90.00 | - Other vegetables and mixtures of vegetables | 15 | E |
| 2005.10.00 | - Homogenized vegetables | 15 | E |
| 2005.20.00 | - Potatoes | 15 | X |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2009.19.10 | - - - Concentrated juice | 0 | A |
| 2009.19.90 | - - - Other | 15 | E |
| 2009.21.00 | - - Of a Brix value not exceeding 20 | 15 | E |
| 2009.29.10 | - - - Concentrated juice | 5 | E |
| 2009.29.90 | - - - Other | 15 | E |
| 2009.31.00 | - - Of a Brix value not exceeding 20 | 15 | E |
| 2009.39.00 | - - Other | 15 | E |
| 2009.41.00 | - - Of a Brix value not exceeding 20 | 15 | E |
| 2009.49.00 | - - Other | 15 | E |
| 2009.50.00 | - Tomato juice | 15 | E |
| 2009.61.00 | - - Of a Brix value not exceeding 30 | 15 | E |
| 2009.69.10 | - - - Concentrated juice, whether or not frozen | 0 | A |
| 2009.69.20 | - - - Grape must | 0 | A |
| 2009.69.90 | - - - Other | 15 | E |
| 2009.71.00 | - - Of a Brix value not exceeding 20 | 15 | X |
| 2009.79.10 | - - - Concentrated juice, whether or not frozen | 0 | A |
| 2009.79.90 | - - - Other | 15 | E |
| 2009.81.00 | - - Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice | 15 | E |
| 2009.89.10 | - - - Pear, quince, apricot, cherry, peach, plums or sloes concentrated juice, whether or not frozen | 0 | A |
| 2009.89.20 | - - - Passion fruit juice (Passiflora spp.) | 15 | E |
| 2009.89.30 | - - - Soursop juice (Annona muricata) | 15 | E |
| 2009.89.40 | - - - Concentrated tamarind juice | 15 | E |
| 2009.89.90 | - - - Other | 15 | G |
| 2009.90.00 | - Mixtures of juices | 15 | X |
| 2101.11.00 | - - Extracts, essences and concentrates | 15 | E |
| 2101.12.00 | - - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | 15 | E |
| 2101.20.00 | - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté | 15 | E |
| 2101.30.00 | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | 15 | E |
| 2102.10.10 | - - Culture yeasts | 0 | A |
| 2102.10.90 | - - Other | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2102.20.00 | - Inactive yeasts; other dead single-cell micro-organisms | 0 | A |
| 2102.30.00 | - Prepared baking powders | 10 | C |
| 2103.10.00 | - Soy sauce | 15 | E |
| 2103.20.00 | - Tomato ketchup and other tomato sauces | 15 | E |
| 2103.30.10 | - - Mustard flour | 5 | A |
| 2103.30.20 | - - Prepared mustard | 15 | E |
| 2103.90.00 | - Other | 15 | E |
| 2104.10.00 | - Soups and broths and preparations therefor; prepared soups and broths | 15 | E |
| 2104.20.00 | - Homogenized composite food preparations | 15 | E |
| 2105.00.00 | ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA | 15 | X |
| 2106.10.00 | - Protein concentrates and textured protein substances | 0 | A |
| 2106.90.10 | - - Vegetable protein hydrolysates | 0 | A |
| 2106.90.20 | - - Powders for table creams, jellies, ice creams, and similar preparations, whether or not sweetened | 15 | E |
| 2106.90.30 | - - Compound preparations for the drinks industry, other than goods of subdivision 3302.10.20 | 0 | A |
| 2106.90.40 | - - Improvers for bread-making | 10 | E |
| 2106.90.50 | - - Autolyzed yeasts (yeast extracts) | 5 | C |
| 2106.90.60 | - - Dairy products substitutes, whether or not containing products from headings 04.01 to 04.06 | 15 | E |
| 2106.90.71 | - - - Preparations for infant feeding ("infant formula"), packaged for retail sale | 0 | A |
| 2106.90.79 | - - - Other | 10 | A |
| 2106.90.80 | - - Liquid preparations based on maize syrup and partially hydrogenated palm oil, of the kind used for decorating and filling pastry products, in containers holding more than 2 kg | 0 | A |
| 2106.90.91 | - - - Preparation for the food industry of a stabiliser/emulsifier type | 0 | A |
| 2106.90.92 | - - - Antioxidant preparations based on ascorbyl palmitate, tocopherol and lecithin, of the kind used in the food industry | 0 | A |
| 2106.90.93 | - - - Preparations of the kind used as flavorings in the food industry, based mainly of: dairy solids, caseinates, sodium chloride, carbohydrates and fats | 15 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2106.90.99 | - - - Other | 15 | E |
| 2201.10.00 | - Mineral waters and aerated waters | 15 | E |
| 2201.90.00 | - Other | 15 | E |
| 2202.10.00 | - Waters including mineral waters and aerated waters, containing added sugar or other sweetener or flavouring | 15 | X |
| 2202.90.10 | - - Food preparations of the kind referred to in Note 1 a) to Chapter 30, for use as beverages | 10 | E |
| 2202.90.90 | - - Other | 15 | F |
| 2203.00.00 | BEER MADE FROM MALT | 20 | X |
| 2204.10.00 | - Sparkling wine | 20 | E |
| 2204.21.00 | - - In containers holding 2 litres or less | 20 | E |
| 2204.29.00 | - - Other | 20 | E |
| 2204.30.00 | - Other grape must | 20 | E |
| 2205.10.00 | - In containers holding 2 litres or less | 20 | E |
| 2205.90.00 | - Other | 20 | E |
| 2206.00.00 | OTHER FERMENTED BEVERAGES (FOR EXAMPLE CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT SPECIFIED OR INCLUDED ELSEWHERE | 20 | E |
| 2207.10.10 | - - Absolute ethyl alcohol | 40 | E |
| 2207.10.90 | - - Other | 40 | E |
| 2207.20.00 | - Ethyl alcohol and other spirits, denatured, of any strength | 40 | E |
| 2208.20.10 | - With an alcoholic strength by volume of 60 % vol or more | 30 | E |
| 2208.20.90 | - - Other | 30 | E |
| 2208.30.10 | - - With an alcoholic strength by volume exceeding 60 % vol | 30 | E |
| 2208.30.90 | - - Other | 30 | E |
| 2208.40.10 | - - Rum | 40 | E |
| 2208.40.90 | - - Other | 30 | E |
| 2208.50.00 | - Gin and Geneva | 30 | E |
| 2208.60.10 | - - With an alcoholic strength by volume exceeding 60 % vol | 30 | E |
| 2208.60.90 | - - Other | 30 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2208.70.00 | - Liqueurs | 30 | E |
| 2208.90.10 | - - Undenatured ethyl alcohol | 40 | E |
| 2208.90.90 | - - Other | 30 | E |
| 2209.00.00 | VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID | 15 | C |
| 2301.10.00 | - Flours, meals and pellets, of meat or meat offal; greaves | 10 | E |
| 2301.20.10 | - - Fish flour | 0 | A |
| 2301.20.90 | - - Other | 5 | E |
| 2302.10.00 | - Of maize (corn) | 5 | B |
| 2302.30.00 | - Of wheat | 5 | A |
| 2302.40.10 | - - Of rice | 5 | B |
| 2302.40.90 | - - Other | 5 | E |
| 2302.50.00 | - Of leguminous plants | 5 | B |
| 2303.10.10 | - - Of maize (corn) including the commercially called maize gluten | 0 | A |
| 2303.10.90 | - - Other | 5 | A |
| 2303.20.00 | - Beet-pulp, bagasse and other waste of sugar manufacture | 5 | B |
| 2303.30.00 | - Brewing or distilling dregs and waste | 5 | B |
| 2304.00.10 | - Flour | 0 | A |
| 2304.00.90 | - Other | 5 | E |
| 2305.00.00 | OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL | 5 | B |
| 2306.10.00 | - Of cotton seeds | 5 | C |
| 2306.20.00 | - Of linseed | 5 | B |
| 2306.30.00 | - Of sunflower seeds | 5 | B |
| 2306.41.00 | - - Rape or colza seeds with a low erucic acid content | 5 | C |
| 2306.49.00 | - - Other | 5 | C |
| 2306.50.00 | - Of coconut or copra | 5 | C |
| 2306.60.00 | - Of palm nuts or kernels | 5 | E |
| 2306.90.10 | - - Of maize (corn) germ | 5 | C |
| 2306.90.90 | - - Other | 5 | B |
| 2307.00.00 | WINE LEES; ARGOL | 5 | B |
| 2308.00.10 | - Acorns and horse-chestnuts | 5 | C |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2308.00.90 | - Other | 5 | C |
| 2309.10.00 | - Dog or cat food, put up for retail sale | 15 | E |
| 2309.90.11 | - - - For aquarium fish | 15 | E |
| 2309.90.19 | - - - Other | 15 | E |
| 2309.90.20 | - - Feeding preparations for birds | 15 | E |
| 2309.90.30 | - - Forage preparations with molasses or sugar added | 10 | E |
| 2309.90.41 | - - - Containing antibiotics or vitamins, whether or not intermixed | 0 | A |
| 2309.90.49 | - - - Other | 5 | E |
| 2309.90.90 | - - Other | 15 | E |
| 2401.10.10 | - - Virginia | 5 | E |
| 2401.10.20 | - - Burley | 5 | E |
| 2401.10.30 | - - Turkish (oriental) | 0 | A |
| 2401.10.90 | - - Other | 5 | E |
| 2401.20.10 | - - Virginia | 5 | E |
| 2401.20.20 | - - Burley | 5 | E |
| 2401.20.30 | - - Turkish (oriental) | 0 | A |
| 2401.20.90 | - - Other | 5 | E |
| 2401.30.10 | - - Virginia | 5 | E |
| 2401.30.20 | - - Burley | 5 | E |
| 2401.30.30 | - - Turkish (oriental) | 0 | A |
| 2401.30.90 | - - Other | 5 | E |
| 2402.10.00 | - Cigars, cheroots and cigarillos, containing tobacco | 15 | E |
| 2402.20.00 | - Cigarettes containing tobacco | 30 | E |
| 2402.90.00 | - Other | 15 | E |
| 2403.11.00 | - - Water pipe tobacco specified in Subheading Note 1 to this Chapter | 15 | E |
| 2403.19.10 | - - - Shredded tobacco, for making cigarettes | 15 | E |
| 2403.19.90 | - - - Other | 15 | E |
| 2403.91.00 | - - "Homogenized" or "reconstituted" tobacco | 0 | A |
| 2403.99.00 | - - Other | 5 | E |
| 2501.00.10 | - Sodium chloride with a purity of 99.9 % or more | 0 | A |
| 2501.00.20 | - Refined salt | 15 | G |
| 2501.00.90 | - Other | 15 | G |
| 2502.00.00 | UNROASTED IRON PYRITES | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2503.00.00 | SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR | 0 | A |
| 2504.10.00 | - In powder or in flakes | 0 | A |
| 2504.90.00 | - Other | 0 | A |
| 2505.10.00 | - Silica sands and quartz sands | 0 | A |
| 2505.90.00 | - Other | 0 | A |
| 2506.10.00 | - Quartz | 0 | A |
| 2506.20.10 | - - Crude or roughly trimmed | 0 | A |
| 2506.20.90 | - - Other | 0 | A |
| 2507.00.00 | KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED | 0 | A |
| 2508.10.00 | - Bentonite | 0 | A |
| 2508.30.00 | - Fire-clay | 0 | A |
| 2508.40.10 | - - Decolourizing earths and fuller's earth | 0 | A |
| 2508.40.90 | - - Other | 0 | A |
| 2508.50.00 | - Andalusite, kyanite and sillimanite | 0 | A |
| 2508.60.00 | - Mullite | 0 | A |
| 2508.70.00 | - Chamotte or dinas earths | 0 | A |
| 2509.00.00 | CHALK | 0 | A |
| 2510.10.00 | - Unground | 0 | A |
| 2510.20.00 | - Ground | 0 | A |
| 2511.10.00 | - Natural barium sulphate (barytes) | 0 | A |
| 2511.20.00 | - Natural barium carbonate (witherite) | 0 | A |
| 2512.00.00 | SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, WITH AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS | 0 | A |
| 2513.10.10 | - - Crude or in irregular pieces, including crushed pumice stone ("bimskies") | 0 | A |
| 2513.10.90 | - - Other | 0 | A |
| 2513.20.00 | - Emery, natural corundum, natural garnet and other natural abrasives | 0 | A |
| 2514.00.00 | SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2515.11.00 | - - Crude or roughly trimmed | 10 | E |
| 2515.12.00 | - - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs | 10 | E |
| 2515.20.00 | - Ecaussine and other calcareous monumental or building stone; alabaster | 10 | E |
| 2516.11.00 | - - Crude or roughly trimmed | 5 | C |
| 2516.12.00 | - - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs | 5 | C |
| 2516.20.10 | - - Crude or roughly trimmed | 5 | C |
| 2516.20.20 | - - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs | 5 | C |
| 2516.90.00 | - Other monumental or building stone | 5 | C |
| 2517.10.00 | - Pebbles, gravel, broken or crushed stone, of the kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated | 5 | A |
| 2517.20.00 | - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 | 5 | A |
| 2517.30.00 | - Tarred macadam | 5 | A |
| 2517.41.00 | - - Of marble | 5 | A |
| 2517.49.00 | - - Other | 5 | E |
| 2518.10.00 | - Dolomite, not calcined or sintered, called "crude" | 5 | A |
| 2518.20.00 | - Calcined or sintered dolomite | 5 | E |
| 2518.30.00 | - Dolomite ramming mix | 5 | A |
| 2519.10.00 | - Natural magnesium carbonate (magnesite) | 0 | A |
| 2519.90.00 | - Other | 0 | A |
| 2520.10.00 | - Gypsum; anhydrite | 5 | C |
| 2520.20.00 | - Plasters | 5 | C |
| 2521.00.00 | LIMESTONE FLUX; STONE OF THE KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT | 5 | A |
| 2522.10.00 | - Quicklime | 10 | E |
| 2522.20.00 | - Slaked lime | 10 | E |
| 2522.30.00 | - Hydraulic lime | 10 | C |
| 2523.10.00 | - Cement clinkers | 5 | E |
| 2523.21.00 | - - White cement, whether or not artificially coloured | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2523.29.00 | - - Other | 10 | F |
| 2523.30.00 | - Aluminous cement | 10 | E |
| 2523.90.00 | - Other hydraulic cements | 10 | E |
| 2524.10.00 | - Crocidolite | 0 | A |
| 2524.90.10 | - - Actinolite | 0 | A |
| 2524.90.20 | - - Anthophyllite | 0 | A |
| 2524.90.30 | - - Tremolite | 0 | A |
| 2524.90.40 | - - Amosite | 0 | A |
| 2524.90.50 | - - Chrysotile (white asbestos) | 0 | A |
| 2524.90.90 | - - Other | 0 | A |
| 2525.10.00 | - Crude mica and mica rifted into irregular sheets or splittings | 0 | A |
| 2525.20.00 | - Mica powder | 0 | A |
| 2525.30.00 | - Mica waste | 0 | A |
| 2526.10.00 | - Neither crushed nor powdered | 0 | A |
| 2526.20.00 | - Crushed or powdered | 0 | A |
| 2528.00.10 | Narural sodium borates and their concentrates (whether or not calcinated) | 0 | A |
| 2528.00.90 | - Other | 0 | A |
| 2529.10.00 | - Feldspar | 0 | A |
| 2529.21.00 | - - Containing by weight 97 % or less calcium fluoride | 0 | A |
| 2529.22.00 | - - Containing by weight more than 97 % calcium fluoride | 0 | A |
| 2529.30.00 | - Leucite; nepheline and nepheline syenite | 0 | A |
| 2530.10.00 | - Vermiculite, perlite and chlorites, unexpanded | 0 | A |
| 2530.20.00 | - Kieserite, epsomite (natural magnesium sulphates) | 0 | A |
| 2530.90.10 | - - Natural cryolite; natural chiolite | 0 | A |
| 2530.90.20 | - - Natural micaceous iron oxides | 0 | A |
| 2530.90.90 | - - Other | 0 | A |
| 2601.11.00 | - - Non-agglomerated | 0 | A |
| 2601.12.00 | - - Agglomerated | 0 | A |
| 2601.20.00 | - Roasted iron pyrites (pyrites ashes) | 0 | A |
| 2602.00.00 | MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT | 0 | A |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2620.91.00 | - - Containing antimony, beryllium, cadmium, chromium or their mixtures | 0 | A |
| 2620.99.00 | - - Other | 0 | A |
| 2621.10.00 | - Ash and residues from the incineration of municipal waste | 0 | A |
| 2621.90.00 | - Other | 0 | A |
| 2701.11.00 | - - Anthracite | 5 | C |
| 2701.12.00 | - - Bituminous coal | 5 | A |
| 2701.19.00 | - - Other coal | 5 | C |
| 2701.20.00 | - Briquettes, ovoids and similar solid fuels manufactured from coal | 5 | C |
| 2702.10.00 | - Lignites, whether or not pulverised, but not agglomerated | 5 | E |
| 2702.20.00 | - Agglomerated lignites | 5 | E |
| 2703.00.00 | PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED | 0 | A |
| 2704.00.10 | - Coke of coal | 0 | A |
| 2704.00.90 | - Other | 0 | A |
| 2705.00.00 | COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS | 5 | A |
| 2706.00.00 | TARS DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS | 5 | E |
| 2707.10.00 | - Benzol (benzene) | 10 | E |
| 2707.20.00 | - Toluol (toluene) | 10 | E |
| 2707.30.00 | - Xylol (xylenes) | 10 | E |
| 2707.40.00 | - Naphthalene | 10 | E |
| 2707.50.00 | - Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 ℃ by the ASTM D 86 method | 10 | E |
| 2707.91.00 | - - Creosote oils | 10 | E |
| 2707.99.10 | - - - Phenols | 10 | E |
| 2707.99.90 | - - - Other | 10 | E |
| 2708.10.00 | - Pitch | 10 | C |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2708.20.00 | - Pitch coke | 10 | C |
| 2709.00.10 | - Crude petroleum | 0 | A |
| 2709.00.90 | - Other | 0 | A |
| 2710.12.10 | - - - Petroleum ether | 0 | A |
| 2710.12.20 | - - - Aviation gasoline | 0 | A |
| 2710.12.30 | - - - Other gasolines | 0 | A |
| 2710.12.40 | - - - White spirit | 5 | E |
| 2710.12.51 | - - - - Naphtha | 5 | E |
| 2710.12.59 | - - - - Other | 5 | E |
| 2710.12.90 | - - - Other | 5 | E |
| 2710.19.11 | - - - - Kerosene-type jet fuel ("Avjet turbo fuel") | 0 | A |
| 2710.19.12 | - - - - Other kerosenes | 0 | A |
| 2710.19.13 | - - - - Other oils for industrial use | 0 | A |
| 2710.19.19 | - - - - Other | 5 | E |
| 2710.19.21 | - - - - Diesel oil (gas oil) | 0 | A |
| 2710.19.22 | - - - - Fuel oil No. 6 (Bunker C ) | 0 | A |
| 2710.19.23 | - - - - Other fuel oils | 0 | A |
| 2710.19.24 | - - - - Paraffinic or naphthenic base oils, refined | 0 | A |
| 2710.19.29 | - - - - Other | 5 | E |
| 2710.19.91 | - - - - Lubricating oils and greases | 1 | E |
| 2710.19.92 | - - - - Liquids for hydraulic systems | 5 | E |
| 2710.19.93 | - - - - Oils for use in agriculture, of the kind used for pest and disease control | 0 | A |
| 2710.19.99 | - - - - Other | 10 | E |
| 2710.20.10 | - - Light oils and preparations | 5 | E |
| 2710.20.20 | - - Medium oils and preparations | 5 | E |
| 2710.20.30 | - - Heavy oils and preparations | 5 | E |
| 2710.20.90 | - - Other preparations, not specified or included elsewhere | 10 | E |
| 2710.91.00 | - - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | 15 | E |
| 2710.99.00 | - - Other | 15 | E |
| 2711.11.00 | - - Natural gas | 0 | A |
| 2711.12.00 | - - Propane | 0 | A |
| 2711.13.00 | - - Butanes | 0 | A |
| 2711.14.00 | - - Ethylene, propylene, butylene and butadiene | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2711.19.00 | - - Other | 0 | A |
| 2711.21.00 | - - Natural gas | 0 | A |
| 2711.29.00 | - - Other | 0 | A |
| 2712.10.00 | - Petroleum jelly | 0 | A |
| 2712.20.00 | - Paraffin wax containing less than 0.75 % oil by weight | 0 | A |
| 2712.90.00 | - Other | 0 | A |
| 2713.11.00 | - - Not calcined | 0 | A |
| 2713.12.00 | - - Calcined | 5 | C |
| 2713.20.00 | - Petroleum bitumen | 0 | A |
| 2713.90.00 | - Other residues of petroleum oils or of oils obtained from bituminous minerals | 5 | E |
| 2714.10.00 | - Bitumionus or oil shales and tar sands | 5 | E |
| 2714.90.00 | - Other | 0 | A |
| 2715.00.00 | BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE BITUMINOUS MASTICS, CUT-BACKS) | 1 | C |
| 2716.00.00 | ELECTRICAL ENERGY | 0 | A |
| 2801.10.00 | - Chlorine | 0 | A |
| 2801.20.00 | - Iodine | 0 | A |
| 2801.30.00 | - Fluorine; bromine | 0 | A |
| 2802.00.00 | SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR | 0 | A |
| 2803.00.00 | CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE) | 0 | A |
| 2804.10.00 | - Hydrogen | 10 | C |
| 2804.21.00 | - - Argon | 0 | A |
| 2804.29.00 | - - Other | 0 | A |
| 2804.30.00 | - Nitrogen | 0 | A |
| 2804.40.00 | - Oxygen | 10 | C |
| 2804.50.00 | - Boron; tellurium | 0 | A |
| 2804.61.00 | - Containing no less than 99.99 % silicon by weight | 0 | A |
| 2804.69.00 | - - Other | 0 | A |
| 2804.70.00 | - Phosphorus | 0 | A |
| 2804.80.00 | - Arsenic | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2804.90.00 | - Selenium | 0 | A |
| 2805.11.00 | - - Sodium | 0 | A |
| 2805.12.00 | - - Calcium | 0 | A |
| 2805.19.00 | - - Other | 0 | A |
| 2805.30.00 | - Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed | 0 | A |
| 2805.40.00 | - Mercury | 0 | A |
| 2806.10.00 | - Hydrogen chloride (hydrochloric acid) | 0 | A |
| 2806.20.00 | - Chlorosulphuric acid | 0 | A |
| 2807.00.10 | - Reagent grade sulphuric acid | 0 | A |
| 2807.00.90 | - Other | 10 | E |
| 2808.00.00 | NITRIC ACID; SULPHONITRIC ACIDS | 0 | A |
| 2809.10.00 | - Diphosphorus pentoxide | 0 | A |
| 2809.20.00 | - Phosphoric acid and polyphosphoric acids | 0 | A |
| 2810.00.00 | OXIDES OF BORON; BORIC ACIDS | 0 | A |
| 2811.11.00 | - - Hydrogen fluoride (hydrofluoric acid) | 0 | A |
| 2811.19.10 | - - - Hydrogen cyanide (CAS 74-90-8) | 0 | A |
| 2811.19.20 | - - - Perchloric acid (CAS 7601-90-3), with a concentration, by weight, not less than 72% | 0 | A |
| 2811.19.90 | - - - Other | 0 | A |
| 2811.21.00 | - - Carbon dioxide | 0 | A |
| 2811.22.00 | - - Silicon dioxide | 0 | A |
| 2811.29.10 | - - - Sulphur dioxide | 0 | A |
| 2811.29.90 | - - - Other | 0 | A |
| 2812.10.11 | - - - Phosphorus trichloride (CAS 7719-12-2) | 0 | A |
| 2812.10.12 | - - - Phosphorus pentachloride (CAS 10026-13-8) | 0 | A |
| 2812.10.13 | - - - Arsenic trichloride (CAS 7784-34-1) | 0 | A |
| 2812.10.14 | - - - Sulfur monochloride (CAS 10025-67-9) | 0 | A |
| 2812.10.15 | - - - Sulfur dichloride (CAS 10545-99-0) | 0 | A |
| 2812.10.19 | - - - Other | 0 | A |
| 2812.10.21 | - - - Phosphorus oxychloride (CAS 10025-87-3) | 0 | A |
| 2812.10.22 | - - - Phosgene (CAS 75-44-5) | 0 | A |
| 2812.10.23 | - - - Thionyl chloride (CAS 7719-09-7) | 0 | A |
| 2812.10.29 | - - - Other | 0 | A |
| 2812.90.00 | - Other | 0 | A |
| 2813.10.00 | - Carbon disulphide | 0 | A |
| 2813.90.00 | - Other | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2814.10.00 | - Anhydrous ammonia (liquefied) | 0 | A |
| 2814.20.00 | - Ammonia in aqueous solution | 0 | A |
| 2815.11.00 | - - Solid | 0 | A |
| 2815.12.00 | - - In aqueous solution (soda lye or caustic soda) | 0 | A |
| 2815.20.00 | - Potassium hydroxide (caustic potash) | 0 | A |
| 2815.30.00 | - Peroxides of sodium or potassium | 0 | A |
| 2816.10.00 | - Hydroxide and peroxide of magnesium | 0 | A |
| 2816.40.00 | - Oxides, hydroxides and peroxides, of strontium or barium | 0 | A |
| 2817.00.00 | ZINC OXIDE; ZINC PEROXIDE | 0 | A |
| 2818.10.00 | - Artificial corundum, whether or not chemically defined | 0 | A |
| 2818.20.00 | - Aluminium oxide, other than artificial corundum | 0 | A |
| 2818.30.00 | - Aluminium hydroxide | 0 | A |
| 2819.10.00 | - Chromium trioxide | 0 | A |
| 2819.90.00 | - Other | 0 | A |
| 2820.10.00 | - Manganese dioxide | 0 | A |
| 2820.90.00 | - Other | 0 | A |
| 2821.10.00 | - Iron oxides and hydroxides | 0 | A |
| 2821.20.00 | - Earth colours | 0 | A |
| 2822.00.00 | COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES | 0 | A |
| 2823.00.00 | TITANIUM OXIDES | 0 | A |
| 2824.10.00 | - Lead monoxide (litharge, massicot) | 0 | A |
| 2824.90.10 | - - Red lead and orange lead | 0 | A |
| 2824.90.90 | - - Other | 0 | A |
| 2825.10.00 | - Hydrazine and hydroxylamine and their inorganic salts | 0 | A |
| 2825.20.00 | - Lithium oxide and hydroxide | 0 | A |
| 2825.30.00 | - Vanadium oxides and hydroxides | 0 | A |
| 2825.40.00 | - Nickel oxides and hydroxides | 0 | A |
| 2825.50.00 | - Copper oxides and hydroxides | 0 | A |
| 2825.60.00 | - Germanium oxides and zirconium dioxide | 0 | A |
| 2825.70.00 | - Molybdenum oxides and hydroxides | 0 | A |
| 2825.80.00 | - Antimony oxides | 0 | A |
| 2825.90.00 | - Other | 0 | A |
| 2826.12.00 | - - Of aluminium | 0 | A |
| 2826.19.10 | - - - Of ammonium or of sodium | 0 | A |
| 2826.19.90 | - - - Other | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2826.30.00 | - Sodium hexafluoroaluminate (synthetic cryolite) | 0 | A |
| 2826.90.10 | - - Fluorosilicates of sodium or of potassium | 0 | A |
| 2826.90.90 | - - Other | 0 | A |
| 2827.10.00 | - Ammonium chloride | 0 | A |
| 2827.20.00 | - Calcium chloride | 0 | A |
| 2827.31.00 | - - Of magnesium | 0 | A |
| 2827.32.00 | - - Of aluminium | 0 | A |
| 2827.35.00 | - - Of nickel | 0 | A |
| 2827.39.10 | - - - Of iron | 0 | A |
| 2827.39.20 | - - - Of cobalt | 0 | A |
| 2827.39.30 | - - - Of zinc | 0 | A |
| 2827.39.90 | - - - Other | 0 | A |
| 2827.41.00 | - - Of copper | 0 | A |
| 2827.49.00 | - - Other | 0 | A |
| 2827.51.00 | - - Bromides of sodium or of potassium | 0 | A |
| 2827.59.00 | - - Other | 0 | A |
| 2827.60.00 | - Iodides and iodide oxides | 0 | A |
| 2828.10.00 | - Commercial calcium hypochlorite and other calcium hypochlorites | 5 | A |
| 2828.90.10 | - - Sodium hypochlorite | 10 | C |
| 2828.90.20 | - - Other hypochlorites | 0 | A |
| 2828.90.90 | - - Other | 0 | A |
| 2829.11.00 | - - Of sodium | 0 | A |
| 2829.19.00 | - - Other | 0 | A |
| 2829.90.10 | - - Potassium bromate (CAS 7758-01-2) | 0 | A |
| 2829.90.20 | - - Potassium iodate (CAS 7758-05-6) | 0 | A |
| 2829.90.30 | - - Calcium iodate (CAS 7789-80-2) | 0 | A |
| 2829.90.90 | - - Other | 0 | A |
| 2830.10.00 | - Sodium sulphides | 0 | A |
| 2830.90.10 | - - Zinc sulphide | 0 | A |
| 2830.90.20 | - - Cadmium sulphide | 0 | A |
| 2830.90.90 | - - Other | 0 | A |
| 2831.10.00 | - Of sodium | 0 | A |
| 2831.90.00 | - Other | 0 | A |
| 2832.10.00 | - Sodium sulphites | 0 | A |
| 2832.20.00 | - Other sulphites | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2832.30.00 | - Thiosulphates | 0 | A |
| 2833.11.00 | - - Disodium sulphate | 0 | A |
| 2833.19.00 | - - Other | 0 | A |
| 2833.21.00 | - - Of magnesium | 0 | A |
| 2833.22.00 | - - Of aluminium | 0 | A |
| 2833.24.00 | - - Of nickel | 0 | A |
| 2833.25.00 | - - Of copper | 0 | A |
| 2833.27.00 | - - Of barium | 0 | A |
| 2833.29.10 | - - - Of chromium | 0 | A |
| 2833.29.20 | - - - Of zinc | 0 | A |
| 2833.29.90 | - - - Other | 0 | A |
| 2833.30.00 | - Alums | 0 | A |
| 2833.40.00 | - Peroxosulphates (persulphates) | 0 | A |
| 2834.10.00 | - Nitrites | 0 | A |
| 2834.21.00 | - - Of potassium | 0 | A |
| 2834.29.00 | - - Other | 0 | A |
| 2835.10.00 | - Phosphinates (hypophosphites) and phosphonates (phosphites) | 0 | A |
| 2835.22.00 | - - Of mono- or disodium | 0 | A |
| 2835.24.00 | - - Of potassium | 0 | A |
| 2835.25.00 | - - Calcium hydrogenorthophosphate ("dicalcium phosphate") | 0 | A |
| 2835.26.00 | - - Other phosphates of calcium | 0 | A |
| 2835.29.10 | - - - Of trisodium | 0 | A |
| 2835.29.90 | - - - Other | 0 | A |
| 2835.31.00 | - Sodium triphosphate (sodium tripolyphosphate) | 0 | A |
| 2835.39.00 | - - Other | 0 | A |
| 2836.20.00 | - Disodium carbonate | 0 | A |
| 2836.30.00 | - Sodium hydrogencarbonate (sodium bicarbonate) | 0 | A |
| 2836.40.00 | - Potassium carbonates | 0 | A |
| 2836.50.00 | - Calcium carbonate | 0 | A |
| 2836.60.00 | - Barium carbonate | 0 | A |
| 2836.91.00 | - - Lithium carbonates | 0 | A |
| 2836.92.00 | - - Strontium carbonate | 0 | A |
| 2836.99.10 | - - - Commercial ammonium carbonate and other ammonium carbonates | 0 | A |
| 2836.99.20 | - - - Lead carbonates | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2836.99.90 | - - - Other | 0 | A |
| 2837.11.00 | - - Of sodium | 0 | A |
| 2837.19.00 | - - Other | 0 | A |
| 2837.20.00 | - Complex cyanides | 0 | A |
| 2839.11.00 | - - Metasilicates | 0 | A |
| 2839.19.00 | - - Other | 0 | A |
| 2839.90.10 | - - Of potassium | 0 | A |
| 2839.90.90 | - - Other | 0 | A |
| 2840.11.00 | - - Anhydrous | 0 | A |
| 2840.19.00 | - - Other | 0 | A |
| 2840.20.00 | - Other borates | 0 | A |
| 2840.30.00 | - Peroxoborates (perborates) | 0 | A |
| 2841.30.00 | - Sodium dichromate | 0 | A |
| 2841.50.10 | - Chromates of zinc or of lead | 0 | A |
| 2841.50.20 | - - Ammonium dichromate (CAS 7789-09-5) | 0 | A |
| 2841.50.90 | - - Other | 0 | A |
| 2841.61.00 | - - Potassium permanganate | 0 | A |
| 2841.69.00 | - - Other | 0 | A |
| 2841.70.00 | - Molybdates | 0 | A |
| 2841.80.00 | - Wolframates (tungstates) | 0 | A |
| 2841.90.10 | - - Aluminates | 0 | A |
| 2841.90.90 | - - Other | 0 | A |
| 2842.10.00 | - Double or complex silicates, including aluminosilicates whether or not chemically defined | 0 | A |
| 2842.90.10 | - - Fulminates, cyanates and thiocyanates | 0 | A |
| 2842.90.90 | - - Other | 0 | A |
| 2843.10.00 | - Colloidal precious metals | 0 | A |
| 2843.21.00 | - - Silver nitrate | 0 | A |
| 2843.29.00 | - - Other | 0 | A |
| 2843.30.00 | - Gold compounds | 0 | A |
| 2843.90.00 | - Other compounds; amalgams | 0 | A |
| 2844.10.00 | - Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2844.20.00 | - Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products | 0 | A |
| 2844.30.00 | - Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products | 0 | A |
| 2844.40.00 | - Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues | 0 | A |
| 2844.50.00 | - Spent (irradiated) fuel elements (cartridges) of nuclear reactors | 0 | A |
| 2845.10.00 | - Heavy water (deuterium oxide) | 0 | A |
| 2845.90.00 | - Other | 0 | A |
| 2846.10.00 | - Cerium compounds | 0 | A |
| 2846.90.00 | - Other | 0 | A |
| 2847.00.10 | - With a concentration, by weight, not less than 70% (CAS 7722-84-1) | 0 | A |
| 2847.00.90 | - Other | 0 | A |
| 2848.00.00 | PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS | 0 | A |
| 2849.10.00 | - Of calcium | 0 | A |
| 2849.20.00 | - Of silicon | 0 | A |
| 2849.90.00 | - Other | 0 | A |
| 2850.00.00 | HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 28.49 | 0 | A |
| 2852.10.00 | - Chemically defined | 0 | A |
| 2852.90.00 | - Other | 0 | A |
| 2853.00.10 | - Cyanogen chloride (CAS 506-77-4) | 0 | A |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2903.39.21 | - - - - Difluoromethane | 0 | A |
| 2903.39.22 | - - - - Trifluoromethane | 0 | A |
| 2903.39.29 | - - - - Other | 0 | A |
| 2903.39.31 | - - - - Difluoroethane | 0 | A |
| 2903.39.32 | - - - - Trifluoroethane | 0 | A |
| 2903.39.33 | - - - - Tetrafluoroethane | 0 | A |
| 2903.39.34 | - - - - Pentafluoroethane | 0 | A |
| 2903.39.39 | - - - - Other | 0 | A |
| 2903.39.40 | - - - Methyl bromide | 0 | A |
| 2903.39.90 | - - - Other | 0 | A |
| 2903.71.00 | - - Chlorodifluoromethane | 0 | A |
| 2903.72.00 | - - Dichlorotrifluoroethanes | 0 | A |
| 2903.73.00 | - - Dichlorofluoroethanes | 0 | A |
| 2903.74.00 | - - Chlorodifluoroethanes | 0 | A |
| 2903.75.00 | - - Dichloropentafluoropropanes | 0 | A |
| 2903.76.10 | - - - Bromochlorodifluoromethane | 0 | A |
| 2903.76.20 | - - - Bromotrifluoromethane | 0 | A |
| 2903.76.30 | - - - Dibromotetrafluoroethanes | 0 | A |
| 2903.77.10 | - - - Trichlorofluoromethane | 0 | A |
| 2903.77.20 | - - - Dichlorodifluoromethane | 0 | A |
| 2903.77.30 | - - - Trichlorotrifluoroethanes | 0 | A |
| 2903.77.41 | - - - - Dichlorotetrafluoroethanes | 0 | A |
| 2903.77.42 | - - - - Chloropentafluoroethane | 0 | A |
| 2903.77.51 | - - - - Chlorotrifluoromethane | 0 | A |
| 2903.77.52 | - - - - Pentachlorofluoroethane | 0 | A |
| 2903.77.53 | - - - - Tetrachlorodifluoroethane | 0 | A |
| 2903.77.54 | - - - - Other chlorofluoroethanes | 0 | A |
| 2903.77.55 | - - - - Heptachlorofluoropropanes, hexachlorodifluoropropanes | 0 | A |
| 2903.77.56 | - - - - Pentachlorotrifluoropropanes, tetrachlorotetrafluoropropanes | 0 | A |
| 2903.77.57 | - - - - Trichloropentafluoropropanes, dichlorohexafluoropropanes | 0 | A |
| 2903.77.58 | - - - - Chloroheptafluoropropanes | 0 | A |
| 2903.77.59 | - - - - Other chlorofluoropropanes | 0 | A |
| 2903.77.90 | - - - Other | 0 | A |
| 2903.78.00 | - - Other perhalogenated derivatives | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2903.79.11 | - - - - Dichlorofluoromethane | 0 | A |
| 2903.79.19 | - - - - Other | 0 | A |
| 2903.79.22 | - - - - 2-chloro-1,1,1,2-tetrafluoroethane | 0 | A |
| 2903.79.25 | - - - - Trichlorofluoroethanes | 0 | A |
| 2903.79.29 | - - - - Other | 0 | A |
| 2903.79.30 | - - - Dibromochloropropane (DBCP) | 0 | A |
| 2903.79.60 | - - - Bromofluoromethane | 0 | A |
| 2903.79.90 | - - - Other | 0 | A |
| 2903.81.00 | - - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN) | 0 | A |
| 2903.82.10 | - - - Aldrin (ISO) | 0 | A |
| 2903.82.20 | - - - Chlordane (ISO) | 0 | A |
| 2903.82.30 | - - - Heptachlor (ISO) | 0 | A |
| 2903.89.10 | - - - Camphechlor (Toxaphene) | 0 | A |
| 2903.89.20 | - - - Mirex | 0 | A |
| 2903.89.90 | - - - Other | 0 | A |
| 2903.91.00 | - - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene | 0 | A |
| 2903.92.10 | - - - Hexachlorobenzene (ISO) | 0 | A |
| 2903.92.20 | - - - DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) | 0 | A |
| 2903.99.10 | - - - Pentachlorobenzene | 0 | A |
| 2903.99.20 | - - - Hexabromobiphenyl (CAS 36355-01-8) | 0 | A |
| 2903.99.90 | - - - Other | 0 | A |
| 2904.10.00 | - Derivatives containing only sulpho groups, their salts and ethyl esters | 0 | A |
| 2904.20.00 | - Derivatives containing only nitro or only nitroso groups | 0 | A |
| 2904.90.10 | - - Trichloronitromethane (Chloropicrin) (CAS 76-06-2) | 0 | A |
| 2904.90.20 | - - Perfluorooctane sulfonate | 0 | A |
| 2904.90.90 | - - Other | 0 | A |
| 2905.11.00 | - - Methanol (methyl alcohol) | 0 | A |
| 2905.12.00 | - - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) | 0 | A |
| 2905.13.00 | - - Butan-1-ol (n-butyl alcohol) | 0 | A |
| 2905.14.00 | - - Other butanols | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2905.16.00 | - - Octanol (octyl alcohol) and its isomers | 0 | A |
| 2905.17.00 | - - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) | 0 | A |
| 2905.19.10 | - - - Pentanol (amyl alcohol) and its isomers | 0 | A |
| 2905.19.91 | - - - - Pinacolyl alcohol (CAS 464-07-3) | 0 | A |
| 2905.19.99 | - - - - Other | 0 | A |
| 2905.22.00 | - - Acyclic terpene alcohols | 0 | A |
| 2905.29.00 | - - Other | 0 | A |
| 2905.31.00 | - - Ethylene glycol (ethanediol) | 0 | A |
| 2905.32.00 | - - Propylene glycol (propane-1,2-diol) | 0 | A |
| 2905.39.00 | - - Other | 0 | A |
| 2905.41.00 | - - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane) | 0 | A |
| 2905.42.00 | - - Pentaerythritol (pentaerythrite) | 0 | A |
| 2905.43.00 | - - Mannitol | 0 | A |
| 2905.44.00 | - - D-glucitol (sorbitol) | 0 | A |
| 2905.45.00 | - - Glycerol | 5 | A |
| 2905.49.00 | - - Other | 0 | A |
| 2905.51.00 | - - Ethchlorvynol (INN) | 0 | A |
| 2905.59.00 | - - Other | 0 | A |
| 2906.11.00 | - - Menthol | 0 | A |
| 2906.12.00 | - - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols | 0 | A |
| 2906.13.00 | - - Sterols and inositols | 0 | A |
| 2906.19.10 | - - - Terpineols | 0 | A |
| 2906.19.90 | - - - Other | 0 | A |
| 2906.21.00 | - - Benzyl alcohol | 0 | A |
| 2906.29.00 | - - Other | 0 | A |
| 2907.11.00 | - - Phenol (hydroxybenzene) and its salts | 0 | A |
| 2907.12.00 | - - Cresols and their salts | 0 | A |
| 2907.13.00 | - - Octylphenol, nonylphenol and their isomers; salts thereof | 0 | A |
| 2907.15.00 | - - Naphthols and their salts | 0 | A |
| 2907.19.10 | - - - Xylenols and their salts | 0 | A |
| 2907.19.90 | - - - Other | 0 | A |
| 2907.21.00 | - - Resorcinol and its salts | 0 | A |
| 2907.22.00 | - - Hydroquinone and its salts | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2907.23.00 | - - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts | 0 | A |
| 2907.29.10 | - - - Phenol-alcohols | 0 | A |
| 2907.29.90 | - - - Other | 0 | A |
| 2908.11.00 | - - Pentachlorophenol (ISO) | 0 | A |
| 2908.19.00 | - - Other | 0 | A |
| 2908.91.00 | - - Dinoseb (ISO) and its salts | 0 | A |
| 2908.92.00 | - - 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts | 0 | A |
| 2908.99.10 | - - - Derivatives containing only sulpho groups, their salts and esters | 0 | A |
| 2908.99.91 | - - - - Picric acid (trinitrophenol) (CAS 88-89-1) | 0 | A |
| 2908.99.99 | - - - - Other | 0 | A |
| 2909.11.00 | - - Diethyl ether (ethyl oxide) | 0 | A |
| 2909.19.00 | - - Other | 0 | A |
| 2909.20.00 | - Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | 0 | A |
| 2909.30.10 | - - Octabromodiphenyl ether | 0 | A |
| 2909.30.20 | - - Pentabromodiphenyl ether | 0 | A |
| 2909.30.90 | - - Other | 0 | A |
| 2909.41.00 | - - 2,2'-Oxydiethanol (diethylene glycol; digol) | 0 | A |
| 2909.43.00 | - - Monobutyl ethers of ethylene glycol or of diethylene glycol | 0 | A |
| 2909.44.10 | - - - Monomethyl ethers of ethylene glycol or of diethylene glycol | 0 | A |
| 2909.44.90 | - - - Other | 0 | A |
| 2909.49.00 | - - Other | 0 | A |
| 2909.50.00 | - Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives | 0 | A |
| 2909.60.00 | - Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives | 0 | A |
| 2910.10.00 | - Oxirane (ethylene oxide) | 0 | A |
| 2910.20.00 | - Methyloxirane (propylene oxide) | 0 | A |
| 2910.30.00 | - 1-Chloro-2,3-epoxypropane (epichlorohydrin) | 0 | A |
| 2910.40.00 | - Dieldrin (ISO, INN) | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2910.90.10 | - - Endrin (ISO) | 0 | A |
| 2910.90.90 | - - Other | 0 | A |
| 2911.00.00 | ACETALS AND SEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | 0 | A |
| 2912.11.00 | - - Methanal (formaldehyde) | 0 | A |
| 2912.12.00 | - - Ethanal (acetaldehyde) | 0 | A |
| 2912.19.10 | - - - Butanal (butyraldehyde, normal isomer) | 0 | A |
| 2912.19.90 | - - - Other | 0 | A |
| 2912.21.00 | - - Benzaldehyde (benzoic aldehyde) | 0 | A |
| 2912.29.00 | - - Other | 0 | A |
| 2912.41.00 | - - Vanillin (methyl-protocatechuic aldehyde) | 0 | A |
| 2912.42.00 | - - Ethylvanillin (ethyl protocatechuic aldehyde) | 0 | A |
| 2912.49.10 | - - - Aldehyde-alcohols | 0 | A |
| 2912.49.90 | - - - Other | 0 | A |
| 2912.50.00 | - Cyclic polymers of aldehydes | 0 | A |
| 2912.60.00 | - Paraformaldehyde | 0 | A |
| 2913.00.00 | HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 29.12 | 0 | A |
| 2914.11.00 | - - Acetone | 0 | A |
| 2914.12.00 | - - Butanone (methyl ethyl ketone) | 0 | A |
| 2914.13.00 | - - 4-Methylpentan-2-one (methyl isobutyl ketone) | 0 | A |
| 2914.19.00 | - - Other | 0 | A |
| 2914.22.00 | - - Cyclohexanone and methylcyclohexanones | 0 | A |
| 2914.23.00 | - - Ionones and methylionones | 0 | A |
| 2914.29.10 | - - - Camphor | 0 | A |
| 2914.29.90 | - - - Other | 0 | A |
| 2914.31.00 | - - Phenylacetone (phenylpropan-2-one) | 0 | A |
| 2914.39.00 | - - Other | 0 | A |
| 2914.40.00 | - Ketone-alcohols and ketone-aldehydes | 0 | A |
| 2914.50.00 | - Ketone-phenols and ketones with other oxygen function | 0 | A |
| 2914.61.00 | - - Anthraquinone | 0 | A |
| 2914.69.00 | - - Other | 0 | A |
| 2914.70.10 | - - Chlordecone | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2914.70.90 | - - Other | 0 | A |
| 2915.11.00 | - - Formic acid | 0 | A |
| 2915.12.00 | - - Salts of formic acid | 0 | A |
| 2915.13.00 | - - Esters of formic acid | 0 | A |
| 2915.21.00 | - - Acetic acid | 0 | A |
| 2915.24.00 | - - Acetic anhydride | 0 | A |
| 2915.29.10 | - - - Sodium acetate | 0 | A |
| 2915.29.20 | - - - Cobalt acetates | 0 | A |
| 2915.29.90 | - - - Other | 0 | A |
| 2915.31.00 | - - Ethyl acetate | 0 | A |
| 2915.32.00 | - - Vinyl acetate | 0 | A |
| 2915.33.00 | - - n-Butyl acetate | 0 | A |
| 2915.36.00 | - - Dinoseb acetate (ISO) | 0 | A |
| 2915.39.10 | - - - Isobutyl acetate | 0 | A |
| 2915.39.20 | - - - 2-Ethoxyethyl acetate | 0 | A |
| 2915.39.90 | - - - Other | 0 | A |
| 2915.40.00 | - Mono-, di- or trichloroacetic acids, their salts and esters | 0 | A |
| 2915.50.00 | - Propionic acid, its salts and esters | 0 | A |
| 2915.60.00 | - Butanoic (butyric) acids, pentanoic (valeric) acids, their salts and esters | 0 | A |
| 2915.70.00 | - Palmitic acid, stearic acid, their salts and esters | 0 | A |
| 2915.90.00 | - Other | 0 | A |
| 2916.11.00 | - - Acrylic acid and its salts | 0 | A |
| 2916.12.00 | - - Esters of acrylic acid | 0 | A |
| 2916.13.00 | - - Methacrylic acid and its salts | 0 | A |
| 2916.14.00 | - - Esters of methacrylic acid | 0 | A |
| 2916.15.00 | - - Oleic, linoleic or linolenic acids, their salts and esters | 0 | A |
| 2916.16.00 | - - Binapacryl (ISO) | 0 | A |
| 2916.19.00 | - - Other | 0 | A |
| 2916.20.00 | - Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 0 | A |
| 2916.31.00 | - - Benzoic acid, its salts and esters | 0 | A |
| 2916.32.00 | - - Benzoyl peroxide and benzoyl chloride | 0 | A |
| 2916.34.00 | - - Phenylacetic acid and its salts | 0 | A |
| 2916.39.10 | - - - Esters of phenylacetic acid | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2916.39.90 | - - - Other | 0 | A |
| 2917.11.00 | - - Oxalic acid, its salts and esters | 0 | A |
| 2917.12.10 | - - - Dioctyl adipate, di-isobutyl adepate, didecyl adepate and di-isodecyl adepate | 0 | A |
| 2917.12.90 | - - - Other | 0 | A |
| 2917.13.00 | - - Azelaic acid, sebacic acid, their salts and esters | 0 | A |
| 2917.14.00 | - - Maleic anhydride | 0 | A |
| 2917.19.00 | - - Other | 0 | A |
| 2917.20.00 | - Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 0 | A |
| 2917.32.10 | - - - Of a purity of 99 % or more | 0 | A |
| 2917.32.90 | - - - Other | 10 | C |
| 2917.33.00 | - - Dinonyl or didecyl orthophthalates | 0 | A |
| 2917.34.10 | - - - Dibutyl orthophthalates | 0 | A |
| 2917.34.90 | - - - Other | 0 | A |
| 2917.35.00 | - - Phthalic anhydride | 0 | A |
| 2917.36.00 | - - Terephthalic acid and its salts | 0 | A |
| 2917.37.00 | - - Dimethyl terephthalate | 0 | A |
| 2917.39.00 | - - Other | 0 | A |
| 2918.11.00 | - - Lactic acid, its salts and esters | 0 | A |
| 2918.12.00 | - - Tartaric acid | 0 | A |
| 2918.13.00 | - - Salts and esters of tartaric acid | 0 | A |
| 2918.14.00 | - - Citric acid | 0 | A |
| 2918.15.00 | - - Salts and esters of citric acid | 0 | A |
| 2918.16.00 | - - Gluconic acid, its salts and esters | 0 | A |
| 2918.18.00 | - - Chlorobenzilate (ISO) | 0 | A |
| 2918.19.10 | - - - 2,2-Diphenyl-2-hydroxyacetic acid (CAS 76-93-7) | 0 | A |
| 2918.19.90 | - - - Other | 0 | A |
| 2918.21.00 | - - Salicylic acid and its salts | 0 | A |
| 2918.22.00 | - - O-Acetylsalicylic acid, its salts and esters | 0 | A |
| 2918.23.00 | - - Other esters of salicylic acid and their salts | 0 | A |
| 2918.29.00 | - - Other | 0 | A |
| 2918.30.00 | - Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2918.91.00 | - - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters | 0 | A |
| 2918.99.00 | - - Other | 0 | A |
| 2919.10.00 | - Tris(2,3-dibromopropyl) phosphate | 0 | A |
| 2919.90.00 | - Other | 0 | A |
| 2920.11.10 | - - - Parathion (ISO) | 0 | A |
| 2920.11.20 | - - - Parathion-methyl (ISO) (methyl-parathion) | 0 | A |
| 2920.19.00 | - - Other | 0 | A |
| 2920.90.11 | - - - Trimethyl phosphite (CAS 121-45-9) | 0 | A |
| 2920.90.12 | - - - Triethyl phosphite (CAS 122-52-1) | 0 | A |
| 2920.90.13 | - - - Dimethyl phosphite (CAS 868-85-9) | 0 | A |
| 2920.90.14 | - - - Diethyl phosphite (CAS 762-04-9) | 0 | A |
| 2920.90.19 | - - - Other | 0 | A |
| 2920.90.20 | - - Endosulfan | 0 | A |
| 2920.90.90 | - - Other | 0 | A |
| 2921.11.00 | - - Methylamine, di- or trimethylamine and their salts | 0 | A |
| 2921.19.10 | - - - Diethylamine and its salts | 0 | A |
| 2921.19.21 | - - - - bis(2-chloroethyl) ethylamine (nitrogen mustard HN1) (CAS 538-07-8) | 0 | A |
| 2921.19.22 | - - - - bis(2-chloroethyl) methylamine (nitrogen mustard HN2) (CAS 51-75-2) | 0 | A |
| 2921.19.23 | - - - - tri(2-chloroethyl) amine (nitrogen mustard HN3) (CAS 555-77-1) | 0 | A |
| 2921.19.24 | - - - - Chlorides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) ethylamine and corresponding protonated salts thereof | 0 | A |
| 2921.19.29 | - - - - Other | 0 | A |
| 2921.19.90 | - - - Other | 0 | A |
| 2921.21.00 | - - Ethylenediamine and its salts | 0 | A |
| 2921.22.00 | - - Hexamethylenediamine and its salts | 0 | A |
| 2921.29.00 | - - Other | 0 | A |
| 2921.30.00 | - Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof | 0 | A |
| 2921.41.00 | - - Aniline and its salts | 0 | A |
| 2921.42.00 | - - Aniline derivatives and their salts | 0 | A |
| 2921.43.10 | - - - Trifluralin (a,a,a-trifluoro- 2,6-dinitro-N,N-dipropyl-p-toluidine) | 5 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2921.43.20 | - - - Toluidine | 0 | A |
| 2921.43.30 | - - - Chloromethylaniline | 0 | A |
| 2921.43.90 | - - - Other | 0 | A |
| 2921.44.00 | - - Diphenylamine and its derivatives; salts thereof | 0 | A |
| 2921.45.00 | - - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof | 0 | A |
| 2921.46.00 | - - Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), ethylamphetamine (INN), phencamphamine (INN), phentermine (INN, lephetamine (INN), levamphetamine (INN) and mefenorex (INN); salts thereof | 0 | A |
| 2921.49.00 | - - Other | 0 | A |
| 2921.51.00 | - - o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof | 0 | A |
| 2921.59.00 | - - Other | 0 | A |
| 2922.11.00 | - - Monoethanolamine and its salts | 0 | A |
| 2922.12.00 | - - Diethanolamine and its salts | 0 | A |
| 2922.13.00 | - - Triethanolamine and its salts | 0 | A |
| 2922.14.00 | - - Dextropropoxyphene (INN) and its salts | 0 | A |
| 2922.19.11 | - - - - N, N-dimethylaminoethanol (CAS 108-01-0) and corresponding protonated salts | 0 | A |
| 2922.19.12 | - - - - N,N-Diethylaminoethanol (CAS 100-37-8) and corresponding protonated salts | 0 | A |
| 2922.19.19 | - - - - Other | 0 | A |
| 2922.19.20 | - - - Ethyldiethanolamine (CAS 139-87-7) | 0 | A |
| 2922.19.30 | - - - Methyldiethanolamine (CAS 105-59-9) | 0 | A |
| 2922.19.90 | - - - Other | 0 | A |
| 2922.21.00 | - - Aminonaphthosulphonic acids and their salts | 0 | A |
| 2922.29.10 | - - - Anisidines, dianisidines, phenetidines, and their salts | 0 | A |
| 2922.29.90 | - - - Other | 0 | A |
| 2922.31.00 | - - Amphepramone (INN), methadone (INN) and normethadone (INN); salts thereof | 0 | A |
| 2922.39.00 | - - Other | 0 | A |
| 2922.41.00 | - - Lysine and its esters; salts thereof | 0 | A |
| 2922.42.00 | - - Glutamic acid and its salts | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2922.43.00 | - - Anthranilic acid and its salts | 0 | A |
| 2922.44.00 | - - Tilidine (INN) and its salts | 0 | A |
| 2922.49.00 | - - Other | 0 | A |
| 2922.50.00 | - Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function | 0 | A |
| 2923.10.00 | - Choline and its salts | 0 | A |
| 2923.20.00 | - Lecithins and other phosphoaminolipids | 0 | A |
| 2923.90.00 | - Other | 0 | A |
| 2924.11.00 | - - Meprobamate (INN) | 0 | A |
| 2924.12.10 | - - - Fluoroacetamide (ISO) | 0 | A |
| 2924.12.20 | - - - Phosphamidon (ISO) | 0 | A |
| 2924.12.30 | - - - Monocrotophos (ISO) | 0 | A |
| 2924.19.00 | - - Other | 0 | A |
| 2924.21.00 | - - Ureines and their derivatives; salts thereof | 0 | A |
| 2924.23.00 | - - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts | 0 | A |
| 2924.24.00 | - - Ethinamate (INN) | 0 | A |
| 2924.29.00 | - - Other | 0 | A |
| 2925.11.00 | - - Saccharin and its salts | 0 | A |
| 2925.12.00 | - - Glutethimide (INN) | 0 | A |
| 2925.19.00 | - - Other | 0 | A |
| 2925.21.00 | - - Chlordimeform (ISO) | 0 | A |
| 2925.29.00 | - - Other | 0 | A |
| 2926.10.00 | - Acrylonitrile | 0 | A |
| 2926.20.00 | - 1-Cyanoguanidine (dicyandiamide) | 0 | A |
| 2926.30.00 | - Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano2-dimethylamino-4,4-diphenylbutane) | 0 | A |
| 2926.90.00 | - Other | 0 | A |
| 2927.00.00 | DIAZO-, AZO- OR AZOXY-COMPOUNDS | 0 | A |
| 2928.00.00 | ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE | 0 | A |
| 2929.10.00 | - Isocyanates | 0 | A |
| 2929.90.10 | - - Dihalides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphoramidic | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2929.90.20 | - - N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphoramidates dialkyl (methyl, ethyl, propyl (normal or iso propyl) | 0 | A |
| 2929.90.90 | - - Other | 0 | A |
| 2930.20.00 | - Thiocarbamates and dithiocarbamates | 0 | A |
| 2930.30.00 | - Thiuram mono-, di- or tetrasulphides | 0 | A |
| 2930.40.00 | - Methionine | 0 | A |
| 2930.50.10 | - - Methamidophos (ISO) | 5 | A |
| 2930.50.20 | - - Captafol (ISO) | 0 | A |
| 2930.90.20 | - - Dithiocarbonates (xanthates and xanthogenates) | 0 | A |
| 2930.90.31 | - - - 2-chloroethyl chloromethyl sulfide (CAS 2625-76-5) | 0 | A |
| 2930.90.32 | - - - bis(2-chloroethyl) sulfide (CAS 505-60-2) | 0 | A |
| 2930.90.33 | - - - bis(2-chloroethylthio) methane (CAS 63869-13-6) | 0 | A |
| 2930.90.34 | - - - 1,2-bis(2-chloroethyl(thio)) ethane (CAS 3563-36-8) | 0 | A |
| 2930.90.35 | - - - 1,3-Bis(2-chloroethylthio) n-propane (CAS 63905-10-2) | 0 | A |
| 2930.90.36 | - - - 1,4-Bis(2-chloroethylthio) n-butane (CAS 142868-93-7) | 0 | A |
| 2930.90.37 | - - - 1,5-bis(2-chloroethylthio) n-pentane (CAS 142868-94-8) | 0 | A |
| 2930.90.38 | - - - bis(2-chloroethylthiomethyl) ether (CAS 63918-90-1) and bis(2-chloroethylthioethyl) ether (CAS 63918-89-8) | 0 | A |
| 2930.90.39 | - - - Other | 0 | A |
| 2930.90.41 | - - - VX (S-2-diisopropylaminoethyloethylmethylphosphonothiolate) (CAS 50782-69-9) | 0 | A |
| 2930.90.49 | - - - Other | 0 | A |
| 2930.90.91 | - - - Amiton (O,O-Diethyl S-2-(diethylamino)ethyl phosphorothiolate) (CAS 78-53-5) and their corresponding alkylated or protonated salts | 0 | A |
| 2930.90.92 | - - N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) aminoetanotioles-2 and its corresponding protonated salts | 0 | A |
| 2930.90.93 | - - - Thiodiglycol (CAS 111-48-8) | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2930.90.94 | - - - Fonophos (O-Ethyl S-phenyl ethyl phosphonothiolothionate) (CAS 944-22-9) | 0 | A |
| 2930.90.99 | - - - Other | 0 | A |
| 2931.10.10 | - - Tetramethyl lead | 0 | A |
| 2931.10.20 | - - Tetraethyl lead | 0 | A |
| 2931.20.10 | - - Tributyl stannan (CAS 688-73-3) | 0 | A |
| 2931.20.90 | - - Other | 0 | A |
| 2931.90.10 | - - Alkyl-lead, other than those specified in tariff subdivisions 2931.10.10 or 2931.10.20 | 0 | A |
| 2931.90.21 | - - - Sarin (O-Isopropyl methylphosphonofluoridate) (CAS 107-44-8) | 0 | A |
| 2931.90.22 | - - - Soman (O-Pinacolyl methylphosphonofluoridate) (CAS 96-64-0) | 0 | A |
| 2931.90.23 | - - - Chlorosarin (O-Isopropyl methylphosphonochloridate) (CAS 1445-76-7) | 0 | A |
| 2931.90.24 | - - - Chlorosoman (O-pinacolyl methylphosphonochloridate) (CAS 7040-57-5) | 0 | A |
| 2931.90.29 | - - - Other | 0 | A |
| 2931.90.31 | - - - Tabun (O-Ethyl N,N-dimethyl phosphoramidocyanidate) (CAS 77-81-6) | 0 | A |
| 2931.90.39 | - - - Other | 0 | A |
| 2931.90.41 | - - - Lewisite 1 (2-Chlorovinyldichloroarsine) (CAS 541-25-3) | 0 | A |
| 2931.90.42 | - - - Lewisite 2 (Bis(2-chlorovinyl)chloroarsine) (CAS 40334-69-8) | 0 | A |
| 2931.90.43 | - - - Lewisite 3 (Tris-(2-Chlorovinyl) arsine) (CAS 40334-70-1) | 0 | A |
| 2931.90.49 | - - - Other | 0 | A |
| 2931.90.51 | - - - DF (Methylphosphonyl difluoride) (CAS 676-99-3) | 0 | A |
| 2931.90.59 | - - - Other | 0 | A |
| 2931.90.61 | - - - QL (O-Ethyl O-2-diisopropylaminoethyl methylphosphonite) (CAS 57856-11-8) | 0 | A |
| 2931.90.69 | - - - Other | 0 | A |
| 2931.90.71 | - - - Methylphosphonyl dichloride (CAS 676-97-1) | 0 | A |
| 2931.90.72 | - - - Dimethyl methylphosphonate (CAS 756-79-6) | 0 | A |
| 2931.90.79 | - - - Other | 0 | A |
| 2931.90.90 | - - Other | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2932.11.00 | - - Tetrahydrofuran | 0 | A |
| 2932.12.00 | - - 2-Furaldehyde (furfuraldehyde) | 0 | A |
| 2932.13.00 | - - Furfuryl alcohol and tetrahydrofurfuryl alcohol | 0 | A |
| 2932.19.00 | - - Other | 0 | A |
| 2932.20.10 | - - Coumarin, methylcoumarins and ethylcoumarins | 0 | A |
| 2932.20.90 | - - Other lactones | 0 | A |
| 2932.91.00 | - - Isosafrole | 0 | A |
| 2932.92.00 | - - 1-(1,3-Benzodioxol-5-yl)propan-2-one | 0 | A |
| 2932.93.00 | - - Piperonal | 0 | A |
| 2932.94.00 | - - Safrole | 0 | A |
| 2932.95.00 | - - Tetrahydrocannabinols (all isomers) | 0 | A |
| 2932.99.00 | - - Other | 0 | A |
| 2933.11.00 | - - Phenazone (antipyrin) and its derivatives | 0 | A |
| 2933.19.00 | - - Other | 0 | A |
| 2933.21.00 | - - Hydantoin and its derivatives | 0 | A |
| 2933.29.00 | - - Other | 0 | A |
| 2933.31.00 | - - Pyridine and its salts | 0 | A |
| 2933.32.00 | - - Piperidine and its salts | 0 | A |
| 2933.33.00 | - - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof | 0 | A |
| 2933.39.10 | - - - 3-Quinuclidinol (CAS 1619-34-7) | 0 | A |
| 2933.39.20 | - - - BZ (3-Quinuclidinyl benzilate) (CAS 6581-06-2) | 0 | A |
| 2933.39.90 | - - - Other | 0 | A |
| 2933.41.00 | - - Levorphanol (INN) and its salts | 0 | A |
| 2933.49.00 | - - Other | 0 | A |
| 2933.52.00 | - - Malonylurea (barbituric acid) and its salts | 0 | A |
| 2933.53.00 | - - Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2933.54.00 | - - Other derivatives of malonylurea (barbituric acid); salts thereof | 0 | A |
| 2933.55.00 | - - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof | 0 | A |
| 2933.59.00 | - - Other | 0 | A |
| 2933.61.00 | - - Melamine | 0 | A |
| 2933.69.00 | - - Other | 0 | A |
| 2933.71.00 | - - 6-Hexanelactam (epsilon-caprolactam) | 0 | A |
| 2933.72.00 | - - Clobazam (INN) and methyprylon (INN) | 0 | A |
| 2933.79.00 | - - Other lactams | 0 | A |
| 2933.91.00 | - - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof | 0 | A |
| 2933.99.00 | - - Other | 0 | A |
| 2934.10.00 | - Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure | 0 | A |
| 2934.20.00 | - Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused | 0 | A |
| 2934.30.00 | - Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused | 0 | A |
| 2934.91.00 | - - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof | 0 | A |
| 2934.99.00 | - - Other | 0 | A |
| 2935.00.00 | SULPHONAMIDES | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2936.21.10 | - - - Retinyl palmitate | 0 | A |
| 2936.21.90 | - - - Other | 0 | A |
| 2936.22.00 | - - Vitamin B1 and its derivatives | 0 | A |
| 2936.23.00 | - - Vitamin B2 and its derivatives | 0 | A |
| 2936.24.00 | - - D- or DL-Pantothenic acid (vitamin B3 or vitamin B5) and its derivatives | 0 | A |
| 2936.25.00 | - - Vitamin B6 and its derivatives | 0 | A |
| 2936.26.00 | - - Vitamin B12 and its derivatives | 0 | A |
| 2936.27.00 | - - Vitamin C and its derivatives | 0 | A |
| 2936.28.00 | - - Vitamin E and its derivatives | 0 | A |
| 2936.29.00 | - - Other vitamins and their derivatives | 0 | A |
| 2936.90.10 | - - Provitamins, unmixed | 0 | A |
| 2936.90.90 | - - Other | 0 | A |
| 2937.11.00 | - - Somatotropin, its derivatives and structural analogues | 0 | A |
| 2937.12.00 | - - Insulin and its salts | 0 | A |
| 2937.19.00 | - - Other | 0 | A |
| 2937.21.00 | - - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone) | 0 | A |
| 2937.22.00 | - - Halogenated derivatives of corticosteroidal hormones | 0 | A |
| 2937.23.00 | - - Oestrogens and progestogens | 0 | A |
| 2937.29.00 | - - Other | 0 | A |
| 2937.50.00 | - Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues | 0 | A |
| 2937.90.11 | - - - Epinephrine (adrenaline) | 0 | A |
| 2937.90.19 | - - - Other | 0 | A |
| 2937.90.20 | - - Derivatives of amino acids | 0 | A |
| 2937.90.90 | - - Other | 0 | A |
| 2938.10.00 | - Rutoside (rutin) and its derivatives | 0 | A |
| 2938.90.00 | - Other | 0 | A |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 2941.90.00 | - Other | 0 | A |
| 2942.00.00 | OTHER ORGANIC COMPOUNDS | 0 | A |
| 3001.20.00 | - Extracts of glands or other organs or of their secretions | 0 | A |
| 3001.90.10 | - - Human bones, organs and tissues, for grafts or transplants | 0 | A |
| 3001.90.20 | - - Glands and other organs, dried, whether or not powdered | 0 | A |
| 3001.90.90 | - - Other | 0 | A |
| 3002.10.10 | - - Anti-snakebite sera, other than anti-cobra or anti-coral snake sera | 0 | A |
| 3002.10.90 | - - Other | 0 | A |
| 3002.20.00 | - Vaccines for medicinal use | 0 | A |
| 3002.30.00 | - Vaccines for veterinary use | 0 | A |
| 3002.90.10 | - - Saxitoxin (CAS 35523-89-8) | 0 | A |
| 3002.90.20 | - - Ricin (CAS 9009-86-3) | 0 | A |
| 3002.90.90 | - - Other | 0 | A |
| 3003.10.10 | - - For human use | 0 | A |
| 3003.10.20 | - - For veterinary use | 0 | A |
| 3003.20.10 | - - For human use | 0 | A |
| 3003.20.20 | - - For veterinary use | 0 | A |
| 3003.31.00 | - - Containing insulin | 0 | A |
| 3003.39.10 | - - - For human use | 0 | A |
| 3003.39.20 | - - - For veterinary use | 0 | A |
| 3003.40.11 | - - - Containing ephedrine and its salts | 0 | A |
| 3003.40.12 | - - - Containing pseudoephedrine and its salts | 0 | A |
| 3003.40.13 | - - - Containing norephedrine and its salts | 0 | A |
| 3003.40.19 | - - - Other | 0 | A |
| 3003.40.21 | - - - Containing ephedrine and its salts | 0 | A |
| 3003.40.22 | - - - Containing pseudoephedrine and its salts | 0 | A |
| 3003.40.23 | - - - Containing norephedrine and its salts | 0 | A |
| 3003.40.29 | - - - Other | 0 | A |
| 3003.90.11 | - - - For human use | 0 | A |
| 3003.90.12 | - - - For veterinary use | 0 | A |
| 3003.90.21 | - - - For human use | 0 | A |
| 3003.90.22 | - - - For veterinary use | 0 | A |
| 3003.90.91 | - - - For human use | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3003.90.92 | - - - For veterinary use | 0 | A |
| 3004.10.10 | - - For human use | 5 | C |
| 3004.10.20 | - - For veterinary use | 5 | E |
| 3004.20.10 | - - For human use | 5 | E |
| 3004.20.20 | - - For veterinary use | 5 | E |
| 3004.31.00 | - - Containing insulin | 5 | E |
| 3004.32.10 | - - - For human use | 5 | E |
| 3004.32.20 | - - - For veterinary use | 5 | E |
| 3004.39.10 | - - - For human use | 5 | E |
| 3004.39.20 | - - - For veterinary use | 5 | E |
| 3004.40.11 | - - - Containing ephedrine and its salts | 5 | E |
| 3004.40.12 | - - - Containing pseudoephedrine and its salts | 5 | E |
| 3004.40.13 | - - - Containing norephedrine and its salts | 5 | E |
| 3004.40.19 | - - - Other | 5 | C |
| 3004.40.21 | - - - Containing ephedrine and its salts | 5 | E |
| 3004.40.22 | - - - Containing pseudoephedrine and its salts | 5 | E |
| 3004.40.23 | - - - Containing norephedrine and its salts | 5 | E |
| 3004.40.29 | - - - Other | 5 | E |
| 3004.50.10 | - - For human use | 5 | E |
| 3004.50.20 | - - For veterinary use | 5 | E |
| 3004.90.11 | - - - For human use | 5 | E |
| 3004.90.12 | - - - For veterinary use | 5 | E |
| 3004.90.21 | - - - For human use | 5 | E |
| 3004.90.22 | - - - For veterinary use | 5 | E |
| 3004.90.91 | - - - For human use | 5 | C |
| 3004.90.92 | - - - For veterinary use | 5 | E |
| 3005.10.00 | - Adhesive dressings and other articles having an adhesive layer | 0 | A |
| 3005.90.00 | - Other | 5 | C |
| 3006.10.00 | - Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable | 0 | A |
| 3006.20.00 | - Blood-grouping reagents | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3006.30.10 | - - Opacifying preparations | 0 | A |
| 3006.30.20 | - - Diagnostic reagents | 0 | A |
| 3006.40.00 | - Dental cements and other dental fillings; bone reconstruction cements | 0 | A |
| 3006.50.00 | - First-aid boxes and kits | 5 | A |
| 3006.60.00 | - Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides | 0 | A |
| 3006.70.00 | - Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments | 0 | A |
| 3006.91.00 | - - Appliances identifiable for ostomy use | 0 | A |
| 3006.92.00 | - - Pharmaceutical waste | 15 | A |
| 3101.00.00 | ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS | 0 | A |
| 3102.10.00 | - Urea, whether or not in aqueous solution | 0 | A |
| 3102.21.00 | - - Ammonium sulphate | 0 | A |
| 3102.29.00 | - - Other | 0 | A |
| 3102.30.00 | - Ammonium nitrate, whether or not in aqueous solution | 0 | A |
| 3102.40.00 | - Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances | 0 | A |
| 3102.50.00 | - Sodium nitrate | 0 | A |
| 3102.60.00 | - Double salts and mixtures of calcium nitrate and ammonium nitrate | 0 | A |
| 3102.80.00 | - Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution | 0 | A |
| 3102.90.10 | - - Calcium cyanamide | 0 | A |
| 3102.90.90 | - - Other | 0 | A |
| 3103.10.00 | - Superphosphates | 5 | E |
| 3103.90.10 | - - Basic slag | 0 | A |
| 3103.90.90 | - - Other | 0 | A |
| 3104.20.00 | - Potassium chloride | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3104.30.00 | - Potassium sulphate | 0 | A |
| 3104.90.10 | - - Carnallite, sylvite and other natural potassium salts, in raw form | 0 | A |
| 3104.90.90 | - - Other | 0 | A |
| 3105.10.00 | - Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | 0 | A |
| 3105.20.00 | - Mineral or chemical fertilisers containing the three fertilising elements: nitrogen, phosphorus and potassium | 5 | E |
| 3105.30.00 | - Diammonium hydrogenorthophosphate (diammonium phosphate) | 0 | A |
| 3105.40.00 | - Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | 0 | A |
| 3105.51.00 | - - Containing nitrates and phosphates | 5 | E |
| 3105.59.00 | - - Other | 5 | E |
| 3105.60.00 | - Mineral or chemical fertilisers containing the two fertilising elements: phosphorus and potassium | 5 | E |
| 3105.90.00 | - Other | 5 | E |
| 3201.10.00 | - Quebracho extract | 0 | A |
| 3201.20.00 | - Wattle extract | 0 | A |
| 3201.90.00 | - Other | 0 | A |
| 3202.10.00 | - Synthetic organic tanning substances | 0 | A |
| 3202.90.00 | - Other | 0 | A |
| 3203.00.00 | COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN | 0 | A |
| 3204.11.00 | - - Disperse dyes and preparations based thereon | 0 | A |
| 3204.12.00 | - - Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon | 0 | A |
| 3204.13.00 | - - Basic dyes and preparations based thereon | 0 | A |
| 3204.14.00 | - - Direct dyes and preparations based thereon | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3204.15.00 | - - Vat dyes (including those usable in that state as pigments) and preparations based thereon | 0 | A |
| 3204.16.00 | - - Reactive dyes and preparations based thereon | 0 | A |
| 3204.17.00 | - - Pigments and preparations based thereon | 0 | A |
| 3204.19.00 | - - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19 | 0 | A |
| 3204.20.00 | - Synthetic organic products of the kind used as fluorescent brightening agents | 0 | A |
| 3204.90.00 | - Other | 0 | A |
| 3205.00.00 | COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES | 0 | A |
| 3206.11.00 | - - Containing 80 % or more by weight of titanium dioxide calculated on the dry matter | 0 | A |
| 3206.19.00 | - - Other | 0 | A |
| 3206.20.00 | - Pigments and preparations based on chromium compounds | 0 | A |
| 3206.41.00 | - - Ultramarine and preparations based thereon | 0 | A |
| 3206.42.00 | - - Lithopone and other pigments and preparations based on zinc sulphide | 0 | A |
| 3206.49.10 | - - - Pigments and preparations based on cadmium compounds | 0 | A |
| 3206.49.20 | - - - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides) | 0 | A |
| 3206.49.90 | - - - Other | 0 | A |
| 3206.50.00 | - Inorganic products of the kind used as luminophores | 0 | A |
| 3207.10.00 | - Prepared pigments, prepared opacifiers, prepared colours and similar preparations | 0 | A |
| 3207.20.00 | - Vitrifiable enamels and glazes, engobes (slips) and similar preparations | 0 | A |
| 3207.30.00 | - Liquid lustres and similar preparations | 0 | A |
| 3207.40.00 | - Glass frit and other glass, in the form of powder, granules or flakes | 0 | A |
| 3208.10.10 | - - Oven drying anti-rust enamel paints, for coating metal strips | 0 | A |
| 3208.10.20 | - - Printer's varnish | 0 | A |
| 3208.10.30 | - - Colourless varnish, for curing concrete for road construction | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3208.10.40 | - - Put up in aerosol containers | 15 | E |
| 3208.10.50 | - - Solutions as defined in note 4 of this Chapter | 0 | A |
| 3208.10.90 | - - Other | 15 | E |
| 3208.20.10 | - - Printer's varnish | 0 | A |
| 3208.20.20 | - - Colourless varnish, for curing concrete for road construction | 0 | A |
| 3208.20.30 | - - Put up in aerosol containers | 15 | E |
| 3208.20.40 | - - Solutions as defined in note 4 of this chapter | 0 | A |
| 3208.20.90 | - - Other | 15 | E |
| 3208.90.10 | - - Solutions as defined in note 4 of this chapter | 0 | A |
| 3208.90.20 | - - Printer's varnish | 0 | A |
| 3208.90.30 | - - Colourless varnish, for curing concrete for road construction | 0 | A |
| 3208.90.40 | - - Epoxyphenolic paints and varnishes for sanitary use | 0 | A |
| 3208.90.50 | - - Put up in aerosol containers | 15 | E |
| 3208.90.91 | - - - Other paints | 15 | E |
| 3208.90.92 | - - - Other varnishes | 15 | E |
| 3209.10.10 | - - Printer's varnish | 0 | A |
| 3209.10.90 | - - Other | 15 | E |
| 3209.90.10 | - - Other paints | 15 | E |
| 3209.90.20 | - - Other varnishes | 15 | E |
| 3210.00.10 | - Prepared water pigments of the kind used for finishing leather | 0 | A |
| 3210.00.90 | - Other | 15 | G |
| 3211.00.00 | PREPARED DRIERS | 0 | A |
| 3212.10.00 | - Stamping foils | 0 | A |
| 3212.90.10 | - - Aluminium powder dispersed in non-aqueous media | 5 | E |
| 3212.90.20 | - - Other pigments dispersed in non-aqueous media | 0 | A |
| 3212.90.90 | - - Other | 5 | E |
| 3213.10.00 | - Colours in sets | 5 | G |
| 3213.90.00 | - Other | 5 | E |
| 3214.10.11 | - - - Based on acrylic polymers or polyesters | 5 | E |
| 3214.10.19 | - - - Other | 0 | A |
| 3214.10.20 | - - Painters' fillings | 5 | E |
| 3214.90.00 | - Other | 5 | E |
| 3215.11.10 | - - - Offset printing ink | 0 | A |
| 3215.11.20 | - - - For retouching negatives for printing | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3215.11.30 | - - - Screen printing ink | 0 | A |
| 3215.11.90 | - - - Other | 10 | E |
| 3215.19.10 | - - - Offset printing ink | 0 | A |
| 3215.19.20 | - - - For retouching negatives for printing | 0 | A |
| 3215.19.30 | - - - Screen printing ink | 0 | A |
| 3215.19.90 | - - - Other | 10 | E |
| 3215.90.00 | - Other | 0 | A |
| 3301.12.00 | - - Of orange | 0 | A |
| 3301.13.00 | - - Of lemon | 0 | A |
| 3301.19.10 | - - - Of bergamot | 0 | A |
| 3301.19.20 | - - - Of lime | 0 | A |
| 3301.19.90 | - - - Other | 0 | A |
| 3301.24.00 | - - Of peppermint (Mentha piperita) | 0 | A |
| 3301.25.00 | - - Of other mints | 0 | A |
| 3301.29.10 | - - - Of geranium | 0 | A |
| 3301.29.20 | - - - Of jasmine | 0 | A |
| 3301.29.30 | - - - Of lavender or of lavandin | 0 | A |
| 3301.29.40 | - - - Of vetiver | 0 | A |
| 3301.29.90 | - - - Other | 0 | A |
| 3301.30.00 | - Resinoids | 0 | A |
| 3301.90.00 | - Other | 0 | A |
| 3302.10.10 | - - Of a kind used in the food industries | 5 | C |
| 3302.10.20 | - - Of a kind used in the drinks industries, whether or not containing ethyl alcohol | 5 | C |
| 3302.90.10 | - - Of a kind used in the tobacco industry | 0 | A |
| 3302.90.20 | - - Of a kind used in the oral hygiene or dental industries | 0 | A |
| 3302.90.90 | - - Other | 5 | E |
| 3303.00.00 | PERFUMES AND TOILET WATERS | 15 | E |
| 3304.10.00 | - Lip make-up preparations | 15 | E |
| 3304.20.00 | - Eye make-up preparations | 15 | E |
| 3304.30.00 | - Manicure or pedicure preparations | 15 | E |
| 3304.91.00 | - - Powders, whether or not compressed | 15 | E |
| 3304.99.00 | - - Other | 15 | E |
| 3305.10.00 | - Shampoos | 15 | E |
| 3305.20.00 | - Preparations for permanent waving or straightening | 15 | E |
| 3305.30.00 | - Hair lacquers | 15 | E |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3403.19.00 | - - Other | 0 | A |
| 3403.91.10 | - - - Of a kind used for the oil or grease treatment of leather, with a basis of diethanolamines and oxidised or sulphonated oils | 5 | C |
| 3403.91.90 | - - - Other | 0 | A |
| 3403.99.00 | - - Other | 0 | A |
| 3404.20.00 | - Of poly(oxyethylene) (polyethylene glycol) | 0 | A |
| 3404.90.10 | - - Of chemically modified lignite | 0 | A |
| 3404.90.90 | - - Other | 0 | A |
| 3405.10.00 | - Polishes, creams and similar preparations for footwear or leather | 15 | E |
| 3405.20.00 | - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | 15 | E |
| 3405.30.00 | - Polishes (lustres) and similar preparations for coachwork, other than metal polishes | 15 | E |
| 3405.40.00 | - Scouring pastes and powders and other scouring preparations | 15 | E |
| 3405.90.10 | - - Waxes containing solvents or emulsified, not containing other added substances | 0 | A |
| 3405.90.20 | - - Metal polishes, in containers of a net content of 1 kg or more | 5 | A |
| 3405.90.90 | - - Other | 15 | E |
| 3406.00.00 | CANDLES, TAPERS AND THE LIKE | 15 | E |
| 3407.00.00 | MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER | 5 | A |
| 3501.10.00 | - Casein | 0 | A |
| 3501.90.00 | - Other | 5 | C |
| 3502.11.00 | - - Dried | 0 | A |
| 3502.19.00 | - - Other | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3502.20.00 | - Milk albumin, including concentrates of two or more whey proteins | 0 | A |
| 3502.90.00 | - Other | 0 | A |
| 3503.00.10 | - Gelatin and derivatives thereof | 0 | A |
| 3503.00.90 | - Other | 5 | C |
| 3504.00.00 | PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED | 0 | A |
| 3505.10.10 | - - Dextrins | 0 | A |
| 3505.10.20 | - - Pregelatinised or esterified starch | 0 | A |
| 3505.10.90 | - - Other | 5 | E |
| 3505.20.00 | - Glues | 10 | E |
| 3506.10.00 | - Products of any kind suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg | 15 | E |
| 3506.91.10 | - - - Prepared thermoplastic adhesives based on polyamides or polyesters, with a melting point of between 180 ℃ and 240 ℃ | 5 | C |
| 3506.91.20 | - - - Thermoplastic adhesive based on styrene-butadiene copolymers and hydrocarbon resins with a melting temperature above 75 ° C | 0 | A |
| 3506.91.90 | - - - Other | 15 | E |
| 3506.99.00 | - - Other | 15 | E |
| 3507.10.00 | - Rennet and concentrates thereof | 0 | A |
| 3507.90.00 | - Other | 0 | A |
| 3601.00.00 | PROPELLENT POWDERS | 0 | A |
| 3602.00.10 | - Based on ammonium nitrate | 15 | A |
| 3602.00.90 | - Other | 10 | A |
| 3603.00.00 | SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS | 0 | A |
| 3604.10.00 | - Fireworks | 15 | A |
| 3604.90.00 | - Other | 15 | A |
| 3605.00.00 | MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04 | 15 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3606.10.00 | - Liquid or liquefied-gas fuels in containers of the kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm3 | 15 | A |
| 3606.90.10 | - - Ferro-cerium and other pyrophoric alloys | 5 | A |
| 3606.90.90 | - - Other | 15 | A |
| 3701.10.00 | - For X-ray | 0 | A |
| 3701.20.00 | - Instant print film | 10 | A |
| 3701.30.10 | - - Photomechanical process plates of the type used in photolithography, heliography, photoengraving, etc. | 0 | A |
| 3701.30.90 | - - Other | 10 | A |
| 3701.91.00 | - - For colour photography (polychrome) | 10 | A |
| 3701.99.00 | - - Other | 10 | A |
| 3702.10.00 | - For X-ray | 0 | A |
| 3702.31.10 | - - - Instant print film | 10 | A |
| 3702.31.90 | - - - Other | 10 | A |
| 3702.32.10 | - - - Instant print film | 10 | A |
| 3702.32.90 | - - - Other | 10 | A |
| 3702.39.10 | - - - Instant print film | 10 | A |
| 3702.39.90 | - - - Other | 10 | A |
| 3702.41.10 | - - - Instant print film | 10 | A |
| 3702.41.90 | - - - Other | 10 | A |
| 3702.42.10 | - - - Instant print film | 10 | A |
| 3702.42.90 | - - - Other | 10 | A |
| 3702.43.10 | - - - Instant print film | 10 | A |
| 3702.43.90 | - - - Other | 10 | A |
| 3702.44.10 | - - - Instant print film | 10 | A |
| 3702.44.90 | - - - Other | 10 | A |
| 3702.52.10 | - - - Of a length not exceeding 14 m | 10 | A |
| 3702.52.20 | - - - Of a length exceeding 14 m | 10 | A |
| 3702.53.00 | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides | 10 | A |
| 3702.54.00 | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides | 10 | A |
| 3702.55.00 | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m | 10 | A |
| 3702.56.00 | - - Of a width exceeding 35 mm | 10 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3702.96.00 | - - Of a width not exceeding 35 mm and of a length not exceeding 30 m | 10 | A |
| 3702.97.00 | - - Of a width not exceeding 35 mm and of a length exceeding 30 m | 10 | A |
| 3702.98.00 | - - Of a width exceeding 35 mm | 10 | A |
| 3703.10.00 | - In rolls of a width exceeding 610 mm | 10 | A |
| 3703.20.00 | - Other, for colour photography (polychrome) | 0 | A |
| 3703.90.10 | - - Heliographic paper, for monochrome photography | 10 | A |
| 3703.90.90 | - - Other | 10 | A |
| 3704.00.00 | Photographic plates, film, paper, paperboard and textiles, exposed but not developed | 10 | A |
| 3705.10.00 | - For offset reproduction | 10 | A |
| 3705.90.10 | - - Microfilm | 10 | A |
| 3705.90.90 | - - Other | 10 | A |
| 3706.10.00 | - Of a width of 35 mm or more | 5 | A |
| 3706.90.00 | - Other | 5 | A |
| 3707.10.00 | - Sensitising emulsions | 0 | A |
| 3707.90.00 | - Other | 0 | A |
| 3801.10.00 | - Artificial graphite | 0 | A |
| 3801.20.00 | - Colloidal or semi-colloidal graphite | 0 | A |
| 3801.30.00 | - Carbonaceous pastes for electrodes and similar pastes for furnace linings | 0 | A |
| 3801.90.00 | - Other | 0 | A |
| 3802.10.00 | - Activated carbon | 0 | A |
| 3802.90.00 | - Other | 0 | A |
| 3803.00.00 | TALL OIL, WHETHER OR NOT REFINED | 0 | A |
| 3804.00.00 | RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 38.03 | 0 | A |
| 3805.10.00 | - Gum, wood or sulphate turpentine oils (sulphate turpentine) | 5 | C |
| 3805.90.10 | - - Pine oil | 5 | C |
| 3805.90.90 | - - Other | 5 | C |
| 3806.10.00 | - Rosin and resin acids | 5 | C |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3806.20.00 | - Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts | 5 | C |
| 3806.30.00 | - Ester gums | 0 | A |
| 3806.90.00 | - Other | 5 | C |
| 3807.00.00 | WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH | 0 | A |
| 3808.50.11 | - - - In articles such as tablets and candles, that act due to combustion, and fly-papers | 10 | E |
| 3808.50.12 | - - - Containing DDT, aldrin, dieldrin, toxaphene, chlordimeform, chlordane, heptachlor | 5 | E |
| 3808.50.13 | - - - Containing binapacryl, 1,2-dibromoethane, ethylene dichloride, parathion | 5 | E |
| 3808.50.14 | - - - Containing lindane, mercury compounds, fluoroacetamide, pentachlorophenol, monocrotophos, phosphamidon | 5 | E |
| 3808.50.15 | - - - Based on methamidophos and methyl parathion | 5 | E |
| 3808.50.16 | - - - Cyclohexane, 1,2,3,4,5,6 hexachloro (HCH) | 5 | E |
| 3808.50.19 | - - - Other | 5 | E |
| 3808.50.21 | - - - With a base of chromated copper arsenate, of the kind used for preserving wood, in containers of a net content of 125 kg or more | 0 | A |
| 3808.50.22 | - - - Containing hexachlorobenzene, pentachlorophenol, binapacryl, oxides of mercury | 5 | E |
| 3808.50.23 | - - - Containing captafol | 5 | E |
| 3808.50.29 | - - - Other | 5 | E |
| 3808.50.31 | - - - Containing dinoseb (ISO) | 5 | E |
| 3808.50.32 | - - - Containing 2.4,5-T (ISO) (2,4,5-trichlorophenoxyacetic | 5 | E |
| 3808.50.39 | - - - Other | 5 | E |
| 3808.50.40 | - - Disinfectants | 15 | E |
| 3808.50.51 | - - - Containing fluoroacetamide | 10 | E |
| 3808.50.59 | - - - Other | 10 | E |
| 3808.50.92 | - - - Containing chlorobenzilate, phosphamidon | 5 | E |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3810.10.00 | - Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials | 0 | A |
| 3810.90.00 | - Other | 0 | A |
| 3811.11.00 | - - Based on lead compounds | 5 | A |
| 3811.19.00 | - - Other | 5 | C |
| 3811.21.10 | - - - Containing 30 % or more but not more than 40 % of such oils | 0 | A |
| 3811.21.90 | - - - Other | 0 | A |
| 3811.29.00 | - - Other | 0 | A |
| 3811.90.00 | - Other | 5 | C |
| 3812.10.00 | - Prepared rubber accelerators | 0 | A |
| 3812.20.00 | - Compound plasticisers for rubber or plastics | 5 | C |
| 3812.30.10 | - - For rubber | 0 | A |
| 3812.30.21 | - - - Stabilisers for poly(vinyl chloride) (PVC) based on organic salts of heavy metals | 0 | A |
| 3812.30.29 | - - - Other | 0 | A |
| 3813.00.00 | PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES | 0 | A |
| 3814.00.10 | - Solvents and thinners | 5 | C |
| 3814.00.90 | - Other | 0 | A |
| 3815.11.00 | - - With nickel or nickel compounds as the active substance | 0 | A |
| 3815.12.00 | - - With precious metal or precious metal compounds as the active substance | 0 | A |
| 3815.19.00 | - - Other | 0 | A |
| 3815.90.10 | - - Catalysts based on methyl ethyl ketone peroxide or organo-cobalt compounds | 10 | E |
| 3815.90.90 | - - Other | 0 | A |
| 3816.00.00 | REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01 | 0 | A |
| 3817.00.10 | - Mixed alkylbenzenes | 0 | A |
| 3817.00.20 | - Mixed alkylnaphthalenes | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3818.00.00 | CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; Chemical Compounds Doped For Use In Electronics | 0 | A |
| 3819.00.00 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals | 10 | E |
| 3820.00.00 | ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS | 5 | C |
| 3821.00.10 | - Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) | 0 | A |
| 3821.00.20 | - Prepared culture media for the development or maintenance of plant, human or animal cells | 10 | C |
| 3822.00.00 | DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06; CERTIFIED REFERENCE MATERIALS | 0 | A |
| 3823.11.00 | - - Stearic acid | 0 | A |
| 3823.12.00 | - - Oleic acid | 0 | A |
| 3823.13.00 | - -Tall oil fatty acids | 0 | A |
| 3823.19.00 | - - Other | 0 | A |
| 3823.70.00 | - Industrial fatty alcohols | 0 | A |
| 3824.10.10 | - - Based on natural resinous products | 0 | A |
| 3824.10.90 | - - Other | 0 | A |
| 3824.30.00 | - Non-agglomerated metal carbides mixed together or with metallic binders | 0 | A |
| 3824.40.00 | - Prepared additives for cements, mortars or concretes | 0 | A |
| 3824.50.00 | - Non-refractory mortars and concretes | 0 | A |
| 3824.60.00 | - Sorbitol other than that of subheading 2905.44 | 0 | A |
| 3824.71.00 | - - Containing chlorofluorocarbons (CFC), whether or not containing hydrochlorofluorocarbons (HCFC), perfluorocarbons (PFC) or hydrofluorocarbons (HFC) | 0 | A |
| 3824.72.00 | - - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3824.73.00 | - - Containing hydrobromofluorocarbons (HBFC) | 0 | A |
| 3824.74.00 | - - Containing hydrochlorofluorocarbons (HCFC), whether or not containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC) | 0 | A |
| 3824.75.00 | - - Containing carbon tetrachloride | 10 | C |
| 3824.76.00 | - - Containing 1,1,1-trichloroethane (methylchloroform) | 10 | C |
| 3824.77.00 | - - Containing bromomethane (methyl bromide) or bromochloromethane | 0 | A |
| 3824.78.00 | - - Containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC) or hydrochlorofluorocarbons (HCFC) | 0 | A |
| 3824.79.00 | - - Other | 0 | A |
| 3824.81.00 | - - Containing oxirane (ethylene oxide) | 10 | C |
| 3824.82.00 | - - Containing polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or polybrominated biphenyls (PBB) | 10 | C |
| 3824.83.00 | - - Containing tris (2,3-dibromopropyl) phosphate | 10 | C |
| 3824.90.10 | - - Preparations for rubber or plastics, not elsewhere specified or included | 0 | A |
| 3824.90.20 | - - Gelling agents, hardeners, anti-peeling agents and other preparations for paint and varnish, not elsewhere specified or included | 0 | A |
| 3824.90.30 | - - Preparations of the kind used in the manufactures of inks and other preparations used in printing, not elsewhere specified or included | 0 | A |
| 3824.90.40 | - - Additives and other preparations for electrolytic baths for electro-deposition on metal strips | 0 | A |
| 3824.90.51 | - - - Of alkylbenzene sulphonic acids and their derivatives | 10 | C |
| 3824.90.59 | - - - Other | 10 | E |
| 3824.90.60 | - - Other inorganic preparations, including mixtures of trace elements | 0 | A |
| 3824.90.70 | - - Fluids with a basis of diphenyl for use as refrigerants | 0 | A |
| 3824.90.80 | - - Articles producing a lighting effect for signalling and safety purposes | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3824.90.91 | - - - Naphthenic acids, their water-insoluble salts and their esters | 0 | A |
| 3824.90.92 | - - With a basis of ethylenebisdithiocarbamate manganese complex with zinc ion, with a concentration greater than or equal to 85% | 0 | A |
| 3824.90.99 | - - - Other | 10 | E |
| 3825.10.00 | - Municipal waste | 10 | C |
| 3825.20.00 | - Sewage sludge | 10 | C |
| 3825.30.00 | - Clinical waste | 10 | C |
| 3825.41.00 | - - Halogenated | 10 | C |
| 3825.49.00 | - - Other | 10 | C |
| 3825.50.00 | - Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids | 10 | C |
| 3825.61.00 | - - Mainly containing organic constituents | 10 | C |
| 3825.69.00 | - - Other | 10 | C |
| 3825.90.00 | - Other | 10 | C |
| 3826.00.00 | BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70 PERCENT BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MATERIALS | 10 | E |
| 3901.10.00 | - Polyethylene having a specific gravity of less than 0.94 | 0 | A |
| 3901.20.00 | - Polyethylene having a specific gravity of 0.94 or more | 0 | A |
| 3901.30.00 | - Ethylene-vinyl acetate copolymers | 0 | A |
| 3901.90.00 | - Other | 0 | A |
| 3902.10.00 | - Polypropylene | 0 | A |
| 3902.20.00 | - Polyisobutylene | 0 | A |
| 3902.30.00 | - Propylene copolymers | 0 | A |
| 3902.90.00 | - Other | 0 | A |
| 3903.11.00 | - - Expansible | 0 | A |
| 3903.19.00 | - - Other | 0 | A |
| 3903.20.00 | - Styrene-acrylonitrile (SAN) copolymers | 0 | A |
| 3903.30.00 | - Acrylonitrile-butadiene-styrene (ABS) copolymers | 0 | A |
| 3903.90.00 | - Other | 0 | A |
| 3904.10.00 | - Poly(vinyl chloride), not mixed with any other substances | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3904.21.10 | - - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound) | 5 | X |
| 3904.21.20 | - - - In other primary forms, food or pharmaceutical grade | 5 | X |
| 3904.21.90 | - - - Other | 0 | A |
| 3904.22.10 | - - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound) | 5 | X |
| 3904.22.90 | - - - Other | 0 | A |
| 3904.30.00 | - Vinyl chloride-vinyl acetate copolymers | 0 | A |
| 3904.40.00 | - Other vinyl chloride copolymers | 0 | A |
| 3904.50.00 | - Vinylidene chloride polymers | 0 | A |
| 3904.61.00 | - - Polytetrafluoroethylene | 0 | A |
| 3904.69.00 | - - Other | 0 | A |
| 3904.90.00 | - Other | 0 | A |
| 3905.12.00 | - - In aqueous dispersion | 0 | A |
| 3905.19.00 | - - Other | 0 | A |
| 3905.21.00 | - - In aqueous dispersion | 0 | A |
| 3905.29.00 | - - Other | 0 | A |
| 3905.30.00 | - Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups | 0 | A |
| 3905.91.00 | - - Copolymers | 0 | A |
| 3905.99.00 | - - Other | 0 | A |
| 3906.10.00 | - Poly(methyl methacrylate) | 0 | A |
| 3906.90.00 | - Other | 0 | A |
| 3907.10.00 | - Polyacetals | 0 | A |
| 3907.20.00 | - Other polyethers | 0 | A |
| 3907.30.00 | - Epoxide resins | 0 | A |
| 3907.40.00 | - Polycarbonates | 0 | A |
| 3907.50.10 | - - Containing drying oils or palm oil | 5 | E |
| 3907.50.90 | - - Other | 0 | A |
| 3907.60.00 | - Poly(ethylene terephthalate) | 0 | A |
| 3907.70.00 | - Poly(lactic acid) | 0 | A |
| 3907.91.20 | - - - Isophthalic | 0 | A |
| 3907.91.80 | - - - Other | 5 | A |
| 3907.99.10 | - - - In solution in styrene | 5 | A |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3917.22.00 | - - Of polymers of propylene | 5 | G |
| 3917.23.10 | - - - Tubes, pipes and hoses of poly(vinyl chloride) (PVC) of an external diameter exceeding 26 mm but not exceeding 400 mm | 15 | X |
| 3917.23.20 | - - - Tubes, pipes and hoses of poly(vinyl) chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC) of an external diameter not exceeding 26 mm | 15 | X |
| 3917.23.30 | - - - Tubes, pipes and hoses of poly(vinyl) chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC), whether or not metallized, of an external diameter of less than 40 mm, with or without fittings, for emptying sinks and wash basins | 15 | G |
| 3917.23.90 | - - - Other | 5 | X |
| 3917.29.10 | - - - Tubes of epoxy resins reinforced with glass fiber, of the kind used for conducting hydrocarbons, subterraneously | 0 | A |
| 3917.29.90 | - - - Other | 5 | G |
| 3917.31.00 | - - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa | 5 | G |
| 3917.32.11 | - - - With a strip fitted with emitters or drippers for a drip irrigation system | 0 | A |
| 3917.32.19 | - - - - Other | 15 | X |
| 3917.32.30 | - - - Flexible tubes, pipes and hoses, corrugated | 5 | G |
| 3917.32.40 | - - - Hoses of poly(vinyl chloride) (PVC) of an external diameter of 12.5 mm or more but no more than 51 mm | 15 | X |
| 3917.32.50 | - - - Tubular casings of poly(vinylidene chloride) (PVDC), printed | 0 | A |
| 3917.32.90 | - - - Other | 5 | X |
| 3917.33.20 | - - - Hoses of polyethylene or of poly(vinyl chloride) (PVC) of an external diameter of 12.5 mm or more but no more than 51 mm | 15 | X |
| 3917.33.90 | - - - Other | 5 | X |
| 3917.39.20 | - - - Flexible tubes, pipes and hoses, corrugated | 5 | G |
| 3917.39.90 | - - - Other | 5 | G |
| 3917.40.10 | - - - Of poly(vinyl chloride) (PVC), of an external diameter not exceeding 110 mm | 15 | X |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3917.40.20 | - - Other, of the kind used for drip-irrigation system tubes, pipes and hoses as specified in tariff subdivision 3917.32.11 | 0 | A |
| 3917.40.30 | - - Of epoxy resins reinforced with glass fiber, of the kind used in the tubes classified under tariff subdivision 3917.29.10 | 0 | A |
| 3917.40.90 | - - Other | 5 | G |
| 3918.10.00 | - Of polymers of vinyl chloride | 10 | G |
| 3918.90.00 | - Of other plastics | 10 | X |
| 3919.10.10 | - - Of a width not exceeding 10 cm | 10 | F |
| 3919.10.90 | - - Other | 5 | X |
| 3919.90.00 | - Other | 0 | A |
| 3920.10.11 | - - - High density, twist type | 0 | A |
| 3920.10.19 | - - - Other | 10 | X |
| 3920.10.20 | - - Of ethylene acetate-vinyl copolymers, of a thickness of 2 mm or more but no greater than 50 mm | 10 | X |
| 3920.10.91 | - - - Flexible, of a thickness not exceeding 0.10 mm, neither printed not metallized | 0 | A |
| 3920.10.99 | - - - Other | 5 | X |
| 3920.20.13 | - - - Laminated, reinforced or even combined with other polymers, metallized or not | 5 | X |
| 3920.20.14 | - - - Other, metallized | 0 | A |
| 3920.20.19 | - - - Other | 0 | A |
| 3920.20.21 | - - - Metallized | 10 | X |
| 3920.20.29 | - - - Other | 10 | X |
| 3920.20.90 | - - Other | 0 | A |
| 3920.30.11 | - - - Sheets or plates | 10 | X |
| 3920.30.19 | - - - Other | 5 | G |
| 3920.30.20 | - - Printed | 10 | X |
| 3920.43.11 | - - - - Of a thickness exceeding 400 microns | 10 | E |
| 3920.43.19 | - - - - Other | 10 | E |
| 3920.43.20 | - - - - Flexible, of a thickness exceeding 400 microns | 0 | A |
| 3920.43.31 | - - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized | 5 | G |
| 3920.43.32 | - - - - Not printed, metallized | 5 | G |
| 3920.43.33 | - - - - Printed, not metallized | 10 | X |
| 3920.43.34 | - - - - Printed, metallized | 10 | X |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3920.43.39 | - - - - Other | 0 | A |
| 3920.49.11 | - - - - Of a thickness exceeding 400 microns | 10 | X |
| 3920.49.19 | - - - - Other | 10 | X |
| 3920.49.20 | - - - Flexible, of a thickness exceeding 400 microns | 0 | A |
| 3920.49.31 | - - - - Laminates, reinforced or intermixed with other polymers, neither printed nor metallized | 5 | G |
| 3920.49.32 | - - - - Not printed, metallized | 5 | G |
| 3920.49.33 | - - - - Printed, not metallized | 10 | X |
| 3920.49.34 | - - - - Printed, metallized | 10 | X |
| 3920.49.39 | - - - - Other | 0 | A |
| 3920.51.10 | - - - Of a thickness of 1 mm or more but not exceeding 40 mm | 0 | A |
| 3920.51.90 | - - - Other | 5 | A |
| 3920.59.00 | - - Other | 5 | A |
| 3920.61.00 | - - Of polycarbonates | 5 | A |
| 3920.62.13 | - - - - Laminated, reinforced or even combined with other polymers, metallized or not | 5 | X |
| 3920.62.14 | - - - - Other, metallized | 0 | A |
| 3920.62.19 | - - - - Other | 0 | A |
| 3920.62.21 | - - - - Metallized | 10 | X |
| 3920.62.29 | - - - - Other | 10 | X |
| 3920.62.90 | - - - Other | 0 | A |
| 3920.63.00 | - - Of unsaturated polyesters | 0 | A |
| 3920.69.00 | - - Of other polyesters | 0 | A |
| 3920.71.11 | - - - - Stratified, reinforced or combined with other polymers, not metallized | 5 | G |
| 3920.71.12 | - - - - Metallized | 5 | G |
| 3920.71.19 | - - - - Other | 0 | A |
| 3920.71.21 | - - - - Metallized | 10 | X |
| 3920.71.29 | - - - - Other | 10 | X |
| 3920.73.00 | - - Of cellulose acetate | 0 | A |
| 3920.79.10 | - - - Of vulcanized fiber | 0 | A |
| 3920.79.90 | - - - Other | 0 | A |
| 3920.91.00 | - - Of poly(vinyl butyral) | 5 | A |
| 3920.92.13 | - - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized | 5 | G |
| 3920.92.14 | - - - - Not printed, metallized | 5 | G |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3920.92.15 | - - - - Printed, not metallized | 10 | X |
| 3920.92.16 | - - - - Printed, metallized | 10 | X |
| 3920.92.19 | - - - - Other | 0 | A |
| 3920.92.20 | - - - Rigid | 5 | G |
| 3920.93.00 | - - Of amino-resins | 5 | G |
| 3920.94.00 | - - Of phenolic resins | 5 | A |
| 3920.99.00 | - - Of other plastics | 0 | A |
| 3921.11.00 | - - Of polymers of styrene | 5 | A |
| 3921.12.00 | - - Of polymers of vinyl chloride | 10 | A |
| 3921.13.00 | - - Of polyurethanes | 5 | A |
| 3921.14.00 | - - Of regenerated cellulose | 0 | A |
| 3921.19.10 | - - - Of polyethylene, of the kind used in the manufacture of separators for electrical accumulators, put up in rolls | 0 | A |
| 3921.19.90 | - - - Other | 5 | F |
| 3921.90.10 | - - Rigid, reinforced or with reinforcing net | 5 | A |
| 3921.90.20 | - - With a basis of layers of paper, impregnated with melamine or phenolic resins (formica type) | 0 | A |
| 3921.90.30 | - - Fabrics coated on both sides with or completely enveloped in poly(vinyl chloride) (PVC) | 10 | A |
| 3921.90.41 | - - - Neither printed nor metallized | 5 | X |
| 3921.90.42 | - - - Not printed, metallized | 5 | X |
| 3921.90.43 | - - - Printed, not metallized | 10 | X |
| 3921.90.44 | - - - Printed, metallized | 10 | X |
| 3921.90.90 | - - Other | 5 | X |
| 3922.10.10 | - - Sinks | 10 | X |
| 3922.10.20 | - - Baths, shower-baths and wash-basins | 15 | X |
| 3922.20.00 | - Lavatory seats and covers | 10 | X |
| 3922.90.00 | - Other | 10 | X |
| 3923.10.00 | - Boxes, cases, crates and similar articles | 10 | X |
| 3923.21.10 | - - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like) | 0 | A |
| 3923.21.20 | - - - Aseptic bags multilaminated by thermal bonding, with a hermetic filling device and clasp, of an external diameter of no less than 30 mm and a capacity of no less than 5 kilos | 0 | A |
| 3923.21.90 | - - - Other | 10 | X |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3923.29.10 | - - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like) | 0 | A |
| 3923.29.90 | - - - Other | 10 | X |
| 3923.30.10 | - - Isothermic containers other than vacuum containers | 5 | X |
| 3923.30.20 | - - Containers with adhesive covers, tear tab openings or perforatable closures | 5 | X |
| 3923.30.91 | - - - Preforms for beverage containers | 5 | X |
| 3923.30.93 | - - - Dropper-type containers, with lids incorporating safety strips, for the pharmaceutical industry | 10 | X |
| 3923.30.99 | - - - Other | 10 | X |
| 3923.40.10 | - - Cassettes (whether or not with cases) and spools for typewriter ribbons and similar spools, not incorporating ribbons | 5 | E |
| 3923.40.90 | - - Other | 0 | A |
| 3923.50.10 | - - Pouring stoppers, whether or not threaded | 0 | A |
| 3923.50.20 | - - "Roll-on" spheres, whether or not with the neck of the container | 0 | A |
| 3923.50.30 | - - Threaded lids with safety strip | 0 | A |
| 3923.50.40 | - - Dropper-type threaded lids and press-on lids with safety strip | 10 | X |
| 3923.50.90 | - - Other | 10 | X |
| 3923.90.10 | - - Moulded sheets for packing and transporting eggs | 5 | G |
| 3923.90.20 | - - Fastenings for containers (for example for "six-packs") | 0 | A |
| 3923.90.30 | - - Moulded containers and packaging for suppositories | 10 | E |
| 3923.90.90 | - - Other | 10 | X |
| 3924.10.10 | - - Handles | 5 | X |
| 3924.10.90 | - - Other | 15 | X |
| 3924.90.10 | - - Teats for babies' feeding bottles | 10 | A |
| 3924.90.90 | - - Other | 15 | X |
| 3925.10.00 | - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l | 0 | A |
| 3925.20.00 | - Doors, windows and their frames and thresholds for doors | 15 | X |
| 3925.30.00 | - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof | 15 | A |
| 3925.90.10 | - - Front plates for electrical switches and sockets | 10 | X |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 3925.90.20 | - - Channels and fittings therefor for electrical installations | 0 | A |
| 3925.90.90 | - - Other | 10 | X |
| 3926.10.10 | - - Erasers | 10 | C |
| 3926.10.90 | - - Other | 15 | X |
| 3926.20.00 | - Articles of apparel and clothing accessories, including gloves, mittens and mitts | 15 | A |
| 3926.30.00 | - Fittings for furniture, coachwork or the like | 10 | A |
| 3926.40.00 | - Statuettes and other ornaments | 15 | G |
| 3926.90.10 | - - Accessories for general use as defined in Note 2 to Section XV, other than those classified in other subheadings of this sub-chapter | 5 | C |
| 3926.90.20 | - - Transmission, conveyor or elevator belts or belting | 0 | A |
| 3926.90.30 | - - Diving suits and protective masks, including bee veils for apiculture and ear muffs | 0 | A |
| 3926.90.40 | - - Laboratory, hygienic or pharmaceutical articles, whether or not graduated or calibrated | 0 | A |
| 3926.90.50 | - - Gaskets or seals | 5 | C |
| 3926.90.91 | - - - Printed labels, metallized in a bath of aluminium and backed with paper | 5 | C |
| 3926.90.92 | - - - Boot and shoe lasts | 0 | A |
| 3926.90.93 | - - - Reflecting articles for road or safety signs | 5 | X |
| 3926.90.94 | - - - Moulded plates with more than 200 cavities, for sowing seeds (seed beds) | 0 | A |
| 3926.90.95 | - - - Impermeable covers of the kind used as silos | 0 | A |
| 3926.90.99 | - - - Other | 15 | X |
| 4001.10.00 | - Natural rubber latex, whether or not pre-vulcanized | 5 | A |
| 4001.21.00 | - - Smoked sheets | 5 | C |
| 4001.22.00 | - - Technically specified natural rubber (TSNR) | 5 | C |
| 4001.29.00 | - - Other | 5 | C |
| 4001.30.00 | - Balata, gutta-percha, guayule, chicle and similar natural gums | 5 | C |
| 4002.11.00 | - - Latex | 0 | A |
| 4002.19.00 | - - Other | 0 | A |
| 4002.20.00 | - Butadiene rubber (BR) | 0 | A |
| 4002.31.00 | - - Isobutene-isoprene (butyl) rubber (IIR) | 0 | A |
| 4002.39.00 | - - Other | 0 | A |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4008.21.90 | - - - Other | 5 | C |
| 4008.29.10 | - - - Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals | 5 | C |
| 4008.29.90 | - - - Other | 5 | C |
| 4009.11.10 | - - - Of an external diameter of 1.5 mm or more but no more than 15 mm | 10 | E |
| 4009.11.90 | - - - Other | 5 | C |
| 4009.12.00 | - - With fittings | 5 | C |
| 4009.21.00 | - - Without fittings | 5 | C |
| 4009.22.00 | - - With fittings | 5 | C |
| 4009.31.00 | - - Without fittings | 5 | C |
| 4009.32.00 | - - With fittings | 5 | C |
| 4009.41.00 | - - Without fittings | 5 | C |
| 4009.42.00 | - - With fittings | 5 | C |
| 4010.11.00 | - - Reinforced only with metal | 0 | A |
| 4010.12.00 | - - Reinforced only with textile material | 0 | A |
| 4010.19.10 | - - Reinforced only with plastic | 0 | A |
| 4010.19.90 | - - - Other | 0 | A |
| 4010.31.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 0 | A |
| 4010.32.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 0 | A |
| 4010.33.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 0 | A |
| 4010.34.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 0 | A |
| 4010.35.00 | - - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4010.36.00 | - - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm | 0 | A |
| 4010.39.00 | - - Other | 0 | A |
| 4011.10.00 | - Of a kind used on motor cars (including family type (break or station wagon) and racing cars) | 10 | B |
| 4011.20.10 | - - Radial | 5 | B |
| 4011.20.90 | - - Other | 10 | E |
| 4011.30.00 | - Of a kind used on aircraft | 5 | C |
| 4011.40.00 | - Of a kind used on motorcycles | 5 | C |
| 4011.50.00 | - Of a kind used on bicycles | 0 | A |
| 4011.61.00 | - - Of a kind used on agricultural or forestry vehicles and machines | 5 | E |
| 4011.62.00 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 5 | E |
| 4011.63.00 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 5 | B |
| 4011.69.00 | - - Other | 5 | E |
| 4011.92.00 | - - Of a kind used on agricultural or forestry vehicles and machines | 5 | E |
| 4011.93.00 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 5 | E |
| 4011.94.00 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 5 | E |
| 4011.99.00 | - - Other | 5 | E |
| 4012.11.00 | - - Of a kind used on motor cars (including family type (break or station wagon) and racing cars) | 15 | E |
| 4012.12.00 | - - Of a kind used on buses or lorries | 15 | D |
| 4012.13.00 | - - Of a kind used on aircraft | 15 | E |
| 4012.19.00 | - - Other | 15 | B |
| 4012.20.00 | - Used pneumatic tyres | 15 | B |
| 4012.90.10 | - - Tyre treads | 0 | A |
| 4012.90.20 | - - Tyre flaps | 10 | B |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4012.90.31 | - - - Solid tyres, of an outside diameter not exceeding 90 cm | 10 | E |
| 4012.90.32 | - - - Solid tyres, of an external diameter exceeding 90 cm | 5 | E |
| 4012.90.39 | - - - Other | 10 | E |
| 4013.10.00 | - Of a kind used on motor cars (including family type (break or station wagon) and racing cars), buses or lorries | 5 | B |
| 4013.20.00 | - Of a kind used on bicycles | 0 | A |
| 4013.90.10 | - - Of a kind used on motorcycles | 0 | A |
| 4013.90.90 | - - Other | 5 | B |
| 4014.10.00 | - Sheath contraceptives | 0 | A |
| 4014.90.00 | - Other | 10 | E |
| 4015.11.00 | - - Surgical | 0 | A |
| 4015.19.00 | - - Other | 15 | C |
| 4015.90.00 | - Other | 15 | C |
| 4016.10.00 | - Of cellular rubber | 15 | E |
| 4016.91.00 | - - Floor coverings and mats | 15 | E |
| 4016.92.10 | - - - Cut to size, for pencils | 0 | A |
| 4016.92.90 | - - - Other | 10 | E |
| 4016.93.00 | - - Gaskets or seals | 5 | B |
| 4016.94.00 | - - Boat and dock fenders, whether or not inflatable | 5 | B |
| 4016.95.00 | - - Other inflatable articles | 5 | C |
| 4016.99.10 | - - - Hand tools | 10 | E |
| 4016.99.31 | - - - - Stoppers for flasks | 0 | A |
| 4016.99.39 | - - - - Other | 5 | C |
| 4016.99.90 | - - - Other | 5 | B |
| 4017.00.10 | - In blocks, lumps, plates, sheets, strips, bars, rods, profile shapes and tubes, pipes or hoses; waste and scrap; powder | 10 | E |
| 4017.00.90 | - Other | 5 | C |
| 4101.20.11 | - - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 $m^2$ (28 square feet) | 10 | C |
| 4101.20.19 | - - - Other | 5 | A |
| 4101.20.20 | - - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible | 10 | C |
| 4101.20.90 | - - Other | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4101.50.11 | - - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m² (28 square feet) | 10 | C |
| 4101.50.19 | - - - Other | 5 | A |
| 4101.50.20 | - - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible | 10 | C |
| 4101.50.90 | - - Other | 0 | A |
| 4101.90.11 | - - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m² (28 square feet) | 10 | C |
| 4101.90.19 | - - - Other | 5 | A |
| 4101.90.20 | - - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible | 10 | C |
| 4101.90.90 | - - Other | 0 | A |
| 4102.10.00 | - With wool on | 0 | A |
| 4102.21.00 | - - Pickled | 0 | A |
| 4102.29.10 | - - Having undergone a tanning (including pre-tanning) process that is reversible | 5 | A |
| 4102.29.90 | - - - Other | 0 | A |
| 4103.20.10 | - - Having undergone a tanning (including pre-tanning) process that is reversible | 5 | C |
| 4103.20.90 | - - Other | 0 | A |
| 4103.30.10 | - - Having undergone a tanning (including pre-tanning) process that is reversible | 5 | C |
| 4103.30.90 | - - Other | 0 | A |
| 4103.90.11 | - - - Of goats | 5 | C |
| 4103.90.12 | - - - Of camel or dromedary | 15 | A |
| 4103.90.19 | - - - Other | 5 | C |
| 4103.90.91 | - - - Of goats | 0 | A |
| 4103.90.92 | - - - Of camel or dromedary | 15 | A |
| 4103.90.99 | - - - Other | 0 | A |
| 4104.11.11 | - - - - Wet-blue | 0 | A |
| 4104.11.19 | - - - - Other | 5 | C |
| 4104.11.21 | - - - - Bovine leather, vegetable pre-tanned | 10 | A |
| 4104.11.22 | - - - - Bovine leather, wet-blue | 0 | A |
| 4104.11.23 | - - - - Other bovine leather | 5 | A |
| 4104.11.24 | - - - - Equine leather | 10 | A |
| 4104.19.11 | - - - - Wet-blue | 0 | A |
| 4104.19.19 | - - - - Other | 5 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4104.19.21 | - - - - Bovine leather, vegetable pre-tanned | 10 | A |
| 4104.19.22 | - - - - Bovine leather, wet-blue | 0 | A |
| 4104.19.23 | - - - - Other bovine leather | 5 | A |
| 4104.19.24 | - - - - Equine leather | 10 | C |
| 4104.41.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 $m^2$ (28 square feet) | 5 | A |
| 4104.41.90 | - - - Other | 10 | C |
| 4104.49.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 $m^2$ (28 square feet) | 5 | A |
| 4104.49.90 | - - - Other | 10 | C |
| 4105.10.00 | - In the wet state (including wet-blue) | 5 | A |
| 4105.30.00 | - In the dry state (crust) | 5 | C |
| 4106.21.00 | - - In the wet state (including wet-blue) | 5 | C |
| 4106.22.00 | - - In the dry state (crust) | 5 | C |
| 4106.31.10 | - - - Wet-blue | 0 | A |
| 4106.31.90 | - - - Other | 5 | C |
| 4106.32.00 | - - In the dry state (crust) | 5 | C |
| 4106.40.00 | - Of reptiles | 5 | C |
| 4106.91.00 | - - In the wet state (including wet-blue) | 5 | C |
| 4106.92.00 | - - In the dry state (crust) | 5 | C |
| 4107.11.10 | - - Bovine leather, with a unit surface area not exceeding 2.6 $m^2$ (28 square feet) | 5 | C |
| 4107.11.90 | - - - Other | 10 | C |
| 4107.12.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 $m^2$ (28 square feet) | 5 | C |
| 4107.12.90 | - - - Other | 10 | C |
| 4107.19.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 $m^2$ (28 square feet) | 5 | C |
| 4107.19.90 | - - - Other | 10 | C |
| 4107.91.00 | - - Full grains, unsplit | 10 | C |
| 4107.92.00 | - - Grain splits | 10 | C |
| 4107.99.00 | - - Other | 10 | C |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4202.91.00 | - - With outer surface of leather, composition leather or patent leather | 15 | X |
| 4202.92.00 | - - With outer surface of plastic sheeting or textile materials | 15 | X |
| 4202.99.00 | - - Other | 15 | X |
| 4203.10.10 | - - Protective, for all trades | 10 | C |
| 4203.10.90 | - - Other | 15 | C |
| 4203.21.10 | - - - For baseball and softball | 10 | C |
| 4203.21.90 | - - - Other | 10 | C |
| 4203.29.10 | - - - Protective, for all trades | 10 | C |
| 4203.29.90 | - - - Other | 15 | C |
| 4203.30.00 | - Belts and bandoliers | 15 | E |
| 4203.40.00 | - Other clothing accessories | 15 | C |
| 4205.00.10 | - Articles for technical use of natural leather or composition leather | 0 | A |
| 4205.00.90 | - Other | 15 | E |
| 4206.00.10 | - Catgut | 0 | A |
| 4206.00.90 | - Other | 0 | A |
| 4301.10.00 | - Of mink, whole, with or without head, tail or paws | 15 | A |
| 4301.30.00 | - Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws | 15 | A |
| 4301.60.00 | - Of fox, whole, with or without head, tail or paws | 15 | A |
| 4301.80.00 | - Other furskins, whole, with or without head, tail or paws | 15 | A |
| 4301.90.00 | - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | 15 | A |
| 4302.11.00 | - Of mink | 15 | A |
| 4302.19.00 | - - Other | 15 | A |
| 4302.20.00 | - Heads, tails, paws and other pieces or cuttings, not assembled | 15 | A |
| 4302.30.00 | - Whole skins and pieces or cuttings thereof, assembled | 15 | A |
| 4303.10.00 | - Articles of apparel and clothing accessories | 15 | A |
| 4303.90.00 | - Other | 15 | A |
| 4304.00.10 | - Not made up | 15 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4304.00.90 | - Other | 15 | A |
| 4401.10.00 | - Fuel wood | 0 | A |
| 4401.21.00 | - - Coniferous | 0 | A |
| 4401.22.00 | - - Non-coniferous | 0 | A |
| 4401.31.00 | - - Wood pellets | 0 | A |
| 4401.39.00 | - - Other | 0 | A |
| 4402.10.00 | - Of bamboo | 0 | A |
| 4402.90.00 | - Other | 0 | A |
| 4403.10.00 | - Treated with paint, stains, creosote or other preservatives | 0 | A |
| 4403.20.00 | - Other, coniferous | 0 | A |
| 4403.41.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau | 0 | A |
| 4403.49.00 | - - Other | 0 | A |
| 4403.91.00 | - Of holm, cork and other oaks (Quercus spp.) | 0 | A |
| 4403.92.00 | - - Of beech (Fagus spp.) | 0 | A |
| 4403.99.00 | - - Other | 0 | A |
| 4404.10.00 | - Coniferous | 0 | A |
| 4404.20.00 | - Non-coniferous | 0 | A |
| 4405.00.00 | WOOD WOOL; WOOD FLOUR | 0 | A |
| 4406.10.00 | - Not impregnated | 0 | A |
| 4406.90.00 | - Other | 0 | A |
| 4407.10.00 | - Coniferous | 5 | C |
| 4407.21.00 | - - Mahogany (Swietenia spp.) | 5 | E |
| 4407.22.00 | - - Virola, Imbuia and Balsa | 5 | E |
| 4407.25.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau | 5 | E |
| 4407.26.00 | - - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 5 | E |
| 4407.27.00 | - - Sapelli | 5 | E |
| 4407.28.00 | - - Iroko | 5 | E |
| 4407.29.00 | - - Other | 5 | E |
| 4407.91.00 | - Of holm, cork and other oaks (Quercus spp.) | 5 | C |
| 4407.92.00 | - - Of beech (Fagus spp.) | 5 | C |
| 4407.93.00 | - - Of maple (Acer spp.) | 5 | C |
| 4407.94.00 | - - Of cherry (Prunus spp.) | 5 | C |
| 4407.95.00 | - Of ash (Fraxinus spp.) | 5 | C |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4407.99.00 | - - Other | 5 | C |
| 4408.10.00 | - Coniferous | 10 | E |
| 4408.31.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau | 10 | E |
| 4408.39.00 | - - Other | 10 | E |
| 4408.90.00 | - Other | 5 | E |
| 4409.10.00 | - Coniferous | 5 | E |
| 4409.21.00 | - - Of bamboo | 10 | E |
| 4409.29.00 | - - Other | 10 | E |
| 4410.11.10 | - - - Unworked or not further worked than sanded | 5 | E |
| 4410.11.20 | - - - Surface covered with melamine-impregnated paper | 5 | E |
| 4410.11.30 | - - - Surface covered with decorative laminates of plastics | 5 | E |
| 4410.11.90 | - - - Other | 5 | E |
| 4410.12.10 | - - - Unworked or not further worked than sanded | 10 | E |
| 4410.12.90 | - - - Other | 10 | E |
| 4410.19.11 | - - - - Unworked or not further worked than sanded | 10 | E |
| 4410.19.19 | - - - - Other | 10 | E |
| 4410.19.21 | - - - - Unworked or not further worked than sanded | 5 | E |
| 4410.19.22 | - - - - Surface covered with melamine-impregnated paper | 5 | E |
| 4410.19.23 | - - - - Surface covered with decorative laminates of plastics | 5 | E |
| 4410.19.29 | - - - - Other | 5 | E |
| 4410.90.00 | - Other | 10 | E |
| 4411.12.11 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.12.19 | - - - - Other | 5 | E |
| 4411.12.21 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.12.29 | - - - - Other | 10 | E |
| 4411.13.11 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.13.19 | - - - - Other | 5 | E |
| 4411.13.21 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.13.29 | - - - - Other | 10 | E |
| 4411.14.11 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.14.19 | - - - - Other | 5 | E |
| 4411.14.21 | - - - - Not mechanically worked or surface-covered | 10 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4411.14.29 | - - - - Other | 10 | E |
| 4411.92.10 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.92.90 | - - - Other | 5 | E |
| 4411.93.10 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.93.90 | - - - Other | 5 | E |
| 4411.94.11 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.94.19 | - - - - Other | 10 | E |
| 4411.94.91 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.94.99 | - - - - Other | 5 | E |
| 4412.10.11 | - - - With at least one outer ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.10.12 | - - - Other, with at least one outer ply of non-coniferous wood | 10 | E |
| 4412.10.19 | - - - Other | 10 | E |
| 4412.10.21 | - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.10.22 | - - - Other, containing at least one layer of particle board | 10 | E |
| 4412.10.29 | - - - Other | 10 | E |
| 4412.10.91 | - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.10.92 | - - - Other, containing at least one layer of particle board | 10 | E |
| 4412.10.99 | - - - Other | 10 | E |
| 4412.31.00 | - - With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.32.00 | - - Other, with at least one outer ply of non-coniferous wood | 10 | E |
| 4412.39.00 | - - Other | 10 | E |
| 4412.94.11 | - - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.94.19 | - - - - Other | 10 | E |
| 4412.94.91 | - - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.94.99 | - - - - Other | 10 | E |
| 4412.99.11 | - - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4412.99.12 | - - - - Other, containing at least one layer of particle board | 10 | E |
| 4412.99.19 | - - - - Other | 10 | E |
| 4412.99.91 | - - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.99.92 | - - - - Other, containing at least one layer of particle board | 10 | E |
| 4412.99.99 | - - - - Other | 10 | E |
| 4413.00.00 | DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES | 10 | E |
| 4414.00.00 | WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS | 15 | E |
| 4415.10.10 | - - Cable-drums | 10 | E |
| 4415.10.90 | - - Other | 10 | E |
| 4415.20.00 | - Pallets, box pallets and other load boards; pallet collars | 10 | E |
| 4416.00.10 | - Casks, drums and barrels, whether or not reinforced, and parts thereof | 0 | A |
| 4416.00.90 | - Other | 10 | E |
| 4417.00.00 | TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD | 0 | A |
| 4418.10.00 | - Windows, French windows and their frames | 15 | E |
| 4418.20.00 | - Doors and their frames and thresholds | 15 | E |
| 4418.40.00 | - Shuttering for concrete | 15 | E |
| 4418.50.00 | - Shingles and shakes | 15 | E |
| 4418.60.00 | - Posts and beams | 15 | E |
| 4418.71.00 | - - For mosaic floors | 15 | E |
| 4418.72.00 | - - Other, multilayer | 15 | E |
| 4418.79.00 | - - Other | 15 | E |
| 4418.90.10 | - - Cellular boards (alveolar), whether or not covered | 15 | C |
| 4418.90.90 | - - Other | 15 | C |
| 4419.00.00 | TABLEWARE AND KITCHENWARE, OF WOOD | 15 | E |
| 4420.10.00 | - Statuettes and other ornaments, of wood | 15 | E |
| 4420.90.10 | - - Wood marquetry and inlaid wood | 15 | X |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4420.90.90 | - - Other | 15 | X |
| 4421.10.00 | - Clothes hangers | 15 | C |
| 4421.90.10 | - - Spools, cops, bobbins, sewing thread reels and the like, of the kind used for reeling textile yarns or fabrics | 0 | A |
| 4421.90.20 | - - Match splints | 5 | E |
| 4421.90.90 | - - Other | 15 | X |
| 4501.10.00 | - Natural cork, raw or simply prepared | 0 | A |
| 4501.90.00 | - Other | 0 | A |
| 4502.00.00 | NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN SQUARE OR RECTANGULAR BLOCKS, PLATES, SHEETS OR STRIP, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS) | 0 | A |
| 4503.10.00 | - Corks and stoppers | 0 | A |
| 4503.90.00 | - Other | 0 | A |
| 4504.10.00 | - Blocks, plates, sheets and strips; tiles and similar wall coverings of any shape; solid cylinders, including discs | 0 | A |
| 4504.90.00 | - Other | 0 | A |
| 4601.21.00 | - - Of bamboo | 15 | C |
| 4601.22.00 | - - Of cane (rattan) | 15 | C |
| 4601.29.00 | - - Other | 15 | C |
| 4601.92.00 | - - Of bamboo | 15 | C |
| 4601.93.00 | - - Of cane (rattan) | 15 | C |
| 4601.94.00 | - - Of other vegetable materials | 15 | C |
| 4601.99.00 | - - Other | 15 | C |
| 4602.11.00 | - - Of bamboo | 15 | E |
| 4602.12.00 | - - Of cane (rattan) | 15 | E |
| 4602.19.00 | - - Other | 15 | C |
| 4602.90.00 | - Other | 15 | C |
| 4701.00.00 | MECHANICAL WOOD PULP | 0 | A |
| 4702.00.00 | CHEMICAL WOOD PULP, DISSOLVING GRADES | 0 | A |
| 4703.11.00 | - - Coniferous | 0 | A |
| 4703.19.00 | - - Non-coniferous | 0 | A |
| 4703.21.00 | - - Coniferous | 0 | A |
| 4703.29.00 | - - Non-coniferous | 0 | A |
| 4704.11.00 | - - Coniferous | 0 | A |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4802.54.90 | - - - Other | 10 | E |
| 4802.55.11 | - - - - Weighing 40 g/m² or more but not more than 60 g/m² | 0 | A |
| 4802.55.12 | - - - - Weighing 60 g/m² or more but not more than 80 g/m² and of a width of 559 mm or more | 0 | A |
| 4802.55.19 | - - - - Other | 0 | A |
| 4802.55.20 | - - - Bond register paper of a width not exceeding 150 mm | 10 | E |
| 4802.55.31 | - - - - Of a width exceeding 150 mm but not exceeding 559 mm | 0 | A |
| 4802.55.32 | - - - - Weighing more than 40 g/m² but not more than 80 g/m², of a width of 559 mm or more | 0 | A |
| 4802.55.39 | - - - - Other | 10 | E |
| 4802.55.91 | - - - - Of a width exceeding 150 mm | 0 | A |
| 4802.55.99 | - - - - Other | 10 | E |
| 4802.56.11 | - - - - Weighing 40 g/m² or more but not more than 60 g/m² | 0 | A |
| 4802.56.19 | - - - - Other | 0 | A |
| 4802.56.20 | - - - Bond register paper in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 0 | A |
| 4802.56.31 | - - - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A |
| 4802.56.39 | - - - - Other | 10 | E |
| 4802.56.91 | - - - - in sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A |
| 4802.56.99 | - - - - Other | 10 | E |
| 4802.57.11 | - - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm, weighing 40 g/m² or more but not more than 60 g/m² | 0 | A |
| 4802.57.12 | - - - - In strips of a width not exceeding 150 mm | 10 | E |
| 4802.57.19 | - - - - Other | 0 | A |
| 4802.57.21 | - - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm | 0 | A |
| 4802.57.22 | - - - - In strips of a width not exceeding 150 mm | 10 | E |
| 4802.57.29 | - - - - Other | 10 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4802.57.91 | - - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm | 0 | A |
| 4802.57.92 | - - - - In strips of a width not exceeding 150 mm | 10 | E |
| 4802.57.99 | - - - - Other | 10 | E |
| 4802.58.11 | - - - In strips or rolls of a width exceeding 150 mm but not exceeding 559 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4802.58.12 | - - - - In strips or rolls of a width of 559 mm or more | 0 | A |
| 4802.58.19 | - - - - Other | 10 | E |
| 4802.58.91 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4802.58.99 | - - - - Other | 10 | E |
| 4802.61.11 | - - - - Of a width of 559 mm or more | 0 | A |
| 4802.61.19 | - - - - Other | 0 | A |
| 4802.61.20 | - - - Of a width not exceeding 150 mm | 10 | E |
| 4802.61.30 | - - - Carbonising base paper | 0 | A |
| 4802.62.10 | - - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A |
| 4802.62.20 | - - - In sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4802.62.30 | - - - Carbonising base paper | 0 | A |
| 4802.62.90 | - - - Other | 10 | X |
| 4802.69.10 | - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm | 0 | A |
| 4802.69.20 | - - - Carbonising base paper | 0 | A |
| 4802.69.90 | - - - Other | 10 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4803.00.00 | TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF THE KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS | 10 | X |
| 4804.11.00 | - - Unbleached | 0 | A |
| 4804.19.00 | - - Other | 0 | A |
| 4804.21.00 | - - Unbleached | 0 | A |
| 4804.29.00 | - - Other | 0 | A |
| 4804.31.10 | - - - Match paper | 0 | A |
| 4804.31.90 | - - - Other | 10 | E |
| 4804.39.10 | - - - Match paper | 0 | A |
| 4804.39.20 | - - - Other, weighing not more than 100 g/m² | 10 | X |
| 4804.39.90 | - - - Other | 0 | A |
| 4804.41.00 | - - Unbleached | 10 | E |
| 4804.42.00 | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process | 0 | A |
| 4804.49.00 | - - Other | 0 | A |
| 4804.51.00 | - - Unbleached | 0 | A |
| 4804.52.00 | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process | 0 | A |
| 4804.59.00 | - - Other | 0 | A |
| 4805.11.00 | - - Semi-chemical fluting paper | 0 | A |
| 4805.12.00 | - - Straw fluting paper | 0 | A |
| 4805.19.00 | - - Other | 0 | A |
| 4805.24.00 | - - Weighing 150 g/m² or less | 0 | A |
| 4805.25.10 | - - - Grey paper board weighing more than 300 g/m² | 10 | C |
| 4805.25.90 | - - - Other | 0 | A |
| 4805.30.00 | - Sulphite wrapping paper | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4805.40.00 | - Filter paper and paperboard | 0 | A |
| 4805.50.00 | - Felt paper and felt paperboard; wool paper and wool paperboard | 0 | A |
| 4805.91.00 | - - Weighing 150 g/m² or less | 0 | A |
| 4805.92.00 | - - Weighing more than 150 g/m² but less than 225 g/m² | 0 | A |
| 4805.93.10 | - - - Paperboard for structures, not impregnated | 5 | C |
| 4805.93.90 | - - - Other | 0 | A |
| 4806.10.00 | - Parchment paper and paperboard (Vegetable parchment) | 0 | A |
| 4806.20.00 | - Greaseproof papers | 0 | A |
| 4806.30.00 | - Tracing papers | 0 | A |
| 4806.40.00 | - Glassine and other glazed transparent or translucent papers | 0 | A |
| 4807.00.10 | - Duplex or triplex paperboard weighing more than 300 g/m² | 10 | E |
| 4807.00.90 | - Other | 0 | A |
| 4808.10.00 | - Corrugated paper and paperboard, whether or not perforated | 10 | E |
| 4808.40.10 | - - Sack kraft paper | 10 | E |
| 4808.40.90 | - - Other | 10 | E |
| 4808.90.00 | - Other | 0 | A |
| 4809.20.00 | - Self-copy paper | 0 | A |
| 4809.90.10 | - - Carbon or similar copying papers | 5 | C |
| 4809.90.90 | - - Other | 0 | A |
| 4810.13.11 | - - - - Not printed, in rolls of a width exceeding 150 mm | 0 | A |
| 4810.13.12 | - - - - Not printed, in rolls of a width not exceeding 150 mm | 5 | E |
| 4810.13.13 | - - - - Printed, whether or not embossed or perforated | 10 | E |
| 4810.13.21 | - - - - Not printed | 5 | E |
| 4810.13.22 | - - - - Printed, whether or not embossed or perforated | 10 | E |
| 4810.13.30 | - - - Graph paper for recording apparatus | 0 | A |
| 4810.13.91 | - - - - In rolls of a width exceeding 150 mm | 0 | A |
| 4810.13.92 | - - - - In rolls of a width not exceeding 150 mm | 10 | E |
| 4810.14.11 | - - - - Not printed, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4810.14.12 | - - - - Not printed, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 5 | E |
| 4810.14.13 | - - - - Printed, whether or not embossed or perforated | 10 | E |
| 4810.14.19 | - - - - Other | 5 | E |
| 4810.14.21 | - - - - Not printed | 5 | E |
| 4810.14.22 | - - - - Printed, whether or not embossed or perforated | 10 | E |
| 4810.14.30 | - - - Graph paper for recording apparatus | 0 | A |
| 4810.14.91 | - - - - "Endless" paper | 15 | E |
| 4810.14.92 | - - - - Other, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A |
| 4810.14.93 | - - - - Other, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4810.14.99 | - - - - Other | 10 | E |
| 4810.19.11 | - - - Metallised paper weighing 150 g/m² or less, not printed | 0 | A |
| 4810.19.12 | - - - - Metallised paper weighing more than 150 g/m², not printed | 5 | E |
| 4810.19.13 | - - - - Metallised paper, printed | 10 | E |
| 4810.19.19 | - - - - Other | 0 | A |
| 4810.19.21 | - - - - Metallised paper weighing 150 g/m²or less, not printed | 0 | A |
| 4810.19.22 | - - - - Metallised paper weighing more than 150 g/m², not printed | 5 | E |
| 4810.19.23 | - - - - Metallised paper, printed | 10 | E |
| 4810.19.29 | - - - - Other | 0 | A |
| 4810.19.31 | - - - - Metallised paper, not printed | 5 | E |
| 4810.19.32 | - - - - Metallised paper, printed, whether or not embossed or perforated | 10 | E |
| 4810.19.33 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.19.39 | - - - - Other | 10 | E |
| 4810.22.11 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.22.12 | - - - - Other, not printed | 0 | A |
| 4810.22.13 | - - - - Other, printed | 10 | G |
| 4810.22.21 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.22.29 | - - - - Other | 10 | E |
| 4810.22.90 | - - - Other | 10 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4810.29.13 | - - - - Metallised paper, not printed | 5 | E |
| 4810.29.14 | - - - - Metallised paper, printed | 10 | E |
| 4810.29.19 | - - - - Other | 0 | A |
| 4810.29.21 | - - - - Metallised paper, not printed | 5 | E |
| 4810.29.22 | - - - - Metallised paper, printed, whether or not embossed or perforated | 10 | E |
| 4810.29.23 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.29.24 | - - - - "Endless" paper | 15 | E |
| 4810.29.29 | - - - - Other | 10 | E |
| 4810.29.80 | - - - Other | 10 | E |
| 4810.31.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4810.31.21 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.31.29 | - - - - Other | 10 | E |
| 4810.31.90 | - - - Other | 10 | E |
| 4810.32.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4810.32.21 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.32.29 | - - - - Other | 10 | E |
| 4810.32.90 | - - - Other | 10 | E |
| 4810.39.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4810.39.21 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.39.29 | - - - - Other | 10 | E |
| 4810.39.90 | - - - Other | 10 | E |
| 4810.92.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4810.92.21 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.92.29 | - - - - Other | 10 | E |
| 4810.92.90 | - - - Other | 10 | E |
| 4810.99.13 | - - - - Metallised paper, not printed | 0 | A |
| 4810.99.14 | - - - - Metallised paper, printed | 10 | E |
| 4810.99.19 | - - - - Other | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4810.99.21 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.99.29 | - - - - Other | 10 | E |
| 4810.99.80 | - - - Other | 10 | E |
| 4811.10.10 | - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4811.10.20 | - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.10.30 | - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | E |
| 4811.10.90 | - - Other | 10 | E |
| 4811.41.11 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4811.41.12 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.41.19 | - - - - Other | 10 | E |
| 4811.41.20 | - - - Printed | 10 | E |
| 4811.49.11 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 5 | E |
| 4811.49.12 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.49.19 | - - - - Other | 10 | E |
| 4811.49.20 | - - - Printed | 10 | E |
| 4811.51.11 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4811.51.12 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other not exceeding 150 mm | 10 | E |
| 4811.51.19 | - - - - Other | 10 | E |
| 4811.51.20 | - - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | C |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4811.51.91 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4811.51.92 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.51.99 | - - - - Other | 10 | E |
| 4811.59.11 | - - - - Not printed, in strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 5 | E |
| 4811.59.12 | - - - - Not printed, in strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.59.13 | - - - - Printed | 10 | X |
| 4811.59.19 | - - - - Other | 10 | E |
| 4811.59.20 | - - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | C |
| 4811.59.91 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4811.59.92 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.59.99 | - - - - Other | 10 | E |
| 4811.60.00 | - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glyce | 10 | X |
| 4811.90.30 | - - "Endless" paper | 15 | E |
| 4811.90.40 | - - Greaseproof paper, printed | 10 | X |
| 4811.90.50 | - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | X |
| 4811.90.91 | - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4811.90.92 | - - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | X |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4811.90.99 | - - - Other | 10 | X |
| 4812.00.00 | FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP | 0 | A |
| 4813.10.00 | - In the form of booklets or tubes | 0 | A |
| 4813.20.00 | - In rolls of a width not exceeding 5 cm | 0 | A |
| 4813.90.00 | - Other | 0 | A |
| 4814.20.00 | - Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics | 10 | E |
| 4814.90.10 | - - Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven | 10 | E |
| 4814.90.20 | - - Ingrain paper | 10 | E |
| 4814.90.90 | - - Other | 10 | E |
| 4816.20.00 | - Self-copy paper | 0 | A |
| 4816.90.10 | - - Carbon or similar copying papers | 10 | E |
| 4816.90.21 | - - - Heat transfer type | 0 | A |
| 4816.90.29 | - - - Other | 10 | E |
| 4816.90.90 | - - Other | 0 | A |
| 4817.10.00 | - Envelopes | 15 | E |
| 4817.20.00 | - Letter cards, plain postcards and correspondence cards | 15 | E |
| 4817.30.00 | - Boxes, pouches, and similar presentations, of paper or paperboard, containing an assortment of paper stationery | 15 | X |
| 4818.10.00 | - Toilet paper | 15 | X |
| 4818.20.00 | - Handkerchiefs, cleansing or facial tissues and towels | 15 | X |
| 4818.30.00 | - Tablecloths and serviettes | 15 | X |
| 4818.50.00 | - Articles of apparel and clothing accessories | 15 | E |
| 4818.90.10 | - - For medical or surgical use | 0 | A |
| 4818.90.90 | - - Other | 15 | E |
| 4819.10.00 | - Boxes of corrugated paper or paperboard | 10 | X |
| 4819.20.10 | - - Multilayer paperboard boxes with plastic and aluminum sheets | 0 | A |
| 4819.20.20 | - - Cartons, boxes and cases, waterproofed with plastic sheeting, paraffin or similar materials | 10 | X |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4819.20.90 | - - Other | 10 | X |
| 4819.30.10 | - - Multi-ply, of kraft paper, interleaved with plastics or aluminium | 0 | A |
| 4819.30.90 | - - Other | 10 | X |
| 4819.40.00 | - Other sacks (bags); including cones | 10 | X |
| 4819.50.00 | - Other packing containers, including record sleeves | 10 | X |
| 4819.60.00 | - Boxes of the kind used in offices, shops or the like | 10 | E |
| 4820.10.00 | - Registers, account books, notepads, order books, receipt books, letter pads, memorandum pads, diaries and similar articles | 15 | E |
| 4820.20.00 | - Notebooks | 15 | E |
| 4820.30.00 | - Binders (other than book covers), folders and file covers | 15 | E |
| 4820.40.00 | - Manifold business forms and interleaved carbon sets | 15 | X |
| 4820.50.00 | - Albums for samples or for collections | 15 | E |
| 4820.90.00 | - Other | 15 | E |
| 4821.10.00 | - Printed | 15 | X |
| 4821.90.00 | - Other | 15 | X |
| 4822.10.00 | - Of a kind used for winding textile yarn | 0 | A |
| 4822.90.00 | - Other | 0 | A |
| 4823.20.00 | - Filter paper and paperboard | 0 | A |
| 4823.40.00 | - Graph paper for recording apparatus | 0 | A |
| 4823.61.00 | - - Of bamboo | 15 | E |
| 4823.69.00 | - - Other | 15 | X |
| 4823.70.10 | - - Moulded articles for packing and transporting eggs | 5 | E |
| 4823.70.90 | - - Other | 10 | E |
| 4823.90.30 | - - Multicellular natural kraft paper (with hexagonal cells), whether or not impregnated | 0 | A |
| 4823.90.40 | - - Artificial sausage casings | 0 | A |
| 4823.90.50 | - - Electrical insulation paper | 0 | A |
| 4823.90.60 | - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | E |
| 4823.90.91 | - - - "Sticks" of rolled paper for confectionary | 0 | A |
| 4823.90.99 | - - - Other | 10 | X |
| 4901.10.00 | - In single sheets, whether or not folded | 0 | A |
| 4901.91.00 | - - Dictionaries and encyclopaedias, and serial instalments thereof | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 4901.99.00 | - - Other | 0 | A |
| 4902.10.00 | - Appearing at least four times a week | 0 | A |
| 4902.90.00 | - Other | 0 | A |
| 4903.00.00 | CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS | 5 | E |
| 4904.00.00 | MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED | 5 | C |
| 4905.10.00 | - Globes | 0 | A |
| 4905.91.00 | - - In book form | 0 | A |
| 4905.99.00 | - - Other | 0 | A |
| 4906.00.00 | PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING | 5 | A |
| 4907.00.10 | - Postage, revenue or similar stamps, stamp-impressed paper and similar | 0 | A |
| 4907.00.20 | - Banknotes | 0 | A |
| 4907.00.90 | - Other | 15 | E |
| 4908.10.00 | - Transfers (decalcomanias), vitrifiable | 0 | A |
| 4908.90.00 | - Other | 10 | X |
| 4909.00.00 | PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS | 15 | X |
| 4910.00.00 | CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS | 15 | C |
| 4911.10.10 | - - Catalogues and leaflets with descriptions or illustrations for machines and appliances; catalogues and sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products | 0 | A |
| 4911.10.90 | - - Other | 15 | X |
| 4911.91.00 | - - Pictures, designs and photographs | 15 | C |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 5105.40.00 | - Coarse animal hair, carded or combed | 0 | A |
| 5106.10.00 | - Containing 85 % or more by weight of wool | 5 | C |
| 5106.20.00 | - Containing less than 85 % by weight of wool | 5 | A |
| 5107.10.00 | - Containing 85 % or more by weight of wool | 5 | C |
| 5107.20.00 | - Containing less than 85 % by weight of wool | 5 | C |
| 5108.10.00 | - Carded | 5 | C |
| 5108.20.00 | - Combed | 5 | C |
| 5109.10.00 | - Containing 85 % or more by weight of wool or of fine animal hair | 5 | C |
| 5109.90.00 | - Other | 5 | C |
| 5110.00.00 | YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE | 5 | C |
| 5111.11.00 | - - Of a weight not exceeding 300 g/m² | 10 | E |
| 5111.19.00 | - - Other | 10 | A |
| 5111.20.00 | -Other, mixed mainly or solely with man-made filaments | 10 | E |
| 5111.30.00 | - Other, mixed mainly or solely with man-made staple fibers | 10 | E |
| 5111.90.00 | - Other | 10 | E |
| 5112.11.00 | - - Of a weight not exceeding 200 g/m² | 10 | A |
| 5112.19.00 | - - Other | 10 | A |
| 5112.20.00 | -Other, mixed mainly or solely with man-made filaments | 10 | E |
| 5112.30.00 | - Other, mixed mainly or solely with man-made staple fibers | 10 | E |
| 5112.90.00 | - Other | 10 | A |
| 5113.00.00 | WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR | 10 | E |
| 5201.00.00 | COTTON, NOT CARDED OR COMBED | 0 | A |
| 5202.10.00 | - Yarn waste | 0 | A |
| 5202.91.00 | - - Garnetted stock | 0 | A |
| 5202.99.00 | - - Other | 0 | A |
| 5203.00.00 | COTTON, CARDED OR COMBED | 0 | A |
| 5204.11.00 | - - Containing 85 % or more by weight of cotton | 5 | E |
| 5204.19.00 | - - Other | 5 | C |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 5204.20.00 | - Put up for retail sale | 5 | C |
| 5205.11.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5 | E |
| 5205.12.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number) | 5 | D |
| 5205.13.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number) | 5 | D |
| 5205.14.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number) | 5 | E |
| 5205.15.00 | - - Measuring less than 125 decitex (exceeding 80 metric number) | 5 | E |
| 5205.21.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5 | X |
| 5205.22.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number) | 5 | X |
| 5205.23.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | 5 | X |
| 5205.24.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number) | 5 | X |
| 5205.26.00 | - - Measuring less than 125 decitex but no less than 106.38 decitex (more than 80 metric number but not exceeding 94 metric number) | 5 | E |
| 5205.27.00 | - - Measuring less than 106.38 decitex but no less than 83.33 decitex (more than 94 metric number but not exceeding 120 metric number) | 5 | E |
| 5205.28.00 | - - Measuring less than 83.33 decitex (exceeding 120 metric number) | 5 | E |
| 5205.31.00 | - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 5 | E |
| 5205.32.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 5205.33.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.32 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5 | E |
| 5205.34.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 5 | E |
| 5205.35.00 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 5 | C |
| 5205.41.00 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 5 | E |
| 5205.42.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5 | E |
| 5205.43.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5 | E |
| 5205.44.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 5 | E |
| 5205.46.00 | - - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn) | 5 | C |
| 5205.47.00 | - - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) | 5 | C |
| 5205.48.00 | - - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) | 5 | C |
| 5206.11.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5 | C |
| 5206.12.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | 5 | G |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 5206.42.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5 | C |
| 5206.43.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5 | C |
| 5206.44.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 5 | C |
| 5206.45.00 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 5 | C |
| 5207.10.00 | - Containing 85 % or more by weight of cotton | 5 | E |
| 5207.90.00 | - Other | 5 | C |
| 5208.11.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | E |
| 5208.12.00 | - - Plain weave, weighing more than 100 g/m² | 10 | E |
| 5208.13.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5208.19.00 | - - Other fabrics | 10 | E |
| 5208.21.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | F |
| 5208.22.00 | - - Plain weave, weighing more than 100 g/m² | 10 | F |
| 5208.23.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5208.29.00 | - - Other fabrics | 10 | F |
| 5208.31.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | E |
| 5208.32.00 | - - Plain weave, weighing more than 100 g/m² | 10 | E |
| 5208.33.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | F |
| 5208.39.00 | - - Other fabrics | 10 | F |
| 5208.41.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | E |
| 5208.42.00 | - - Plain weave, weighing more than 100 g/m² | 10 | E |
| 5208.43.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5208.49.00 | - - Other fabrics | 10 | E |
| 5208.51.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | E |
| 5208.52.00 | - - Plain weave, weighing more than 100 g/m² | 10 | E |
| 5208.59.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5208.59.90 | - - - Other | 10 | E |
| 5209.11.00 | - - Plain weave | 10 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 5209.12.10 | - - - Weighing 400 g/m² or more | 5 | C |
| 5209.12.90 | - - - Other | 10 | E |
| 5209.19.00 | - - Other fabrics | 10 | E |
| 5209.21.00 | - - Plain weave | 10 | E |
| 5209.22.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5209.29.00 | - - Other fabrics | 10 | E |
| 5209.31.00 | - - Plain weave | 10 | E |
| 5209.32.10 | - - - Weighing 400 g/m² or more | 5 | C |
| 5209.32.20 | - - - of yarn impregnated with acrylic resin | 0 | A |
| 5209.32.90 | - - - Other | 10 | E |
| 5209.39.00 | - - Other fabrics | 10 | E |
| 5209.41.00 | - - Plain weave | 10 | E |
| 5209.42.10 | - - - Weighing 400 g/m² or more | 0 | A |
| 5209.42.90 | - - - Other | 10 | E |
| 5209.43.10 | - - - Weighing 400 g/m² or more | 5 | C |
| 5209.43.90 | - - - Other | 10 | E |
| 5209.49.00 | - - Other fabrics | 10 | E |
| 5209.51.00 | - - Plain weave | 10 | E |
| 5209.52.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5209.59.00 | - - Other fabrics | 10 | E |
| 5210.11.00 | - - Plain weave | 10 | E |
| 5210.19.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5210.19.90 | - - - Other | 10 | E |
| 5210.21.00 | - - Plain weave | 10 | X |
| 5210.29.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5210.29.90 | - - - Other | 10 | E |
| 5210.31.00 | - - Plain weave | 10 | X |
| 5210.32.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | X |
| 5210.39.00 | - - Other fabrics | 10 | X |
| 5210.41.00 | - - Plain weave | 10 | X |
| 5210.49.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5210.49.90 | - - - Other | 10 | F |
| 5210.51.00 | - - Plain weave | 10 | E |
| 5210.59.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5210.59.90 | - - - Other | 10 | E |
| 5211.11.00 | - - Plain weave | 10 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 5211.12.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5211.19.00 | - - Other fabrics | 10 | E |
| 5211.20.10 | - - Plain weave | 10 | E |
| 5211.20.20 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5211.20.90 | - - Other | 10 | E |
| 5211.31.00 | - - Plain weave | 10 | F |
| 5211.32.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5211.39.00 | - - Other fabrics | 10 | E |
| 5211.41.00 | - - Plain weave | 10 | E |
| 5211.42.00 | - - Denim | 10 | F |
| 5211.43.00 | - - Other fabrics of 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5211.49.00 | - - Other fabrics | 10 | E |
| 5211.51.00 | - - Plain weave | 10 | E |
| 5211.52.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5211.59.00 | - - Other fabrics | 10 | E |
| 5212.11.00 | - - Unbleached | 10 | E |
| 5212.12.00 | - - Bleached | 10 | E |
| 5212.13.00 | - - Dyed | 10 | E |
| 5212.14.00 | - - Of yarns of different colours | 10 | E |
| 5212.15.00 | - - Printed | 10 | E |
| 5212.21.00 | - - Unbleached | 10 | E |
| 5212.22.00 | - - Bleached | 10 | E |
| 5212.23.00 | - - Dyed | 10 | X |
| 5212.24.00 | - - Of yarns of different colours | 10 | E |
| 5212.25.00 | - - Printed | 10 | E |
| 5301.10.00 | - Flax, raw or retted | 0 | A |
| 5301.21.00 | - - Broken or scutched | 0 | A |
| 5301.29.00 | - - Other | 0 | A |
| 5301.30.00 | - Flax tow and waste | 0 | A |
| 5302.10.00 | - True hemp, raw or retted | 0 | A |
| 5302.90.00 | - Other | 0 | A |
| 5303.10.10 | - - Kenaf | 0 | A |
| 5303.10.90 | - - Other | 0 | A |
| 5303.90.00 | - Other | 0 | A |
| 5305.00.11 | - - Cabuya and henequen | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 5305.00.19 | - - Other | 0 | A |
| 5305.00.21 | - - Raw | 0 | A |
| 5305.00.29 | - - Other | 0 | A |
| 5305.00.31 | - - Raw | 0 | A |
| 5305.00.39 | - - Other | 0 | A |
| 5305.00.90 | - Other | 0 | A |
| 5306.10.00 | - Single | 5 | C |
| 5306.20.00 | - Multiple (folded) or cabled | 5 | C |
| 5307.10.00 | - Single | 5 | C |
| 5307.20.00 | - Multiple (folded) or cabled | 5 | C |
| 5308.10.00 | - Coir yarn | 5 | C |
| 5308.20.00 | - True hemp yarn | 5 | C |
| 5308.90.10 | - - Ramie yarn | 5 | C |
| 5308.90.90 | - - Other | 5 | C |
| 5309.11.00 | - - Unbleached or bleached | 10 | E |
| 5309.19.00 | - - Other | 5 | C |
| 5309.21.00 | - - Unbleached or bleached | 10 | E |
| 5309.29.00 | - - Other | 10 | E |
| 5310.10.00 | - Unbleached | 10 | E |
| 5310.90.00 | - Other | 10 | E |
| 5311.00.10 | - Woven fabrics of paper yarn | 10 | E |
| 5311.00.90 | - Other | 10 | E |
| 5401.10.10 | - - Not put up for retail sale | 5 | D |
| 5401.10.20 | - - Put up for retail sale | 5 | D |
| 5401.20.10 | - - Not put up for retail sale | 5 | E |
| 5401.20.20 | - - Put up for retail sale | 5 | C |
| 5402.11.00 | - - Of aramids | 0 | A |
| 5402.19.00 | - - Other | 0 | A |
| 5402.20.00 | - High tenacity yarn of polyesters | 0 | A |
| 5402.31.00 | - - Of nylon or other polyamides, measuring per single yarn not more than 50 tex | 5 | E |
| 5402.32.00 | - - Of nylon or other polyamides, measuring per single yarn more than 50 tex | 5 | E |
| 5402.33.00 | - - Of polyesters | 0 | A |
| 5402.34.00 | - - Of polypropylene | 5 | C |
| 5402.39.00 | - - Other | 5 | C |
| 5402.44.10 | - - - Of nylon or other polyamides | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 5402.44.20 | - - - Of polyesters, partially oriented | 0 | A |
| 5402.44.30 | - - - Of other polyesters | 5 | C |
| 5402.44.90 | - - - Other | 5 | C |
| 5402.45.00 | - - Other, of nylon or other polyamides | 0 | A |
| 5402.46.00 | - - Other, of partially oriented polyesters | 0 | A |
| 5402.47.00 | - - Other, of polyesters | 0 | A |
| 5402.48.00 | - - Other, of polypropylene | 5 | C |
| 5402.49.00 | - - Other | 5 | D |
| 5402.51.00 | - - Of nylon or other polyamides | 5 | C |
| 5402.52.00 | - - Of polyesters | 5 | E |
| 5402.59.00 | - - Other | 5 | C |
| 5402.61.00 | - - Of nylon or other polyamides | 5 | C |
| 5402.62.00 | - - Of polyesters | 5 | C |
| 5402.69.00 | - - Other | 5 | C |
| 5403.10.00 | - High tenacity yarn of viscose rayon | 0 | A |
| 5403.31.00 | - - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter | 5 | C |
| 5403.32.00 | - - Of viscose rayon, with a twist exceeding 120 turns per meter | 5 | C |
| 5403.33.10 | - - - Textured yarn | 5 | C |
| 5403.33.90 | - - - Other | 0 | A |
| 5403.39.00 | - - Other | 5 | C |
| 5403.41.00 | - - Of viscose rayon | 5 | C |
| 5403.42.00 | - - Of cellulose acetate | 5 | C |
| 5403.49.00 | - - Other | 5 | C |
| 5404.11.00 | - - Of elastomers | 5 | C |
| 5404.12.00 | - - Other, of polypropylene | 5 | C |
| 5404.19.10 | - - - Of polyamides, of a length not exceeding 6 cm and a diameter not exceeding 0.31 mm, for toothbrushes | 0 | A |
| 5404.19.90 | - - - Other | 5 | C |
| 5404.90.00 | - Other | 5 | C |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 5405.00.00 | ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM. | 5 | C |
| 5406.00.10 | - Synthetic filament yarn | 5 | C |
| 5406.00.20 | - Artificial filament yarn | 5 | C |
| 5407.10.00 | - Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters | 0 | A |
| 5407.20.00 | - Woven fabrics obtained from strip or the like | 10 | G |
| 5407.30.00 | - Fabrics specified in Note 9 to Section XI | 10 | E |
| 5407.41.10 | - - - Of a density exceeding 70 yarns per $cm^2$ | 10 | E |
| 5407.41.90 | - - - Other | 10 | E |
| 5407.42.00 | - - Dyed | 10 | D |
| 5407.43.00 | - - Of yarns of different colours | 10 | E |
| 5407.44.00 | - - Printed | 10 | E |
| 5407.51.00 | - - Unbleached or bleached | 10 | E |
| 5407.52.00 | - - Dyed | 10 | D |
| 5407.53.00 | - - Of yarns of different colours | 10 | E |
| 5407.54.00 | - - Printed | 10 | E |
| 5407.61.00 | - - Containing 85 % or more by weight of non-textured polyester filaments | 10 | F |
| 5407.69.00 | - - Other | 10 | D |
| 5407.71.10 | - - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per $cm^2$ | 10 | G |
| 5407.71.90 | - - - Other | 10 | E |
| 5407.72.10 | - - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per $cm^2$ | 10 | E |
| 5407.72.90 | - - - Other | 10 | E |
| 5407.73.10 | - - - Of a kind used in the manufacture of tyres, weighing 200 $g/m^2$ or more | 0 | A |
| 5407.73.90 | - - - Other | 10 | E |
| 5407.74.00 | - - Printed | 5 | C |
| 5407.81.00 | - - Unbleached or bleached | 10 | E |
| 5407.82.00 | - - Dyed | 10 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 5407.83.00 | - - Of yarns of different colours | 10 | F |
| 5407.84.00 | - - Printed | 10 | F |
| 5407.91.00 | - - Unbleached or bleached | 10 | E |
| 5407.92.00 | - - Dyed | 10 | E |
| 5407.93.00 | - - Of yarns of different colours | 10 | E |
| 5407.94.00 | - - Printed | 10 | E |
| 5408.10.00 | - Woven fabrics obtained from high tenacity yarn of viscose rayon | 0 | A |
| 5408.21.00 | - - Unbleached or bleached | 10 | E |
| 5408.22.00 | - - Dyed | 10 | E |
| 5408.23.00 | - - Of yarns of different colours | 10 | E |
| 5408.24.00 | - - Printed | 10 | E |
| 5408.31.00 | - - Unbleached or bleached | 10 | E |
| 5408.32.10 | - - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per $cm^2$, weighing more than 200 $g/m^2$ | 10 | E |
| 5408.32.90 | - - - Other | 10 | E |
| 5408.33.10 | - - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per $cm^2$, weighing more than 200 $g/m^2$ | 10 | E |
| 5408.33.90 | - - - Other | 10 | E |
| 5408.34.00 | - - Printed | 10 | E |
| 5501.10.00 | - Of nylon or other polyamides | 0 | A |
| 5501.20.00 | - Of polyesters | 0 | A |
| 5501.30.00 | - Acrylic or modacrylic | 0 | A |
| 5501.40.00 | - Of polypropylene | 0 | A |
| 5501.90.00 | - Other | 0 | A |
| 5502.00.00 | ARTIFICIAL FILAMENT TOW | 0 | A |
| 5503.11.00 | - - Of aramids | 0 | A |
| 5503.19.00 | - - Other | 0 | A |
| 5503.20.00 | - Of polyesters | 0 | A |
| 5503.30.00 | - Acrylic or modacrylic | 0 | A |
| 5503.40.00 | - Of polypropylene | 0 | A |
| 5503.90.00 | - Other | 0 | A |
| 5504.10.00 | - Of viscose rayon | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 5504.90.00 | - Other | 0 | A |
| 5505.10.00 | - Of synthetic fibers | 0 | A |
| 5505.20.00 | - Of artificial fibers | 0 | A |
| 5506.10.00 | - Of nylon or other polyamides | 0 | A |
| 5506.20.00 | - Of polyesters | 0 | A |
| 5506.30.00 | - Acrylic or modacrylic | 0 | A |
| 5506.90.00 | - Other | 0 | A |
| 5507.00.00 | ARTIFICIAL STAPLE FIBERS, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING | 0 | A |
| 5508.10.10 | - - Not put up for retail sale | 5 | D |
| 5508.10.20 | - - Put up for retail sale | 5 | D |
| 5508.20.10 | - - Not put up for retail sale | 5 | C |
| 5508.20.20 | - - Put up for retail sale | 5 | C |
| 5509.11.00 | - - Single | 5 | C |
| 5509.12.00 | - - Multiple (folded) or cabled | 5 | C |
| 5509.21.00 | - - Single | 5 | E |
| 5509.22.00 | - - Multiple (folded) or cabled | 5 | E |
| 5509.31.00 | - - Single | 5 | C |
| 5509.32.00 | - - Multiple (folded) or cabled | 5 | C |
| 5509.41.00 | - - Single | 5 | C |
| 5509.42.00 | - - Multiple (folded) or cabled | 5 | C |
| 5509.51.00 | - - Mixed mainly or solely with artificial staple fibers | 5 | E |
| 5509.52.00 | - - Mixed mainly or solely with wool or fine animal hair | 5 | C |
| 5509.53.00 | - - Mixed mainly or solely with cotton | 5 | E |
| 5509.59.00 | - - Other | 5 | C |
| 5509.61.00 | - - Mixed mainly or solely with wool or fine animal hair | 5 | C |
| 5509.62.00 | - - Mixed mainly or solely with cotton | 5 | C |
| 5509.69.00 | - - Other | 5 | C |
| 5509.91.00 | - - Mixed mainly or solely with wool or fine animal hair | 5 | C |
| 5509.92.00 | - - Mixed mainly or solely with cotton | 5 | C |
| 5509.99.00 | - - Other | 5 | C |
| 5510.11.00 | - - Single | 5 | C |
| 5510.12.00 | - - Multiple (folded) or cabled | 5 | C |
| 5510.20.00 | - Other yarn, mixed mainly or solely with wool or fine animal hair | 5 | C |
| 5510.30.00 | - Other yarn, mixed mainly or solely with cotton | 5 | C |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 5510.90.00 | - Other yarn | 5 | C |
| 5511.10.00 | - Of synthetic staple fibers, containing 85 % or more by weight of such fibers | 5 | C |
| 5511.20.00 | - Of synthetic staple fibers, containing less than 85 % by weight of such fibers | 5 | C |
| 5511.30.00 | - Of artificial staple fibers | 5 | C |
| 5512.11.00 | - - Unbleached or bleached | 10 | E |
| 5512.19.10 | - - - Twill weave (warp effect), with unbleached or bleached warp yarns and coloured weft yarns (or vice versa), weighing 400 g/m² or more | 5 | C |
| 5512.19.90 | - - - Other | 10 | D |
| 5512.21.00 | - - Unbleached or bleached | 10 | E |
| 5512.29.00 | - - Other | 10 | E |
| 5512.91.00 | - - Unbleached or bleached | 10 | E |
| 5512.99.00 | - - Other | 10 | F |
| 5513.11.00 | - - Of polyester staple fibers, plain weave | 10 | F |
| 5513.12.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | E |
| 5513.13.00 | - - Other woven fabrics of polyester staple fibers | 10 | F |
| 5513.19.00 | - - Other fabrics | 10 | D |
| 5513.21.00 | - - Of polyester staple fibers, plain weave | 10 | D |
| 5513.23.10 | - - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | F |
| 5513.23.90 | - - - Other | 10 | F |
| 5513.29.00 | - - Other fabrics | 10 | D |
| 5513.31.00 | - - Of polyester staple fibers, plain weave | 10 | F |
| 5513.39.10 | - - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | E |
| 5513.39.20 | - - Other woven fabrics of polyester staple fibers | 10 | F |
| 5513.39.90 | - - - Other | 10 | F |
| 5513.41.00 | - - Of polyester staple fibers, plain weave | 10 | F |
| 5513.49.10 | - - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | E |
| 5513.49.20 | - - - Other woven fabrics of polyester staple fibers | 10 | F |
| 5513.49.90 | - - - Other | 10 | E |
| 5514.11.10 | - - - Of a weight exceeding 200 g/m2 | 10 | F |
| 5514.11.90 | - - - Other | 10 | F |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 5514.12.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | F |
| 5514.19.10 | - - - Other woven fabrics of polyester staple fibers | 10 | F |
| 5514.19.90 | - - - Other | 10 | E |
| 5514.21.00 | - - Of polyester staple fibers, plain weave | 10 | F |
| 5514.22.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | F |
| 5514.23.00 | - - Other woven fabrics of polyester staple fibers | 10 | F |
| 5514.29.00 | - - Other fabrics | 10 | E |
| 5514.30.10 | - - Of polyester staple fibers, plain weave | 10 | F |
| 5514.30.21 | - - - Weighing 400 g/m² or more | 5 | C |
| 5514.30.29 | - - - Other | 10 | E |
| 5514.30.30 | - - Other woven fabrics of polyester staple fibers | 10 | E |
| 5514.30.90 | - - Other | 10 | F |
| 5514.41.00 | - - Of polyester staple fibers, plain weave | 10 | E |
| 5514.42.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | E |
| 5514.43.00 | - - Other woven fabrics of polyester staple fibers | 10 | E |
| 5514.49.00 | - - Other fabrics | 10 | F |
| 5515.11.00 | - - Mixed mainly or solely with viscose rayon staple fibers | 10 | D |
| 5515.12.00 | - - Mixed mainly or solely with man-made filaments | 10 | D |
| 5515.13.00 | - - Mixed mainly or solely with wool or fine animal hair | 10 | E |
| 5515.19.00 | - - Other | 10 | D |
| 5515.21.00 | - - Mixed mainly or solely with man-made filaments | 10 | E |
| 5515.22.00 | - - Mixed mainly or solely with wool or fine animal hair | 10 | E |
| 5515.29.00 | - - Other | 10 | E |
| 5515.91.00 | - - Mixed mainly or solely with man-made filaments | 10 | E |
| 5515.99.10 | - - - Mixed mainly or solely with wool or fine animal hair | 10 | E |
| 5515.99.90 | - - - Other | 10 | E |
| 5516.11.00 | - - Unbleached or bleached | 10 | E |
| 5516.12.00 | - - Dyed | 10 | D |
| 5516.13.10 | - - - Weighing 400 g/m² or more | 5 | C |
| 5516.13.90 | - - - Other | 10 | E |
| 5516.14.00 | - - Printed | 10 | D |
| 5516.21.00 | - - Unbleached or bleached | 10 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 5516.22.00 | - - Dyed | 10 | D |
| 5516.23.10 | - - - Weighing 400 g/m² or more | 5 | C |
| 5516.23.90 | - - - Other | 10 | D |
| 5516.24.00 | - - Printed | 10 | E |
| 5516.31.00 | - - Unbleached or bleached | 10 | E |
| 5516.32.00 | - - Dyed | 10 | E |
| 5516.33.00 | - - Of yarns of different colours | 10 | E |
| 5516.34.00 | - - Printed | 10 | E |
| 5516.41.00 | - - Unbleached or bleached | 10 | E |
| 5516.42.00 | - - Dyed | 10 | D |
| 5516.43.10 | - - - Weighing 400 g/m² or more | 5 | C |
| 5516.43.90 | - - - Other | 10 | E |
| 5516.44.00 | - - Printed | 10 | E |
| 5516.91.00 | - - Unbleached or bleached | 10 | E |
| 5516.92.00 | - - Dyed | 10 | E |
| 5516.93.00 | - - Of yarns of different colours | 10 | E |
| 5516.94.00 | - - Printed | 10 | E |
| 5601.21.11 | - - - - Weighing 100 g/m² or more but not more than 350 g/m² | 5 | C |
| 5601.21.19 | - - - - Other | 0 | A |
| 5601.21.21 | - - - Cylinders for cigarette filters, whether or not containing activated carbon | 5 | C |
| 5601.21.29 | - - - - Other | 15 | G |
| 5601.22.11 | - - - - Weighing 100 g/m² or more but not more than 350 g/m² | 5 | C |
| 5601.22.19 | - - - - Other | 0 | A |
| 5601.22.21 | - - - Cylinders for cigarette filters, whether or not containing activated carbon | 5 | C |
| 5601.22.29 | - - - - Other | 15 | G |
| 5601.29.10 | - - - Wadding | 5 | C |
| 5601.29.20 | - - - Articles of wadding | 15 | G |
| 5601.30.00 | - Textile flock and dust and mill neps | 5 | E |
| 5602.10.00 | - Needleloom felt and stitch-bonded fiber fabrics | 5 | C |
| 5602.21.00 | - - Of wool or fine animal hair | 5 | C |
| 5602.29.00 | - - Of other textile materials | 5 | E |
| 5602.90.10 | - - Covered with thermoplastics, of a thickness exceeding 0.15 mm, weighing more than 350 g/m² | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 5602.90.20 | - - Impregnated | 0 | A |
| 5602.90.90 | - - Other | 5 | C |
| 5603.11.00 | - - Weighing not more than 25 g/m² | 0 | A |
| 5603.12.00 | - - Weighing more than 25 g/m² but not more than 70 g/m² | 0 | A |
| 5603.13.00 | - - Weighing more than 70 g/m² but not more than 150 g/m² | 0 | A |
| 5603.14.00 | - - Weighing more than 150 g/m² | 0 | A |
| 5603.91.00 | - - Weighing not more than 25 g/m² | 0 | A |
| 5603.92.00 | - - Weighing more than 25 g/m² but not more than 70 g/m² | 0 | A |
| 5603.93.00 | - - Weighing more than 70 g/m² but not more than 150 g/m² | 0 | A |
| 5603.94.00 | - - Weighing more than 150 g/m² | 0 | A |
| 5604.10.00 | - Rubber thread and cord, textile-covered | 10 | E |
| 5604.90.10 | - - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated | 0 | A |
| 5604.90.90 | - - Other | 10 | E |
| 5605.00.00 | METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL | 0 | A |
| 5606.00.00 | GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN; LOOP WALE-YARN | 5 | E |
| 5607.21.00 | - - Binder or baler twine | 15 | E |
| 5607.29.00 | - - Other | 15 | G |
| 5607.41.00 | - - Binder or baler twine | 15 | E |
| 5607.49.00 | - - Other | 15 | F |
| 5607.50.00 | - Of other synthetic fibers | 15 | F |
| 5607.90.10 | - - Of jute or of other textile bast fibers of heading 53.03 | 15 | G |
| 5607.90.90 | - - Other | 15 | G |
| 5608.11.00 | - - Made up fishing nets | 5 | D |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 5608.19.00 | - - Other | 15 | G |
| 5608.90.00 | - Other | 15 | G |
| 5609.00.00 | ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED | 15 | G |
| 5701.10.00 | - Of wool or fine animal hair | 15 | E |
| 5701.90.00 | - Of other textile materials | 15 | G |
| 5702.10.00 | - "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs | 15 | E |
| 5702.20.00 | - Floor coverings of coconut fibers (coir) | 15 | G |
| 5702.31.00 | - - Of wool or fine animal hair | 15 | E |
| 5702.32.00 | - - Of man-made textile materials | 15 | G |
| 5702.39.00 | - - Of other textile materials | 15 | G |
| 5702.41.00 | - - Of wool or fine animal hair | 15 | E |
| 5702.42.00 | - - Of man-made textile materials | 15 | G |
| 5702.49.00 | - - Of other textile materials | 15 | G |
| 5702.50.10 | - - Of wool or fine animal hair | 15 | E |
| 5702.50.20 | - - Of man-made textile materials | 15 | G |
| 5702.50.90 | - - Other | 15 | G |
| 5702.91.00 | - - Of wool or fine animal hair | 15 | E |
| 5702.92.00 | - - Of man-made textile materials | 15 | G |
| 5702.99.00 | - - Of other textile materials | 15 | G |
| 5703.10.00 | - Of wool or fine animal hair | 15 | E |
| 5703.20.00 | - Of nylon or other polyamides | 15 | G |
| 5703.30.00 | - Of other man-made textile materials | 15 | G |
| 5703.90.00 | - Of other textile materials | 15 | G |
| 5704.10.00 | - Having a maximum surface area of 0.3 $m^2$ | 15 | G |
| 5704.90.00 | - Other | 15 | G |
| 5705.00.00 | OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP | 15 | E |
| 5801.10.00 | - Of wool or fine animal hair | 10 | E |
| 5801.21.00 | - - Uncut weft pile fabrics | 10 | E |
| 5801.22.00 | - - Cut corduroy | 20 | G |
| 5801.23.10 | - - - With pile fibers of a length exceeding 3 mm | 10 | E |
| 5801.23.90 | - - - Other | 10 | D |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 5801.26.00 | - - Chenille fabrics | 10 | E |
| 5801.27.10 | - - - Uncut (creped) | 10 | E |
| 5801.27.21 | - - - - With pile fibers of a length exceeding 3 mm | 10 | E |
| 5801.27.29 | - - - - Other | 10 | E |
| 5801.31.00 | - - Uncut weft pile fabrics | 10 | E |
| 5801.32.00 | - - Cut corduroy | 20 | G |
| 5801.33.00 | - - Other weft pile fabrics | 10 | E |
| 5801.36.00 | - - Chenille fabrics | 10 | E |
| 5801.37.11 | - - - - For closing by pressure ("Velcro") | 0 | A |
| 5801.37.19 | - - - - Other | 10 | E |
| 5801.37.21 | - - - - With pile fibers of a length exceeding 3 mm | 10 | E |
| 5801.37.22 | - - - - Other, pieces of a width exceeding 350 cm and weight of more than 130 g/m2 | 10 | E |
| 5801.37.29 | - - - - Other | 0 | A |
| 5801.90.00 | - Of other textile materials | 10 | E |
| 5802.11.00 | - - Unbleached | 10 | E |
| 5802.19.00 | - - Other | 10 | E |
| 5802.20.00 | - Terry towelling and similar woven terry fabrics, of other textile materials | 10 | E |
| 5802.30.00 | - Tufted textile fabrics | 10 | E |
| 5803.00.10 | - Of cotton | 10 | E |
| 5803.00.90 | - Other | 10 | E |
| 5804.10.00 | - Tulles and other net fabrics | 10 | E |
| 5804.21.00 | - - Of man-made fibers | 10 | F |
| 5804.29.00 | - - Of other textile materials | 10 | E |
| 5804.30.00 | - Hand-made lace | 10 | E |
| 5805.00.00 | HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE: PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP | 15 | G |
| 5806.10.10 | - - Of a width of less than 10 cm, with pile fibers of a length exceeding 3 mm | 10 | E |
| 5806.10.20 | - - For closing by pressure ("Velcro") | 0 | A |
| 5806.10.90 | - - Other | 10 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 5806.20.00 | - Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread | 10 | G |
| 5806.31.10 | - - - Of a density exceeding 75 yarns per cm2 | 5 | C |
| 5806.31.90 | - - - Other | 10 | E |
| 5806.32.10 | - - - Of polyamides, of a density exceeding 75 yarns per cm2 | 5 | C |
| 5806.32.90 | - - - Other | 10 | X |
| 5806.39.00 | - - Of other textile materials | 10 | D |
| 5806.40.00 | - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | 10 | E |
| 5807.10.00 | - Woven | 10 | D |
| 5807.90.00 | - Other | 10 | F |
| 5808.10.00 | - Braids in the piece | 10 | E |
| 5808.90.00 | - Other | 10 | E |
| 5809.00.00 | WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 56.05, OF THE KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED | 10 | E |
| 5810.10.00 | - Embroidery without visible ground | 10 | E |
| 5810.91.00 | - - Of cotton | 10 | E |
| 5810.92.00 | - - Of man-made fibers | 10 | E |
| 5810.99.00 | - - Of other textile materials | 10 | E |
| 5811.00.10 | - Of dipped fabrics | 10 | E |
| 5811.00.90 | - Other | 10 | F |
| 5901.10.00 | - Textile fabrics coated with gum or amylaceous substances, of the kind used for the outer covers of books or the like | 5 | C |
| 5901.90.00 | - Other | 5 | C |
| 5902.10.00 | - Of nylon or other polyamides | 0 | A |
| 5902.20.00 | - Of polyesters | 0 | A |
| 5902.90.00 | - Other | 0 | A |
| 5903.10.00 | - With poly(vinyl chloride) | 5 | C |
| 5903.20.00 | - With polyurethane | 10 | F |
| 5903.90.10 | - - Fabrics with visible particles of thermoplastics on one or both sides (interlinings) | 5 | X |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 5903.90.20 | - - Other, of polyamides, of a density exceeding 35 yarns per cm2 | 5 | C |
| 5903.90.30 | - - Other, of textured polyester yarn coated with acrylic polymers, in the piece, of a width exceeding 183 cm | 10 | E |
| 5903.90.90 | - - Other | 10 | E |
| 5904.10.00 | - Linoleum | 0 | A |
| 5904.90.00 | - Other | 10 | E |
| 5905.00.00 | TEXTILE WALL COVERINGS | 10 | E |
| 5906.10.00 | - Adhesive tape of a width not exceeding 20 cm | 10 | F |
| 5906.91.00 | - - Knitted or crocheted | 10 | E |
| 5906.99.10 | - - - Of polyamides or viscose rayon, weighing 150 g/m² or more but not more than 500 g/m² | 5 | C |
| 5906.99.20 | - - - Flannel | 10 | E |
| 5906.99.30 | - - - Rubberised nylon fabrics of the kind used in the manufacture of tyres | 0 | A |
| 5906.99.90 | - - - Other | 10 | E |
| 5907.00.00 | TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE | 0 | A |
| 5908.00.00 | TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED | 5 | C |
| 5909.00.00 | TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER MATERIALS | 0 | A |
| 5910.00.00 | TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 5911.10.00 | - Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of the kind used for card clothing, and similar fabrics of the kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams) | 5 | C |
| 5911.20.00 | - Bolting cloth, whether or not made up | 5 | C |
| 5911.31.00 | - - Weighing less than 650 g/m2 | 0 | A |
| 5911.32.00 | - - Weighing 650 g/m² of more | 0 | A |
| 5911.40.00 | - Straining cloth and thick cloth of the kind used in oil presses or the like, including that of human hair | 0 | A |
| 5911.90.00 | - Other | 0 | A |
| 6001.10.00 | - "Long pile" fabrics | 10 | E |
| 6001.21.00 | - - Of cotton | 10 | E |
| 6001.22.00 | - - Of man-made fibers | 10 | F |
| 6001.29.00 | - - Of other textile materials | 10 | E |
| 6001.91.10 | - - - With pile fibers of a length exceeding 3 mm | 10 | E |
| 6001.91.90 | - - - Other | 10 | E |
| 6001.92.10 | - - - With pile fibers of a length exceeding 3 mm | 5 | C |
| 6001.92.90 | - - - Other | 10 | F |
| 6001.99.00 | - - Of other textile materials | 10 | E |
| 6002.40.11 | - - - Of a width not exceeding 11 cm and a thickness not exceeding 3 mm, for edging | 0 | A |
| 6002.40.19 | - - - Other | 10 | F |
| 6002.40.90 | - - Other | 10 | E |
| 6002.90.00 | - Other | 10 | E |
| 6003.10.00 | - Of wool or fine animal hair | 10 | E |
| 6003.20.00 | - Of cotton | 10 | F |
| 6003.30.00 | - Of synthetic fibers | 10 | E |
| 6003.40.00 | - Of artificial fibers | 10 | E |
| 6003.90.00 | - Other | 10 | E |
| 6004.10.10 | - - With polyurethane ("lycra") | 5 | D |
| 6004.10.90 | - - Other | 10 | X |
| 6004.90.00 | - Other | 10 | F |
| 6005.21.00 | - - Unbleached or bleached | 10 | E |
| 6005.22.00 | - - Dyed | 10 | F |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 6103.10.90 | - - Of other textile materials | 15 | G |
| 6103.22.00 | - - Of cotton | 15 | G |
| 6103.23.00 | - - Of synthetic fibers | 15 | G |
| 6103.29.10 | - - Of wool or fine animal hair | 15 | E |
| 6103.29.90 | - - - Other | 15 | G |
| 6103.31.00 | - - Of wool or fine animal hair | 15 | E |
| 6103.32.00 | - - Of cotton | 15 | G |
| 6103.33.00 | - - Of synthetic fibers | 15 | G |
| 6103.39.00 | - - Of other textile materials | 15 | G |
| 6103.41.00 | - - Of wool or fine animal hair | 15 | E |
| 6103.42.00 | - - Of cotton | 15 | X |
| 6103.43.00 | - - Of synthetic fibers | 15 | G |
| 6103.49.00 | - - Of other textile materials | 15 | G |
| 6104.13.00 | - - Of synthetic fibers | 15 | G |
| 6104.19.10 | - - - Of wool or fine animal hair | 15 | E |
| 6104.19.20 | - - - Of cotton | 15 | G |
| 6104.19.90 | - - - Other | 15 | G |
| 6104.22.00 | - - Of cotton | 15 | G |
| 6104.23.00 | - -Of synthetic fibers | 15 | G |
| 6104.29.10 | - - - Of wool or fine animal hair | 15 | E |
| 6104.29.90 | - - - Other | 15 | G |
| 6104.31.00 | - - Of wool or fine animal hair | 15 | E |
| 6104.32.00 | - - Of cotton | 15 | G |
| 6104.33.00 | - - Of synthetic fibers | 15 | G |
| 6104.39.00 | - - Of other textile materials | 15 | G |
| 6104.41.00 | - - Of wool or fine animal hair | 15 | E |
| 6104.42.00 | - - Of cotton | 15 | G |
| 6104.43.00 | - - Of synthetic fibers | 15 | X |
| 6104.44.00 | - - Of artificial fibers | 15 | G |
| 6104.49.00 | - - Of other textile materials | 15 | G |
| 6104.51.00 | - - Of wool or fine animal hair | 15 | E |
| 6104.52.00 | - - Of cotton | 15 | G |
| 6104.53.00 | - - Of synthetic fibers | 15 | G |
| 6104.59.00 | - - Of other textile materials | 15 | G |
| 6104.61.00 | - - Of wool or fine animal hair | 15 | E |
| 6104.62.00 | - - Of cotton | 15 | X |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 6104.63.00 | - - Of synthetic fibers | 15 | G |
| 6104.69.00 | - - Of other textile materials | 15 | G |
| 6105.10.00 | - Of cotton | 15 | X |
| 6105.20.00 | - Of man-made fibers | 15 | G |
| 6105.90.00 | - Of other textile materials | 15 | G |
| 6106.10.00 | - Of cotton | 15 | X |
| 6106.20.00 | - Of man-made fibers | 15 | G |
| 6106.90.00 | - Of other textile materials | 15 | G |
| 6107.11.00 | - - Of cotton | 15 | X |
| 6107.12.00 | - - Of man-made fibers | 15 | G |
| 6107.19.00 | - - Of other textile materials | 15 | G |
| 6107.21.00 | - - Of cotton | 15 | X |
| 6107.22.00 | - - Of man-made fibers | 15 | G |
| 6107.29.00 | - - Of other textile materials | 15 | G |
| 6107.91.00 | - - Of cotton | 15 | G |
| 6107.99.10 | - - Of man-made fibers | 15 | G |
| 6107.99.90 | - - - Other | 15 | G |
| 6108.11.00 | - - Of man-made fibers | 15 | G |
| 6108.19.00 | - - Of other textile materials | 15 | G |
| 6108.21.00 | - - Of cotton | 15 | X |
| 6108.22.00 | - - Of man-made fibers | 15 | X |
| 6108.29.00 | - - Of other textile materials | 15 | G |
| 6108.31.00 | - - Of cotton | 15 | X |
| 6108.32.00 | - - Of man-made fibers | 15 | G |
| 6108.39.00 | - - Of other textile materials | 15 | G |
| 6108.91.00 | - - Of cotton | 15 | X |
| 6108.92.00 | - - Of man-made fibers | 15 | G |
| 6108.99.00 | - - Of other textile materials | 15 | G |
| 6109.10.00 | - Of cotton | 15 | X |
| 6109.90.00 | - Of other textile materials | 15 | X |
| 6110.11.00 | - - Of wool | 15 | G |
| 6110.12.00 | - - Of Kashmir (cashmere) goats | 15 | G |
| 6110.19.00 | - - Other | 15 | G |
| 6110.20.00 | - Of cotton | 15 | X |
| 6110.30.00 | - Of man-made fibers | 15 | X |
| 6110.90.00 | - Of other textile materials | 15 | G |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 6111.20.00 | - Of cotton | 15 | X |
| 6111.30.00 | - Of synthetic fibers | 15 | G |
| 6111.90.10 | - - Of wool or fine animal hair | 15 | E |
| 6111.90.90 | - - Other | 15 | G |
| 6112.11.00 | - - Of cotton | 15 | G |
| 6112.12.00 | - - Of synthetic fibers | 15 | G |
| 6112.19.00 | - - Of other textile materials | 15 | G |
| 6112.20.00 | - Overalls and ski suits | 15 | X |
| 6112.31.00 | - - Of synthetic fibers | 15 | G |
| 6112.39.00 | - - Of other textile materials | 15 | G |
| 6112.41.00 | - - Of synthetic fibers | 15 | G |
| 6112.49.00 | - - Of other textile materials | 15 | G |
| 6113.00.00 | GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 59.03, 59.06 OR 59.07 | 15 | G |
| 6114.20.00 | - Of cotton | 15 | X |
| 6114.30.00 | - Of man-made fibers | 15 | G |
| 6114.90.00 | - Of other textile materials | 15 | G |
| 6115.10.10 | - - Stockings for varicose veins | 0 | A |
| 6115.10.90 | - - Other | 15 | G |
| 6115.21.00 | - - Of synthetic fibers, measuring per single yarn less than 67 decitex | 15 | G |
| 6115.22.00 | - - Of synthetic fibers, measuring per single yarn 67 decitex or more | 15 | G |
| 6115.29.00 | - - Of other textile materials | 15 | G |
| 6115.30.00 | - Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex | 15 | G |
| 6115.94.00 | - - Of wool or fine animal hair | 15 | E |
| 6115.95.00 | - - Of cotton | 15 | X |
| 6115.96.00 | - - Of synthetic fibers | 15 | X |
| 6115.99.00 | - - Of other textile materials | 15 | G |
| 6116.10.00 | - Impregnated, coated or covered with plastic or rubber | 15 | F |
| 6116.91.00 | - - Of wool or fine animal hair | 15 | E |
| 6116.92.00 | - - Of cotton | 15 | G |
| 6116.93.00 | - - Of synthetic fibers | 15 | G |
| 6116.99.00 | - - Of other textile materials | 15 | G |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 6117.10.00 | - Shawls, scarves, mufflers, mantillas, veils and the like | 15 | G |
| 6117.80.10 | - - Kneepads and shin guards, other than for sports | 0 | A |
| 6117.80.20 | - - Ties, bow ties and cravats | 15 | G |
| 6117.80.90 | - - Other | 15 | G |
| 6117.90.00 | - Parts | 15 | G |
| 6201.11.00 | - - Of wool or fine animal hair | 15 | E |
| 6201.12.00 | - - Of cotton | 15 | G |
| 6201.13.00 | - - Of man-made fibers | 15 | G |
| 6201.19.00 | - - Of other textile materials | 15 | G |
| 6201.91.00 | - - Of wool or fine animal hair | 15 | E |
| 6201.92.00 | - - Of cotton | 15 | X |
| 6201.93.00 | - - Of man-made fibers | 15 | G |
| 6201.99.00 | - - Of other textile materials | 15 | G |
| 6202.11.00 | - - Of wool or fine animal hair | 15 | G |
| 6202.12.00 | - - Of cotton | 15 | G |
| 6202.13.00 | - - Of man-made fibers | 15 | G |
| 6202.19.00 | - - Of other textile materials | 15 | G |
| 6202.91.00 | - - Of wool or fine animal hair | 15 | E |
| 6202.92.00 | - - Of cotton | 15 | G |
| 6202.93.00 | - - Of man-made fibers | 15 | G |
| 6202.99.00 | - - Of other textile materials | 15 | G |
| 6203.11.00 | - - Of wool or fine animal hair | 15 | D |
| 6203.12.00 | - - Of synthetic fibers | 15 | G |
| 6203.19.00 | - - Of other textile materials | 15 | G |
| 6203.22.00 | - - Of cotton | 15 | X |
| 6203.23.00 | - - Of synthetic fibers | 15 | G |
| 6203.29.10 | - - - Of wool or fine animal hair | 15 | E |
| 6203.29.90 | - - - Other | 15 | G |
| 6203.31.00 | - - Of wool or fine animal hair | 15 | G |
| 6203.32.00 | - - Of cotton | 15 | G |
| 6203.33.00 | - - Of synthetic fibers | 15 | G |
| 6203.39.00 | - - Of other textile materials | 15 | G |
| 6203.41.00 | - - Of wool or fine animal hair | 15 | G |
| 6203.42.00 | - - Of cotton | 15 | X |
| 6203.43.00 | - - Of synthetic fibers | 15 | X |
| 6203.49.00 | - - Of other textile materials | 15 | G |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 6204.11.00 | - - Of wool or fine animal hair | 15 | G |
| 6204.12.00 | - - Of cotton | 15 | G |
| 6204.13.00 | - - Of synthetic fibers | 15 | G |
| 6204.19.00 | - - Of other textile materials | 15 | G |
| 6204.21.00 | - - Of wool or fine animal hair | 15 | E |
| 6204.22.00 | - - Of cotton | 15 | G |
| 6204.23.00 | - - Of synthetic fibers | 15 | G |
| 6204.29.00 | - - Of other textile materials | 15 | G |
| 6204.31.00 | - - Of wool or fine animal hair | 15 | G |
| 6204.32.00 | - - Of cotton | 15 | G |
| 6204.33.00 | - - Of synthetic fibers | 15 | G |
| 6204.39.00 | - - Of other textile materials | 15 | G |
| 6204.41.00 | - - Of wool or fine animal hair | 15 | E |
| 6204.42.00 | - - Of cotton | 15 | G |
| 6204.43.00 | - - Of synthetic fibers | 15 | X |
| 6204.44.00 | - - Of artificial fibers | 15 | G |
| 6204.49.00 | - - Of other textile materials | 15 | G |
| 6204.51.00 | - - Of wool or fine animal hair | 15 | E |
| 6204.52.00 | - - Of cotton | 15 | X |
| 6204.53.00 | - - Of synthetic fibers | 15 | G |
| 6204.59.00 | - - Of other textile materials | 15 | G |
| 6204.61.00 | - - Of wool or fine animal hair | 15 | E |
| 6204.62.00 | - - Of cotton | 15 | X |
| 6204.63.00 | - - Of synthetic fibers | 15 | X |
| 6204.69.00 | - - Of other textile materials | 15 | G |
| 6205.20.00 | - Of cotton | 15 | X |
| 6205.30.00 | - Of man-made fibers | 15 | X |
| 6205.90.10 | - - Of wool or fine animal hair | 15 | E |
| 6205.90.90 | - - Other | 15 | G |
| 6206.10.00 | - Of silk or silk waste | 15 | G |
| 6206.20.00 | - Of wool or fine animal hair | 15 | G |
| 6206.30.00 | - Of cotton | 15 | X |
| 6206.40.00 | - Of man-made fibers | 15 | X |
| 6206.90.00 | - Of other textile materials | 15 | F |
| 6207.11.00 | - - Of cotton | 15 | G |
| 6207.19.00 | - - Of other textile materials | 15 | G |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 6207.21.00 | - - Of cotton | 15 | G |
| 6207.22.00 | - - Of man-made fibers | 15 | G |
| 6207.29.00 | - - Of other textile materials | 15 | G |
| 6207.91.00 | - - Of cotton | 15 | E |
| 6207.99.10 | - - - Of man-made fibers | 15 | G |
| 6207.99.90 | - - - Other | 15 | G |
| 6208.11.00 | - - Of man-made fibers | 15 | G |
| 6208.19.00 | - - Of other textile materials | 15 | G |
| 6208.21.00 | - - Of cotton | 15 | G |
| 6208.22.00 | - - Of man-made fibers | 15 | G |
| 6208.29.00 | - - Of other textile materials | 15 | G |
| 6208.91.00 | - - Of cotton | 15 | E |
| 6208.92.00 | - - Of man-made fibers | 15 | G |
| 6208.99.00 | - - Of other textile materials | 15 | G |
| 6209.20.00 | - Of cotton | 15 | G |
| 6209.30.00 | - Of synthetic fibers | 15 | G |
| 6209.90.10 | - - Of wool or fine animal hair | 15 | E |
| 6209.90.90 | - - Other | 15 | G |
| 6210.10.10 | - - Disposable sterilised overalls | 0 | A |
| 6210.10.90 | - - Other | 15 | G |
| 6210.20.00 | - Other garments, of the type described in subheadings 6201.11 to 6201.19 | 15 | G |
| 6210.30.00 | - Other garments, of the type described in subheadings 6202.11 to 6202.19 | 15 | G |
| 6210.40.00 | - Other men's or boys' garments | 15 | G |
| 6210.50.00 | - Other women's or girls' garments | 15 | G |
| 6211.11.00 | - - Men's or boys' | 15 | G |
| 6211.12.00 | - - Women's or girls' | 15 | G |
| 6211.20.00 | - Overalls and ski suits | 15 | G |
| 6211.32.00 | - - Of cotton | 15 | X |
| 6211.33.00 | - - Of man-made fibers | 15 | G |
| 6211.39.00 | - - Of other textile materials | 15 | G |
| 6211.42.00 | - - Of cotton | 15 | G |
| 6211.43.00 | - - Of man-made fibers | 15 | G |
| 6211.49.10 | - - - Of wool or fine animal hair | 15 | E |
| 6211.49.90 | - - - Other | 15 | G |
| 6212.10.00 | - Brassieres | 15 | X |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 6212.20.00 | - Girdles and panty girdles | 15 | G |
| 6212.30.00 | - Corselettes | 15 | G |
| 6212.90.00 | - Other | 15 | G |
| 6213.20.00 | - Of cotton | 15 | X |
| 6213.90.00 | - Of other textile materials | 15 | G |
| 6214.10.00 | - Of silk or silk waste | 15 | G |
| 6214.20.00 | - Of wool or fine animal hair | 15 | E |
| 6214.30.00 | - Of synthetic fibers | 15 | G |
| 6214.40.00 | - Of artificial fibers | 15 | G |
| 6214.90.00 | - Of other textile materials | 15 | G |
| 6215.10.00 | - Of silk or silk waste | 15 | F |
| 6215.20.00 | - Of man-made fibers | 15 | X |
| 6215.90.00 | - Of other textile materials | 15 | G |
| 6216.00.00 | GLOVES, MITTENS AND MITTS | 15 | G |
| 6217.10.00 | - Clothing accessories | 15 | X |
| 6217.90.00 | - Parts | 15 | G |
| 6301.10.00 | - Electric blankets | 15 | G |
| 6301.20.00 | - Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair | 15 | E |
| 6301.30.00 | - Blankets (other than electric blankets) of cotton | 15 | G |
| 6301.40.00 | - Blankets (other than electric blankets) of synthetic fibers | 15 | G |
| 6301.90.00 | - Other blankets | 15 | G |
| 6302.10.00 | - Bed linen, knitted or crocheted | 15 | G |
| 6302.21.00 | - - Of cotton | 15 | G |
| 6302.22.00 | - - Of man-made fibers | 15 | G |
| 6302.29.00 | - - Of other textile materials | 15 | G |
| 6302.31.00 | - - Of cotton | 15 | X |
| 6302.32.00 | - - Of man-made fibers | 15 | G |
| 6302.39.00 | - - Of other textile materials | 15 | G |
| 6302.40.00 | - Table linen, knitted or crocheted | 15 | G |
| 6302.51.00 | - - Of cotton | 15 | G |
| 6302.53.00 | - - Of man-made fibers | 15 | G |
| 6302.59.10 | - - - Of linen | 15 | G |
| 6302.59.90 | - - - Other | 15 | G |
| 6302.60.00 | - Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton | 15 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 6302.91.00 | - - Of cotton | 15 | G |
| 6302.93.00 | - - Of man-made fibers | 15 | G |
| 6302.99.10 | - - - Of linen | 15 | G |
| 6302.99.90 | - - - Other | 15 | G |
| 6303.12.00 | - - Of synthetic fibers | 15 | G |
| 6303.19.10 | - - - Of Cotton | 15 | G |
| 6303.19.90 | - - - Other | 15 | G |
| 6303.91.00 | - - Of cotton | 15 | G |
| 6303.92.00 | - - Of synthetic fibers | 15 | G |
| 6303.99.00 | - - Of other textile materials | 15 | G |
| 6304.11.00 | - - Knitted or crocheted | 15 | G |
| 6304.19.00 | - - Other | 15 | G |
| 6304.91.00 | - - Knitted or crocheted | 15 | G |
| 6304.92.00 | - - Not knitted or crocheted, of cotton | 15 | G |
| 6304.93.00 | - - Not knitted or crocheted, of synthetic fibers | 15 | G |
| 6304.99.00 | - - Not knitted or crocheted, of other textile materials | 15 | G |
| 6305.10.00 | - Of jute or of other textile bast fibers of heading 53.03 | 70 | G |
| 6305.20.00 | - Of cotton | 15 | G |
| 6305.32.00 | - - Flexible intermediate bulk containers | 15 | G |
| 6305.33.00 | - - Other, of polyethylene or polypropylene strip or the like | 15 | X |
| 6305.39.00 | - - Other | 15 | G |
| 6305.90.00 | - Of other textile materials | 15 | G |
| 6306.12.00 | - - Of synthetic fibers | 15 | G |
| 6306.19.10 | - - - Of Cotton | 15 | G |
| 6306.19.90 | - - - Other | 15 | G |
| 6306.22.00 | - - Of synthetic fibers | 15 | G |
| 6306.29.10 | - - - Of cotton | 15 | G |
| 6306.29.90 | - - - Other | 15 | G |
| 6306.30.10 | - - Of synthetic fibers | 15 | G |
| 6306.30.90 | - - Of other textile materials | 15 | G |
| 6306.40.00 | - Pneumatic mattresses | 15 | G |
| 6306.90.10 | - - Of cotton | 15 | G |
| 6306.90.90 | - - Of other textile materials | 15 | G |
| 6307.10.00 | - Floorcloths, dishcloths, dusters and similar cleaning cloths | 15 | G |
| 6307.20.00 | - Life jackets and lifebelts | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 6307.90.10 | - - Safety belts | 0 | A |
| 6307.90.20 | - - Disposable masks | 0 | A |
| 6307.90.30 | - - Safety reflective strip | 0 | A |
| 6307.90.90 | - - Other | 15 | X |
| 6308.00.00 | SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKING FOR RETAIL SALE | 15 | G |
| 6309.00.10 | - Footwear | 15 | G |
| 6309.00.90 | - Other | 15 | F |
| 6310.10.00 | - Sorted | 10 | E |
| 6310.90.10 | - - Containing 80 % or more by weight of polyesters | 10 | E |
| 6310.90.20 | - - Containing 80 % or more by weight of acrylic fibers | 10 | E |
| 6310.90.90 | - - Other | 10 | E |
| 6401.10.00 | - Footwear incorporating a protective metal toecap | 15 | E |
| 6401.92.00 | - - Covering the ankle but not covering the knee | 15 | X |
| 6401.99.10 | - - - Covering the knee | 15 | E |
| 6401.99.90 | - - - Other | 15 | E |
| 6402.12.00 | - - Ski-boots, cross-country ski footwear and snowboard boots | 15 | A |
| 6402.19.00 | - - Other | 15 | E |
| 6402.20.00 | - Footwear with upper straps or thongs assembled to the sole by means of plugs | 15 | G |
| 6402.91.10 | - - - Footwear incorporating a protective metal toecap | 15 | E |
| 6402.91.90 | - - - Other | 15 | E |
| 6402.99.10 | - - - Footwear incorporating a protective metal toecap | 15 | E |
| 6402.99.90 | - - - Other | 15 | C |
| 6403.12.00 | - - Ski-boots, cross-country ski footwear and snowboard boots | 15 | A |
| 6403.19.00 | - - Other | 15 | E |
| 6403.20.00 | - Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 15 | E |
| 6403.40.00 | - Other footwear, incorporating a protective metal toecap | 15 | G |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 6403.51.00 | - - Covering the ankle | 15 | E |
| 6403.59.00 | - - Other | 15 | G |
| 6403.91.10 | - - - Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap | 15 | E |
| 6403.91.90 | - - - Other | 15 | G |
| 6403.99.10 | - - - Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap | 15 | E |
| 6403.99.90 | - - - Other | 15 | G |
| 6404.11.00 | - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like | 15 | D |
| 6404.19.10 | - - - Overshoes with outer soles of plastics | 0 | A |
| 6404.19.90 | - - - Other | 15 | G |
| 6404.20.00 | - Footwear with outer soles of leather or composition leather | 15 | E |
| 6405.10.00 | - With uppers of leather or composition leather | 15 | G |
| 6405.20.00 | - With uppers of textile materials | 15 | E |
| 6405.90.00 | - Other | 15 | X |
| 6406.10.10 | - - Toe caps | 10 | E |
| 6406.10.90 | - - Other | 10 | E |
| 6406.20.00 | - Outer soles and heels, of rubber or plastics | 10 | E |
| 6406.90.11 | - - - Outer soles and heels | 10 | E |
| 6406.90.12 | - - - Birch wood shanks, made on the basis of pressure and heat | 0 | A |
| 6406.90.19 | - - - Other | 0 | A |
| 6406.90.91 | - - - Outer soles and heels, other than of rubber, plastics or wood | 10 | E |
| 6406.90.92 | - - - Removable in-soles, heel cushions and similar articles | 10 | E |
| 6406.90.99 | - - - Other | 10 | E |
| 6501.00.00 | HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT | 5 | C |
| 6502.00.00 | HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR MADE WITH BRIMS, NOR LINED, NOR TRIMMED | 5 | C |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 6504.00.00 | HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED | 15 | C |
| 6505.00.10 | - Hair-nets | 15 | C |
| 6505.00.20 | - Hats and other headgear of felt, made with hat-forms and plateaux of heading 65.01, whether or not lined or trimmed | 15 | C |
| 6505.00.90 | - Other | 15 | C |
| 6506.10.10 | - - Of plastics, whether or not reinforced with glass fibers or other materials | 15 | C |
| 6506.10.90 | - - Other | 15 | C |
| 6506.91.00 | - - Of rubber or of plastics | 15 | C |
| 6506.99.10 | - - - Of furskin | 15 | C |
| 6506.99.90 | - - - Other | 15 | C |
| 6507.00.00 | HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR | 5 | C |
| 6601.10.00 | - Garden or similar umbrellas | 15 | A |
| 6601.91.00 | - - Having a telescopic shaft | 15 | A |
| 6601.99.00 | - - Other | 15 | A |
| 6602.00.00 | WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE | 15 | A |
| 6603.20.00 | - Umbrella frames, including frames mounted on shafts (sticks) | 5 | A |
| 6603.90.00 | - Other | 5 | A |
| 6701.00.00 | SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 05.05 AND WORKED QUILLS AND SCAPES | 15 | C |
| 6702.10.00 | - Of plastics | 15 | C |
| 6702.90.00 | - Of other materials | 15 | C |
| 6703.00.10 | - Man-made textile materials, prepared for use in making dolls' hair | 5 | A |
| 6703.00.90 | - Other | 15 | C |
| 6704.11.00 | - - Complete wigs | 15 | C |
| 6704.19.00 | - - Other | 15 | C |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 6807.90.00 | - Other | 5 | E |
| 6808.00.00 | PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBER, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS | 15 | E |
| 6809.11.00 | - - Faced or reinforced with paper or paperboard only | 5 | E |
| 6809.19.00 | - - Other | 15 | E |
| 6809.90.00 | - Other articles | 15 | E |
| 6810.11.00 | - - Building blocks and bricks | 15 | E |
| 6810.19.00 | - - Other | 15 | E |
| 6810.91.00 | - - Prefabricated structural components for building or civil engineering | 15 | E |
| 6810.99.00 | - - Other | 15 | E |
| 6811.40.10 | - - Corrugated sheets | 15 | E |
| 6811.40.20 | - - Other sheets, panels, tiles and similar articles | 15 | E |
| 6811.40.30 | - - Tubes, pipes and tube or pipe fittings | 15 | E |
| 6811.40.90 | - - Other articles | 15 | E |
| 6811.81.00 | - - Corrugated sheets | 15 | G |
| 6811.82.00 | - - Other sheets, panels, tiles and similar articles | 15 | X |
| 6811.89.00 | - - Other articles | 15 | G |
| 6812.80.10 | - - Clothing, clothing accessories, footwear and headgear | 5 | E |
| 6812.80.20 | - - Paper, millboard and felt | 0 | A |
| 6812.80.30 | - - Compressed fiber jointing, in sheets or rolls | 0 | A |
| 6812.80.91 | - - -Fabricated crocidolite fibers; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate | 0 | A |
| 6812.80.92 | - - - Yarn and thread | 0 | A |
| 6812.80.93 | - - - Cords and string, whether or not plaited | 0 | A |
| 6812.80.94 | - - - Fabrics, whether or not knitted or crocheted | 5 | E |
| 6812.80.99 | - - - Other | 5 | E |
| 6812.91.00 | - - Clothing, clothing accessories, footwear and headgear | 5 | E |
| 6812.92.00 | - - Paper, millboard and felt | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 6812.93.00 | - - Compressed asbestos fiber jointing, in sheets or rolls | 0 | A |
| 6812.99.10 | - - - Fabricated asbestos fibers; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate | 0 | A |
| 6812.99.20 | - - - Yarn and thread | 0 | A |
| 6812.99.30 | - - - Cords and string, whether or not plaited | 0 | A |
| 6812.99.40 | - - - Fabrics, whether or not knitted or crocheted | 5 | E |
| 6812.99.90 | - - - Other | 5 | E |
| 6813.20.10 | - - Brake linings and pads | 0 | A |
| 6813.20.90 | - - Other | 0 | A |
| 6813.81.00 | - - Brake linings and pads | 0 | A |
| 6813.89.00 | - - Other | 0 | A |
| 6814.10.00 | - Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support | 5 | E |
| 6814.90.00 | - Other | 5 | E |
| 6815.10.00 | - Non-electrical articles of graphite or other carbon | 0 | A |
| 6815.20.00 | - Articles of peat | 0 | A |
| 6815.91.00 | - - Containing magnesite, dolomite or chromite | 0 | A |
| 6815.99.00 | - - Other | 0 | A |
| 6901.00.00 | BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE: KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS | 0 | A |
| 6902.10.00 | - Containing by weight, singly or together, more than 50 % of the elements Mg (magnesium), Ca (calcium) or Cr (chromium), expressed as MgO (magnesium oxide), CaO (calcium oxide) or Cr2O3 (chromium oxide) | 0 | A |
| 6902.20.00 | - Containing, by weight, more than 50 % of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products | 0 | A |
| 6902.90.00 | - Other | 0 | A |
| 6903.10.00 | - Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products | 0 | A |
| 6903.20.00 | - Containing, by weight, more than 50 % of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 6903.90.00 | - Other | 0 | A |
| 6904.10.00 | - Building bricks | 15 | E |
| 6904.90.00 | - Other | 15 | E |
| 6905.10.00 | - Roofing tiles | 15 | E |
| 6905.90.00 | - Other | 15 | E |
| 6906.00.00 | CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS | 15 | E |
| 6907.10.00 | - Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm | 15 | G |
| 6907.90.00 | - Other | 15 | G |
| 6908.10.00 | - Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm | 15 | E |
| 6908.90.00 | - Other | 15 | G |
| 6909.11.00 | - - Of porcelain or china | 0 | A |
| 6909.12.00 | - - Articles having a hardness equivalent to 9 or more on the Mohs scale | 0 | A |
| 6909.19.00 | - - Other | 0 | A |
| 6909.90.00 | - Other | 5 | C |
| 6910.10.00 | - Of porcelain or china | 15 | E |
| 6910.90.00 | - Other | 15 | E |
| 6911.10.00 | - Tableware and kitchenware | 15 | E |
| 6911.90.00 | - Other | 15 | E |
| 6912.00.10 | - Tableware and kitchenware of earthenware | 15 | E |
| 6912.00.90 | - Other | 15 | E |
| 6913.10.00 | - Of porcelain or china | 15 | E |
| 6913.90.00 | - Other | 15 | E |
| 6914.10.00 | - Of porcelain or china | 15 | E |
| 6914.90.00 | - Other | 15 | E |
| 7001.00.00 | CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS | 0 | A |
| 7002.10.00 | - Balls | 0 | A |
| 7002.20.00 | - Rods | 0 | A |
| 7002.31.00 | - - Of quartz or other fused silica | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7002.32.00 | - - Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 ℃ to 300 ℃ | 0 | A |
| 7002.39.00 | - - Other | 0 | A |
| 7003.12.00 | - - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | 0 | A |
| 7003.19.00 | - - Other | 0 | A |
| 7003.20.00 | - Wired sheets | 0 | A |
| 7003.30.00 | - Profiles | 0 | A |
| 7004.20.00 | - Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | 0 | A |
| 7004.90.00 | - Other glass | 0 | A |
| 7005.10.00 | - Non-wired glass, having an absorbent, reflecting or non-reflecting layer | 0 | A |
| 7005.21.00 | - - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground | 0 | A |
| 7005.29.10 | - - - Float glass | 0 | A |
| 7005.29.90 | - - - Other | 0 | A |
| 7005.30.00 | - Wired glass | 0 | A |
| 7006.00.00 | GLASS OF HEADINGS 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS | 5 | E |
| 7007.11.10 | - - - Flat | 5 | E |
| 7007.11.90 | - - Other | 5 | E |
| 7007.19.00 | - - Other | 10 | E |
| 7007.21.10 | - - - Flat | 5 | E |
| 7007.21.90 | - - - Other | 5 | E |
| 7007.29.00 | - - Other | 5 | E |
| 7008.00.00 | MULTIPLE-WALLED INSULATING UNITS OF GLASS | 5 | E |
| 7009.10.00 | - Rear-view mirrors for vehicles | 0 | A |
| 7009.91.00 | - - Unframed | 5 | E |
| 7009.92.00 | - - Framed | 15 | E |
| 7010.10.00 | - Ampoules | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7010.20.00 | - Stoppers, lids and other closures | 0 | A |
| 7010.90.11 | - - - Less than 4 litres | 10 | E |
| 7010.90.19 | - - - Other | 5 | E |
| 7010.90.21 | - - - Tubular containers, amber coloured, with an opening not exceeding 32 mm, of the kind used for medicaments | 10 | E |
| 7010.90.29 | - - - Other | 10 | E |
| 7010.90.31 | - - - Of a capacity not exceeding 180 ml, with an opening not exceeding 15 mm, other than tubular | 5 | E |
| 7010.90.32 | - - - Tubular containers, amber coloured, with an opening not exceeding 32 mm, of the kind used for medicaments | 10 | E |
| 7010.90.39 | - - - Other | 10 | E |
| 7010.90.41 | - - - Of a capacity of 12 ml or more, with an opening not exceeding 15 mm, other than tubular | 5 | E |
| 7010.90.42 | - - - With an opening of 22 mm or more | 10 | E |
| 7010.90.43 | - - - Borosilicate flasks | 0 | A |
| 7010.90.49 | - - - Other | 5 | E |
| 7011.10.00 | - For electric lighting | 0 | A |
| 7011.20.00 | - For cathode-ray tubes | 0 | A |
| 7011.90.00 | - Other | 0 | A |
| 7013.10.00 | - Of glass-ceramics | 15 | E |
| 7013.22.00 | - - Of lead crystal | 15 | E |
| 7013.28.00 | - - Other | 15 | E |
| 7013.33.00 | - - Of lead crystal | 15 | E |
| 7013.37.00 | - - Other | 15 | E |
| 7013.41.00 | - - Of lead crystal | 15 | E |
| 7013.42.00 | - - Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 ℃ to 300 ℃ | 15 | E |
| 7013.49.00 | - - Other | 15 | E |
| 7013.91.00 | - - Of lead crystal | 15 | E |
| 7013.99.00 | - - Other | 15 | E |
| 7014.00.10 | - Signalling glassware | 0 | A |
| 7014.00.20 | - Optical elements | 0 | A |
| 7015.10.00 | - Glasses for corrective spectacles | 0 | A |
| 7015.90.00 | - Other | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7016.10.00 | - Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes | 10 | E |
| 7016.90.00 | - Other | 10 | E |
| 7017.10.00 | - Of quartz or other fused silica | 0 | A |
| 7017.20.00 | - Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 ℃ to 300 ℃ | 0 | A |
| 7017.90.00 | - Other | 0 | A |
| 7018.10.00 | - Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares | 15 | E |
| 7018.20.00 | - Glass microspheres not exceeding 1 mm in diameter | 0 | A |
| 7018.90.00 | - Other | 15 | E |
| 7019.11.00 | - - Chopped strands, of a length of not more than 50 mm | 0 | A |
| 7019.12.00 | - - Rovings | 0 | A |
| 7019.19.00 | - - Other | 0 | A |
| 7019.31.00 | - - Mats | 0 | A |
| 7019.32.00 | - - Thin sheets (voiles) | 0 | A |
| 7019.39.00 | - - Other | 0 | A |
| 7019.40.00 | - Woven fabrics of rovings | 0 | A |
| 7019.51.00 | - - Of a width not exceeding 30 cm | 0 | A |
| 7019.52.00 | - - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m2, of filaments measuring per single yarn not more than 136 tex | 0 | A |
| 7019.59.00 | - - Other | 0 | A |
| 7019.90.00 | - Other | 0 | A |
| 7020.00.10 | - Glass inners for vacuum flasks or for other vacuum vessels | 0 | A |
| 7020.00.91 | - - - - Quartz reactor tubes and support designed for insertion into diffusion and oxidation furnaces for the production of discs (wafers) semiconductor | 0 | A |
| 7020.00.99 | - - Other | 15 | E |
| 7101.10.00 | - Natural pearls | 10 | C |
| 7101.21.00 | - - Unworked | 10 | C |
| 7101.22.00 | - - Worked | 10 | C |
| 7102.10.00 | - Unsorted | 5 | C |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7111.00.00 | BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED | 10 | A |
| 7112.30.00 | - Ash containing precious metal or precious-metal compounds | 0 | A |
| 7112.91.00 | - - Of gold, including metal clad with gold but excluding sweepings containing other precious metals | 0 | A |
| 7112.92.00 | - - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals | 0 | A |
| 7112.99.00 | - - Other | 0 | A |
| 7113.11.00 | - - Of silver, whether or not plated or clad with other precious metal | 15 | A |
| 7113.19.00 | - - Of other precious metal, whether or not plated or clad with precious metal | 15 | A |
| 7113.20.00 | - Of base metal clad with precious metal | 15 | A |
| 7114.11.00 | - - Of silver, whether or not plated or clad with other precious metal | 15 | A |
| 7114.19.00 | - - Of other precious metal, whether or not plated or clad with precious metal | 15 | A |
| 7114.20.00 | - Of base metal clad with precious metal | 15 | A |
| 7115.10.00 | - Catalysts in the form of wire cloth or grill, of platinum | 0 | A |
| 7115.90.00 | - Other | 15 | C |
| 7116.10.00 | - Of natural or cultured pearls | 15 | C |
| 7116.20.00 | - Of precious or semi-precious stones (natural, synthetic or reconstructed) | 15 | C |
| 7117.11.00 | - - Cuff links and studs | 15 | C |
| 7117.19.00 | - - Other | 15 | E |
| 7117.90.00 | - Other | 15 | E |
| 7118.10.00 | - Coin (other than gold coin), not being legal tender | 5 | A |
| 7118.90.00 | - Other | 5 | A |
| 7201.10.00 | - Non-alloy pig iron containing by weight 0.5 % or less of phosphorus | 0 | A |
| 7201.20.00 | - Non-alloy pig iron containing by weight more than 0.5 % of phosphorus | 0 | A |
| 7201.50.00 | - Alloy pig iron; spiegeleisen | 0 | A |
| 7202.11.00 | - - Containing by weight more than 2 % of carbon | 0 | A |
| 7202.19.00 | - - Other | 0 | A |
| 7202.21.00 | - - Containing by weight more than 55 % of silicon | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7202.29.00 | - - Other | 0 | A |
| 7202.30.00 | - Ferro-silico-manganese | 0 | A |
| 7202.41.00 | - - Containing by weight more than 4 % of carbon | 0 | A |
| 7202.49.00 | - - Other | 0 | A |
| 7202.50.00 | - Ferro-silico-chromium | 0 | A |
| 7202.60.00 | - Ferro-nickel | 0 | A |
| 7202.70.00 | - Ferro-molybdenum | 0 | A |
| 7202.80.00 | - Ferro-tungsten and ferro-silico-tungsten | 0 | A |
| 7202.91.00 | - - Ferro-titanium and ferro-silico-titanium | 0 | A |
| 7202.92.00 | - - Ferro-vanadium | 0 | A |
| 7202.93.00 | - - Ferro-niobium | 0 | A |
| 7202.99.00 | - - Other | 0 | A |
| 7203.10.00 | - Ferrous products obtained by direct reduction of iron ore | 0 | A |
| 7203.90.00 | - Other | 0 | A |
| 7204.10.00 | - Waste and scrap of cast iron | 0 | A |
| 7204.21.00 | - - Of stainless steel | 0 | A |
| 7204.29.00 | - - Other | 0 | A |
| 7204.30.00 | - Waste and scrap of tinned iron or steel | 0 | A |
| 7204.41.00 | - - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles | 0 | A |
| 7204.49.00 | - - Other | 0 | A |
| 7204.50.00 | - Remelting scrap ingots | 0 | A |
| 7205.10.00 | - Granules | 0 | A |
| 7205.21.00 | - - Of alloy steel | 0 | A |
| 7205.29.00 | - - Other | 0 | A |
| 7206.10.00 | - Ingots | 0 | A |
| 7206.90.00 | - Other | 0 | A |
| 7207.11.00 | - - Of rectangular or square cross-section, the width measuring less than twice the thickness | 0 | A |
| 7207.12.00 | - - Other, of rectangular (other than square) cross-section | 0 | A |
| 7207.19.00 | - - Other | 0 | A |
| 7207.20.00 | - Containing by weight 0.25 % or more of carbon | 0 | A |
| 7208.10.00 | - In coils, not further worked than hot-rolled, with patterns in relief | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7208.25.00 | - - Of a thickness of 4.75 mm or more | 0 | A |
| 7208.26.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 0 | A |
| 7208.27.00 | - - Of a thickness of less than 3 mm | 0 | A |
| 7208.36.00 | - - Of a thickness exceeding 10 mm | 0 | A |
| 7208.37.00 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm | 0 | A |
| 7208.38.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 0 | A |
| 7208.39.00 | - - Of a thickness of less than 3 mm | 0 | A |
| 7208.40.00 | - Not in coils, not further worked than hot-rolled, with patterns in relief | 10 | X |
| 7208.51.00 | - - Of a thickness exceeding 10 mm | 10 | X |
| 7208.52.00 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm | 5 | X |
| 7208.53.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 10 | X |
| 7208.54.10 | - - - Of a width not exceeding 990 mm, containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese | 0 | A |
| 7208.54.90 | - - - Other | 10 | X |
| 7208.90.00 | - Other | 10 | X |
| 7209.15.00 | - - Of a thickness of 3 mm or more | 10 | E |
| 7209.16.00 | - - Of a thickness exceeding 1 mm but less than 3 mm | 10 | X |
| 7209.17.00 | - - Of a thickness of 0.5 mm or more but not exceeding 1 mm | 10 | X |
| 7209.18.00 | - - Of a thickness of less than 0.5 mm | 10 | E |
| 7209.25.00 | - - Of a thickness of 3 mm or more | 10 | E |
| 7209.26.00 | - - Of a thickness exceeding 1 mm but less than 3 mm | 10 | X |
| 7209.27.00 | - - Of a thickness of 0.5 mm or more but not exceeding 1 mm | 10 | X |
| 7209.28.00 | - - Of a thickness of less than 0.5 mm | 10 | E |
| 7209.90.00 | - Other | 10 | X |
| 7210.11.00 | - - Of a thickness of 0.5 mm or more | 0 | A |
| 7210.12.00 | - - Of a thickness of less than 0.5 mm | 0 | A |
| 7210.20.00 | - Plated or coated with lead, including terne-plate | 0 | A |
| 7210.30.00 | - Electrolytically plated or coated with zinc | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7210.41.10 | - - - Of a thickness of 0.16 mm or more but not exceeding 2 mm | 0 | A |
| 7210.41.90 | - - - Other | 5 | E |
| 7210.49.10 | - - - Of a thickness of 0.16 mm or more but not exceeding 2 mm | 0 | A |
| 7210.49.90 | - - - Other | 0 | A |
| 7210.50.00 | - Plated or coated with chromium oxides or with chromium and chromium oxides | 0 | A |
| 7210.61.10 | - - - Of a thickness of 0.16 mm or more but not exceeding 2 mm | 0 | A |
| 7210.61.90 | - - - Other | 0 | A |
| 7210.69.10 | - - - Of a thickness of 0.16 mm or more but not exceeding 2 mm | 15 | A |
| 7210.69.90 | - - - Other | 0 | A |
| 7210.70.10 | - - Enamelled, of a thickness of 0.16 mm or more but not exceeding 1.55 mm | 15 | A |
| 7210.70.20 | - - Varnished with epoxyphenolic resins, smooth | 15 | A |
| 7210.70.90 | - - Other | 0 | A |
| 7210.90.00 | - Other | 0 | A |
| 7211.13.00 | - - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief | 5 | E |
| 7211.14.10 | - - - Containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese | 0 | A |
| 7211.14.90 | - - - Other | 5 | G |
| 7211.19.10 | - - - In coils, containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese | 0 | A |
| 7211.19.90 | - - - Other | 5 | G |
| 7211.23.00 | - - Containing by weight less than 0.25 % of carbon | 5 | E |
| 7211.29.00 | - - Other | 0 | A |
| 7211.90.00 | - Other | 0 | A |
| 7212.10.00 | - Plated or coated with tin | 0 | A |
| 7212.20.00 | - Electrolytically plated or coated with zinc | 0 | A |
| 7212.30.10 | - - Of a thickness of 0.16 mm or more but not exceeding 1.55 mm | 15 | A |
| 7212.30.90 | - - Other | 0 | A |
| 7212.40.10 | - - Of a thickness of 0.16 mm or more but not exceeding 1.55 mm | 15 | X |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7212.40.90 | - - Other | 0 | A |
| 7212.50.00 | - Otherwise plated or coated | 0 | A |
| 7212.60.00 | - Clad | 0 | A |
| 7213.10.00 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process | 15 | X |
| 7213.20.00 | - Other, of free-cutting steel | 0 | A |
| 7213.91.10 | - - - Containing 0.6 % or more by weight of carbon | 0 | A |
| 7213.91.20 | - - - Containing less than 0.6 % by weight of carbon | 0 | A |
| 7213.99.10 | - - - Containing 0.6 % or more by weight of carbon | 10 | G |
| 7213.99.20 | - - - Containing less than 0.6 % by weight of carbon | 0 | A |
| 7214.10.00 | - Forged | 10 | E |
| 7214.20.00 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling | 15 | X |
| 7214.30.00 | - Other, of free-cutting steel | 5 | E |
| 7214.91.10 | - - - Containing by weight 0.6 % ore more of carbon, the greatest cross-sectional dimension of which exceeds 13 mm | 15 | X |
| 7214.91.90 | - - - Other | 0 | A |
| 7214.99.10 | - - - Of square cross-section, the greatest cross-sectional dimension of which exceeds 13 mm, containing 0.60 % or more by weight of carbon | 15 | X |
| 7214.99.20 | - - - Of a cross-section other than rectangular or square, the greatest cross-sectional dimension of which is 5.5 mm or more but not more than 45 mm | 15 | X |
| 7214.99.90 | - - - Other | 0 | A |
| 7215.10.00 | - Of free-cutting steel, not further worked than cold-formed or cold-finished | 0 | A |
| 7215.50.00 | - Other, not further worked than cold-formed or cold-finished | 0 | A |
| 7215.90.00 | - Other | 0 | A |
| 7216.10.10 | - - U sections of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm | 15 | X |
| 7216.10.91 | - - - I sections of a height not exceeding 50 mm | 15 | X |
| 7216.10.92 | - - - H sections of a height not exceeding 50 mm | 15 | E |
| 7216.10.99 | - - - Other | 5 | E |
| 7216.21.10 | - - Of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm | 15 | X |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7216.21.90 | - - - Other | 5 | X |
| 7216.22.10 | - - - Of a height not exceeding 50 mm | 15 | X |
| 7216.22.90 | - - - Other | 5 | E |
| 7216.31.10 | - - - Of a thickness of 1.8 mm or more but not exceeding 6.4 mm | 15 | X |
| 7216.31.90 | - - - Other | 0 | A |
| 7216.32.00 | - - I sections | 0 | A |
| 7216.33.00 | - - H sections | 0 | A |
| 7216.40.00 | - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more | 0 | A |
| 7216.50.00 | - Other sections, not further worked than hot-rolled, hot-drawn or extruded | 0 | A |
| 7216.61.00 | - - Obtained from flat-rolled products | 15 | X |
| 7216.69.00 | - - Other | 15 | G |
| 7216.91.00 | - - Obtained, cold-formed or cold-finished, from flat-rolled products | 5 | E |
| 7216.99.00 | - - Other | 5 | E |
| 7217.10.10 | - - Containing by weight less than 0.25 % of carbon | 10 | X |
| 7217.10.20 | - - Containing by weight 0.25 % or more but less than 0.6 % of carbon | 10 | X |
| 7217.10.31 | - - - Pre-stressed | 0 | A |
| 7217.10.39 | - - - Other | 15 | X |
| 7217.20.11 | - - - Plated or coated with zinc, of circular cross-section of a diameter of 0.22 mm or more but not more than 0.24 mm | 0 | A |
| 7217.20.12 | - - - Electrolytically galvanized (electrogalvanization), of a diameter of 0.50 mm or more but less than 1.4 mm | 0 | A |
| 7217.20.19 | - - - Other | 10 | X |
| 7217.20.20 | - - Containing by weight 0.25 % or more but less than 0.6 % of carbon | 10 | G |
| 7217.20.31 | - - - Of circular cross-section of a diameter of 0.8 mm or more but not more than 5.15 mm | 15 | G |
| 7217.20.32 | - - - Of rectangular (other than square) cross-section, of a thickness of 0.35 mm or more but not more than 0.7 mm and a width of 0.5 mm or more but not more than 3 mm | 15 | G |
| 7217.20.39 | - - - Other | 5 | G |
| 7217.30.10 | - - Containing by weight less than 0.25 % of carbon | 5 | G |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7222.30.00 | - Other bars | 0 | A |
| 7222.40.00 | - Profiles | 0 | A |
| 7223.00.00 | WIRE OF STAINLESS STEEL | 0 | A |
| 7224.10.00 | - Ingots or other primary forms | 0 | A |
| 7224.90.00 | - Other | 0 | A |
| 7225.11.00 | - - Grain-oriented | 0 | A |
| 7225.19.00 | - - Other | 0 | A |
| 7225.30.00 | - Other, not further worked than hot-rolled, in coils | 0 | A |
| 7225.40.00 | - Other, not further worked than hot-rolled, not in coils | 0 | A |
| 7225.50.00 | - Other, not further worked than cold-rolled (cold-reduced) | 0 | A |
| 7225.91.00 | - - Electrolytically plated or coated with zinc | 0 | A |
| 7225.92.00 | - - Otherwise plated or coated with zinc | 0 | A |
| 7225.99.00 | - - Other | 0 | A |
| 7226.11.00 | - - Grain-oriented | 0 | A |
| 7226.19.00 | - - Other | 0 | A |
| 7226.20.00 | - Of high-speed steel | 0 | A |
| 7226.91.00 | - - Not further worked than hot-rolled | 0 | A |
| 7226.92.00 | - - Not further worked than cold-rolled (cold-reduced) | 0 | A |
| 7226.99.10 | - - - Plated or coated with zinc, excluding electrolytically plated or coated | 0 | A |
| 7226.99.90 | - - - Other | 0 | A |
| 7227.10.00 | - Of high-speed steel | 0 | A |
| 7227.20.00 | - Of silico-manganese steel | 0 | A |
| 7227.90.00 | - Other | 0 | A |
| 7228.10.00 | - Bars and rods, of high-speed steel | 0 | A |
| 7228.20.00 | - Bars and rods, of silico-manganese steel | 0 | A |
| 7228.30.00 | - Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded | 0 | A |
| 7228.40.00 | - Other bars and rods, not further worked than forged | 0 | A |
| 7228.50.00 | - Other bars and rods, not further worked than cold-formed or cold-finished | 0 | A |
| 7228.60.00 | - Other bars and rods | 0 | A |
| 7228.70.00 | - Profiles | 0 | A |
| 7228.80.00 | - Hollow drill bars and rods | 0 | A |
| 7229.20.00 | - Of silico-manganese steel | 0 | A |
| 7229.90.10 | - - Of high-speed steel | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7229.90.90 | - - Other | 0 | A |
| 7301.10.00 | - Sheet piling | 0 | A |
| 7301.20.00 | - Profiles | 10 | E |
| 7302.10.00 | - Rails | 0 | A |
| 7302.30.00 | - Switch blades, crossing frogs, point rods and other crossing pieces | 0 | A |
| 7302.40.00 | - Fishplates and sole plates | 0 | A |
| 7302.90.00 | - Other | 0 | A |
| 7303.00.00 | TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON | 5 | G |
| 7304.11.00 | - - Of stainless steel | 0 | A |
| 7304.19.00 | - - Other | 0 | A |
| 7304.22.00 | - - Drill pipe of stainless steel | 0 | A |
| 7304.23.00 | - - Other drill pipe | 0 | A |
| 7304.24.00 | - - Other, of stainless steel | 0 | A |
| 7304.29.00 | - - Other | 0 | A |
| 7304.31.00 | - - Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 7304.39.00 | - - Other | 0 | A |
| 7304.41.00 | - - Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 7304.49.00 | - - Other | 0 | A |
| 7304.51.00 | - - Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 7304.59.00 | - - Other | 0 | A |
| 7304.90.00 | - Other | 0 | A |
| 7305.11.00 | - - Longitudinally submerged arc welded | 0 | A |
| 7305.12.00 | - - Other, longitudinally welded | 0 | A |
| 7305.19.00 | - - Other | 0 | A |
| 7305.20.00 | - Casing of the kind used in drilling for oil or gas | 0 | A |
| 7305.31.00 | - - Longitudinally welded | 5 | E |
| 7305.39.00 | - - Other | 5 | E |
| 7305.90.00 | - Other | 5 | E |
| 7306.11.00 | - - Welded, of stainless steel | 0 | A |
| 7306.19.00 | - - Other | 0 | A |
| 7306.21.00 | - - Welded, of stainless steel | 0 | A |
| 7306.29.00 | - - Other | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7306.30.10 | - - Tubes and pipes of an external diameter of 12 mm or more but not more than 115 mm, of a wall thickness of 0.8 mm or more but not more than 6.4 mm, whether or not plated or coated with zinc | 0 | A |
| 7306.30.90 | - - Other | 10 | X |
| 7306.40.00 | - Other, welded, of circular cross-section, of stainless steel | 0 | A |
| 7306.50.00 | - Other, welded, of circular cross-section, of other alloy steel | 0 | A |
| 7306.61.00 | - - Of square or rectangular cross-section | 10 | X |
| 7306.69.00 | - - Other | 10 | G |
| 7306.90.00 | - Other | 0 | A |
| 7307.11.00 | - - Of non-malleable cast iron | 5 | E |
| 7307.19.00 | - - Other | 5 | E |
| 7307.21.00 | - - Flanges | 5 | E |
| 7307.22.00 | - - Threaded elbows, bends and sleeves | 5 | E |
| 7307.23.00 | - - Butt welding fittings | 5 | E |
| 7307.29.00 | - - Other | 5 | E |
| 7307.91.00 | - - Flanges | 5 | E |
| 7307.92.00 | - - Threaded elbows, bends and sleeves | 10 | E |
| 7307.93.00 | - - Butt welding fittings | 5 | E |
| 7307.99.00 | - - Other | 5 | E |
| 7308.10.00 | - Bridges and parts thereof | 5 | E |
| 7308.20.00 | - Towers and lattice masts | 5 | E |
| 7308.30.00 | - Doors, windows and their frames and thresholds for doors | 10 | E |
| 7308.40.00 | - Equipment for scaffolding, shuttering, propping or pit-propping | 10 | E |
| 7308.90.00 | - Other | 10 | E |
| 7309.00.00 | RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT | 10 | E |
| 7310.10.00 | - Of a capacity of 50 litres or more | 10 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7310.21.00 | - - Cans which are to be closed by soldering or crimping | 10 | E |
| 7310.29.10 | - - - Barrel-shaped stainless steel container, varnished internally, with lid and plastic dispenser, of a capacity of 5 litres | 0 | A |
| 7310.29.90 | - - - Other | 15 | E |
| 7311.00.11 | - - For packaging acetylene | 0 | A |
| 7311.00.19 | - - Other | 10 | E |
| 7311.00.90 | - Other | 0 | A |
| 7312.10.00 | - Cables | 0 | A |
| 7312.90.00 | - Other | 0 | A |
| 7313.00.00 | BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF THE KIND USED FOR FENCING, OF IRON OR STEEL | 10 | X |
| 7314.12.00 | - - Endless bands for machinery, of stainless steel | 0 | A |
| 7314.14.00 | - - Other woven cloth, of stainless steel | 0 | A |
| 7314.19.10 | - - - Other endless bands for machinery | 10 | G |
| 7314.19.90 | - - - Other | 10 | G |
| 7314.20.00 | - Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 $cm^2$ or more | 10 | X |
| 7314.31.00 | - - Plated or coated with zinc | 10 | G |
| 7314.39.00 | - - Other | 10 | G |
| 7314.41.00 | - - Plated or coated with zinc | 10 | X |
| 7314.42.00 | - - Coated with plastics | 10 | E |
| 7314.49.00 | - - Other | 10 | G |
| 7314.50.00 | - Expanded metal | 10 | X |
| 7315.11.00 | - - Roller chain | 0 | A |
| 7315.12.00 | - - Other chain | 0 | A |
| 7315.19.00 | - - Parts | 0 | A |
| 7315.20.00 | - Skid chain | 0 | A |
| 7315.81.00 | - - Stud-link | 0 | A |
| 7315.82.00 | - - Other, welded link | 0 | A |
| 7315.89.00 | - - Other | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7315.90.00 | - Other parts | 0 | A |
| 7316.00.00 | ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL | 0 | A |
| 7317.00.00 | NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER | 10 | X |
| 7318.11.00 | - - Coach screws | 5 | E |
| 7318.12.00 | - - Other wood screws | 5 | E |
| 7318.13.00 | - - Screw hooks and screw rings | 5 | E |
| 7318.14.00 | - - Self-tapping screws | 5 | G |
| 7318.15.00 | - - Other screws and bolts, whether or not with their nuts or washers | 5 | D |
| 7318.16.00 | - - Nuts | 5 | E |
| 7318.19.00 | - - Other | 5 | E |
| 7318.21.00 | - - Spring washers and other lock washers | 0 | A |
| 7318.22.00 | - - Other washers | 0 | A |
| 7318.23.00 | - - Rivets | 0 | A |
| 7318.24.00 | - - Cotters and cotter pins | 0 | A |
| 7318.29.00 | - - Other | 0 | A |
| 7319.40.10 | - - Safety pins | 0 | A |
| 7319.40.90 | - - Other | 0 | A |
| 7319.90.10 | - - Sewing, darning or embroidery needles | 0 | A |
| 7319.90.90 | - - Other | 0 | A |
| 7320.10.00 | - Leaf-springs and leaves therefor | 10 | E |
| 7320.20.00 | - Helical springs | 10 | E |
| 7320.90.00 | - Other | 0 | A |
| 7321.11.10 | - - - Ovens and cookers | 15 | E |
| 7321.11.90 | - - - Other | 10 | E |
| 7321.12.00 | - - For liquid fuel | 5 | E |
| 7321.19.10 | - - - 'Anafre' clay pots, portable stoves and cookers | 15 | E |
| 7321.19.90 | - - - Other | 10 | E |
| 7321.81.00 | - - For gas fuel or for both gas and other fuels | 10 | E |
| 7321.82.00 | - - For liquid fuels | 10 | E |
| 7321.89.10 | - - - For solid fuels | 10 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7321.89.90 | - - - Other | 10 | E |
| 7321.90.10 | - - Of cookers | 5 | E |
| 7321.90.90 | - - Other | 5 | E |
| 7322.11.00 | - - Of cast iron | 0 | A |
| 7322.19.00 | - - Other | 0 | A |
| 7322.90.00 | - Other | 0 | A |
| 7323.10.00 | - Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like | 15 | E |
| 7323.91.10 | - - - Handles | 5 | E |
| 7323.91.20 | - - - Other parts | 5 | E |
| 7323.91.90 | - - - Other | 15 | E |
| 7323.92.10 | - - - Handles | 5 | E |
| 7323.92.20 | - - - Other parts | 5 | E |
| 7323.92.90 | - - - Other | 15 | E |
| 7323.93.10 | - - - Handles | 5 | E |
| 7323.93.20 | - - - Other parts | 5 | E |
| 7323.93.90 | - - - Other | 15 | E |
| 7323.94.10 | - - - Handles | 5 | E |
| 7323.94.20 | - - - Other parts | 5 | E |
| 7323.94.90 | - - - Other | 15 | E |
| 7323.99.10 | - - - Handles | 5 | E |
| 7323.99.20 | - - - Other parts | 5 | E |
| 7323.99.90 | - - - Other | 15 | E |
| 7324.10.00 | - Sinks and washbasins, of stainless steel | 15 | E |
| 7324.21.00 | - - Of cast iron, whether or not enamelled | 15 | E |
| 7324.29.00 | - - Other | 15 | E |
| 7324.90.00 | - Other, including parts | 15 | E |
| 7325.10.00 | - Of non-malleable cast iron | 10 | E |
| 7325.91.00 | - - Grinding balls and similar articles for mills | 0 | A |
| 7325.99.00 | - - Other | 10 | E |
| 7326.11.00 | - - Grinding balls and similar articles for mills | 0 | A |
| 7326.19.00 | - - Other | 10 | E |
| 7326.20.10 | - - Traps for animals | 5 | E |
| 7326.20.20 | - - Gabions | 0 | A |
| 7326.20.30 | - - Quick-fit hooks with swivels | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7326.20.40 | - - Bands of longitudinally bonded wire filaments with varnish or paint, of a width of 93.00 mm or more, of a thickness of 1.45 mm or more, including varnish or paint | 0 | A |
| 7326.20.90 | - - Other | 10 | E |
| 7326.90.00 | - Other | 0 | A |
| 7401.00.10 | - Copper mattes | 0 | A |
| 7401.00.20 | - Cement copper (precipitated copper) | 0 | A |
| 7402.00.00 | UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING | 0 | A |
| 7403.11.00 | - - Cathodes and sections of cathodes | 0 | A |
| 7403.12.00 | - - Wire-bars | 0 | A |
| 7403.13.00 | - - Billets | 0 | A |
| 7403.19.00 | - - Other | 0 | A |
| 7403.21.00 | - - Copper-zinc base alloys (brass) | 0 | A |
| 7403.22.00 | - - Copper-tin base alloys (bronze) | 0 | A |
| 7403.29.10 | - - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 0 | A |
| 7403.29.90 | - - - Other | 0 | A |
| 7404.00.00 | COPPER WASTE AND SCRAP | 0 | A |
| 7405.00.00 | MASTER ALLOYS OF COPPER | 0 | A |
| 7406.10.00 | - Powders of non-lamellar structure | 0 | A |
| 7406.20.00 | - Powders of lamellar structure; flakes | 0 | A |
| 7407.10.00 | - Of refined copper | 0 | A |
| 7407.21.00 | - - Copper-zinc base alloys (brass) | 0 | A |
| 7407.29.10 | - - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 0 | A |
| 7407.29.90 | - - - Other | 0 | A |
| 7408.11.00 | - - Of which the maximum cross-sectional dimension exceeds 6 mm | 0 | A |
| 7408.19.10 | - - - Of electrolytic copper | 0 | A |
| 7408.19.90 | - - - Other | 0 | A |
| 7408.21.00 | - - Copper-zinc base alloys (brass) | 0 | A |
| 7408.22.00 | - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 0 | A |
| 7408.29.00 | - - Other | 0 | A |
| 7409.11.00 | - - In coils | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7409.19.00 | - - Other | 0 | A |
| 7409.21.00 | - - In coils | 0 | A |
| 7409.29.00 | - - Other | 0 | A |
| 7409.31.00 | - - In coils | 0 | A |
| 7409.39.00 | - - Other | 0 | A |
| 7409.40.00 | - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 0 | A |
| 7409.90.00 | - Of other copper alloys | 0 | A |
| 7410.11.00 | - - Of refined copper | 0 | A |
| 7410.12.00 | - - Of copper alloys | 0 | A |
| 7410.21.00 | - - Of refined copper | 0 | A |
| 7410.22.00 | - - Of copper alloys | 0 | A |
| 7411.10.00 | - Of refined copper | 0 | A |
| 7411.21.00 | - - Copper-zinc base alloys (brass) | 0 | A |
| 7411.22.00 | - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 0 | A |
| 7411.29.00 | - - Other | 0 | A |
| 7412.10.00 | - Of refined copper | 0 | A |
| 7412.20.00 | - Of copper alloys | 0 | A |
| 7413.00.10 | - Of electrolytic copper | 5 | X |
| 7413.00.90 | - Other | 0 | A |
| 7415.10.00 | - Nails and tacks, drawing pins, staples and similar articles | 0 | A |
| 7415.21.00 | - - Washers (including spring washers) | 0 | A |
| 7415.29.00 | - - Other | 0 | A |
| 7415.33.00 | - - Screws; bolts and nuts | 0 | A |
| 7415.39.00 | - - Other | 0 | A |
| 7418.10.10 | - - Pot scourers and scouring or polishing pads, gloves and similar articles | 15 | C |
| 7418.10.20 | - - - Cooking or heating apparatus of the kind used for domestic purposes, non-electric, and parts thereof, of copper | 15 | C |
| 7418.10.30 | - - Handles | 0 | A |
| 7418.10.90 | - - Other | 15 | C |
| 7418.20.00 | - Sanitary ware and parts thereof | 15 | C |
| 7419.10.00 | - Chain and parts thereof | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7419.91.00 | - - Cast, moulded, stamped or forged, but not further worked | 5 | C |
| 7419.99.10 | - - - Containers for compressed or liquefied gas | 0 | A |
| 7419.99.20 | - - - Anodes of copper or of copper alloys for electroplating | 0 | A |
| 7419.99.31 | - - - - Cloth | 5 | C |
| 7419.99.39 | - - - - Other | 0 | A |
| 7419.99.40 | - - - Copper springs | 0 | A |
| 7419.99.90 | - - - Other | 15 | E |
| 7501.10.00 | - Nickel mattes | 0 | A |
| 7501.20.00 | - Nickel oxide sinters and other intermediate products of nickel metallurgy | 0 | A |
| 7502.10.00 | - Nickel, not alloyed | 0 | A |
| 7502.20.00 | - Nickel alloys | 0 | A |
| 7503.00.00 | NICKEL WASTE AND SCRAP | 0 | A |
| 7504.00.00 | NICKEL POWDERS AND FLAKES | 0 | A |
| 7505.11.00 | - - Of nickel, not alloyed | 0 | A |
| 7505.12.00 | - - Of nickel alloys | 0 | A |
| 7505.21.00 | - - Of nickel, not alloyed | 0 | A |
| 7505.22.00 | - - Of nickel alloys | 0 | A |
| 7506.10.00 | - - Of nickel, not alloyed | 0 | A |
| 7506.20.00 | - - Of nickel alloys | 0 | A |
| 7507.11.00 | - - Of nickel, not alloyed | 0 | A |
| 7507.12.00 | - - Of nickel alloys | 0 | A |
| 7507.20.00 | - Tube or pipe fittings | 0 | A |
| 7508.10.00 | - Cloth, grill and netting, of nickel wire | 0 | A |
| 7508.90.00 | - Other | 0 | A |
| 7601.10.00 | - Aluminium, not alloyed | 0 | A |
| 7601.20.00 | - Aluminium alloys | 0 | A |
| 7602.00.00 | ALUMINIUM WASTE AND SCRAP | 0 | A |
| 7603.10.00 | - Powders of non-lamellar structure | 0 | A |
| 7603.20.00 | - Powders of lamellar structure; flakes | 0 | A |
| 7604.10.10 | - - Profiles | 10 | X |
| 7604.10.90 | - - Other | 5 | X |
| 7604.21.00 | - - Hollow profiles | 10 | X |
| 7604.29.10 | - - - Profiles | 10 | X |
| 7604.29.90 | - - - Other | 5 | X |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7605.11.00 | - - Of which the maximum cross-sectional dimension exceeds 7 mm | 0 | A |
| 7605.19.10 | - - - Of circular cross-section | 10 | E |
| 7605.19.90 | - - - Other | 0 | A |
| 7605.21.00 | - - Of which the maximum cross-sectional dimension exceeds 7 mm | 0 | A |
| 7605.29.10 | - - - Of alloys containing magnesium and silicon, of circular cross-section | 5 | E |
| 7605.29.90 | - - - Other | 5 | E |
| 7606.11.00 | - - Of aluminium, not alloyed | 10 | E |
| 7606.12.10 | - - - Containing more than 3 % of magnesium (AA 5154 and AA 5086 types) | 0 | A |
| 7606.12.20 | - - - Embossed strip in rolls of a thickness not exceeding 1.25 mm and a width of 110 cm of alloy 1100 | 0 | A |
| 7606.12.91 | - - - - 'Pilferproof surface 620' strip, containing not more than 98.7 % of aluminium, lacquered on one side, covered with a thermo-setting resin on the other, of a thickness exceeding 0.2 mm but not exceeding 0.25 mm | 0 | A |
| 7606.12.92 | - - - Containing 0.8 % or more of magnesium, of a thickness not exceeding 0.315 mm, in coils (rolls) of a width less than 1900 mm (alloy 3000 series) | 0 | A |
| 7606.12.99 | - - - - Other | 10 | E |
| 7606.91.10 | - - Discs, whether or not perforated, with a diameter not exceeding 45 mm | 0 | A |
| 7606.91.90 | - - - Other | 0 | A |
| 7606.92.00 | - - Of aluminium alloys | 0 | A |
| 7607.11.30 | - - - Of a thickness not exceeding 0.025 mm, smooth, heat-treated, with not more than 80 perforations per $m^2$, in rolls | 0 | A |
| 7607.11.90 | - - - Other | 0 | A |
| 7607.19.20 | - - - Coated with polypropylene, in rolls of a width not exceeding 30 cm | 0 | A |
| 7607.19.31 | - - - - Of a thickness less than 0.019 mm | 5 | X |
| 7607.19.39 | - - - - Other | 10 | X |
| 7607.19.90 | - - - Other | 0 | A |
| 7607.20.11 | - - - Not printed | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7607.20.12 | - - - Printed | 10 | X |
| 7607.20.20 | - - Backed with paper(other than silicon-coated paper) or plastics, whether or not printed, of a thickness (including backing) not exceeding 0.23 mm | 10 | X |
| 7607.20.90 | - - Other | 0 | A |
| 7608.10.10 | - - Ferrules for pencils | 0 | A |
| 7608.10.90 | - - Other | 5 | E |
| 7608.20.10 | - - Welded tubes and pipes of an external diameter exceeding 50 mm | 10 | E |
| 7608.20.20 | - - Of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm | 0 | A |
| 7608.20.90 | - - Other | 10 | X |
| 7609.00.00 | ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES) | 0 | A |
| 7610.10.00 | - Doors, windows and their frames and thresholds for doors | 15 | E |
| 7610.90.00 | - Other | 15 | E |
| 7611.00.00 | ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT | 5 | E |
| 7612.10.00 | - Flexible tubular containers | 10 | E |
| 7612.90.10 | - - Seamless tubular containers | 0 | A |
| 7612.90.20 | - - Milk churns | 0 | A |
| 7612.90.90 | - - Other | 5 | E |
| 7613.00.10 | - For a working pressure not exceeding 25 kg/cm2 | 5 | E |
| 7613.00.90 | - Other | 0 | A |
| 7614.10.00 | - With steel core | 10 | X |
| 7614.90.00 | - Other | 10 | X |
| 7615.10.10 | - - Pot scourers and scouring or polishing pads, gloves and similar articles | 15 | E |
| 7615.10.20 | - - Handles and spouts | 5 | E |
| 7615.10.90 | - - Other | 15 | E |
| 7615.20.00 | - Sanitary ware and parts thereof | 15 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 7616.10.00 | - Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles | 0 | A |
| 7616.91.00 | - - Cloth, grill and netting, of aluminium wire | 5 | E |
| 7616.99.10 | - - - Chain and parts thereof | 0 | A |
| 7616.99.20 | - - - Blunt staples | 0 | A |
| 7616.99.90 | - - - Other | 10 | X |
| 7801.10.00 | - Refined lead | 0 | A |
| 7801.91.00 | - - Containing by weight antimony as the principal other element | 0 | A |
| 7801.99.00 | - - Other | 0 | A |
| 7802.00.00 | LEAD WASTE AND SCRAP | 0 | A |
| 7804.11.00 | - - Sheets, strips and foil of a thickness (excluding any backing) not exceeding 0.2 mm | 0 | A |
| 7804.19.00 | - - Other | 0 | A |
| 7804.20.00 | - Powders and flakes | 0 | A |
| 7806.00.10 | - Lead bars, rods, profiles and wire | 5 | A |
| 7806.00.20 | - Lead tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves) | 5 | A |
| 7806.00.90 | - Other | 5 | A |
| 7901.11.00 | - - Containing by weight 99.99 % or more of zinc | 0 | A |
| 7901.12.00 | - - Containing by weight less than 99.99 % of zinc | 0 | A |
| 7901.20.00 | - Zinc alloys | 0 | A |
| 7902.00.00 | ZINC WASTE AND SCRAP | 0 | A |
| 7903.10.00 | - Zinc dust | 0 | A |
| 7903.90.00 | - Other | 0 | A |
| 7904.00.00 | ZINC BARS, RODS, PROFILES AND WIRE | 0 | A |
| 7905.00.00 | ZINC PLATES, SHEETS, STRIP AND FOIL | 0 | A |
| 7907.00.10 | - Zinc tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves) | 0 | A |
| 7907.00.90 | - Other | 0 | A |
| 8001.10.00 | - Tin, not alloyed | 0 | A |
| 8001.20.00 | - Tin alloys | 0 | A |
| 8002.00.00 | TIN WASTE AND SCRAP | 0 | A |
| 8003.00.00 | TIN BARS, RODS, PROFILES AND WIRE | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8007.00.10 | - Tin plates, sheets, strips and foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; powders and flakes | 0 | A |
| 8007.00.20 | - Tin tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves) | 0 | A |
| 8007.00.90 | - Other | 0 | A |
| 8101.10.00 | - Powder | 0 | A |
| 8101.94.00 | - - Unwrought tungsten, including bars and rods obtained simply by sintering | 0 | A |
| 8101.96.00 | - - Wire | 0 | A |
| 8101.97.00 | - - Waste and scrap | 0 | A |
| 8101.99.00 | - - Other | 0 | A |
| 8102.10.00 | - Powder | 0 | A |
| 8102.94.00 | - - Unwrought molybdenum, including bars and rods obtained simply by sintering | 0 | A |
| 8102.95.00 | - - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strips and foil | 0 | A |
| 8102.96.00 | - - Wire | 0 | A |
| 8102.97.00 | - - Waste and scrap | 0 | A |
| 8102.99.00 | - - Other | 0 | A |
| 8103.20.00 | - Unwrought tantalum, including bars and rods obtained simply by sintering; powder | 0 | A |
| 8103.30.00 | - Waste and scrap | 0 | A |
| 8103.90.00 | - Other | 0 | A |
| 8104.11.00 | - - Containing at least 99.8 % by weight of magnesium | 0 | A |
| 8104.19.00 | - - Other | 0 | A |
| 8104.20.00 | - Waste and scrap | 0 | A |
| 8104.30.00 | - Raspings, turnings and granules, graded according to size; powders | 0 | A |
| 8104.90.00 | - Other | 0 | A |
| 8105.20.00 | - Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders | 0 | A |
| 8105.30.00 | - Waste and scrap | 0 | A |
| 8105.90.00 | - Other | 0 | A |
| 8106.00.00 | BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8107.20.00 | - Unwrought cadmium; powders | 0 | A |
| 8107.30.00 | - Waste and scrap | 0 | A |
| 8107.90.00 | - Other | 0 | A |
| 8108.20.00 | - Unwrought titanium; powders | 0 | A |
| 8108.30.00 | - Waste and scrap | 0 | A |
| 8108.90.00 | - Other | 0 | A |
| 8109.20.00 | - Unwrought zirconium; powders | 0 | A |
| 8109.30.00 | - Waste and scrap | 0 | A |
| 8109.90.00 | - Other | 0 | A |
| 8110.10.00 | - Unwrought antimony; powders | 0 | A |
| 8110.20.00 | - Waste and scrap | 0 | A |
| 8110.90.00 | - Other | 0 | A |
| 8111.00.00 | MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP | 0 | A |
| 8112.12.00 | - - Unwrought; powders | 0 | A |
| 8112.13.00 | - - Waste and scrap | 0 | A |
| 8112.19.00 | - - Other | 0 | A |
| 8112.21.00 | - - Unwrought; powders | 0 | A |
| 8112.22.00 | - - Waste and scrap | 0 | A |
| 8112.29.00 | - - Other | 0 | A |
| 8112.51.00 | - - Unwrought; powders | 0 | A |
| 8112.52.00 | - - Waste and scrap | 0 | A |
| 8112.59.00 | - - Other | 0 | A |
| 8112.92.00 | - - Unwrought; waste and scrap; powders | 0 | A |
| 8112.99.00 | - - Other | 0 | A |
| 8113.00.00 | CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP | 0 | A |
| 8201.10.00 | - Spades and shovels | 15 | C |
| 8201.30.00 | - Mattocks, picks, hoes and rakes | 15 | C |
| 8201.40.10 | - - Axes, picks, knives and banana tree cutters | 15 | C |
| 8201.40.20 | - - Machetes | 15 | C |
| 8201.40.90 | - - Other | 0 | A |
| 8201.50.00 | - Secateurs and similar one-handed pruners and shears (including poultry shears) | 0 | A |
| 8201.60.00 | - Hedge shears, two-handed pruning shears and similar two-handed shears | 0 | A |
| 8201.90.10 | - - Truncheons and crowbars | 15 | C |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8205.40.00 | - Screwdrivers | 0 | A |
| 8205.51.10 | - - - Can openers, bottle openers, corkscrews, nutcrackers, ice picks and the like | 10 | C |
| 8205.51.90 | - - - Other | 5 | C |
| 8205.59.10 | - - - Chisels of a length of 10 cm or more but not more than 25 cm | 5 | C |
| 8205.59.90 | - - - Other | 0 | A |
| 8205.60.00 | - Blow lamps and the like | 0 | A |
| 8205.70.00 | - Vices, clamps and the like | 0 | A |
| 8205.90.10 | - - Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks | 0 | A |
| 8205.90.90 | - - Other | 0 | A |
| 8206.00.00 | TOOLS OF TWO OR MORE OF THE HEADING 82.02 TO 82.05, PUT UP IN SETS FOR RETAIL SALE | 0 | A |
| 8207.13.00 | - - With working part of cermets | 0 | A |
| 8207.19.10 | - - - Drill bits, reamers and shoes of diamond for drilling and taking soil samples | 0 | A |
| 8207.19.90 | - - - Other | 0 | A |
| 8207.20.00 | - Dies for drawing or extruding metal | 0 | A |
| 8207.30.10 | - - Dies and punches for pressing | 5 | C |
| 8207.30.90 | - - Other | 0 | A |
| 8207.40.00 | - Tools for tapping or threading | 0 | A |
| 8207.50.00 | - Tools for drilling | 0 | A |
| 8207.60.00 | - Tools for boring or broaching | 0 | A |
| 8207.70.00 | - Tools for milling | 0 | A |
| 8207.80.00 | - Tools for turning | 0 | A |
| 8207.90.00 | - Other interchangeable tools | 0 | A |
| 8208.10.00 | - For metal working | 0 | A |
| 8208.20.00 | - For wood working | 0 | A |
| 8208.30.00 | - For kitchen appliances or for machines used by the food industry | 0 | A |
| 8208.40.00 | - For agricultural, horticultural or forestry machines | 0 | A |
| 8208.90.00 | - Other | 0 | A |
| 8209.00.00 | PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS | 0 | A |
| 8210.00.10 | - Maize (corn) mills | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8210.00.90 | - Other | 0 | A |
| 8211.10.00 | - Sets of assorted articles | 10 | C |
| 8211.91.00 | - - Table knives having fixed blades | 10 | C |
| 8211.92.00 | - - Other knives having fixed blades | 10 | C |
| 8211.93.00 | - - Knives having other than fixed blades | 5 | C |
| 8211.94.00 | - - Blades | 0 | A |
| 8211.95.00 | - - Handles of base metal | 5 | C |
| 8212.10.10 | - - Razors | 10 | C |
| 8212.10.20 | - - Shavers | 10 | C |
| 8212.20.00 | - Safety razor blades, including razor blade blanks in strips | 0 | A |
| 8212.90.00 | - Other parts | 0 | A |
| 8213.00.00 | SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREOF | 5 | C |
| 8214.10.00 | - Paper knives, letter openers, erasing knives, pencil sharpeners and their blades | 15 | C |
| 8214.20.00 | - Manicure or pedicure sets and instruments (including nail files) | 10 | E |
| 8214.90.00 | - Other | 10 | C |
| 8215.10.00 | - Sets of assorted articles containing at least one article plated with silver, gold or platinum | 10 | C |
| 8215.20.00 | - Other sets of assorted articles | 10 | C |
| 8215.91.00 | - Silver-, gold- or platinum-plated | 10 | C |
| 8215.99.00 | - - Other | 10 | C |
| 8301.10.00 | - Padlocks | 5 | E |
| 8301.20.00 | - Locks of the kind used for motor vehicles | 0 | A |
| 8301.30.00 | - Locks of the kind used for furniture | 0 | A |
| 8301.40.10 | - - Patch locks and surface locks, with one or two horizontal bolts, for doors with handles on the inside only | 10 | E |
| 8301.40.20 | - - Handle locks operated by a key on the outside and a button on the inside | 10 | E |
| 8301.40.90 | - - Other | 0 | A |
| 8301.50.00 | - Clasps and frames with clasps, incorporating locks | 0 | A |
| 8301.60.00 | - Parts | 0 | A |
| 8301.70.00 | - Keys presented separately | 5 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8302.10.10 | - - For doors, with bearings of plastics or self-lubricating steel, whether or not sprung | 5 | C |
| 8302.10.20 | - - Hinges of the kind used in vehicles of heading 87.02 | 0 | A |
| 8302.10.90 | - - Other | 10 | E |
| 8302.20.00 | - Castors | 0 | A |
| 8302.30.00 | - Other mountings, fittings and similar articles for motor vehicles | 0 | A |
| 8302.41.11 | - - - - Mechanisms for operating windows (operators) with gears system, with butterfly handle and extendable arm | 10 | E |
| 8302.41.12 | - - - - Clips for windows | 10 | E |
| 8302.41.19 | - - - - Other | 10 | E |
| 8302.41.20 | - - - Spring- or lever-operated latch bolts | 0 | A |
| 8302.41.90 | - - - Other | 10 | E |
| 8302.42.00 | - Other, for furniture | 5 | C |
| 8302.49.10 | - - - For armoured or reinforced safes, strong-boxes and doors | 0 | A |
| 8302.49.20 | - - - For trunks, suitcases and similar articles | 0 | A |
| 8302.49.90 | - - - Other | 5 | C |
| 8302.50.00 | - Hat-racks, hat-pegs, brackets and similar fixtures | 10 | E |
| 8302.60.00 | - Automatic door closers | 0 | A |
| 8303.00.00 | ARMOURED OR REINFORCED SAFES, STRONG BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL | 15 | E |
| 8304.00.00 | FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03 | 15 | E |
| 8305.10.00 | - Fittings for loose-leaf binders or files | 0 | A |
| 8305.20.10 | - - For use in offices | 15 | E |
| 8305.20.90 | - - Other | 5 | E |
| 8305.90.10 | - - Fasteners and clips | 15 | E |
| 8305.90.90 | - - Other | 5 | C |
| 8306.10.00 | - Bells, gongs and the like | 10 | C |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8306.21.00 | - Plated with precious metal | 15 | E |
| 8306.29.00 | - - Other | 15 | E |
| 8306.30.00 | - Photograph, picture or similar frames; mirrors | 15 | C |
| 8307.10.00 | - Of iron or steel | 0 | A |
| 8307.90.00 | - Of other base metal | 0 | A |
| 8308.10.00 | - Hooks, eyes and eyelets | 0 | A |
| 8308.20.00 | - Tubular or bifurcated rivets | 0 | A |
| 8308.90.00 | - Other, including parts | 0 | A |
| 8309.10.00 | - Crown corks | 10 | E |
| 8309.90.10 | - - 'Easy open' lids of aluminium | 0 | A |
| 8309.90.20 | - - Seals | 0 | A |
| 8309.90.30 | - - Lids of a diameter of 40 mm or more but not more than 51 mm | 0 | A |
| 8309.90.40 | - - Bung covers for phials | 0 | A |
| 8309.90.50 | - - Threaded lids of aluminium | 10 | E |
| 8309.90.90 | - - Other | 10 | D |
| 8310.00.00 | SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05 | 15 | E |
| 8311.10.10 | - - For iron or steel | 0 | A |
| 8311.10.90 | - - Other | 0 | A |
| 8311.20.00 | - Cored wire of base metal, for arc-welding | 0 | A |
| 8311.30.00 | -Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame | 0 | A |
| 8311.90.00 | - Other | 0 | A |
| 8401.10.00 | - Nuclear reactors | 0 | A |
| 8401.20.00 | - Machinery and apparatus for isotopic separation, and parts thereof | 0 | A |
| 8401.30.00 | - Fuel elements (cartridges), non-irradiated | 0 | A |
| 8401.40.00 | - Parts of nuclear reactors | 0 | A |
| 8402.11.00 | - - Watertube boilers with a steam production exceeding 45 tonnes per hour | 0 | A |
| 8402.12.00 | - - Watertube boilers with a steam production not exceeding 45 tons per hour | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8402.19.00 | - - Other vapour-generating boilers, including hybrid boilers | 0 | A |
| 8402.20.00 | - Super-heated water boilers | 0 | A |
| 8402.90.00 | - Parts | 0 | A |
| 8403.10.00 | - Boilers | 0 | A |
| 8403.90.00 | - Parts | 0 | A |
| 8404.10.00 | - Auxiliary plant for use with boilers of heading 84.02 or 84.03 | 0 | A |
| 8404.20.00 | - Condensers for steam or other vapour power units | 0 | A |
| 8404.90.00 | - Parts | 0 | A |
| 8405.10.00 | - Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers. | 0 | A |
| 8405.90.00 | - Parts | 0 | A |
| 8406.10.00 | - Turbines for marine propulsion | 0 | A |
| 8406.81.00 | - - Of an output exceeding 40 MW | 0 | A |
| 8406.82.00 | - - Of an output not exceeding 40 MW | 0 | A |
| 8406.90.00 | - Parts | 0 | A |
| 8407.10.00 | - Aircraft engines | 0 | A |
| 8407.21.00 | - - Outboard motors | 0 | A |
| 8407.29.00 | - - Other | 0 | A |
| 8407.31.00 | - - Of a cylinder capacity not exceeding 50 cm3 | 0 | A |
| 8407.32.00 | - - Of a cylinder capacity exceeding 50 cm3 but not exceeding 250 cm3 | 0 | A |
| 8407.33.00 | - - Of a cylinder capacity exceeding 250 cm3 but not exceeding 1,000 cm3 | 0 | A |
| 8407.34.00 | - - Of a cylinder capacity exceeding 1,000 cm3 | 0 | A |
| 8407.90.00 | - Other engines | 0 | A |
| 8408.10.00 | - Marine propulsion engines | 0 | A |
| 8408.20.00 | - Engines of the kind used for the propulsion of vehicles of Chapter 87 | 0 | A |
| 8408.90.00 | - Other engines | 0 | A |
| 8409.10.00 | - For aircraft engines | 0 | A |
| 8409.91.00 | - - Suitable for use solely or principally with spark-ignition internal combustion piston engines | 0 | A |
| 8409.99.00 | - - Other | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8410.11.00 | - - Of an output not exceeding 1,000 kW | 0 | A |
| 8410.12.00 | - - Of an output exceeding 1,000 kW but not exceeding 10,000 kW | 0 | A |
| 8410.13.00 | - - Of an output exceeding 10,000 kW | 0 | A |
| 8410.90.00 | - Parts, including regulators | 0 | A |
| 8411.11.00 | - - Of a thrust not exceeding 25 kN | 0 | A |
| 8411.12.00 | - - Of a thrust exceeding 25 kN | 0 | A |
| 8411.21.00 | - - Of a power not exceeding 1,100 kW | 0 | A |
| 8411.22.00 | - - Of a power exceeding 1,100 kW | 0 | A |
| 8411.81.00 | - - Of a power not exceeding 5,000 kW | 0 | A |
| 8411.82.00 | - - Of a power exceeding 5,000 kW | 0 | A |
| 8411.91.00 | - - Of turbo-jets or turbo-propellers | 0 | A |
| 8411.99.00 | - - Other | 0 | A |
| 8412.10.00 | - Reaction engines other than turbo-jets | 0 | A |
| 8412.21.00 | - - Linear acting (cylinders) | 0 | A |
| 8412.29.00 | - - Other | 0 | A |
| 8412.31.00 | - - Linear acting (cylinders) | 0 | A |
| 8412.39.00 | - - Other | 0 | A |
| 8412.80.00 | - Other | 0 | A |
| 8412.90.00 | - Parts | 0 | A |
| 8413.11.00 | - - Pumps for dispensing fuel or lubricants, of a type used in filling stations or in garages | 0 | A |
| 8413.19.00 | - - Other | 0 | A |
| 8413.20.00 | - Hand pumps, other than those of subheading 8413.11 or 8413.19 | 0 | A |
| 8413.30.00 | - Fuel, lubricating or cooling medium pumps for internal combustion piston engines | 0 | A |
| 8413.40.00 | - Concrete pumps | 0 | A |
| 8413.50.00 | - Other reciprocating positive displacement pumps | 0 | A |
| 8413.60.00 | - Other rotary positive displacement pumps | 0 | A |
| 8413.70.00 | - Other centrifugal pumps | 0 | A |
| 8413.81.00 | - - Pumps | 0 | A |
| 8413.82.00 | - - Liquid elevators | 0 | A |
| 8413.91.00 | - - Of pumps | 0 | A |
| 8413.92.00 | - - Of liquid elevators | 0 | A |
| 8414.10.00 | - Vacuum pumps | 0 | A |
| 8414.20.00 | - Hand- or foot-operated air pumps | 0 | A |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8418.21.00 | - - Compression-type | 15 | E |
| 8418.29.10 | - - - Absorption-type, electrical | 15 | E |
| 8418.29.90 | - - - Other | 15 | E |
| 8418.30.00 | - Freezers of the chest type, not exceeding 800 litres capacity | 15 | E |
| 8418.40.00 | - Freezers of the upright type, not exceeding 900 litres capacity | 15 | E |
| 8418.50.00 | - Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment | 15 | E |
| 8418.61.10 | - - - Compression-type refrigerating units whose condensers are heat exchangers | 0 | A |
| 8418.61.90 | - - - Other | 10 | C |
| 8418.69.10 | - - - Water coolers and coolers for other beverages | 15 | E |
| 8418.69.90 | - - - Other | 10 | E |
| 8418.91.00 | - - Furniture designed to receive refrigerating or freezing equipment | 15 | E |
| 8418.99.00 | - - Other | 0 | A |
| 8419.11.00 | - - Instantaneous gas water heaters | 15 | E |
| 8419.19.00 | - - Other | 10 | E |
| 8419.20.00 | - Medical, surgical or laboratory sterilisers | 0 | A |
| 8419.31.10 | - - - Hot-air dryers for grains and vegetables | 10 | C |
| 8419.31.90 | - - - Other | 0 | A |
| 8419.32.10 | - - - Hot-air dryers for wood | 10 | C |
| 8419.32.90 | - - - Other | 0 | A |
| 8419.39.00 | - - Other | 0 | A |
| 8419.40.00 | - Distilling or rectifying equipment | 0 | A |
| 8419.50.00 | - Heat-exchange units | 0 | A |
| 8419.60.00 | - Machinery for liquefying air or other gases | 0 | A |
| 8419.81.00 | - - For making hot drinks or for cooking or heating food | 0 | A |
| 8419.89.00 | - - Other | 0 | A |
| 8419.90.00 | - Parts | 0 | A |
| 8420.10.00 | - Calendering and rolling machines | 0 | A |
| 8420.91.00 | - - Cylinders | 0 | A |
| 8420.99.00 | - - Other | 0 | A |
| 8421.11.00 | - - Cream separators | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8421.12.00 | - - Clothes-dryers | 0 | A |
| 8421.19.00 | - - Other | 0 | A |
| 8421.21.00 | - - For filtering or purifying water | 0 | A |
| 8421.22.00 | - - For filtering or purifying beverages other than water | 0 | A |
| 8421.23.00 | - - Oil- or petrol-filters for internal combustion engines | 10 | C |
| 8421.29.00 | - - Other | 0 | A |
| 8421.31.00 | - - Intake air filters for spark-ignition or compression-ignition internal combustion engines | 10 | C |
| 8421.39.00 | - - Other | 0 | A |
| 8421.91.00 | - - Of centrifuges, including centrifugal dryers | 0 | A |
| 8421.99.00 | - - Other | 0 | A |
| 8422.11.00 | - - Of the household type | 15 | E |
| 8422.19.00 | - - Other | 10 | E |
| 8422.20.00 | - Machinery for cleaning or drying bottles or other containers | 0 | A |
| 8422.30.10 | - - Machinery for filling and closing bags of thermo-sealable plastics, of a filling capacity not exceeding 5 kg, other than automatic horizontal filling machinery and vacuum-sealing machinery | 10 | E |
| 8422.30.90 | - - Other | 0 | A |
| 8422.40.10 | - - For working in the hand, with self-contained electric motor | 0 | A |
| 8422.40.90 | - - Other | 10 | E |
| 8422.90.00 | - Parts | 0 | A |
| 8423.10.00 | - Personal weighing machines, including baby scales; household scales | 5 | C |
| 8423.20.00 | - Scales for continuous weighing of goods on conveyors | 0 | A |
| 8423.30.00 | - Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | 0 | A |
| 8423.81.00 | - - Having a maximum weighing capacity not exceeding 30 kg | 0 | A |
| 8423.82.10 | - - - Scales for weighing cattle | 10 | C |
| 8423.82.20 | - - - Spring balances of a capacity not exceeding 200 kg | 10 | C |
| 8423.82.90 | - - - Other | 0 | A |
| 8423.89.00 | - - Other | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8423.90.00 | - Weighing machine weights of all kinds; parts of weighing machinery | 0 | A |
| 8424.10.00 | - Fire extinguishers, whether or not charged | 0 | A |
| 8424.20.00 | - Spray guns and similar appliances | 0 | A |
| 8424.30.00 | - Steam or sandblasting machines and similar jet projecting machines | 0 | A |
| 8424.81.10 | - - - Knapsack sprayers, of a capacity not exceeding 20 l, hand operated | 10 | G |
| 8424.81.20 | - - - Knapsack sprayers, of a capacity not exceeding 20 l, powered | 10 | E |
| 8424.81.30 | - - - Fumigators, towed, whether or not assembled | 0 | A |
| 8424.81.90 | - - - Other | 0 | A |
| 8424.89.00 | - - Other | 0 | A |
| 8424.90.11 | - - - For pharmaceutical products | 0 | A |
| 8424.90.19 | - - - Other | 5 | G |
| 8424.90.90 | - - Other | 0 | A |
| 8425.11.00 | - - Powered by electric motor | 0 | A |
| 8425.19.00 | - - Other | 0 | A |
| 8425.31.10 | - - - Pit-head winding gear; winches specially designed for use in the interior of mines | 0 | A |
| 8425.31.90 | - - - Other | 0 | A |
| 8425.39.10 | - - - Pit-head winding gear; winches specially designed for use in the interior of mines | 0 | A |
| 8425.39.90 | - - - Other | 0 | A |
| 8425.41.00 | - - Fixed hoists for raising vehicles, of a type used in garages | 0 | A |
| 8425.42.00 | - - Other jacks and hoists, hydraulic | 0 | A |
| 8425.49.00 | - - Other | 0 | A |
| 8426.11.10 | - - - Having a maximum weighing capacity not exceeding 20 t | 0 | A |
| 8426.11.90 | - - - Other | 0 | A |
| 8426.12.00 | - - Mobile lifting frames on tyres and straddle carriers | 0 | A |
| 8426.19.10 | - - - Fixed lifting cranes, having a loading capacity not exceeding 20 t | 0 | A |
| 8426.19.90 | - - - Other | 0 | A |
| 8426.20.10 | - - Fixed lifting cranes, having a loading capacity not exceeding 20 t | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8426.20.90 | - - Other | 0 | A |
| 8426.30.10 | - - Fixed lifting cranes, having a loading capacity not exceeding 20 t | 0 | A |
| 8426.30.90 | - - Other | 0 | A |
| 8426.41.00 | - - On tyres | 0 | A |
| 8426.49.00 | - - Other | 0 | A |
| 8426.91.00 | - - Designed for mounting on road vehicles | 0 | A |
| 8426.99.00 | - - Other | 0 | A |
| 8427.10.00 | - Self-propelled trucks powered by an electric motor | 0 | A |
| 8427.20.00 | - Other self-propelled trucks | 0 | A |
| 8427.90.00 | - Other trucks | 0 | A |
| 8428.10.00 | - Lifts and skip hoists | 0 | A |
| 8428.20.00 | - Pneumatic elevators and conveyors | 0 | A |
| 8428.31.00 | - - Specially designed for use in the interior of mines and other underground uses | 0 | A |
| 8428.32.00 | - - Other, bucket type | 0 | A |
| 8428.33.00 | - - Other, belt type | 0 | A |
| 8428.39.00 | - - Other | 0 | A |
| 8428.40.00 | - Escalators and moving walkways | 0 | A |
| 8428.60.00 | - Teleferics, chairlifts, ski-draglines; traction mechanisms for funicular railways | 0 | A |
| 8428.90.10 | - - Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment | 0 | A |
| 8428.90.90 | - - Other | 0 | A |
| 8429.11.00 | - - Tracked | 0 | A |
| 8429.19.00 | - - Other | 0 | A |
| 8429.20.00 | - Levellers | 0 | A |
| 8429.30.00 | - Scrapers | 0 | A |
| 8429.40.00 | - Tamping machines and road rollers | 0 | A |
| 8429.51.00 | - - Front-end shovel loaders | 0 | A |
| 8429.52.00 | - - Machinery with a 360° revolving superstructure | 0 | A |
| 8429.59.00 | - - Other | 0 | A |
| 8430.10.00 | - Pile-drivers and pile-extractors | 0 | A |
| 8430.20.00 | - Snow-ploughs and snow-blowers | 0 | A |
| 8430.31.00 | - - Self-propelled | 0 | A |
| 8430.39.00 | - - Other | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8430.41.00 | - - Self-propelled | 0 | A |
| 8430.49.00 | - - Other | 0 | A |
| 8430.50.00 | - Other machinery, self-propelled | 0 | A |
| 8430.61.00 | - - Tamping or compacting machinery | 0 | A |
| 8430.69.00 | - - Other | 0 | A |
| 8431.10.00 | - Of machinery of heading 84.25 | 0 | A |
| 8431.20.00 | - Of machinery of heading 84.27 | 0 | A |
| 8431.31.00 | - - Of lifts, skip hoists or escalators | 0 | A |
| 8431.39.00 | - - Other | 0 | A |
| 8431.41.00 | - - Buckets, shovels, grabs and grips | 0 | A |
| 8431.42.00 | - - Bulldozer or angledozer blades | 0 | A |
| 8431.43.00 | - Parts for boring or sinking machinery of subheadings 8430.41 or 8430.49 | 0 | A |
| 8431.49.00 | - - Other | 0 | A |
| 8432.10.00 | - Ploughs | 10 | C |
| 8432.21.00 | - - Disc harrows | 10 | C |
| 8432.29.00 | - - Other | 0 | A |
| 8432.30.00 | - Seeders, planters and transplanters | 0 | A |
| 8432.40.00 | - Manure spreaders and fertiliser distributors | 0 | A |
| 8432.80.00 | - Other machinery, apparatus and devices | 0 | A |
| 8432.90.10 | - - For ploughs and harrows | 10 | C |
| 8432.90.90 | - - Other | 0 | A |
| 8433.11.00 | - - Powered, with the cutting device rotating in a horizontal plane | 0 | A |
| 8433.19.00 | - - Other | 0 | A |
| 8433.20.00 | - Mowers, including cutter bars for tractor mounting | 0 | A |
| 8433.30.00 | - Other haymaking machinery | 0 | A |
| 8433.40.00 | - Straw or fodder balers, including pick-up balers | 0 | A |
| 8433.51.00 | - - Combine harvester-threshers | 0 | A |
| 8433.52.00 | - - Other threshing machinery | 0 | A |
| 8433.53.00 | - - Root or tuber harvesting machines | 0 | A |
| 8433.59.00 | - - Other | 0 | A |
| 8433.60.10 | - - Functioning with the electronic colour grading principle | 10 | C |
| 8433.60.90 | - - Other | 0 | A |
| 8433.90.00 | - Parts | 0 | A |
| 8434.10.00 | - Milking machines | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8434.20.00 | - Dairy machinery | 0 | A |
| 8434.90.00 | - Parts | 0 | A |
| 8435.10.00 | - Machinery and apparatus | 0 | A |
| 8435.90.00 | - Parts | 0 | A |
| 8436.10.00 | - Machinery for preparing animal feedingstuffs | 0 | A |
| 8436.21.00 | - - Poultry incubators and brooders | 0 | A |
| 8436.29.00 | - - Other | 0 | A |
| 8436.80.00 | - Other machines and appliances | 0 | A |
| 8436.91.00 | - - Of poultry-keeping machinery and apparatus | 0 | A |
| 8436.99.00 | - - Other | 0 | A |
| 8437.10.10 | - - Cyclone separators and revolving machines for cleaning and grading grain | 10 | C |
| 8437.10.90 | - - Other | 0 | A |
| 8437.80.10 | - - Hammer type crushing and grinding machines for cereals | 10 | C |
| 8437.80.20 | - - Grain mixing machines | 10 | C |
| 8437.80.90 | - - Other | 0 | A |
| 8437.90.00 | - Parts | 0 | A |
| 8438.10.00 | - Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products | 0 | A |
| 8438.20.00 | - Machinery for the manufacture of confectionery, cocoa or chocolate | 0 | A |
| 8438.30.00 | - Machinery for sugar manufacture | 0 | A |
| 8438.40.00 | - Brewery machinery | 0 | A |
| 8438.50.00 | - Machinery for the preparation of meat or poultry | 0 | A |
| 8438.60.10 | - - Fruit pulpers | 10 | C |
| 8438.60.90 | - - Other | 0 | A |
| 8438.80.00 | - Other machines and appliances | 0 | A |
| 8438.90.00 | - Parts | 0 | A |
| 8439.10.00 | - Machinery for making pulp of fibrous cellulosic material | 0 | A |
| 8439.20.00 | - Machinery for making paper or paperboard | 0 | A |
| 8439.30.00 | - Machinery for finishing paper or paperboard | 0 | A |
| 8439.91.00 | - - Of machinery for making pulp of fibrous cellulosic material | 0 | A |
| 8439.99.00 | - - Other | 0 | A |
| 8440.10.00 | - Machinery and apparatus | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8440.90.00 | - Parts | 0 | A |
| 8441.10.00 | - Cutting machines | 0 | A |
| 8441.20.00 | - Machines for making bags, sacks or envelopes | 0 | A |
| 8441.30.00 | - Machines for making boxes, tubes, drums or similar containers, other than by moulding | 0 | A |
| 8441.40.00 | - Machines for moulding articles in paper pulp, paper or paperboard | 0 | A |
| 8441.80.00 | - Other machines and appliances | 0 | A |
| 8441.90.00 | - Parts | 0 | A |
| 8442.30.10 | - - Phototype-setting and composing machines | 0 | A |
| 8442.30.20 | - - Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding devices | 0 | A |
| 8442.30.90 | - - Other | 0 | A |
| 8442.40.00 | - Parts of these machines, apparatus or equipment | 0 | A |
| 8442.50.00 | - Printing blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | 0 | A |
| 8443.11.00 | - - Offset printing machinery, reel fed | 0 | A |
| 8443.12.00 | - - Offset printing machinery, sheet-fed, office type(using sheets with one side not exceeding 22 cmand the other side not exceeding 36 cm in theunfolded state) | 0 | A |
| 8443.13.00 | - - Other offset printing machines and apparatus | 0 | A |
| 8443.14.00 | - - Letterpress printing machinery, reel fed, excluding flexographic printing | 0 | A |
| 8443.15.00 | - - Letterpress printing machinery, other than reel fed, excluding flexographic printing | 0 | A |
| 8443.16.00 | - - Flexographic printing machinery | 0 | A |
| 8443.17.00 | - - Gravure printing machinery | 0 | A |
| 8443.19.00 | - - Other | 0 | A |
| 8443.31.00 | - - Machines which perform two or more of the following functions: Printing , copying or faxing, capable of connecting to an automatic data-processing machine or to a network | 0 | A |
| 8443.32.00 | - - Other, capable of connecting to an automatic data-processing machine or to a network | 0 | A |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8448.39.00 | - - Other | 0 | A |
| 8448.42.00 | - - Reeds for looms, healds and heald-frames | 0 | A |
| 8448.49.10 | - - - Shuttles | 0 | A |
| 8448.49.90 | - - - Other | 0 | A |
| 8448.51.00 | - - Sinkers, needles and other articles used in forming stitches | 0 | A |
| 8448.59.00 | - - Other | 0 | A |
| 8449.00.00 | MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS | 0 | A |
| 8450.11.00 | - - Fully automatic machines | 15 | E |
| 8450.12.00 | - - Other machines, with built-in centrifugal dryer | 15 | E |
| 8450.19.00 | - - Other | 15 | E |
| 8450.20.00 | - Machines, each of a dry linen capacity exceeding 10 kg | 0 | A |
| 8450.90.00 | - Parts | 0 | A |
| 8451.10.00 | - Dry-cleaning machines | 0 | A |
| 8451.21.00 | - - Each of a dry linen capacity not exceeding 10 kg | 15 | E |
| 8451.29.00 | - - Other | 0 | A |
| 8451.30.00 | - Ironing machines and presses, including fusing presses | 0 | A |
| 8451.40.00 | - Washing, bleaching or dyeing machines | 0 | A |
| 8451.50.00 | - Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | 0 | A |
| 8451.80.00 | - Other machines and appliances | 0 | A |
| 8451.90.00 | - Parts | 0 | A |
| 8452.10.00 | - Sewing machines of the household type | 0 | A |
| 8452.21.00 | - - Automatic units | 0 | A |
| 8452.29.00 | - - Other | 0 | A |
| 8452.30.00 | - Sewing machine needles | 0 | A |
| 8452.90.10 | - - Furniture, bases and covers for sewing machines and parts thereof | 15 | E |
| 8452.90.90 | - - Other | 0 | A |
| 8453.10.00 | - Machinery for preparing, tanning or working hides, skins or leather | 0 | A |
| 8453.20.00 | - Machinery for making or repairing footwear | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8453.80.00 | - Other machines and appliances | 0 | A |
| 8453.90.00 | - Parts | 0 | A |
| 8454.10.00 | - Converters | 0 | A |
| 8454.20.00 | - Ingot moulds and ladles | 0 | A |
| 8454.30.00 | - Casting machines | 0 | A |
| 8454.90.00 | - Parts | 0 | A |
| 8455.10.00 | - Tube mills | 0 | A |
| 8455.21.00 | - - For hot rolling or combination hot and cold rolling | 0 | A |
| 8455.22.00 | - - For cold rolling | 0 | A |
| 8455.30.00 | - Rolls for rolling mills | 0 | A |
| 8455.90.00 | - Other parts | 0 | A |
| 8456.10.00 | - Operated by laser or other light or photon beam processes | 0 | A |
| 8456.20.00 | - Operated by ultrasonic processes | 0 | A |
| 8456.30.00 | - Operated by electro-discharge processes | 0 | A |
| 8456.90.10 | - - Water-jet cutting machines | 0 | A |
| 8456.90.90 | - - Other | 0 | A |
| 8457.10.00 | - Machining centres | 0 | A |
| 8457.20.00 | - Single-station machines | 0 | A |
| 8457.30.00 | - Multi-station machines | 0 | A |
| 8458.11.00 | - - Numerically controlled | 0 | A |
| 8458.19.00 | - - Other | 0 | A |
| 8458.91.00 | - - Numerically controlled | 0 | A |
| 8458.99.00 | - - Other | 0 | A |
| 8459.10.00 | - Way-type unit head machines | 0 | A |
| 8459.21.00 | - - Numerically controlled | 0 | A |
| 8459.29.00 | - - Other | 0 | A |
| 8459.31.00 | - - Numerically controlled | 0 | A |
| 8459.39.00 | - - Other | 0 | A |
| 8459.40.00 | - Other boring machines | 0 | A |
| 8459.51.00 | - - Numerically controlled | 0 | A |
| 8459.59.00 | - - Other | 0 | A |
| 8459.61.00 | - - Numerically controlled | 0 | A |
| 8459.69.00 | - - Other | 0 | A |
| 8459.70.00 | - Other threading or tapping machines | 0 | A |
| 8460.11.00 | - - Numerically controlled | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8460.19.00 | - - Other | 0 | A |
| 8460.21.00 | - - Numerically controlled | 0 | A |
| 8460.29.00 | - - Other | 0 | A |
| 8460.31.00 | - - Numerically controlled | 0 | A |
| 8460.39.00 | - - Other | 0 | A |
| 8460.40.00 | - Honing or lapping machines | 0 | A |
| 8460.90.00 | - Other | 0 | A |
| 8461.20.00 | - Shaping or slotting machines | 0 | A |
| 8461.30.00 | - Broaching machines | 0 | A |
| 8461.40.00 | - Gear-cutting, gear-grinding or gear-finishing machines | 0 | A |
| 8461.50.00 | - Sawing or cutting-off machines | 0 | A |
| 8461.90.00 | - Other | 0 | A |
| 8462.10.00 | - Forging or die-stamping machines (including presses) and other hammer machines | 0 | A |
| 8462.21.00 | - - Numerically controlled | 0 | A |
| 8462.29.00 | - - Other | 0 | A |
| 8462.31.00 | - - Numerically controlled | 0 | A |
| 8462.39.00 | - - Other | 0 | A |
| 8462.41.00 | - - Numerically controlled | 0 | A |
| 8462.49.00 | - - Other | 0 | A |
| 8462.91.00 | - - Hydraulic presses | 0 | A |
| 8462.99.00 | - - Other | 0 | A |
| 8463.10.00 | - Drawbenches for bars, tubes, profiles, wire or the like | 0 | A |
| 8463.20.00 | - Thread-rolling machines | 0 | A |
| 8463.30.00 | - Machines for working wire | 0 | A |
| 8463.90.00 | - Other | 0 | A |
| 8464.10.00 | - Sawing machines | 0 | A |
| 8464.20.00 | - Grinding or polishing machines | 0 | A |
| 8464.90.00 | - Other | 0 | A |
| 8465.10.00 | - Machines which can carry out different types of machining operations without tool change between such operations | 0 | A |
| 8465.91.00 | - - Sawing machines | 0 | A |
| 8465.92.00 | - - Planing machines; milling or moulding machines | 0 | A |
| 8465.93.00 | - - Grinding, sanding or polishing machines | 0 | A |
| 8465.94.00 | - - Bending or assembling machines | 0 | A |
| 8465.95.00 | - - Drilling or morticing machines | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8465.96.00 | - - Splitting, slicing or paring machines | 0 | A |
| 8465.99.00 | - - Other | 0 | A |
| 8466.10.00 | - Tool holders and self-opening dieheads | 0 | A |
| 8466.20.00 | - Work holders | 0 | A |
| 8466.30.00 | - Dividing heads and other special attachments for machine-tools | 0 | A |
| 8466.91.00 | - - For machines of heading 84.64 | 0 | A |
| 8466.92.00 | - - For machines of heading 84.65 | 0 | A |
| 8466.93.00 | - - For machines of headings 84.56 to 84.61 | 0 | A |
| 8466.94.00 | - - For machines of heading 84.62 or 84.63 | 0 | A |
| 8467.11.00 | - - Rotary type (including combined rotary-percussion) | 0 | A |
| 8467.19.00 | - - Other | 0 | A |
| 8467.21.00 | - - Drills of all kinds, including rotary drills | 0 | A |
| 8467.22.00 | - - Saws, including cut-off saws | 0 | A |
| 8467.29.00 | - - Other | 0 | A |
| 8467.81.00 | - - Chainsaws | 0 | A |
| 8467.89.00 | - - Other | 0 | A |
| 8467.91.00 | - - Of chainsaws | 0 | A |
| 8467.92.00 | - - Of pneumatic tools | 0 | A |
| 8467.99.00 | - - Other | 0 | A |
| 8468.10.00 | - Hand-held blowtorch | 0 | A |
| 8468.20.00 | - Other gas-operated machinery and apparatus | 0 | A |
| 8468.80.00 | - Other machines and appliances | 0 | A |
| 8468.90.00 | - Parts | 0 | A |
| 8469.00.11 | - - Word-processing machines | 0 | A |
| 8469.00.12 | - - Automatic typewriters | 0 | A |
| 8469.00.20 | - Other typewriters, electric | 0 | A |
| 8469.00.30 | - Other typewriters, non-electric | 0 | A |
| 8470.10.00 | - Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions | 0 | A |
| 8470.21.00 | - - Incorporating a printing device | 0 | A |
| 8470.29.00 | - - Other | 0 | A |
| 8470.30.00 | - Other calculating machines | 0 | A |
| 8470.50.00 | - Cash registers | 0 | A |
| 8470.90.00 | - Other | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8471.30.00 | - Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display | 0 | A |
| 8471.41.00 | - - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined | 0 | A |
| 8471.49.00 | - - Other, presented in the form of systems | 0 | A |
| 8471.50.00 | - Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage unit, input unit, output unit | 0 | A |
| 8471.60.00 | - Input or output units, whether or not containing storage units in the same housing | 0 | A |
| 8471.70.00 | - Storage units | 0 | A |
| 8471.80.00 | - Other units of automatic data processing machines | 0 | A |
| 8471.90.00 | - Other | 0 | A |
| 8472.10.00 | - Copy machines, including mimeographs | 0 | A |
| 8472.30.00 | - Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps | 0 | A |
| 8472.90.10 | - - Addressing machines and address plate embossing machines, other than those of subheading 8443.39 | 0 | A |
| 8472.90.90 | - - Other | 0 | A |
| 8473.10.00 | - Parts and accessories of the machines of heading 84.69 | 0 | A |
| 8473.21.00 | - - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | 0 | A |
| 8473.29.00 | - - Other | 0 | A |
| 8473.30.00 | - Parts and accessories of the machines of heading 84.71 | 0 | A |
| 8473.40.00 | - Parts and accessories of the machines of heading 84.72 | 0 | A |
| 8473.50.00 | - Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72 | 0 | A |
| 8474.10.00 | - Sorting, screening, separating or washing machines | 0 | A |
| 8474.20.00 | - Crushing or grinding machines | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8474.31.10 | - - - Of a capacity not exceeding 0.36 m3 | 10 | C |
| 8474.31.90 | - - - Other | 0 | A |
| 8474.32.00 | - - Machinery for mixing mineral substances with bitumen | 0 | A |
| 8474.39.00 | - - Other | 0 | A |
| 8474.80.10 | - - Machines for making concrete blocks | 0 | A |
| 8474.80.90 | - - Other | 0 | A |
| 8474.90.00 | - Parts | 0 | A |
| 8475.10.00 | - Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes | 0 | A |
| 8475.21.00 | - - Machines for making optical fibers and preforms thereof | 0 | A |
| 8475.29.00 | - - Other | 0 | A |
| 8475.90.00 | - Parts | 0 | A |
| 8476.21.00 | - - Incorporating heating or refrigerating devices | 15 | E |
| 8476.29.00 | - - Other | 15 | E |
| 8476.81.00 | - - Incorporating heating or refrigerating devices | 15 | E |
| 8476.89.00 | - - Other | 15 | E |
| 8476.90.00 | - Parts | 0 | A |
| 8477.10.00 | - Injection-moulding machines | 0 | A |
| 8477.20.00 | - Extruders | 0 | A |
| 8477.30.00 | - Blow-moulding machines | 0 | A |
| 8477.40.00 | - Vacuum-moulding machines and other thermoforming machines | 0 | A |
| 8477.51.00 | - - For moulding or retreading pneumatic tyres or for moulding or forming inner tubes | 0 | A |
| 8477.59.00 | - - Other | 0 | A |
| 8477.80.00 | - Other machines and appliances | 0 | A |
| 8477.90.00 | - Parts | 0 | A |
| 8478.10.00 | - Machines and appliances | 0 | A |
| 8478.90.00 | - Parts | 0 | A |
| 8479.10.00 | - Machinery for public works, building or the like | 0 | A |
| 8479.20.00 | - Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | 0 | A |
| 8479.30.00 | - Presses for making particleboard or fiberboard of wood or other ligneous materials and other machinery for treating wood or cork | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8479.40.00 | - Rope or cable-making machines | 0 | A |
| 8479.50.00 | - Industrial robots, not elsewhere specified or included | 0 | A |
| 8479.60.00 | - Evaporative air coolers | 0 | A |
| 8479.71.00 | - - Of a kind used in airports | 0 | A |
| 8479.79.00 | - - Other | 0 | A |
| 8479.81.00 | - - For treating metal, including electric wire coil-winders | 0 | A |
| 8479.82.00 | - - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines | 0 | A |
| 8479.89.00 | - - Other | 0 | A |
| 8479.90.00 | - Parts | 0 | A |
| 8480.10.00 | - Moulding boxes for metal founding | 0 | A |
| 8480.20.00 | - Mould plate bases | 0 | A |
| 8480.30.00 | - Moulding patterns | 0 | A |
| 8480.41.00 | - - For injection or compression moulding | 0 | A |
| 8480.49.00 | - - Other | 0 | A |
| 8480.50.00 | - Moulds for glass | 0 | A |
| 8480.60.00 | - Moulds for mineral materials | 0 | A |
| 8480.71.00 | - - For injection or compression moulding | 0 | A |
| 8480.79.00 | - - Other | 0 | A |
| 8481.10.00 | - Pressure-reducing valves | 0 | A |
| 8481.20.00 | - Valves for oleohydraulic or pneumatic transmissions | 0 | A |
| 8481.30.00 | - Check valves | 0 | A |
| 8481.40.00 | - Safety or relief valves | 0 | A |
| 8481.80.10 | - - Cocks and valves, of bronze or plastics, of an internal diameter not exceeding 26 mm, for regulating the flow of water or other liquids at low pressure (not exceeding 125 psi) | 15 | E |
| 8481.80.20 | - - Cocks and valves, of an internal diameter not exceeding 26 mm, with single or double handles for washbasins, baths and the like, including mechanisms for flushing cisterns | 15 | E |
| 8481.80.90 | - - Other | 0 | A |
| 8481.90.00 | - Parts | 0 | A |
| 8482.10.00 | - Ball bearings | 0 | A |
| 8482.20.00 | - Tapered roller bearings, including cone and tapered roller assemblies | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8482.30.00 | - Spherical roller bearings | 0 | A |
| 8482.40.00 | - Needle roller bearings | 0 | A |
| 8482.50.00 | - Cylindrical roller bearings | 0 | A |
| 8482.80.00 | - Other, including combined ball/roller bearings | 0 | A |
| 8482.91.00 | - - Balls, needles and rollers | 0 | A |
| 8482.99.00 | - - Other | 0 | A |
| 8483.10.00 | - Transmission shafts (including cam and crank shafts) and cranks | 0 | A |
| 8483.20.00 | - Bearing housings, incorporating ball or roller bearings | 0 | A |
| 8483.30.00 | - Bearing housings, not incorporating ball or roller bearings; plain shaft bearings | 0 | A |
| 8483.40.00 | - Gears and gearing, other than toothed wheels and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters | 0 | A |
| 8483.50.10 | - - Pulleys of an external diameter of 25 mm or more but less than 750 mm | 0 | A |
| 8483.50.90 | - - Other | 0 | A |
| 8483.60.00 | - Clutches and shaft couplings, including universal joints | 0 | A |
| 8483.90.00 | - Toothed wheels and other transmission elements presented separately; parts | 0 | A |
| 8484.10.00 | - Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal | 5 | C |
| 8484.20.00 | - Mechanical seals | 5 | C |
| 8484.90.00 | - Other | 5 | C |
| 8486.10.00 | - Machines and apparatus for the manufacture of semiconductor boules or wafers | 0 | A |
| 8486.20.10 | - - Operated by laser or other light or photon beam processes | 0 | A |
| 8486.20.20 | - - For dry-etching patterns on semiconductor materials | 0 | A |
| 8486.20.30 | - Numerically controlled bending, folding, straightening or flattening machines (including presses) | 0 | A |
| 8486.20.40 | - - Grinding or polishing machines | 0 | A |
| 8486.20.50 | - - Extruders | 0 | A |
| 8486.20.60 | - - Blow-moulding machines | 0 | A |
| 8486.20.70 | - - Resistance heated furnaces and ovens (indirect heating) | 0 | A |

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8501.51.00 | - - Of an output not exceeding 750 W | 0 | A |
| 8501.52.00 | - - Of an output exceeding 750 W but not exceeding 75 kW | 0 | A |
| 8501.53.00 | - - Of an output exceeding 75 kW | 0 | A |
| 8501.61.00 | - - Of an output not exceeding 75 kVA | 0 | A |
| 8501.62.00 | - - Of an output exceeding 75 kVA but not exceeding 375 kVA | 0 | A |
| 8501.63.00 | - - Of an output exceeding 375 kVA but not exceeding 750 kVA | 0 | A |
| 8501.64.00 | - - Of an output exceeding 750 kVA | 0 | A |
| 8502.11.00 | - - Of an output not exceeding 75 kVA | 0 | A |
| 8502.12.00 | - - Of an output exceeding 75 kVA but not exceeding 375 kVA | 0 | A |
| 8502.13.00 | - - Of an output exceeding 375 kVA | 0 | A |
| 8502.20.00 | - Generating sets with spark-ignition internal combustion piston engines | 0 | A |
| 8502.31.00 | - - Wind-powered | 0 | A |
| 8502.39.00 | - - Other | 0 | A |
| 8502.40.00 | - Electric rotary converters | 0 | A |
| 8503.00.00 | PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02 | 0 | A |
| 8504.10.00 | - Ballasts for discharge lamps or tubes | 0 | A |
| 8504.21.00 | - - Of a power handling capacity not exceeding 650 kVA | 0 | A |
| 8504.22.00 | - - Of a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA | 0 | A |
| 8504.23.00 | - - Of a power handling capacity exceeding 10,000 kVA | 0 | A |
| 8504.31.00 | - - Og a power handling capacity not exceeding 1 kVA | 0 | A |
| 8504.32.00 | - - Of a power handling capacity exceeding 1 kVA but not exceeding 16 kVA | 0 | A |
| 8504.33.00 | - - Of a power handling capacity exceeding 16 kVA but not exceeding 500 kVA | 0 | A |
| 8504.34.00 | - - Of a power handling capacity exceeding 500 kVA | 0 | A |
| 8504.40.00 | - Static converters | 0 | A |
| 8504.50.00 | - Other inductors | 0 | A |
| 8504.90.00 | - Parts | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8505.11.00 | - - Of metal | 0 | A |
| 8505.19.00 | - - Other | 0 | A |
| 8505.20.00 | - Electromagnetic couplings, clutches, variable speed drives and brakes | 0 | A |
| 8505.90.10 | - - Electromagnetic lifting heads | 0 | A |
| 8505.90.90 | - - Other | 0 | A |
| 8506.10.10 | - - Cylindrical dry cells of a voltage of 1.5 V, of an external volume not exceeding 300 cm3 and a unit weight not exceeding 100 g | 15 | E |
| 8506.10.20 | - - Rectangular dry cells of a voltage of 1.5 V, 6 V or 9 V, of an external volume not exceeding 300 cm3 and a unit weight not exceeding 1,200 g | 15 | E |
| 8506.10.90 | - - Other | 0 | A |
| 8506.30.00 | - Of mercuric oxide | 0 | A |
| 8506.40.00 | - Of silver oxide | 0 | A |
| 8506.50.00 | - Of lithium | 0 | A |
| 8506.60.00 | - Of air-zinc | 0 | A |
| 8506.80.00 | - Other primary cells and batteries | 0 | A |
| 8506.90.00 | - Parts | 5 | C |
| 8507.10.00 | - Of lead-acid, of the kind used for starting piston engines | 15 | A |
| 8507.20.00 | - Other lead-acid accumulators | 15 | A |
| 8507.30.00 | - Of nickel-cadmium | 0 | A |
| 8507.40.00 | - Of nickel-iron | 0 | A |
| 8507.50.00 | - Nickel-metal hydride | 0 | A |
| 8507.60.00 | - Lithium-ion | 0 | A |
| 8507.80.00 | - Other accumulators | 0 | A |
| 8507.90.10 | - - Separators | 5 | A |
| 8507.90.90 | - - Other | 0 | A |
| 8508.11.10 | - - - For household use | 15 | E |
| 8508.11.20 | - - - For industrial use | 0 | A |
| 8508.19.10 | - - - For household use | 15 | E |
| 8508.19.20 | - - - For industrial use | 0 | A |
| 8508.60.00 | - Other vacuum cleaners | 0 | A |
| 8508.70.00 | - Parts | 0 | A |
| 8509.40.00 | - Food grinders and mixers; fruit or vegetable juice extractors | 15 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8509.80.10 | - - Floor polishers | 15 | C |
| 8509.80.20 | - - Kitchen waste disposers | 15 | C |
| 8509.80.90 | - - Other | 15 | E |
| 8509.90.00 | - Parts | 0 | A |
| 8510.10.00 | - Shavers | 10 | C |
| 8510.20.00 | - Hair clippers | 10 | C |
| 8510.30.00 | - Hair-removing appliances | 10 | C |
| 8510.90.00 | - Parts | 0 | A |
| 8511.10.00 | - Sparking plugs | 0 | A |
| 8511.20.00 | - Ignition magnetos; magneto-dynamos; magnetic flywheels | 0 | A |
| 8511.30.00 | - Distributors; ignition coils | 0 | A |
| 8511.40.00 | - Starter motors and dual purpose starter-generators | 0 | A |
| 8511.50.00 | - Other generators | 0 | A |
| 8511.80.00 | - Other machinery and equipment | 0 | A |
| 8511.90.00 | - Parts | 0 | A |
| 8512.10.00 | - Lighting or visual signalling equipment of the kind used on bicycles | 0 | A |
| 8512.20.00 | - Other lighting or visual signalling equipment | 0 | A |
| 8512.30.00 | - Sound signalling equipment | 0 | A |
| 8512.40.00 | - Windscreen wipers, defrosters and demisters | 5 | C |
| 8512.90.10 | - - Of windscreen wipers, of the kind used in vehicles of heading 87.02 | 0 | A |
| 8512.90.90 | - - Other | 5 | C |
| 8513.10.00 | - Lamps | 5 | A |
| 8513.90.00 | - Parts | 5 | A |
| 8514.10.00 | - Resistance heated furnaces and ovens (indirect heating) | 0 | A |
| 8514.20.00 | - Furnaces and ovens functioning by induction or dielectric loss | 0 | A |
| 8514.30.10 | - - Resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 ℃, other than laboratory furnaces and ovens | 10 | C |
| 8514.30.90 | - - Other | 0 | A |
| 8514.40.00 | - Other equipment for the heat treatment of materials by induction or dielectric loss | 0 | A |
| 8514.90.00 | - Parts | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8515.11.00 | - - Soldering irons and guns | 0 | A |
| 8515.19.00 | - - Other | 0 | A |
| 8515.21.00 | - - Fully or partly automatic | 0 | A |
| 8515.29.00 | - - Other | 0 | A |
| 8515.31.00 | - - Fully or partly automatic | 0 | A |
| 8515.39.10 | - - - For arc welding, AC, for an operating current of 180 A or more but not more than 250 A, with coated electrodes | 0 | A |
| 8515.39.90 | - - - Other | 0 | A |
| 8515.80.00 | - Other machines and apparatus | 0 | A |
| 8515.90.00 | - Parts | 0 | A |
| 8516.10.00 | - Electric instantaneous or storage water heaters and immersion heaters | 15 | E |
| 8516.21.00 | - - Storage heating radiators | 15 | C |
| 8516.29.00 | - - Other | 15 | C |
| 8516.31.00 | - - Hair dryers | 15 | C |
| 8516.32.00 | - - Other hairdressing apparatus | 15 | C |
| 8516.33.00 | - - Hand-drying apparatus | 15 | C |
| 8516.40.00 | - Electric smoothing irons | 10 | C |
| 8516.50.00 | - Microwave ovens | 5 | C |
| 8516.60.00 | - Other ovens; cookers, cooking plates, boiling rings; grillers and roasters | 15 | E |
| 8516.71.00 | - - Coffee or tea-makers | 15 | E |
| 8516.72.00 | - - Toasters | 15 | E |
| 8516.79.00 | - - Other | 15 | E |
| 8516.80.10 | - - Flat, of rectangular cross-section; sealed cylindrical cross-section, externally coated with non-alloy steel or copper, of a capacity not exceeding 900 W | 0 | A |
| 8516.80.20 | - - Strip-type (flat, circular or semi-circular), cylindrical, finned, of a capacity not exceeding 2,500 W, externally coated with non-alloy steel or copper | 0 | A |
| 8516.80.30 | - - Immersion-type, of a capacity not exceeding 9,000 W, externally coated with non-alloy steel or copper | 0 | A |
| 8516.80.40 | - - Reinforced, for cookers, other than sealed disc type | 0 | A |
| 8516.80.90 | - - Other | 0 | A |
| 8516.90.00 | - Parts | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8517.11.00 | - - Telephones with cordless handsets with microphone combined | 0 | A |
| 8517.12.00 | - - Mobile phones (cellular phones) and those for other wireless networks | 0 | A |
| 8517.18.00 | - - Other | 0 | A |
| 8517.61.10 | - - - Telecommunication apparatus for carrier-current or for digital telecommunication | 0 | A |
| 8517.61.21 | - - - - Radio-telegraphic or radio-telephonic apparatus | 0 | A |
| 8517.61.22 | - - - - Incorporating reception apparatus | 0 | A |
| 8517.61.29 | - - - - Other | 0 | A |
| 8517.62.00 | - - Apparatus for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus | 0 | A |
| 8517.69.10 | - - - Reception apparatus for radio-telephony or radio-telegraphy | 0 | A |
| 8517.69.90 | - - - Other | 0 | A |
| 8517.70.00 | - Parts | 0 | A |
| 8518.10.00 | - Microphones and stands therefor | 0 | A |
| 8518.21.00 | - - Single loudspeakers, mounted in their enclosures | 0 | A |
| 8518.22.00 | - - Multiple loudspeakers, mounted in the same enclosure | 0 | A |
| 8518.29.00 | - - Other | 0 | A |
| 8518.30.00 | - Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers | 0 | A |
| 8518.40.00 | - Audio-frequency electric amplifiers | 0 | A |
| 8518.50.00 | - Electric sound amplifier sets | 0 | A |
| 8518.90.00 | - Parts | 0 | A |
| 8519.20.10 | - - Coin- or disc-operated record-players | 15 | C |
| 8519.20.90 | - - Other | 15 | C |
| 8519.30.11 | - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.30.19 | - - - Other | 15 | C |
| 8519.30.90 | - - Other | 15 | C |
| 8519.50.00 | - Telephone answering machines | 0 | A |
| 8519.81.10 | - - - Transcribing machines | 15 | C |
| 8519.81.21 | - - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.81.29 | - - - - Other | 15 | C |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8519.81.31 | - - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.81.39 | - - - - Other | 15 | C |
| 8519.81.40 | - - - Dictating machines not capable of operating without an external source of power | 15 | C |
| 8519.81.51 | - - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.81.59 | - - - - Other | 15 | C |
| 8519.81.61 | - - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.81.69 | - - - - Other | 15 | C |
| 8519.81.90 | - - - Other | 15 | C |
| 8519.89.11 | - - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.89.19 | - - - - Other | 15 | C |
| 8519.89.21 | - - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.89.29 | - - - - Other | 15 | C |
| 8519.89.30 | - - - Transcribing machines | 15 | C |
| 8519.89.90 | - - - Other | 15 | C |
| 8521.10.10 | - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8521.10.20 | - - Reproducing apparatus for "magazine programmes" using tape of a width of 19 mm or more, whether or not incorporating a unit for programming sequential operation, for television companies | 10 | C |
| 8521.10.90 | - - Other | 15 | C |
| 8521.90.00 | - Other | 15 | C |
| 8522.10.00 | - Pick-up cartridges | 0 | A |
| 8522.90.10 | - - Cabinets and cases of wood | 15 | E |
| 8522.90.90 | - - Other | 0 | A |
| 8523.21.10 | - - - Unrecorded | 0 | A |
| 8523.21.20 | - - - Recorded | 0 | A |
| 8523.29.11 | - - - - For recording sound, in cassettes | 0 | A |
| 8523.29.19 | - - - - Other | 0 | A |
| 8523.29.21 | - - - - Removable | 0 | A |
| 8523.29.29 | - - - - Other | 0 | A |
| 8523.29.30 | - - - Other unrecorded magnetic discs | 0 | A |
| 8523.29.40 | - - - Magnetic tapes for reproducing phenomena other than sound or image, recorded | 0 | A |
| 8523.29.51 | - - - - Educational | 5 | C |
| 8523.29.52 | - - - - Other, of a width of 19 mm or more, for reproducing sound and image | 5 | C |

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

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8528.71.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8528.71.20 | - - - Digital television signals converter (including digital audio signals), only into analog signals, for the reception of digital signals broadcasted on open television, for television receivers that do not have built-in digital television tuner device | 0 | A |
| 8528.71.90 | - - - Other | 15 | E |
| 8528.72.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8528.72.90 | - - - Other | 15 | D |
| 8528.73.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8528.73.90 | - - - Other | 15 | E |
| 8529.10.00 | - Aerials and aerial reflectors of all kinds; parts suitable for use therewith | 0 | A |
| 8529.90.10 | - - Cabinets and cases of wood | 15 | E |
| 8529.90.90 | - - Other | 0 | A |
| 8530.10.00 | - Equipment for railways or similar | 0 | A |
| 8530.80.00 | - Other apparatus | 0 | A |
| 8530.90.00 | - Parts | 0 | A |
| 8531.10.00 | - Burglar or fire alarms and similar apparatus | 0 | A |
| 8531.20.00 | - Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) | 0 | A |
| 8531.80.10 | - - Electric bells, buzzers, door chimes, etc. | 15 | E |
| 8531.80.90 | - - Other | 0 | A |
| 8531.90.00 | - Parts | 0 | A |
| 8532.10.00 | - Fixed capacitors designed for use in 50/60 Hz circuits, and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) | 0 | A |
| 8532.21.00 | - - Of tantalum | 0 | A |
| 8532.22.00 | - - Aluminium electrolytic | 0 | A |
| 8532.23.00 | - - With ceramic dielectric, single layer | 0 | A |
| 8532.24.00 | - - With ceramic dielectric, multilayer | 0 | A |
| 8532.25.00 | - - With dielectric of paper or plastics | 0 | A |
| 8532.29.00 | - - Other | 0 | A |
| 8532.30.00 | - Variable or adjustable capacitors | 0 | A |
| 8532.90.00 | - Parts | 0 | A |
| 8533.10.00 | - Fixed carbon resistors, composition or film types | 0 | A |
| 8533.21.00 | - - For a power handling capacity not exceeding 20 W | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8533.29.00 | - - Other | 0 | A |
| 8533.31.00 | - - For a power handling capacity not exceeding 20 W | 0 | A |
| 8533.39.00 | - - Other | 0 | A |
| 8533.40.00 | - Other variable resistors (including rheostats and potentiometers) | 0 | A |
| 8533.90.00 | - Parts | 0 | A |
| 8534.00.00 | PRINTED CIRCUITS | 0 | A |
| 8535.10.00 | - Fuses and circuit breaker fuses | 0 | A |
| 8535.21.00 | - - For a voltage of less than 72.5 kV | 0 | A |
| 8535.29.00 | - - Other | 0 | A |
| 8535.30.00 | - Isolating switches and make-and-break switches | 0 | A |
| 8535.40.10 | - - Lightning arresters | 0 | A |
| 8535.40.20 | - - Voltage limiters | 0 | A |
| 8535.40.30 | - - Surge suppressors | 0 | A |
| 8535.90.00 | - Other | 0 | A |
| 8536.10.10 | - - Fuses | 0 | A |
| 8536.10.21 | - - - Safety type, hand-operated, for a current not exceeding 600 A and a voltage not exceeding 600 V | 10 | C |
| 8536.10.22 | - - - Blade type, hand-operated, for a current not exceeding 100 A and a voltage not exceeding 250 V | 10 | C |
| 8536.10.29 | - - - Other | 0 | A |
| 8536.20.10 | - - Thermo-magnetic, vacuum, air or oil types or of moulded plastic for a current not exceeding 100 A and a voltage not exceeding 250 V | 10 | E |
| 8536.20.90 | - - Other | 0 | A |
| 8536.30.10 | - - Surge suppressors | 0 | A |
| 8536.30.90 | - - Other | 0 | A |
| 8536.41.00 | - - For a voltage not exceeding 60 V | 0 | A |
| 8536.49.10 | - - - Surge indicators and electrical contactors | 10 | C |
| 8536.49.90 | - - - Other | 0 | A |
| 8536.50.10 | - - Single-pole switches, rotary or chain-pull, for a voltage not exceeding 250 V | 0 | A |
| 8536.50.20 | - - Single-pole switches, plate or patch types, for a voltage not exceeding 250 V | 10 | E |
| 8536.50.50 | - - Single-pole pressure switches, for a voltage not exceeding 250 V | 0 | A |
| 8536.50.60 | - - Magnetic starters for electric motors | 10 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8536.50.70 | - - Thermo-electric automatic switches (starters) for fluorescent lamps or fluorescent tubes | 10 | E |
| 8536.50.90 | - - Other | 0 | A |
| 8536.61.00 | - - Lamp-holders | 15 | E |
| 8536.69.00 | - - Other | 0 | A |
| 8536.70.10 | - - Of plastic | 15 | E |
| 8536.70.21 | - - - Cast, moulded, stamped or forged, but not otherwise worked | 5 | E |
| 8536.70.29 | - - - Other | 15 | E |
| 8536.70.90 | - - Other | 0 | A |
| 8536.90.00 | - Other equipment | 0 | A |
| 8537.10.00 | - For a voltage not exceeding 1,000 V | 10 | C |
| 8537.20.00 | - For a voltage exceeding 1,000 V | 10 | E |
| 8538.10.00 | - Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus | 5 | C |
| 8538.90.00 | - Other | 0 | A |
| 8539.10.00 | - Sealed beam lamp units | 5 | C |
| 8539.21.00 | - - Tungsten halogen | 5 | C |
| 8539.22.10 | - - - Incandescent filament lamps of a power of 15 W or more | 0 | A |
| 8539.22.90 | - - - Other | 0 | A |
| 8539.29.00 | - - Other | 5 | C |
| 8539.31.10 | - - - Straight tubes, of a power of 14 W or more but not more than 215 W | 0 | A |
| 8539.31.20 | - - - Energy-saving | 0 | A |
| 8539.31.90 | - - - Other | 5 | C |
| 8539.32.00 | - - Mercury or sodium vapour lamps; metal halide lamps | 5 | C |
| 8539.39.00 | - - Other | 5 | C |
| 8539.41.00 | - - Arc lamps | 0 | A |
| 8539.49.00 | - - Other | 0 | A |
| 8539.90.10 | - - Filaments with their supporting conducting wires; threaded or bayonet type bases for fluorescent lamps and tubes | 0 | A |
| 8539.90.90 | - - Other | 0 | A |
| 8540.11.00 | - - Colour | 0 | A |
| 8540.12.00 | - - Black and white or other monochrome | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8540.20.00 | - Television camera tubes; image converters and intensifiers; other photo-cathode tubes | 0 | A |
| 8540.40.00 | - Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm | 0 | A |
| 8540.60.00 | - Other cathode-ray tubes | 0 | A |
| 8540.71.00 | - - Magnetrons | 0 | A |
| 8540.79.00 | - - Other | 0 | A |
| 8540.81.00 | - - Receiver or amplifier tubes | 0 | A |
| 8540.89.00 | - - Other | 0 | A |
| 8540.91.00 | - - Of cathode-ray tubes | 0 | A |
| 8540.99.00 | - - Other | 0 | A |
| 8541.10.00 | - Diodes, other than photosensitive or light-emitting diodes | 0 | A |
| 8541.21.00 | - - With a dissipation rate of less than 1 W | 0 | A |
| 8541.29.00 | - - Other | 0 | A |
| 8541.30.00 | - Thyristors, diacs and triacs, other than photosensitive devices | 0 | A |
| 8541.40.00 | - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes | 0 | A |
| 8541.50.00 | - Other semiconductor devices | 0 | A |
| 8541.60.00 | - Mounted piezo-electric crystals | 0 | A |
| 8541.90.00 | - Parts | 0 | A |
| 8542.31.11 | - - - - Metal oxide semiconductors (MOS technology) | 0 | A |
| 8542.31.12 | - - - - Bipolar technology circuits | 0 | A |
| 8542.31.19 | - - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)) | 0 | A |
| 8542.31.20 | - - - Other, excluding digital | 0 | A |
| 8542.31.30 | - - - Hybrid integrated circuits | 0 | A |
| 8542.31.80 | - - - Waste and scrap | 0 | A |
| 8542.32.11 | - - - - Metal oxide semiconductors (MOS technology) | 0 | A |
| 8542.32.12 | - - - - Bipolar technology circuits | 0 | A |
| 8542.32.19 | - - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)) | 0 | A |
| 8542.32.20 | - - - Other, excluding digital | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8542.32.30 | - - - Hybrid integrated circuits | 0 | A |
| 8542.32.80 | - - - Waste and scrap | 0 | A |
| 8542.33.11 | - - - - Metal oxide semiconductors (MOS technology) | 0 | A |
| 8542.33.12 | - - - - Bipolar technology circuits | 0 | A |
| 8542.33.19 | - - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)) | 0 | A |
| 8542.33.20 | - - - Other, excluding digital | 0 | A |
| 8542.33.30 | - - - Hybrid integrated circuits | 0 | A |
| 8542.33.80 | - - - Waste and scrap | 0 | A |
| 8542.39.11 | - - - - Metal oxide semiconductors (MOS technology) | 0 | A |
| 8542.39.12 | - - - - Bipolar technology circuits | 0 | A |
| 8542.39.19 | - - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)) | 0 | A |
| 8542.39.20 | - - - Other, excluding digital | 0 | A |
| 8542.39.30 | - - - Hybrid integrated circuits | 0 | A |
| 8542.39.80 | - - - Waste and scrap | 0 | A |
| 8542.90.00 | - Parts | 0 | A |
| 8543.10.00 | - Particle accelerators | 0 | A |
| 8543.20.00 | - Signal generators | 0 | A |
| 8543.30.00 | - Machines and apparatus for electroplating, electrolysis or electrophoresis | 0 | A |
| 8543.70.10 | - - Electric fence energizers | 0 | A |
| 8543.70.91 | - - - Medium- or high-frequency amplifiers; synthesizers | 5 | E |
| 8543.70.92 | - - - Luminaires based on light-emitting diodes (LED) | 0 | A |
| 8543.70.99 | - - - Other | 0 | A |
| 8543.90.10 | - - Electronic microassemblies | 0 | A |
| 8543.90.90 | - - Other | 0 | A |
| 8544.11.00 | - - Of copper | 0 | A |
| 8544.19.00 | - - Other | 0 | A |
| 8544.20.00 | - Coaxial cable and other coaxial electric conductors | 5 | E |
| 8544.30.00 | - Ignition wiring sets and other wiring sets of the kind used in means of transport | 5 | C |
| 8544.42.10 | - - - Electric conductors for a voltage not exceeding 80 V | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8544.42.21 | - - - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibers) other than submarine telephone cables | 15 | G |
| 8544.42.29 | - - - - Other | 0 | A |
| 8544.49.10 | - - - Electric conductors for a voltage not exceeding 80 V | 0 | A |
| 8544.49.21 | - - - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibers) other than submarine telephone cables | 15 | X |
| 8544.49.29 | - - - - Other | 5 | X |
| 8544.60.00 | - Other electric conductors, for a voltage exceeding 1,000 V | 15 | G |
| 8544.70.00 | - Optical fiber cables | 0 | A |
| 8545.11.00 | - - Of a kind used for furnaces | 0 | A |
| 8545.19.00 | - - Other | 0 | A |
| 8545.20.00 | - Brushes | 0 | A |
| 8545.90.00 | - Other | 0 | A |
| 8546.10.00 | - Of glass | 0 | A |
| 8546.20.00 | - Of ceramics | 0 | A |
| 8546.90.00 | - Other | 0 | A |
| 8547.10.00 | - Insulating fittings of ceramics | 0 | A |
| 8547.20.00 | - Insulating fittings of plastics | 0 | A |
| 8547.90.00 | - Other | 0 | A |
| 8548.10.10 | - - Of lead | 0 | A |
| 8548.10.90 | - - Other | 5 | A |
| 8548.90.00 | - Other | 0 | A |
| 8601.10.00 | - Powered from an external source of electricity | 0 | A |
| 8601.20.00 | - Powered by electric accumulators | 0 | A |
| 8602.10.00 | - Diesel-electric locomotives | 0 | A |
| 8602.90.00 | - Other | 0 | A |
| 8603.10.00 | - Powered from an external source of electricity | 0 | A |
| 8603.90.00 | - Other | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8604.00.00 | RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES) | 0 | A |
| 8605.00.00 | RAILWAY OR TRAMWAY PASSENGER COACHES, LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE COACHES (EXCLUDING THOSE OF HEADING 86.04) | 0 | A |
| 8606.10.00 | - Tank wagons and the like | 0 | A |
| 8606.30.00 | - Self-discharging vans and wagons, other than those of subheading 8606.10 | 0 | A |
| 8606.91.00 | - - Covered and closed | 0 | A |
| 8606.92.00 | - - Open, with non-removable sides of a height exceeding 60 cm | 0 | A |
| 8606.99.00 | - - Other | 0 | A |
| 8607.11.00 | - - Driving bogies and bissel-bogies | 0 | A |
| 8607.12.00 | - - Other bogies and bissel-bogies | 0 | A |
| 8607.19.00 | - - Other, including parts | 0 | A |
| 8607.21.00 | - - Air brakes and parts thereof | 0 | A |
| 8607.29.00 | - - Other | 0 | A |
| 8607.30.00 | - Hooks and other coupling devices, buffers, and parts thereof | 0 | A |
| 8607.91.00 | - - Of locomotives | 0 | A |
| 8607.99.00 | - - Other | 0 | A |
| 8608.00.00 | RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMILAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS THEREOF | 0 | A |
| 8609.00.00 | CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8701.10.00 | - Pedestrian-controlled tractors | 0 | A |
| 8701.20.00 | - Road tractors for semi-trailers | 0 | A |
| 8701.30.00 | - Track-laying tractors | 0 | A |
| 8701.90.00 | - Other | 0 | A |
| 8702.10.50 | - - For the transport of 10 persons, including the driver | 5 | E1 |
| 8702.10.60 | - - For the transport of more than 10 but less than 15 persons, including the driver | 5 | E1 |
| 8702.10.70 | - - For the transport of 15 persons or more but not more than 45 persons, including the driver | 1 | A |
| 8702.10.80 | - - For the transport of more than 45 persons, including the driver | 1 | A |
| 8702.90.50 | - - For the transport of 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine | 5 | E1 |
| 8702.90.60 | - - For the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine | 5 | E1 |
| 8702.90.70 | - - For the transport of 15 persons or more but not more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine | 1 | E1 |
| 8702.90.80 | - - For the transport of more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine | 1 | E1 |
| 8702.90.91 | - - - Electrically powered | 0 | A |
| 8702.90.99 | - - - Other | 5 | E1 |
| 8703.10.00 | - Vehicles specially designed for travelling on snow; golf cars and similar vehicles | 30 | E1 |
| 8703.21.51 | - - - - Tricycles | 20 | E1 |
| 8703.21.52 | - - - - Quads | 20 | E1 |
| 8703.21.60 | - - - With four-wheel drive and a two range transfer case built on | 25 | E1 |
| 8703.21.70 | - - -With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 20 | E1 |
| 8703.21.90 | - - - Other | 20 | J1 |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8703.22.51 | - - - - Ambulances | 1 | E |
| 8703.22.52 | - - - - Hearses | 1 | E |
| 8703.22.53 | - - - - With four-wheel drive and a two range transfer case built on | 25 | E1 |
| 8703.22.54 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 20 | E1 |
| 8703.22.59 | - - - - Other | 20 | J1 |
| 8703.22.61 | - - - - Ambulances | 1 | E |
| 8703.22.62 | - - - - Hearses | 1 | E |
| 8703.22.63 | - - - - With four-wheel drive and a two range transfer case built on | 25 | E1 |
| 8703.22.64 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 25 | E1 |
| 8703.22.69 | - - - - Other | 25 | J1 |
| 8703.23.61 | - - - - Ambulances | 1 | E |
| 8703.23.62 | - - - - Hearses | 1 | E |
| 8703.23.63 | - - - - With four-wheel drive and a two range transfer case built on | 25 | J1 |
| 8703.23.64 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 25 | E1 |
| 8703.23.69 | - - - - Other | 25 | J1 |
| 8703.23.71 | - - - - Ambulances | 1 | E |
| 8703.23.72 | - - - - Hearses | 1 | E |
| 8703.23.73 | - - - - With four-wheel drive and a two range transfer case built on | 25 | E1 |
| 8703.23.74 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 30 | E1 |
| 8703.23.79 | - - - - Other | 30 | E1 |
| 8703.24.61 | - - - - Ambulances | 1 | E |
| 8703.24.62 | - - - - Hearses | 1 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8703.24.70 | - - - With four-wheel drive and a two range transfer case built on | 25 | E1 |
| 8703.24.80 | - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 30 | E1 |
| 8703.24.90 | - - - Other | 30 | E1 |
| 8703.31.51 | - - - - Ambulances | 1 | E |
| 8703.31.52 | - - - - Hearses | 1 | E |
| 8703.31.53 | - - - - With four-wheel drive and a two range transfer case built on | 25 | E1 |
| 8703.31.54 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 20 | E1 |
| 8703.31.59 | - - - - Other | 20 | E1 |
| 8703.31.61 | - - - - Ambulances | 1 | E |
| 8703.31.62 | - - - - Hearses | 1 | E |
| 8703.31.63 | - - - - With four-wheel drive and a two range transfer case built on | 25 | E1 |
| 8703.31.64 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 25 | E1 |
| 8703.31.69 | - - - - Other | 25 | E1 |
| 8703.32.61 | - - - - Ambulances | 1 | E |
| 8703.32.62 | - - - - Hearses | 1 | E |
| 8703.32.63 | - - - - With four-wheel drive and a two range transfer case | 25 | J1 |
| 8703.32.64 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 25 | E1 |
| 8703.32.69 | - - - - Other | 25 | E1 |
| 8703.32.71 | - - - - Ambulances | 1 | A |
| 8703.32.72 | - - - - Hearses | 1 | E |
| 8703.32.73 | - - - - With four-wheel drive and a two range transfer case built on | 25 | J1 |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8703.32.74 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 30 | E1 |
| 8703.32.79 | - - - - Other | 30 | E1 |
| 8703.33.61 | - - - - Ambulances | 1 | E |
| 8703.33.62 | - - - - Hearses | 1 | E |
| 8703.33.70 | - - - With four-wheel drive and a two range transfer case | 25 | E1 |
| 8703.33.80 | - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 30 | E1 |
| 8703.33.90 | - - - Other | 30 | E1 |
| 8703.90.00 | - Other | 30 | E1 |
| 8704.10.00 | - Dumpers designed for off-highway use | 1 | E1 |
| 8704.21.51 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | E1 |
| 8704.21.59 | - - - - Other | 1 | E1 |
| 8704.21.61 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | E1 |
| 8704.21.69 | - - - - Other | 1 | E1 |
| 8704.21.71 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | E1 |
| 8704.21.79 | - - - - Other | 1 | E1 |
| 8704.21.91 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | E1 |
| 8704.21.99 | - - - - Other | 1 | E1 |
| 8704.22.30 | - - - Tank vehicles, refrigerated vehicles and refuse collection vehicles | 1 | E1 |
| 8704.22.90 | - - - Other | 1 | A |
| 8704.23.30 | - - - Tank vehicles, refrigerated vehicles and refuse collection vehicles | 1 | E |
| 8704.23.90 | - - - Other | 1 | E1 |
| 8704.31.51 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | E1 |
| 8704.31.59 | - - - - Other | 1 | E1 |
| 8704.31.61 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | E1 |
| 8704.31.69 | - - - - Other | 1 | E1 |
| 8704.31.71 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | E1 |
| 8704.31.79 | - - - - Other | 1 | E |
| 8704.31.91 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | E1 |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8704.31.99 | - - - - Other | 1 | E1 |
| 8704.32.30 | - - - Tank vehicles, refrigerated vehicles and refuse collection vehicles | 1 | E |
| 8704.32.90 | - - - Other | 1 | E1 |
| 8704.90.00 | - Other | 1 | E1 |
| 8705.10.00 | - Crane lorries | 1 | A |
| 8705.20.00 | - Mobile drilling derricks | 1 | E |
| 8705.30.00 | - Fire fighting vehicles | 1 | E |
| 8705.40.00 | - Concrete-mixer lorries | 1 | E |
| 8705.90.00 | - Other | 1 | E |
| 8706.00.10 | - Of buses | 1 | E1 |
| 8706.00.90 | - Other | 1 | E1 |
| 8707.10.00 | - For the vehicles of heading 87.03 | 1 | E1 |
| 8707.90.50 | - - For the vehicles of headings 87.01, 87.02 and 87.04, other than those of tariff subdivisions 8704.21.51 and 8704.31.51 | 1 | E1 |
| 8707.90.90 | - - Other | 1 | E1 |
| 8708.10.00 | - Bumpers and parts thereof | 1 | A |
| 8708.21.00 | - - Safety seat belts | 1 | E |
| 8708.29.10 | - - - Skylights of the kind used in car bodies of heading 87.02 | 1 | E |
| 8708.29.90 | - - - Other | 1 | A |
| 8708.30.10 | - - Mounted brake linings | 1 | A |
| 8708.30.20 | - - Hydrodynamic brake system with transmission delay, and parts thereof | 0 | A |
| 8708.30.90 | - - Other | 1 | A |
| 8708.40.10 | - - Gear boxes | 1 | A |
| 8708.40.20 | - - Parts | 1 | E |
| 8708.50.10 | - - Drive-axles with differential, whether or not provided with other transmission components | 1 | E |
| 8708.50.20 | - - Non-driving axles and parts thereof | 1 | E |
| 8708.50.90 | - - Other parts | 1 | E |
| 8708.70.00 | - Road wheels, parts and accessories thereof | 1 | A |
| 8708.80.11 | - - - Of the kind used in luggage doors of vehicles of heading 87.02 | 1 | E |
| 8708.80.19 | - - - Other | 1 | A |
| 8708.80.20 | - - Suspension systems, other than shock-absorbers | 1 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8708.80.90 | - - Parts | 1 | A |
| 8708.91.10 | - - - Radiators | 1 | A |
| 8708.91.20 | - - - Parts | 1 | A |
| 8708.92.10 | - - - Silencers and exhaust pipes | 1 | E |
| 8708.92.20 | - - - Parts | 1 | E |
| 8708.93.00 | - - Clutches and parts thereof | 1 | A |
| 8708.94.10 | - - - Steering wheels, steering columns and steering boxes | 1 | A |
| 8708.94.20 | - - - Parts | 1 | A |
| 8708.95.00 | - - Safety airbags with inflator system; parts thereof | 1 | E |
| 8708.99.00 | - - Other | 1 | A |
| 8709.11.00 | - - Electrical | 0 | A |
| 8709.19.00 | - - Other | 0 | A |
| 8709.90.00 | - Parts | 0 | A |
| 8710.00.00 | TANKS AND OTHER ARMOURED FIGHTING VEHICLES, MOTORIZED, WHETHER OR NOT FITTED WITH WEAPONS; PARTS THEREOF | 5 | D |
| 8711.10.20 | - - Tricycles | 10 | C |
| 8711.10.90 | - - Other | 5 | C |
| 8711.20.20 | - - Tricycles | 10 | C |
| 8711.20.90 | - - Other | 5 | C |
| 8711.30.20 | - - Tricycles | 10 | D |
| 8711.30.90 | - - Other | 5 | D |
| 8711.40.20 | - - Tricycles | 10 | D |
| 8711.40.90 | - - Other | 5 | D |
| 8711.50.20 | - - Tricycles | 10 | D |
| 8711.50.90 | - - Other | 5 | D |
| 8711.90.00 | - Other | 5 | D |
| 8712.00.00 | BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED | 15 | C |
| 8713.10.00 | - Not mechanically propelled | 0 | A |
| 8713.90.00 | - Other | 0 | A |
| 8714.10.10 | - - Saddles (seats) | 5 | C |
| 8714.10.90 | - - Other | 5 | D |
| 8714.20.00 | - Of carriages and other vehicles for disabled persons | 0 | A |
| 8714.91.10 | - - - Frames and forks | 10 | C |
| 8714.91.90 | - - - Parts | 5 | D |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 8714.92.10 | - - - Wheel rims (rings) | 10 | C |
| 8714.92.20 | - - - Spokes | 0 | A |
| 8714.93.00 | - - Hubs without braking device and free-wheel sprocket-wheels | 0 | A |
| 8714.94.00 | - - Brakes, including hubs with braking device, and parts thereof | 0 | A |
| 8714.95.00 | - - Saddles (seats) | 0 | A |
| 8714.96.00 | - - Pedals and crank-gear, and parts thereof | 0 | A |
| 8714.99.10 | - - - Shafts (cranks, steering devices, handlebars), mudguards (fenders), chain guards and luggage racks (not plastic) | 10 | D |
| 8714.99.20 | - - - Handles and luggage racks (whether or not for tools), of plastics | 0 | A |
| 8714.99.90 | - - - Other | 0 | A |
| 8715.00.10 | - Baby carriages | 15 | E |
| 8715.00.80 | - Other | 10 | E |
| 8715.00.90 | - Parts | 0 | A |
| 8716.10.00 | - Trailers and semi-trailers of the caravan type, for housing or camping | 15 | E1 |
| 8716.20.00 | - Self-loading or self-unloading trailers and semi-trailers for agricultural purposes | 0 | A |
| 8716.31.00 | - - Tanker trailers and tanker semi-trailers | 10 | D |
| 8716.39.00 | - - Other | 10 | D |
| 8716.40.00 | - Other trailers and semi-trailers | 10 | D |
| 8716.80.10 | - - Wheelbarrows and hand-carts | 10 | E1 |
| 8716.80.90 | - - Other | 10 | E1 |
| 8716.90.00 | - Parts | 0 | A |
| 8801.00.10 | - Gliders and hang gliders | 5 | A |
| 8801.00.90 | - Other | 5 | A |
| 8802.11.00 | - - Of an unladen weight not exceeding 2,000 kg | 5 | A |
| 8802.12.00 | - - Of an unladen weight exceeding 2,000 kg | 5 | A |
| 8802.20.00 | - Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg | 5 | A |
| 8802.30.00 | - Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg | 5 | A |
| 8802.40.00 | - Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg | 0 | A |

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

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 9006.53.90 | - - - Other | 15 | E |
| 9006.59.10 | - - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms | 0 | A |
| 9006.59.90 | - - - Other | 15 | E |
| 9006.61.00 | - - Discharge lamp (electronic) flashlight apparatus | 10 | C |
| 9006.69.10 | - - - Flashbulbs, flashcubes and similar equipment | 10 | C |
| 9006.69.90 | - - - Other | 10 | C |
| 9006.91.00 | - - For photographic cameras | 0 | A |
| 9006.99.00 | - - Other | 0 | A |
| 9007.10.00 | - Cameras | 15 | E |
| 9007.20.00 | - Projectors | 0 | A |
| 9007.91.00 | - - For cameras | 10 | C |
| 9007.92.00 | - - For projectors | 0 | A |
| 9008.50.10 | - - Slide projectors | 15 | E |
| 9008.50.20 | - - Microfilm, microfiche or other microform readers, including copiers | 0 | A |
| 9008.50.30 | - - Other fixed image projectors | 15 | E |
| 9008.50.90 | - - Other | 0 | A |
| 9008.90.00 | - Parts and accessories | 0 | A |
| 9010.10.00 | - Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper | 0 | A |
| 9010.50.00 | - Other apparatus and equipment for photographic or cinematographic laboratories; negatoscopes | 0 | A |
| 9010.60.00 | - Projection screens | 0 | A |
| 9010.90.00 | - Parts and accessories | 0 | A |
| 9011.10.00 | - Stereoscopic microscopes | 0 | A |
| 9011.20.00 | - Other microscopes, for photomicrography, cinephotomicrography or microprojection | 0 | A |
| 9011.80.00 | - Other microscopes | 0 | A |
| 9011.90.00 | - Parts and accessories | 0 | A |
| 9012.10.00 | - Microscopes other than optical microscopes; diffraction apparatus | 0 | A |
| 9012.90.00 | - Parts and accessories | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 9013.10.00 | - Telescopic sights for fitting to arms; periscopes; telescopes for machines, appliances or instruments of this Chapter or Section XVI | 5 | C |
| 9013.20.00 | - Lasers, other than laser diodes | 0 | A |
| 9013.80.00 | - Other devices, appliances and instruments | 0 | A |
| 9013.90.00 | - Parts and accessories | 0 | A |
| 9014.10.00 | - Direction finding compasses | 0 | A |
| 9014.20.00 | - Instruments and appliances for aeronautical or space navigation (other than compasses) | 0 | A |
| 9014.80.00 | - Other instruments and appliances | 0 | A |
| 9014.90.00 | - Parts and accessories | 0 | A |
| 9015.10.00 | - Rangefinders | 0 | A |
| 9015.20.00 | - Theodolites and tachymeters (tacheometers) | 0 | A |
| 9015.30.00 | - Levels | 0 | A |
| 9015.40.00 | - Photogrammetrical surveying instruments and appliances | 0 | A |
| 9015.80.00 | - Other instruments and appliances | 0 | A |
| 9015.90.00 | - Parts and accessories | 0 | A |
| 9016.00.00 | BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS | 0 | A |
| 9017.10.00 | - Drafting tables and machines, whether or not automatic | 5 | C |
| 9017.20.00 | - Other drawing, marking-out or mathematical calculating instruments | 0 | A |
| 9017.30.00 | - Micrometers, callipers and gauges | 0 | A |
| 9017.80.00 | - Other instruments | 0 | A |
| 9017.90.00 | - Parts and accessories | 0 | A |
| 9018.11.00 | - - Electro-cardiographs | 0 | A |
| 9018.12.00 | - - Ultrasonic scanning apparatus | 0 | A |
| 9018.13.00 | - - Magnetic resonance imaging apparatus | 0 | A |
| 9018.14.00 | - - Scintigraphic apparatus | 0 | A |
| 9018.19.00 | - - Other | 0 | A |
| 9018.20.00 | - Ultraviolet or infra-red ray apparatus | 0 | A |
| 9018.31.10 | - - - Disposable | 0 | A |
| 9018.31.90 | - - - Other | 0 | A |
| 9018.32.00 | - - Tubular metal needles and needles for sutures | 0 | A |
| 9018.39.10 | - - - Venoclysis equipment | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 9018.39.90 | - - - Other | 0 | A |
| 9018.41.00 | - - Dental drill engines, whether or not combined on a single base with other dental equipment | 0 | A |
| 9018.49.00 | - - Other | 0 | A |
| 9018.50.00 | - Other ophthalmic instruments and appliances | 0 | A |
| 9018.90.00 | - Other instruments and appliances | 0 | A |
| 9019.10.00 | - Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus | 0 | A |
| 9019.20.00 | - Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus | 0 | A |
| 9020.00.00 | OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS | 0 | A |
| 9021.10.00 | - Orthopaedic or fracture articles and apparatus | 0 | A |
| 9021.21.00 | - - Artificial teeth | 0 | A |
| 9021.29.00 | - - Other | 0 | A |
| 9021.31.00 | - - Artificial joints | 0 | A |
| 9021.39.00 | - - Other | 0 | A |
| 9021.40.00 | - Hearing aids, excluding parts and accessories | 0 | A |
| 9021.50.00 | - Pacemakers for stimulating heart muscles, excluding parts and accessories | 0 | A |
| 9021.90.00 | - Other | 0 | A |
| 9022.12.00 | - - Computed tomography apparatus | 0 | A |
| 9022.13.00 | - - Other, for dental uses | 0 | A |
| 9022.14.00 | - - Other, for medical, surgical or veterinary uses | 0 | A |
| 9022.19.00 | - - For other uses | 0 | A |
| 9022.21.00 | - - For medical, surgical, dental or veterinary uses | 0 | A |
| 9022.29.00 | - - For other uses | 0 | A |
| 9022.30.00 | - X-ray tubes | 0 | A |
| 9022.90.00 | - Other, including parts and accessories | 0 | A |
| 9023.00.00 | INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES | 0 | A |
| 9024.10.00 | - Machines and appliances for testing metals | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 9024.80.00 | - Other machines and appliances | 0 | A |
| 9024.90.00 | - Parts and accessories | 0 | A |
| 9025.11.00 | - - Liquid-filled, for direct reading | 0 | A |
| 9025.19.00 | - - Other | 0 | A |
| 9025.80.00 | - Other instruments | 0 | A |
| 9025.90.00 | - Parts and accessories | 0 | A |
| 9026.10.00 | - For measuring or checking the flow or level of liquids | 0 | A |
| 9026.20.00 | - For measuring or checking pressure | 0 | A |
| 9026.80.00 | - Other instruments and appliances | 0 | A |
| 9026.90.00 | - Parts and accessories | 0 | A |
| 9027.10.00 | - Gas or smoke analysis apparatus | 0 | A |
| 9027.20.00 | - Chromatographs and electrophoresis instruments | 0 | A |
| 9027.30.00 | - Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR) | 0 | A |
| 9027.50.00 | - Other instruments and apparatus using optical radiations (UV, visible, IR) | 0 | A |
| 9027.80.10 | - - Exposure meters | 0 | A |
| 9027.80.90 | - - Other | 0 | A |
| 9027.90.10 | - - Microtomes | 0 | A |
| 9027.90.90 | - - Parts and accessories | 0 | A |
| 9028.10.00 | - Gas meters | 0 | A |
| 9028.20.00 | - Liquid meters | 0 | A |
| 9028.30.10 | - - Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A | 5 | A |
| 9028.30.90 | - - Other | 0 | A |
| 9028.90.00 | - Parts and accessories | 0 | A |
| 9029.10.00 | - Revolution counters, production counters, taximeters, mileometers, pedometers and the like | 0 | A |
| 9029.20.00 | - Speed indicators and tachometers; stroboscopes | 0 | A |
| 9029.90.00 | - Parts and accessories | 0 | A |
| 9030.10.00 | - Instruments and apparatus for measuring or detecting ionizing radiations | 0 | A |
| 9030.20.00 | - Oscilloscopes and oscillographs | 0 | A |
| 9030.31.00 | - - Multimeters, without a recording device | 0 | A |
| 9030.32.00 | - - Multimeters, with a recording device | 0 | A |
| 9030.33.00 | - - Other, without a recording device | 0 | A |
| 9030.39.00 | - - Other, with a recording device | 0 | A |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 9030.40.00 | - Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) | 0 | A |
| 9030.82.00 | - - For measuring or checking semiconductor wafers or devices | 0 | A |
| 9030.84.00 | - - Other, with a recording device | 0 | A |
| 9030.89.00 | - - Other | 0 | A |
| 9030.90.00 | - Parts and accessories | 0 | A |
| 9031.10.00 | - Machines for balancing mechanical parts | 0 | A |
| 9031.20.00 | - Test benches | 0 | A |
| 9031.41.00 | - - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices | 0 | A |
| 9031.49.10 | - - - Profile projectors | 0 | A |
| 9031.49.90 | - - - Other | 0 | A |
| 9031.80.00 | - Other instruments, appliances and machines | 0 | A |
| 9031.90.00 | - Parts and accessories | 0 | A |
| 9032.10.00 | - Thermostats | 0 | A |
| 9032.20.00 | - Manostats | 0 | A |
| 9032.81.00 | - - Hydraulic or pneumatic | 0 | A |
| 9032.89.00 | - - Other | 0 | A |
| 9032.90.00 | - Parts and accessories | 0 | A |
| 9033.00.00 | PARTS AND ACCESSORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90 | 0 | A |
| 9101.11.00 | - - With mechanical display only | 15 | C |
| 9101.19.10 | - - - With opto-electronic display only | 15 | C |
| 9101.19.90 | - - - Other | 15 | C |
| 9101.21.00 | - - Automatic | 15 | C |
| 9101.29.00 | - - Other | 15 | C |
| 9101.91.00 | - - Electrically operated | 15 | C |
| 9101.99.00 | - - Other | 15 | C |
| 9102.11.00 | - - With mechanical display only | 15 | C |
| 9102.12.00 | - - With opto-electronic display only | 15 | C |

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

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

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 9209.92.00 | - - Parts and accessories for the musical instruments of heading 92.02 | 5 | C |
| 9209.94.00 | - - Parts and accessories for the musical instruments of heading 92.07 | 5 | C |
| 9209.99.10 | - - - Metronomes, tuning forks and pitch pipes | 5 | C |
| 9209.99.20 | - - - Mechanisms for musical boxes | 5 | C |
| 9209.99.30 | - - - Parts and accessories for the musical instruments of subdivision 9205.90.10 | 5 | C |
| 9209.99.90 | - - - Other | 5 | C |
| 9301.10.10 | - - Self-propelled | 30 | E |
| 9301.10.90 | - - Other | 30 | E |
| 9301.20.00 | - Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors | 30 | E |
| 9301.90.00 | - Other | 30 | E |
| 9302.00.00 | REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 93.03 OR 93.04 | 30 | E |
| 9303.10.00 | - Muzzle-loading firearms | 30 | E |
| 9303.20.00 | - Other sporting, hunting or target-shooting shotguns, with at least one smooth barrel | 30 | E |
| 9303.30.00 | - Other sporting, hunting or target-shooting rifles | 30 | E |
| 9303.90.00 | - Other | 30 | E |
| 9304.00.00 | OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 93.07 | 30 | E |
| 9305.10.00 | - Of revolvers or pistols | 30 | E |
| 9305.20.10 | - - Smooth-bore shotgun barrels | 30 | E |
| 9305.20.90 | - - Other | 30 | E |
| 9305.91.00 | - - Of military weapons of heading 93.01 | 30 | E |
| 9305.99.00 | - - Other | 30 | E |
| 9306.21.00 | - - Cartridges | 30 | E |
| 9306.29.00 | - - Other | 30 | E |
| 9306.30.10 | - - Cartridges for riveting pistols or similar purposes, human killer guns and parts thereof | 30 | E |
| 9306.30.90 | - - Other cartridges and parts thereof | 30 | E |
| 9306.90.00 | - Other | 30 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 9307.00.00 | SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR | 30 | E |
| 9401.10.00 | - Seats of the kind used for aircraft | 15 | E |
| 9401.20.10 | - - For Pullman type coaches | 10 | E |
| 9401.20.90 | - - Other | 15 | E |
| 9401.30.00 | - Swivel seats with variable height adjustment | 15 | E |
| 9401.40.00 | - Seats other than garden seats or camping equipment, convertible into beds | 15 | E |
| 9401.51.00 | - - Of bamboo or rattan | 15 | E |
| 9401.59.00 | - - Other | 15 | E |
| 9401.61.00 | - - Upholstered | 15 | E |
| 9401.69.00 | - - Other | 15 | E |
| 9401.71.00 | - - Upholstered | 15 | E |
| 9401.79.00 | - - Other | 15 | E |
| 9401.80.00 | - Other seats | 15 | X |
| 9401.90.00 | - Parts | 5 | C |
| 9402.10.00 | - Dentists', barbers' or similar chairs and parts thereof | 0 | A |
| 9402.90.10 | - - Medical or surgical furniture other than operating tables | 10 | C |
| 9402.90.20 | - - Other furniture | 0 | A |
| 9402.90.90 | - - Parts | 0 | A |
| 9403.10.00 | - Metal furniture of the kind used in offices | 15 | E |
| 9403.20.00 | - Other metal furniture | 15 | E |
| 9403.30.00 | - Wooden furniture of the kind used in offices | 15 | E |
| 9403.40.00 | - Wooden furniture of the kind used in kitchens | 15 | E |
| 9403.50.00 | - Wooden furniture of the kind used in bedrooms | 15 | E |
| 9403.60.00 | - Other wooden furniture | 15 | E |
| 9403.70.00 | - Plastic furniture | 15 | X |
| 9403.81.00 | - - Of bamboo or rattan | 15 | E |
| 9403.89.00 | - - Other | 15 | E |
| 9403.90.10 | - - Of wood | 15 | E |
| 9403.90.90 | - - Other | 5 | E |
| 9404.10.00 | - Mattress supports | 15 | E |
| 9404.21.00 | - - Of cellular rubber or plastics, whether or not covered | 15 | E |
| 9404.29.00 | - - Of other materials | 15 | X |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 9404.30.00 | - Sleeping bags | 15 | C |
| 9404.90.00 | - Other | 15 | E |
| 9405.10.10 | - - Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W | 0 | A |
| 9405.10.20 | - - Operating with heatsink, alternate current to direct current converter and exclusively with luminaries based on light emitting diodes (LED) built inseparably | 15 | E |
| 9405.10.90 | - - Other | 15 | E |
| 9405.20.00 | - Electric table, desk, bedside or floor-standing lamps | 15 | E |
| 9405.30.00 | - Lighting sets of the kind used for Christmas trees | 15 | C |
| 9405.40.10 | - - With mercury or sodium vapour lamps | 0 | A |
| 9405.40.20 | - - Operating with heatsink, alternate current to direct current converter and exclusively with luminaries based on light emitting diodes (LED) built inseparably | 15 | E |
| 9405.40.90 | - - Other | 15 | E |
| 9405.50.10 | - - Of base metal | 15 | C |
| 9405.50.90 | - - Other | 15 | C |
| 9405.60.00 | - Illuminated signs, illuminated name-plates and similar articles | 15 | E |
| 9405.91.00 | - - Of glass | 5 | C |
| 9405.92.10 | - - - Diffusers | 5 | C |
| 9405.92.90 | - - - Other | 10 | C |
| 9405.99.00 | - - Other | 10 | C |
| 9406.00.10 | - Living quarters, not equipped, of an area not exceeding 75 m2 | 15 | E |
| 9406.00.20 | - Greenhouses, not equipped, of an area of 1,000 $m^2$ or more | 0 | A |
| 9406.00.90 | - Other | 15 | E |
| 9503.00.10 | - Tricycles, scooters, pedal cars and other wheeled toys designed to be ridden by children; carriages and wheelchairs for dolls | 15 | C |
| 9503.00.21 | - - Dolls, whether or not dressed | 15 | C |
| 9503.00.22 | - - Clothing, clothing accessories, footwear and headgear | 15 | C |
| 9503.00.29 | - - Parts and other accessories | 5 | C |
| 9503.00.31 | - - Electric trains, including tracks, signals and other accessories therefor | 15 | C |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 9503.00.32 | - - Reduced-size ('scale') model assembly kits, working or not, excluding those of subdivision 9503.00.31 | 15 | C |
| 9503.00.33 | - - Constructional toys | 15 | C |
| 9503.00.34 | - - Sets or assortments | 15 | C |
| 9503.00.39 | - - Other | 15 | C |
| 9503.00.41 | - - Stuffed toys | 15 | C |
| 9503.00.42 | - - Plastic eyes and noses of stuffed toys | 0 | A |
| 9503.00.43 | - - Other parts of stuffed toys | 15 | C |
| 9503.00.49 | - - Other | 15 | C |
| 9503.00.50 | - Toy musical instruments and apparatus | 15 | C |
| 9503.00.60 | - Puzzles | 15 | C |
| 9503.00.70 | - Other toys, put up in sets or outfits | 15 | C |
| 9503.00.80 | - Other toys and models, incorporating a motor | 15 | C |
| 9503.00.90 | - Other | 15 | C |
| 9504.20.10 | - - Billiard tables | 15 | C |
| 9504.20.90 | - - Other | 10 | C |
| 9504.30.00 | - Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment | 15 | C |
| 9504.40.00 | - Playing cards | 15 | C |
| 9504.50.00 | - Video game consoles and machines, other than those of subheading 9504.30 | 15 | C |
| 9504.90.00 | - Other | 15 | C |
| 9505.10.00 | - Articles for Christmas festivities | 15 | C |
| 9505.90.00 | - Other | 15 | C |
| 9506.11.00 | - - Skis | 10 | C |
| 9506.12.00 | - - Ski fastenings | 10 | C |
| 9506.19.00 | - - Other | 10 | C |
| 9506.21.00 | - - Sailboards | 10 | C |
| 9506.29.00 | - - Other | 10 | C |
| 9506.31.00 | - - Golf clubs, complete | 10 | C |
| 9506.32.00 | - - Balls | 10 | C |
| 9506.39.00 | - - Other | 10 | C |
| 9506.40.10 | - - Tables | 15 | C |
| 9506.40.90 | - - Other | 10 | C |
| 9506.51.00 | - - Tennis rackets, whether or not strung | 10 | C |
| 9506.59.00 | - - Other | 10 | C |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 9506.61.00 | - - Tennis balls | 10 | C |
| 9506.62.00 | - - Inflatable | 10 | C |
| 9506.69.00 | - - Other | 10 | C |
| 9506.70.00 | - Ice skates and roller skates, including skating boots with skates attached | 10 | C |
| 9506.91.00 | - - Articles and equipment for general physical exercise, gymnastics or athletics | 10 | C |
| 9506.99.00 | - - Other | 10 | C |
| 9507.10.00 | - Fishing rods | 10 | C |
| 9507.20.00 | - Fish-hooks, whether or not snelled | 0 | A |
| 9507.30.00 | - Fishing reels | 0 | A |
| 9507.90.00 | - Other | 10 | C |
| 9508.10.00 | - Travelling circuses and travelling menageries | 15 | C |
| 9508.90.00 | - Other | 15 | C |
| 9601.10.00 | - Worked ivory and articles of ivory | 15 | C |
| 9601.90.00 | - Other | 15 | C |
| 9602.00.10 | - Gelatine capsules for pharmaceutical purposes | 0 | A |
| 9602.00.20 | - Moulded or carved paraffin | 10 | C |
| 9602.00.90 | - Other | 15 | C |
| 9603.10.00 | - Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles | 15 | E |
| 9603.21.00 | - - Toothbrushes, including dental-plate brushes | 15 | E |
| 9603.29.00 | - - Other | 15 | E |
| 9603.30.00 | - Artists' brushes, writing brushes and similar brushes for the application of cosmetics | 5 | A |
| 9603.40.00 | - Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers | 15 | C |
| 9603.50.10 | - - Brushes constituting parts of machines or appliances | 0 | A |
| 9603.50.20 | - - Brushes of the kind used in the bodies for the motor vehicles of heading 87.02 | 0 | A |
| 9603.50.90 | - - Other | 5 | C |
| 9603.90.10 | - - Brushes for eraser pencils | 0 | A |
| 9603.90.20 | - - Brushes of man-made materials bound together in a head | 15 | E |
| 9603.90.90 | - - Other | 15 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 9604.00.00 | HAND SIEVES AND HAND RIDDLES | 0 | A |
| 9605.00.00 | TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING | 15 | C |
| 9606.10.00 | - Press-fasteners and parts thereof | 0 | A |
| 9606.21.00 | - - Of plastics, not covered with textile material | 5 | A |
| 9606.22.00 | - - Of base metal, not covered with textile material | 5 | A |
| 9606.29.00 | - - Other | 5 | A |
| 9606.30.00 | - Button moulds and other parts of buttons; button blanks | 0 | A |
| 9607.11.00 | - - With teeth of base metal | 10 | C |
| 9607.19.00 | - - Other | 15 | C |
| 9607.20.00 | - Parts | 0 | A |
| 9608.10.00 | - Ballpoint pens | 15 | E |
| 9608.20.00 | - Felt-tipped and other porous-tipped pens and markers | 15 | E |
| 9608.30.10 | - - For drawing with chinese ink | 10 | C |
| 9608.30.90 | - - Other | 10 | C |
| 9608.40.00 | - Propelling or sliding pencils | 0 | A |
| 9608.50.00 | - Sets of articles from two or more of the foregoing subheadings | 10 | C |
| 9608.60.00 | - Refills for ballpoint pens, comprising the ballpoint and ink-reservoir | 5 | A |
| 9608.91.00 | - - Pen nibs and nib points | 5 | A |
| 9608.99.10 | - - - Ballpoints for ballpoint pens | 0 | A |
| 9608.99.20 | - - - Bodies for ballpoint pens | 0 | A |
| 9608.99.30 | - - - Tips for felt-tipped and other porous-tipped pens or markers | 0 | A |
| 9608.99.90 | - - - Other | 0 | A |
| 9609.10.10 | - - With wooden sheaths | 10 | E |
| 9609.10.90 | - - Other | 10 | E |
| 9609.20.00 | - Leads for pencils or propelling or sliding pencils | 0 | A |
| 9609.90.10 | - - Writing or drawing chalk | 10 | A |
| 9609.90.90 | - - Other | 10 | C |
| 9610.00.00 | SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED | 15 | C |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 9611.00.00 | DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS | 15 | C |
| 9612.10.10 | - - For printers for automatic data processing machines and similar printers | 5 | C |
| 9612.10.90 | - - Other | 15 | E |
| 9612.20.00 | - Ink-pads | 5 | C |
| 9613.10.00 | - Pocket lighters, gas fuelled, non-refillable | 15 | C |
| 9613.20.00 | - Pocket lighters, gas fuelled, refillable | 15 | C |
| 9613.80.10 | - - Industrial, laboratory and similar lighters | 0 | A |
| 9613.80.20 | - - Table lighters | 15 | C |
| 9613.80.90 | - - Other | 0 | A |
| 9613.90.00 | - Parts | 0 | A |
| 9614.00.20 | - Pipes and pipe bowls | 15 | C |
| 9614.00.90 | - Other | 15 | C |
| 9615.11.00 | - - Of hard rubber or plastics | 15 | C |
| 9615.19.00 | - - Other | 15 | E |
| 9615.90.00 | - Other | 15 | C |
| 9616.10.00 | - Scent sprays, and mounts and heads therefor | 15 | C |
| 9616.20.00 | - Powder-puffs and pads for the application of cosmetics or toilet preparations | 15 | C |
| 9617.00.00 | VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (OTHER THAN GLASS INNERS) | 10 | C |
| 9618.00.00 | TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING | 15 | X |
| 9619.00.10 | - Of plastics | 15 | E |
| 9619.00.21 | - - Diapers for adults | 0 | A |
| 9619.00.29 | - - Other | 15 | E |
| 9619.00.31 | - - Diapers for adults | 0 | A |
| 9619.00.39 | - - Other | 15 | E |
| 9619.00.40 | - Of textile materials, knitted or crocheted | 15 | E |

| SAC Code | Description | Base rate | Staging Category |
|---|---|---|---|
| 9619.00.90 | - - Other | 15 | E |
| 9701.10.10 | - - Unframed | 5 | A |
| 9701.10.20 | - - Framed | 10 | A |
| 9701.90.10 | - - Unframed | 5 | A |
| 9701.90.20 | - - Framed | 10 | A |
| 9702.00.00 | ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS | 10 | A |
| 9703.00.00 | ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL | 10 | A |
| 9704.00.00 | POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07 | 5 | A |
| 9705.00.00 | COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST | 5 | A |
| 9706.00.00 | ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS | 10 | A |

## Section C: Korea – Honduras

## Tariff Schedule of Korea

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

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

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0207272010 | Liver | 22.5 | D |
| 0207272090 | Other | 27 | D |
| 0207410000 | Not cut in pieces, fresh or chilled | 18 | X |
| 0207420000 | Not cut in pieces, frozen | 18 | X |
| 0207430000 | Fatty livers, fresh or chilled | 22.5 | X |
| 0207441000 | Cuts | 18 | X |
| 0207442010 | Liver | 22.5 | X |
| 0207442090 | Other | 27 | X |
| 0207451000 | Cuts | 18 | X |
| 0207452010 | Liver | 22.5 | X |
| 0207452090 | Other | 27 | X |
| 0207510000 | Not cut in pieces, fresh or chilled | 18 | E |
| 0207520000 | Not cut in pieces, frozen | 18 | X |
| 0207530000 | Fatty livers, fresh or chilled | 22.5 | E |
| 0207541000 | Cuts | 18 | E |
| 0207542010 | Liver | 22.5 | E |
| 0207542090 | Other | 27 | E |
| 0207551000 | Cuts | 18 | X |
| 0207552010 | Liver | 22.5 | E |
| 0207552090 | Other | 27 | E |
| 0207601000 | Not cut in pieces, fresh or chilled | 18 | E |
| 0207602000 | Not cut in pieces, frozen | 18 | X |
| 0207603100 | Cuts | 18 | E |
| 0207603210 | Liver | 22.5 | E |
| 0207603290 | Other | 27 | E |
| 0207604100 | Cuts | 18 | X |
| 0207604210 | Liver | 22.5 | E |
| 0207604290 | Other | 27 | E |
| 0208100000 | Of rabbits or hares | 22.5 | E |
| 0208300000 | Of primates | 18 | E |
| 0208401000 | Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia) | 30 | C |
| 0208402000 | Of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | 30 | C |
| 0208500000 | Of reptiles (including snakes and | 18 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | turtles) | | |
| 0208600000 | Of camels and other camelids (Camelidae) | 18 | E |
| 0208901000 | Of deer | 27 | E |
| 0208909010 | Of marine animals | 30 | C |
| 0208909090 | Other | 18 | E |
| 0209100000 | Of pigs | 3 | A |
| 0209900000 | Other | 3 | A |
| 0210110000 | Hams, shoulders and cuts thereof, with bone in | 25 | X |
| 0210120000 | Bellies (streaky) and cuts thereof | 30 | H |
| 0210190000 | Other | 25 | H |
| 0210201000 | Dried or smoked | 27 | X |
| 0210209000 | Other | 27 | X |
| 0210910000 | Of primates | 22.5 | E |
| 0210921000 | Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia) | 22.5 | C |
| 0210922000 | Of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | 22.5 | C |
| 0210930000 | Of reptiles (including snakes and turtles) | 22.5 | E |
| 0210991010 | Of bovine animals | 22.5 | X |
| 0210991020 | Of swine | 22.5 | X |
| 0210991030 | Of poultry | 22.5 | F |
| 0210991090 | Other | 22.5 | X |
| 0210999010 | Of sheep or goats | 22.5 | F |
| 0210999020 | Of poultry | 22.5 | F |
| 0210999090 | Other | 22.5 | F |
| 0301111000 | Fancy carp | 10 | C |
| 0301119000 | Other | 10 | C |
| 0301190000 | Other | 10 | C |
| 0301911000 | Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae | 10 | C |
| 0301912000 | Oncorhynchus apache and Oncorhynchus chrysogaster | 10 | C |
| 0301921000 | Glass eels (Not exceeding 0.3g per unit, for aquaculture) | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0301922000 | Young eels (exceeding 0.3g and not exceeding 50g per unit, for aquaculture) | 5 | D |
| 0301929010 | Glass eels, other than for aquaculture | 10 | F |
| 0301929090 | Other | 22% or 1,531won/kg whichever is the greater | G |
| 0301930000 | Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 10 | C |
| 0301941000 | Atlantic bluefin tunas (Thunnus thynnus) | 10 | C |
| 0301942000 | Pacific bluefin tunas (Thunnus orientalis) | 10 | C |
| 0301950000 | Southern bluefin tunas (Thunnus maccoyii) | 10 | C |
| 0301992000 | Yellow tail | 10 | C |
| 0301994010 | Fry (for aquaculture) | 0 | A |
| 0301994090 | Other | 28% or 2,052won/kg whichever is the greater | G |
| 0301995000 | Conger eel | 10 | G |
| 0301996000 | Sharp toothed eel | 10 | C |
| 0301997000 | Hagfish | 10 | C |
| 0301998000 | Flat fish | 10 | F |
| 0301999010 | True bass | 10 | C |
| 0301999020 | Puffers | 10 | C |
| 0301999030 | Tilapia | 10 | C |
| 0301999040 | Rock fish (including pacific ocean perch) | 10 | G |
| 0301999051 | Fry (for aquaculture) | 0 | A |
| 0301999059 | Other | 28 | G |
| 0301999060 | Mullets | 10 | C |
| 0301999070 | Loaches | 10 | C |
| 0301999080 | Cat fishes | 10 | C |
| 0301999091 | Rock Trout (Hexagrammos spp., Agrammus spp.) | 10 | C |
| 0301999092 | Crusian carp | 10 | C |
| 0301999093 | Salmon | 10 | C |
| 0301999094 | Grass carp | 10 | C |
| 0301999095 | Croakers | 10 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0301999096 | Carp (Other than Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 10 | C |
| 0301999099 | Other | 10 | C |
| 0302111000 | Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae | 20 | E |
| 0302112000 | Oncorhynchus apache and Oncorhynchus chrysogaster | 20 | C |
| 0302130000 | Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | 20 | C |
| 0302140000 | Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 20 | C |
| 0302190000 | Other | 20 | C |
| 0302210000 | Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | 20 | F |
| 0302220000 | Plaice (Pleuronectes platessa) | 20 | G |
| 0302230000 | Sole (Solea spp.) | 20 | C |
| 0302240000 | Turbots (Psetta maxima) | 20 | F |
| 0302290000 | Other | 20 | F |
| 0302310000 | Albacore or longfinned tunas (Thunnus alalunga) | 20 | E |
| 0302320000 | Yellowfin tunas (Thunnus albacares) | 20 | G |
| 0302330000 | Skipjack or stripe-bellied bonito | 20 | F |
| 0302340000 | Bigeye tunas (Thunnus obesus) | 20 | F |
| 0302351000 | Atlantic bluefin tunas (Thunnus thynnus) | 20 | C |
| 0302352000 | Pacific bluefin tunas (Thunnus orientalis) | 20 | C |
| 0302360000 | Southern bluefin tunas (Thunnus maccoyii) | 20 | C |
| 0302390000 | Other | 20 | C |
| 0302410000 | Herrings (Clupea harengus, Clupea pallasii) | 20 | F |
| 0302420000 | Anchovies (Engraulis spp.) | 20 | X |
| 0302430000 | Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) | 20 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0302440000 | Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 20 | X |
| 0302450000 | jack and horse mackerel (Trachurus spp.) | 20 | X |
| 0302460000 | Cobia (Rachycentron canadum) | 20 | C |
| 0302470000 | Swordfish (Xiphias gladius) | 20 | C |
| 0302510000 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20 | C |
| 0302520000 | Haddock (Melanogrammus aeglefinus) | 20 | E |
| 0302530000 | Coalfish (Pollachius virens) | 20 | C |
| 0302540000 | Hake (Merluccius spp., Urophycis spp.) | 20 | C |
| 0302550000 | Alaska Pollack (Theragra chalcogramma) | 20 | D |
| 0302560000 | Blue whitings (Micromesistius poutassou, Micromesistius australis) | 20 | C |
| 0302590000 | Other | 20 | G |
| 0302710000 | Tilapias (Oreochromis spp.) | 20 | C |
| 0302720000 | Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 20 | C |
| 0302730000 | Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 20 | C |
| 0302740000 | Eels (Anguilla spp.) | 20 | G |
| 0302790000 | Other | 20 | E |
| 0302810000 | Dogfish and other sharks | 20 | D |
| 0302820000 | Rays and skates (Rajidae) | 20 | F |
| 0302830000 | Toothfish (Dissostichus spp.) | 20 | C |
| 0302840000 | Seabass (Dicentrarchus spp.) | 20 | E |
| 0302850000 | Seabream (Sparidae) | 20 | E |
| 0302891000 | Yellow tail | 20 | C |
| 0302892000 | Hair tail | 20 | X |
| 0302893000 | Conger eel | 20 | G |
| 0302894000 | Sharp toothed eel | 20 | C |
| 0302895000 | Saury (including horn fish) | 20 | E |
| 0302896000 | Seabream (other than Sparidae) | 20 | G |
| 0302899010 | Japanese spanish mackerel (Scomberomorus niphonius) | 20 | G |
| 0302899020 | Puffers | 20 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0302899030 | Pomfret | 20 | C |
| 0302899040 | Angler (Monkfish) | 20 | C |
| 0302899090 | Other | 20 | E |
| 0302901000 | Livers | 20 | C |
| 0302902000 | Roes | 20 | C |
| 0303110000 | Sockeye salmon (red salmon) (Oncorhynchus nerka) | 10 | D |
| 0303120000 | Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | 10 | D |
| 0303130000 | Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 10 | D |
| 0303140000 | Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 10 | E |
| 0303190000 | Other | 10 | D |
| 0303230000 | Tilapias (Oreochromis spp.) | 10 | B |
| 0303240000 | Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 10 | D |
| 0303250000 | Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 10 | C |
| 0303260000 | Eels (Anguilla spp.) | 10 | F |
| 0303290000 | Other | 10 | E |
| 0303310000 | Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | 10 | G |
| 0303320000 | Plaice (Pleuronectes platessa) | 10 | F |
| 0303330000 | Sole (Solea spp.) | 10 | D |
| 0303340000 | Turbots (Psetta maxima) | 10 | X |
| 0303390000 | Other | 10 | X |
| 0303410000 | Albacore or longfinned tunas (Thunnus alalunga) | 10 | F |
| 0303420000 | Yellowfin tunas (Thunnus albacares) | 10 | G |
| 0303430000 | Skipjack or stripe-bellied bonito | 10 | G |
| 0303440000 | Bigeye tunas (Thunnus obesus) | 10 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0303451000 | Atlantic bluefin tunas (Thunnus thynnus) | 10 | D |
| 0303452000 | Pacific bluefin tunas (Thunnus orientalis) | 10 | D |
| 0303460000 | Southern bluefin tunas (Thunnus maccoyii) | 10 | D |
| 0303490000 | Other | 10 | D |
| 0303510000 | Herrings (Clupea harengus, Clupea pallasii) | 10 | F |
| 0303530000 | Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) | 10 | X |
| 0303540000 | Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 10 | X |
| 0303550000 | Jack and horse mackerel (Trachurus spp.) | 10 | X |
| 0303560000 | Cobia (Rachycentron canadum) | 10 | C |
| 0303570000 | Swordfish (Xiphias gladius) | 10 | G |
| 0303630000 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10 | D |
| 0303640000 | Haddock (Melanogrammus aeglefinus) | 10 | E |
| 0303650000 | Coalfish (Pollachius virens) | 10 | E |
| 0303660000 | Hake (Merluccius spp., Urophycis spp.) | 10 | D |
| 0303670000 | Alaska Pollack (Theragra chalcogramma) | 22 | X |
| 0303680000 | Blue whitings (Micromesistius poutassou, Micromesistius australis) | 10 | E |
| 0303691000 | Whip tail or hoki | 10 | D |
| 0303699000 | Other | 22 | X |
| 0303810000 | Dogfish and other sharks | 10 | E |
| 0303821000 | Rays | 10 | X |
| 0303822000 | Skates | 10 | F |
| 0303830000 | Toothfish (Dissostichus spp) | 10 | F |
| 0303840000 | Sea bass (Dicentrarchus spp) | 10 | F |
| 0303891000 | Sable fish | 10 | G |
| 0303892000 | Hair tail | 10 | X |
| 0303893010 | Red horsehead fish (Branchiostegus Japonicus) | 10 | G |
| 0303893090 | Other | 10 | G |
| 0303894000 | Conger eel | 10 | X |
| 0303895000 | Yellow corvina | 10 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0303896000 | Saury (including horn fish) | 28 | X |
| 0303897000 | Japanese spanish mackerel (Scomberomorus niphonius) | 10 | X |
| 0303898000 | Puffers | 10 | D |
| 0303899010 | White sea smelt | 10 | E |
| 0303899020 | Thorny head | 10 | E |
| 0303899030 | John dory | 10 | E |
| 0303899040 | Atka mackerel | 10 | D |
| 0303899050 | Rock fish (including pacific ocean perch) | 10 | X |
| 0303899060 | Angler (Monkfish) | 10 | D |
| 0303899070 | Hagfish (Pacific, Atlantic) | 10 | D |
| 0303899080 | Milk fish | 10 | E |
| 0303899091 | Croakers | 28 | X |
| 0303899092 | Sand lance | 10 | C |
| 0303899093 | Toothfish, other than Dissostichus spp. | 10 | G |
| 0303899099 | Other | 10 | X |
| 0303901000 | Livers | 10 | C |
| 0303902010 | Of alaska pollack | 10 | C |
| 0303902090 | Other | 10 | C |
| 0304310000 | Tilapias (Oreochromis spp.) | 20 | C |
| 0304320000 | Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 20 | D |
| 0304330000 | Nile Perch (Lates niloticus) | 20 | D |
| 0304390000 | Other | 20 | F |
| 0304410000 | Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 20 | D |
| 0304420000 | Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 20 | D |
| 0304431000 | Plaice | 20 | G |
| 0304439000 | Other | 20 | F |
| 0304440000 | Fish of the families Bregmacerotidae, Euclichthyidae, | 20 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | | |
| 0304450000 | Swordfish (Xiphias gladius) | 20 | E |
| 0304460000 | Toothfish (Dissostichus spp.) | 20 | E |
| 0304491000 | Conger eel | 20 | F |
| 0304492000 | Bluefin tunas | 20 | D |
| 0304499000 | Other | 20 | F |
| 0304511000 | Fish surimi | 20 | F |
| 0304519000 | Other | 20 | E |
| 0304521000 | Fish surimi | 20 | D |
| 0304529000 | Other | 20 | D |
| 0304531000 | Fish surimi | 20 | D |
| 0304539000 | Other | 20 | D |
| 0304541000 | Fish surimi | 20 | D |
| 0304549000 | Other | 20 | D |
| 0304551000 | Fish surimi | 20 | E |
| 0304559000 | Other | 20 | E |
| 0304591010 | Fish surimi | 20 | F |
| 0304591090 | Other | 20 | F |
| 0304592010 | Fish surimi | 20 | G |
| 0304592090 | Other | 20 | G |
| 0304593010 | Fish surimi | 20 | D |
| 0304593090 | Other | 20 | D |
| 0304599010 | Fish surimi | 20 | F |
| 0304599090 | Other | 20 | F |
| 0304610000 | Tilapias (Oreochromis spp.) | 10 | C |
| 0304620000 | Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 10 | D |
| 0304630000 | Nile Perch (Lates niloticus) | 10 | D |
| 0304690000 | Other | 10 | F |
| 0304710000 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10 | D |
| 0304720000 | Haddock (Melanogrammus aeglefinus) | 10 | E |
| 0304730000 | Coalfish (Pollachius virens) | 10 | D |
| 0304740000 | Hake (Merluccius spp., Urophycis spp.) | 10 | D |
| 0304750000 | Alaska Pollack (Theragra chalcogramma) | 10 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0304790000 | Other | 10 | E |
| 0304810000 | Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 10 | D |
| 0304820000 | Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 10 | D |
| 0304831000 | Plaice | 10 | F |
| 0304839000 | Other | 10 | F |
| 0304840000 | Swordfish (Xiphias gladius) | 10 | E |
| 0304850000 | Toothfish (Dissostichus spp.) | 10 | E |
| 0304860000 | Herrings (Clupea harengus, Clupea pallasii) | 10 | F |
| 0304871000 | Bluefin tunas | 10 | D |
| 0304879000 | Other | 10 | G |
| 0304891000 | Of conger-eel | 10 | F |
| 0304892000 | Of toothfish, other than Dissostichus spp. | 10 | E |
| 0304893000 | Of tilapia, other than Oreochromis spp. | 10 | E |
| 0304894000 | Of file fish | 10 | D |
| 0304899000 | Other | 10 | F |
| 0304911000 | Frozen fish surimi | 10 | E |
| 0304919000 | Other | 10 | E |
| 0304921000 | Frozen fish surimi | 10 | E |
| 0304929000 | Other | 10 | E |
| 0304931000 | Frozen fish surimi | 10 | F |
| 0304939000 | Other | 10 | E |
| 0304941000 | Frozen fish surimi | 10 | D |
| 0304949000 | Other | 10 | D |
| 0304951000 | Frozen fish surimi | 10 | D |
| 0304959000 | Other | 10 | E |
| 0304991000 | Frozen fish surimi | 10 | G |
| 0304999000 | Other | 10 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0305100000 | Flours, meals and pellets of fish, fit for human consumption | 20 | C |
| 0305201000 | Livers | 20 | C |
| 0305202000 | Roes, dried | 20 | C |
| 0305203000 | Roes, smoked | 20 | C |
| 0305204010 | Of alaska pollack | 20 | D |
| 0305204020 | Of yellow corvina | 20 | F |
| 0305204030 | Of herrings | 20 | F |
| 0305204090 | Other | 20 | C |
| 0305311000 | Dried | 20 | F |
| 0305312000 | Salted or in brine | 20 | F |
| 0305321000 | Dried | 20 | E |
| 0305322000 | Salted or in brine | 20 | E |
| 0305391000 | Dried | 20 | F |
| 0305392000 | Salted or in brine | 20 | F |
| 0305410000 | Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 20 | D |
| 0305420000 | Herrings (Clupea harengus, Clupea pallasii) | 20 | F |
| 0305430000 | Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 20 | E |
| 0305440000 | Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 20 | F |
| 0305491000 | Anchovies | 20 | F |
| 0305492000 | Alaska pollack | 20 | D |
| 0305499000 | Other | 20 | F |
| 0305510000 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0305592000 | Anchovy | 20 | X |
| 0305593000 | Alaska pollack | 20 | D |
| 0305594000 | Yellow corvina | 20 | F |
| 0305595000 | Puffers | 20 | D |
| 0305596000 | Sharp toothed eel | 20 | D |
| 0305597000 | Sand lance | 20 | D |
| 0305598000 | Blenny or gunnel, including juvenile white bait | 20 | E |
| 0305599000 | Other | 20 | F |
| 0305610000 | Herrings (Clupea harengus, Clupea pallasii) | 20 | F |
| 0305620000 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20 | D |
| 0305631000 | Salt fermented anchovy | 20 | F |
| 0305639000 | Other | 20 | F |
| 0305640000 | Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 20 | F |
| 0305691000 | Salmon | 20 | D |
| 0305692000 | Trout | 20 | E |
| 0305693000 | Hair tail | 20 | F |
| 0305694000 | Sardines | 20 | F |
| 0305695000 | Mackerel | 20 | F |
| 0305696000 | Yellow corvina | 20 | F |
| 0305697000 | Horse mackerel | 20 | F |
| 0305698000 | Saury (including horn fish) | 20 | E |
| 0305699000 | Other | 20 | F |
| 0305711000 | Smoked | 20 | C |
| 0305712000 | Dried | 20 | D |
| 0305713000 | Salted or in brine | 20 | C |
| 0305721000 | Of cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20 | C |
| 0305729000 | Other | 20 | F |
| 0305790000 | Other | 20 | F |
| 0306111000 | Smoked | 20 | B |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0306119000 | Other | 20 | C |
| 0306121010 | In airtight containers | 20 | B |
| 0306121020 | Not in airtight containers | 20 | B |
| 0306129000 | Other | 20 | C |
| 0306141011 | In airtight containers | 20 | D |
| 0306141012 | Not in airtight containers | 20 | E |
| 0306141090 | Other | 20 | G |
| 0306142010 | Smoked | 20 | D |
| 0306142090 | Other | 20 | D |
| 0306143010 | Smoked | 20 | G |
| 0306143090 | Other | 14 | G |
| 0306149010 | Smoked | 20 | D |
| 0306149090 | Other | 14 | X |
| 0306151000 | Smoked | 20 | D |
| 0306159000 | Other | 20 | D |
| 0306161010 | Smoked | 20 | G |
| 0306161090 | Other | 20 | A |
| 0306169010 | Smoked | 20 | B |
| 0306169090 | Other | 20 | A |
| 0306171010 | Smoked | 20 | B |
| 0306171090 | Other | 20 | E |
| 0306179010 | Smoked | 20 | B |
| 0306179090 | Other | 20 | See Appendix 2-B-1 of the Schedule of Korea |
| 0306191000 | Smoked | 20 | C |
| 0306199000 | Other | 20 | D |
| 0306211000 | Smoked | 20 | G |
| 0306219000 | Other | 20 | F |
| 0306221010 | In airtight containers | 20 | C |
| 0306221020 | Not in airtight containers | 20 | C |
| 0306229000 | Other | 20 | D |
| 0306241010 | Blue crab | 20 | G |
| 0306241020 | Snow crab | 20 | X |
| 0306241090 | Other | 20 | X |
| 0306242000 | Dried | 20 | D |
| 0306243000 | Salted or in brine | 20 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0306244011 | In airtight containers | 20 | D |
| 0306244012 | Not in airtight containers | 20 | C |
| 0306244090 | Other | 20 | C |
| 0306251000 | Live, fresh or chilled | 20 | D |
| 0306252000 | Dried | 20 | C |
| 0306253000 | Salted or in brine | 20 | D |
| 0306254000 | Smoked | 20 | C |
| 0306261000 | Live, fresh or chilled | 20 | F |
| 0306262000 | Dried | 20 | G |
| 0306263000 | Salted or in brine | 35% or 236won/kg whichever is the greater | X |
| 0306264000 | Smoked | 20 | F |
| 0306271000 | Live, fresh or chilled | 20 | H |
| 0306272000 | Dried | 20 | H |
| 0306273000 | Salted or in brine | 35% or 236won/kg whichever is the greater | X |
| 0306274000 | Smoked | 20 | F |
| 0306291000 | Live, fresh or chilled | 20 | D |
| 0306292000 | Dried | 20 | D |
| 0306293000 | Salted or in brine | 20 | D |
| 0306294000 | Smoked | 20 | C |
| 0307111010 | For seed | 0 | A |
| 0307111090 | Other | 5 | F |
| 0307119000 | Other | 20 | F |
| 0307191000 | Frozen | 20 | F |
| 0307192000 | Dried | 20 | F |
| 0307193000 | Salted or in brine | 20 | F |
| 0307194000 | Smoked | 20 | F |
| 0307210000 | Live, fresh or chilled | 20 | D |
| 0307291000 | Frozen | 20 | D |
| 0307292000 | Dried | 20 | D |
| 0307293000 | Salted or in brine | 20 | D |
| 0307294000 | Smoked | 20 | D |
| 0307310000 | Live, fresh or chilled | 20 | E |
| 0307391000 | Frozen | 20 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0307392000 | Dried | 20 | E |
| 0307393000 | Smoked | 20 | E |
| 0307399000 | Other | 20 | E |
| 0307411000 | Cuttle fish | 10 | C |
| 0307412000 | Squid | 10 | F |
| 0307491010 | Cuttle fish | 10 | C |
| 0307491020 | Squid | 22 | X |
| 0307492000 | Salted or in brine | 10 | F |
| 0307493000 | Dried | 10 | X |
| 0307494010 | Cuttle fish | 20 | C |
| 0307494020 | Squid | 20 | F |
| 0307511000 | Poulp squid | 20 | D |
| 0307512000 | Webfoot Octopus | 20 | E |
| 0307519000 | Other | 20 | E |
| 0307591010 | Octopus | 20 | G |
| 0307591020 | Poulp squid | 20 | F |
| 0307591030 | Webfoot octopus | 20 | F |
| 0307591090 | Other | 20 | F |
| 0307592000 | Dried | 20 | F |
| 0307593000 | Smoked | 20 | E |
| 0307599000 | Other | 20 | F |
| 0307601000 | Smoked | 20 | C |
| 0307609000 | Other | 20 | E |
| 0307711010 | Hard clams spat | 20 | C |
| 0307711090 | Other | 20 | C |
| 0307712010 | For seed | 0 | A |
| 0307712090 | Other | 20 | C |
| 0307713000 | Cockles | 20 | C |
| 0307714000 | Baby clams | 20 | C |
| 0307719000 | Other | 20 | F |
| 0307791010 | Cockles | 20 | D |
| 0307791020 | Hen clams | 20 | D |
| 0307791030 | Baby clams | 20 | D |
| 0307791040 | Ark shell | 20 | D |
| 0307791090 | Other | 20 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0307792010 | Hen clams | 20 | C |
| 0307792020 | Baby clams | 20 | C |
| 0307792090 | Other | 20 | F |
| 0307793010 | Hen clams | 20 | C |
| 0307793020 | Baby clams | 20 | C |
| 0307793090 | Other | 20 | F |
| 0307794011 | In airtight containers | 20 | C |
| 0307794019 | Not in airtight containers | 20 | C |
| 0307794090 | Other | 20 | C |
| 0307810000 | Live, fresh or chilled | 20 | E |
| 0307891000 | Frozen | 20 | F |
| 0307892000 | Dried | 20 | E |
| 0307893000 | Salted or in brine | 20 | E |
| 0307894000 | Smoked | 20 | E |
| 0307911000 | Top shells | 20 | F |
| 0307912010 | For seed | 0 | A |
| 0307912090 | Other | 20 | C |
| 0307913000 | Adductors of shell fish | 20 | D |
| 0307914000 | Marsh clams | 20 | C |
| 0307919000 | Other | 20 | E |
| 0307991100 | Adductors of shell fish | 20 | D |
| 0307991200 | Top shells | 20 | F |
| 0307991900 | Other | 20 | F |
| 0307992100 | Adductors of shell fish | 20 | D |
| 0307992900 | Other | 20 | E |
| 0307993100 | Top shells | 20 | F |
| 0307993900 | Other | 20 | E |
| 0307994110 | In airtight containers | 20 | E |
| 0307994120 | Not in airtight containers | 20 | C |
| 0307994900 | Other | 20 | E |
| 0308110000 | Live, fresh or chilled | 20 | D |
| 0308191000 | Frozen | 20 | B |
| 0308192000 | Dried | 20 | E |
| 0308193000 | Salted or in brine | 20 | D |
| 0308194000 | Smoked | 20 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0308210000 | Live, fresh or chilled | 20 | C |
| 0308291000 | Frozen | 20 | C |
| 0308292000 | Dried | 20 | C |
| 0308293000 | Salted or in brine | 20 | C |
| 0308294000 | Smoked | 20 | C |
| 0308301000 | Live, fresh or chilled | 20 | C |
| 0308302000 | Frozen | 20 | C |
| 0308303000 | Dried | 20 | C |
| 0308304000 | Salted or in brine | 20 | C |
| 0308305000 | Smoked | 20 | C |
| 0308901011 | For seed | 0 | A |
| 0308901019 | Other | 20 | C |
| 0308901090 | Other | 20 | C |
| 0308902010 | Sea-squirts | 20 | C |
| 0308902090 | Other | 20 | C |
| 0308903010 | Sea-squirts | 20 | C |
| 0308903090 | Other | 20 | C |
| 0308904000 | Salted or in brine | 20 | C |
| 0308905000 | Smoked | 20 | C |
| 0401100000 | Of a fat content, by weight, not exceeding 1 % | 36 | X |
| 0401200000 | Of a fat content, by weight, exceeding 1 % but not exceeding 6 % | 36 | X |
| 0401401000 | Frozen cream | 36 | X |
| 0401409000 | Other | 36 | X |
| 0401501000 | Frozen cream | 36 | X |
| 0401509000 | Other | 36 | X |
| 0402101010 | Skim milk powder | 176 | X |
| 0402101090 | Other | 176 | X |
| 0402109000 | Other | 176 | X |
| 0402211000 | Whole milk powder | 176 | X |
| 0402219000 | Other | 176 | X |
| 0402290000 | Other | 176 | X |
| 0402911000 | Unsweetened evaporated milk | 89 | X |
| 0402919000 | Other | 89 | X |
| 0402991000 | Sweetened evaporated milk | 89 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0402999000 | Other | 89 | X |
| 0403101000 | Fluid | 36 | F |
| 0403102000 | Frozen | 36 | F |
| 0403109000 | Other | 36 | F |
| 0403901000 | Butter milk | 89 | X |
| 0403902000 | Curdled milk and cream | 36 | X |
| 0403903000 | Kephir | 36 | X |
| 0403909000 | Other fermented or acidified milk and cream | 36 | X |
| 0404101011 | For feeding | 49.5 | X |
| 0404101019 | Other | 49.5 | X |
| 0404101091 | For feeding | 49.5 | X |
| 0404101099 | Other | 49.5 | X |
| 0404102111 | For feeding | 49.5 | X |
| 0404102119 | Other | 49.5 | X |
| 0404102121 | For feeding | 49.5 | X |
| 0404102129 | Other | 49.5 | X |
| 0404102131 | For feeding | 49.5 | X |
| 0404102139 | Other | 49.5 | X |
| 0404102191 | For feeding | 49.5 | X |
| 0404102199 | Other | 49.5 | X |
| 0404102910 | For feeding | 49.5 | X |
| 0404102990 | Other | 49.5 | X |
| 0404901000 | Of a fat content, by weight, not exceeding 1.5 % | 36 | X |
| 0404902000 | Of a fat content, by weight, exceeding 1.5 % | 36 | X |
| 0405100000 | Butter | 89 | X |
| 0405200000 | Dairy spreads | 8 | X |
| 0405900000 | Other | 89 | X |
| 0406101010 | Mozzarella cheese | 36 | X |
| 0406101020 | Cream cheese | 36 | X |
| 0406101090 | Other | 36 | X |
| 0406102000 | Curd | 36 | X |
| 0406200000 | Grated or powdered cheese, of all kinds | 36 | X |
| 0406300000 | Processed cheese, not grated or powdered | 36 | X |
| 0406400000 | Blue-veined cheese and other | 36 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | cheese containing veins produced by Penicillium roqueforti | | |
| 0406901000 | Cheddar cheese | 36 | X |
| 0406902000 | Gouda cheese | 36 | X |
| 0406903000 | Camembert cheese | 36 | X |
| 0406904000 | Emmental cheese | 36 | X |
| 0406909000 | Other | 36 | X |
| 0407110000 | Of fowls of the species Gallus domesticus | 27 | X |
| 0407190000 | Other | 27 | F |
| 0407210000 | Of fowls of the species Gallus domesticus | 27 | E |
| 0407290000 | Other | 27 | E |
| 0407900000 | Other | 27 | E |
| 0408110000 | Dried | 27 | X |
| 0408190000 | Other | 27 | X |
| 0408910000 | Dried | 27 | E |
| 0408991000 | Of fowls of the species Gallus domesticus | 41.6 | X |
| 0408999000 | Other | 27 | X |
| 0409000000 | Natural honey. | 243% or 1,864won/kg whichever is the greater | X |
| 0410001000 | Turtles' eggs | 8 | C |
| 0410002000 | Edible-nest Swiftlet' nests | 8 | C |
| 0410003000 | Royal jelly | 8 | C |
| 0410009000 | Other | 8 | C |
| 0501000000 | Human hair, unworked, whether or not washed or scoured; waste of human hair. | 3 | A |
| 0502100000 | Pigs', hogs' or boars' bristles and hair and waste thereof | 3 | A |
| 0502902000 | Goat hair | 3 | A |
| 0502909000 | Other | 3 | A |
| 0504001010 | Of bovine | 27 | X |
| 0504001021 | For sausage casing | 27 | X |
| 0504001029 | Other | 27 | X |
| 0504001031 | For sausage casing | 27 | X |
| 0504001039 | Other | 27 | X |
| 0504001090 | Other | 27 | X |
| 0504002000 | Bladders | 27 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0504003000 | Stomachs | 27 | X |
| 0505100000 | Feathers of a kind used for stuffing; down | 3 | C |
| 0505901000 | Powder of feathers | 5 | C |
| 0505909000 | Other | 5 | C |
| 0506100000 | Ossein and bones treated with acid | 3 | A |
| 0506901010 | Of tigers | 3 | A |
| 0506901020 | Of bovine animals | 9 | C |
| 0506901090 | Other | 3 | A |
| 0506902000 | Powder of bones | 25.6 | G |
| 0506909000 | Other | 3 | A |
| 0507101000 | Ivory of elephant | 8 | C |
| 0507102000 | Rhinoceros horns | 8 | C |
| 0507109000 | Other | 8 | C |
| 0507901110 | In whole | 20 | X |
| 0507901190 | Other | 20 | X |
| 0507901200 | Antlers | 20 | X |
| 0507902010 | Tortoise shells and plates | 8 | C |
| 0507902020 | Whalebone and whalebone hair | 8 | C |
| 0507902030 | Pangolin shells and scales | 8 | C |
| 0507902040 | Hooves and claws (including nails) | 8 | C |
| 0507902090 | Other | 8 | C |
| 0508001000 | Coral | 8 | C |
| 0508002010 | Mother of pearl shells | 8 | C |
| 0508002020 | Abalone shells | 8 | E |
| 0508002030 | Oyster shells | 8 | C |
| 0508002040 | Snail shells | 8 | F |
| 0508002050 | Trocus shells | 8 | C |
| 0508002060 | Agoya shells | 8 | C |
| 0508002070 | Fresh water shells (Megalonaiasnervosa, Amblemaplicata, Quadrula quadrula spp.) | 8 | C |
| 0508002090 | Other | 8 | C |
| 0508009000 | Other | 8 | C |
| 0510001000 | Ambergris | 8 | F |
| 0510002000 | Castoreum | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0510003000 | Musk | 8 | F |
| 0510004000 | Ox bezoar | 8 | F |
| 0510005000 | Pteropi faeces | 8 | F |
| 0510009010 | Pancreas | 8 | C |
| 0510009020 | Bile | 8 | C |
| 0510009030 | Gecko | 8 | C |
| 0510009090 | Other | 8 | F |
| 0511100000 | Bovine semen | 0 | A |
| 0511911010 | Brine shrimp eggs | 8 | C |
| 0511911090 | Other | 8 | C |
| 0511912000 | Fish waste | 5 | C |
| 0511919000 | Other | 8 | C |
| 0511991000 | Animal blood | 8 | C |
| 0511992010 | Swine semen | 0 | A |
| 0511992090 | Other | 0 | A |
| 0511993010 | Of bovine | 18 | A |
| 0511993020 | Of swine | 18 | A |
| 0511993090 | Other | 0 | A |
| 0511994000 | Sinews and tendons | 18 | F |
| 0511995011 | Dressed | 3 | A |
| 0511995019 | Other | 3 | A |
| 0511995020 | Horsehair waste | 3 | A |
| 0511996000 | Natural sponges of animal origin | 8 | C |
| 0511999010 | Silkworm eggs | 18 | F |
| 0511999020 | Chrysalis of silk worm | 8 | C |
| 0511999030 | Dead animals, other than products of dead animals of Chapter 3 | 8 | C |
| 0511999040 | Paring and similar waste of rawhides or skins | 8 | C |
| 0511999090 | Other | 8 | C |
| 0601101000 | Of tulips | 8 | F |
| 0601102000 | Of lilies | 4 | F |
| 0601103000 | Of dahlias | 8 | F |
| 0601104000 | Of hyacinthus | 8 | F |
| 0601105000 | Of gladiolus | 8 | C |
| 0601106000 | Of iris | 8 | F |
| 0601107000 | Of freesias | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0601108000 | Of narcissus | 8 | C |
| 0601109000 | Other | 8 | C |
| 0601201000 | Of tulips | 8 | F |
| 0601202000 | Of lilies | 8 | E |
| 0601203000 | Of dahlias | 8 | F |
| 0601204000 | Of hyacinthus | 8 | F |
| 0601205000 | Of gladiolus | 8 | C |
| 0601206000 | Chicory plants and roots | 8 | C |
| 0601207000 | Of iris | 8 | F |
| 0601208000 | Of freesias | 8 | F |
| 0601209010 | Of narcissus | 8 | C |
| 0601209090 | Other | 8 | C |
| 0602101000 | Of fruit trees | 8 | C |
| 0602109000 | Other | 8 | E |
| 0602201000 | Apple trees | 18 | A |
| 0602202000 | Pear trees | 18 | A |
| 0602203000 | Peach trees | 18 | A |
| 0602204000 | Grape vines | 8 | A |
| 0602205000 | Persimmon trees | 8 | A |
| 0602206000 | Citrus trees | 18 | A |
| 0602207010 | Chestnut trees | 8 | F |
| 0602207020 | Walnut trees | 8 | F |
| 0602207030 | Korean pine trees | 8 | F |
| 0602209000 | Other | 8 | F |
| 0602300000 | Rhododendrons and azaleas, grafted or not | 8 | E |
| 0602400000 | Roses, grafted or not | 8 | G |
| 0602901010 | Orchids or orchises | 8 | F |
| 0602901020 | Carnations | 8 | H |
| 0602901030 | Guzmania empire | 8 | C |
| 0602901040 | Gypsophilas | 8 | H |
| 0602901050 | Chrysanthemums | 8 | H |
| 0602901060 | Cactus | 8 | F |
| 0602901090 | Other | 8 | E |
| 0602902011 | For bonsai | 8 | F |
| 0602902019 | Other | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0602902020 | Larch trees | 8 | F |
| 0602902030 | Cryptomeria | 8 | F |
| 0602902040 | Japanese cypress | 8 | F |
| 0602902050 | Rigi-taeda | 8 | F |
| 0602902061 | For bonsai | 8 | F |
| 0602902069 | Other | 8 | E |
| 0602902071 | For bonsai | 8 | F |
| 0602902079 | Other | 8 | H |
| 0602902081 | For bonsai | 8 | F |
| 0602902089 | Other | 8 | F |
| 0602902091 | For bonsai | 8 | E |
| 0602902099 | Other | 8 | E |
| 0602909010 | Peony trees | 8 | F |
| 0602909020 | Camellia trees | 8 | F |
| 0602909030 | Mulberry trees | 18 | F |
| 0602909040 | Mushroom spawn | 8 | F |
| 0602909090 | Other | 8 | C |
| 0603110000 | Roses | 25 | G |
| 0603120000 | Carnations | 25 | G |
| 0603131000 | Cymbidiums | 25 | G |
| 0603132000 | Phalaenopsis | 25 | G |
| 0603139000 | Other | 25 | G |
| 0603140000 | Chrysanthemums | 25 | X |
| 0603150000 | Lilies (Lilium spp.) | 25 | H |
| 0603191000 | Tulips | 25 | G |
| 0603192000 | Gladiolus | 25 | X |
| 0603194000 | Gypsophila | 25 | X |
| 0603199000 | Other | 25 | G |
| 0603900000 | Other | 25 | H |
| 0604201000 | Mosses and lichens | 8 | H |
| 0604202010 | Leaves of ginkgos | 8 | X |
| 0604202090 | Other | 8 | G |
| 0604209000 | Other | 8 | C |
| 0604901000 | Mosses and lichens | 8 | H |
| 0604909000 | Other | 8 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0701100000 | For seed | 304 | X |
| 0701900000 | Other | 304 | X |
| 0702000000 | Tomatoes, fresh or chilled. | 45 | H |
| 0703101000 | Onions | 135% or 180won/kg whichever is the greater | X |
| 0703102000 | Shallots | 27 | X |
| 0703201000 | Peeled | 360% or 1,800won/kg whichever is the greater | X |
| 0703209000 | Other | 360% or 1,800won/kg whichever is the greater | X |
| 0703901000 | Leeks | 27 | G |
| 0703909000 | Other | 27 | F |
| 0704100000 | Cauliflowers and headed broccoli | 27 | G |
| 0704200000 | Brussels sprouts | 27 | X |
| 0704901000 | Cabbages | 27 | X |
| 0704902000 | Chinese cabbages | 27 | X |
| 0704909000 | Other | 27 | X |
| 0705110000 | Cabbage lettuce (head lettuce) | 45 | X |
| 0705190000 | Other | 45 | G |
| 0705210000 | Witloof chicory (Cichorium intybus var. foliosum) | 8 | E |
| 0705290000 | Other | 8 | F |
| 0706101000 | Carrots | 30% or 134won/kg, whichever is the greater | G |
| 0706102000 | Turnips | 27 | X |
| 0706901000 | Radishes | 30 | G |
| 0706902000 | Wasabi and horseradishes | 27 | F |
| 0706903000 | Codonopsis | 27 | X |
| 0706904000 | Platycodon grandiflorum | 27 | X |
| 0706909000 | Other | 27 | G |
| 0707000000 | Cucumbers and gherkins, fresh or chilled. | 27 | H |
| 0708100000 | Peas (Pisum sativum) | 27 | G |
| 0708200000 | Beans (Vigna spp., Phaseolus spp.) | 27 | G |
| 0708900000 | Other leguminous vegetables | 27 | H |
| 0709200000 | Asparagus | 27 | X |
| 0709300000 | Aubergines (egg-plants) | 27 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0709400000 | Celery other than celeriac | 27 | G |
| 0709517000 | Cultivated mushrooms (Agaricus bisporus) | 30 | F |
| 0709519000 | Other | 30 | F |
| 0709591000 | Pine mushrooms | 30 | X |
| 0709592000 | Oak mushrooms | 40% or 1,625won/kg whichever is the greater | X |
| 0709593000 | Ling chiu mushrooms | 30 | F |
| 0709594010 | King oyster mushrooms | 30 | F |
| 0709594090 | Other | 30 | F |
| 0709595000 | Winter mushrooms | 30 | F |
| 0709596000 | Truffles | 27 | X |
| 0709599000 | Other | 30 | F |
| 0709601000 | Sweet peppers (bell type) | 270% or 6,210won/kg whichever is the greater | X |
| 0709609000 | Other | 270% or 6,210won/kg whichever is the greater | X |
| 0709700000 | Spinach, New Zealand spinach and orache spinach (garden spinach) | 27 | G |
| 0709910000 | Globe artichokes | 27 | E |
| 0709920000 | Olives | 27 | F |
| 0709930000 | Pumpkins, squash and gourds (Cucurbita spp.) | 27 | H |
| 0709991000 | Bracken | 30 | X |
| 0709992000 | Flowering ferns | 27 | X |
| 0709999000 | Other | 27 | E |
| 0710100000 | Potatoes | 27 | F |
| 0710210000 | Peas (Pisum sativum) | 27 | G |
| 0710220000 | Beans (Vigna spp., Phaseolus spp.) | 27 | G |
| 0710290000 | Other | 27 | D |
| 0710300000 | Spinach, New Zealand spinach and orache spinach (garden spinach) | 27 | E |
| 0710400000 | Sweet corn | 30 | F |
| 0710801000 | Onions | 27 | X |
| 0710802000 | Garlic | 27 | X |
| 0710803000 | Bamboo shoots | 27 | X |
| 0710804000 | Carrots | 27 | E |
| 0710805000 | Bracken | 30 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0710806000 | Pine mushrooms | 27 | X |
| 0710807000 | Fruits of the genus Capsicum or of the genus Pimenta | 27 | X |
| 0710808010 | Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica) | 27 | D |
| 0710808020 | Korean thistle (Cirsium Setidens (Dunn) Nakai) | 27 | D |
| 0710809000 | Other | 27 | E |
| 0710900000 | Mixtures of vegetables | 27 | H |
| 0711200000 | Olives | 27 | C |
| 0711400000 | Cucumbers and gherkins | 30 | X |
| 0711510000 | Mushrooms of the genus Agaricus | 30 | C |
| 0711591000 | Truffles | 27 | X |
| 0711599000 | Other | 30 | C |
| 0711901000 | Garlic | 360% or 1,800won/kg whichever is the greater | X |
| 0711903000 | Bamboo shoots | 27 | X |
| 0711904000 | Carrots | 30 | G |
| 0711905010 | Bracken | 30 | X |
| 0711905020 | Flowering ferns | 27 | X |
| 0711905091 | Fruits of the genus capsicum or of the genus pimenta | 270% or 6,210won/kg whichever is the greater | X |
| 0711905099 | Other | 27 | X |
| 0711909000 | Mixtures of vegetables | 27 | X |
| 0712200000 | Onions | 135% or 180won/kg whichever is the greater | X |
| 0712311000 | Cultivated mushrooms (Agaricus bisporus) | 30 | E |
| 0712319000 | Other | 30% or 1,218won/kg, whichever is the greater | E |
| 0712320000 | Wood ears (Auricularia spp.) | 30% or 1,218won/kg, whichever is the greater | X |
| 0712330000 | Jelly fungi (Tremella spp.) | 30% or 1,218won/kg, whichever is the greater | E |
| 0712391010 | Pine mushrooms | 30 | X |
| 0712391020 | Oak mushrooms | 40% or 1,625won/kg whichever is the | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | | greater | |
| 0712391030 | Ling chiu mushrooms | 30% or 842won/kg, whichever is the greater | E |
| 0712391040 | Oyster mushrooms | 30 | E |
| 0712391050 | Winter mushrooms | 30 | E |
| 0712391090 | Other | 30% or 1,218won/kg, whichever is the greater | E |
| 0712392000 | Truffles | 27 | X |
| 0712901000 | Garlic | 360% or 1,800won/kg whichever is the greater | X |
| 0712902010 | Bracken | 30% or 1,807won/kg, whichever is the greater | X |
| 0712902020 | Radishes | 30 | X |
| 0712902030 | Welsh onions | 30% or 1,159won/kg, whichever is the greater | X |
| 0712902040 | Carrots | 30% or 864won/kg, whichever is the greater | F |
| 0712902050 | Pumpkins | 30 | X |
| 0712902060 | Cabbages | 30 | G |
| 0712902070 | Taro stems | 30 | F |
| 0712902080 | Sweet potato stems | 30 | F |
| 0712902091 | Sweet corn for seeds | 370 | X |
| 0712902092 | Sweet corn, excluding those for seeds | 370 | X |
| 0712902093 | Potatoes | 27 | X |
| 0712902094 | Flowering ferns | 30% or 1,446won/kg, whichever is the greater | X |
| 0712902095 | Codonopsis | 30 | X |
| 0712902096 | Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica) | 30 | X |
| 0712902097 | Korean thistle (Cirsium Setidens (Dunn) Nakai) | 30 | X |
| 0712902099 | Other | 30 | X |
| 0712909000 | Mixtures of vegetables | 27 | X |
| 0713101000 | For seed | 27 | F |
| 0713102000 | For feeding | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0713109000 | Other | 27 | F |
| 0713200000 | Chickpeas (garbanzos) | 27 | X |
| 0713311000 | For seed | 607.5 | X |
| 0713319000 | Other | 607.5 | X |
| 0713321000 | For seed | 420.8 | X |
| 0713329000 | Other | 420.8 | X |
| 0713331000 | For seed | 27 | X |
| 0713339000 | Other | 27 | E |
| 0713340000 | Bambara beans (Vigna subterranea or Voandzeia subterranea) | 27 | X |
| 0713350000 | Cow peas (Vigna unguiculata) | 27 | E |
| 0713390000 | Other | 27 | E |
| 0713400000 | Lentils | 27 | F |
| 0713500000 | Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor) | 27 | F |
| 0713600000 | Pigeon peas (Cajanus cajan) | 27 | E |
| 0713900000 | Other | 27 | C |
| 0714101000 | Fresh | 887.4 | E |
| 0714102010 | Chips | 887.4 | G |
| 0714102020 | Pellets | 887.4 | H |
| 0714102090 | Other | 887.4 | H |
| 0714103000 | Chilled | 887.4 | G |
| 0714104000 | Frozen | 45 | E |
| 0714201000 | Fresh | 385% or 338won/kg whichever is the greater | H |
| 0714202000 | Dried | 385 | X |
| 0714203000 | Chilled | 385 | H |
| 0714204000 | Frozen | 45 | H |
| 0714209000 | Other | 385 | X |
| 0714301000 | Frozen | 45 | X |
| 0714309000 | Other | 385 | X |
| 0714401000 | Frozen | 45 | X |
| 0714409000 | Other | 385 | X |
| 0714501000 | Frozen | 45 | H |
| 0714509000 | Other | 385 | H |
| 0714901010 | Frozen | 45 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0714901090 | Other | 18 | X |
| 0714909010 | Frozen | 45 | X |
| 0714909090 | Other | 385 | X |
| 0801110000 | Desiccated | 30 | X |
| 0801120000 | In the inner shell (endocarp) | 30 | G |
| 0801190000 | Other | 30 | G |
| 0801210000 | In shell | 30 | G |
| 0801220000 | Shelled | 30 | X |
| 0801310000 | In shell | 8 | G |
| 0801320000 | Shelled | 8 | X |
| 0802110000 | In shell | 8 | G |
| 0802120000 | Shelled | 8 | G |
| 0802210000 | In shell | 8 | E |
| 0802220000 | Shelled | 8 | E |
| 0802310000 | In shell | 45 | X |
| 0802320000 | Shelled | 30 | X |
| 0802410000 | In shell | 219.4% or 1,470won/kg whichever is the greater | X |
| 0802420000 | Shelled | 219.4% or 1,470won/kg whichever is the greater | X |
| 0802510000 | In shell | 30 | F |
| 0802520000 | Shelled | 30 | F |
| 0802610000 | In shell | 30 | E |
| 0802620000 | Shelled | 30 | F |
| 0802700000 | kola nuts (Cola spp.) | 30 | X |
| 0802800000 | Areca nuts | 30 | F |
| 0802901010 | In shell | 566.8% or 2,664won/kg whichever is the greater | X |
| 0802901020 | Shelled | 566.8% or 2,664won/kg whichever is the greater | X |
| 0802902010 | In shell | 27.0% or 803won/kg whichever is the greater | X |
| 0802902020 | Shelled | 27.0% or 803won/kg | X |

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0901120000 | Decaffeinated | 2 | A |
| 0901210000 | Not decaffeinated | 8 | A |
| 0901220000 | Decaffeinated | 8 | A |
| 0901901000 | Coffee husks and skins | 3 | E |
| 0901902000 | Coffee substitutes containing coffee | 8 | F |
| 0902100000 | Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | 513.6 | X |
| 0902200000 | Other green tea (not fermented) | 513.6 | X |
| 0902300000 | Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg | 40 | E |
| 0902400000 | Other black tea (fermented) and other partly fermented tea | 40 | F |
| 0903000000 | Maté. | 25 | E |
| 0904110000 | Neither crushed nor ground | 8 | C |
| 0904120000 | Crushed or ground | 8 | G |
| 0904210000 | Dried, neither crushed nor ground | 270% or 6,210won/kg whichever is the greater | X |
| 0904220000 | Crushed or ground | 270% or 6,210won/kg whichever is the greater | X |
| 0905100000 | Neither crushed nor ground | 8 | C |
| 0905200000 | Crushed or ground | 8 | A |
| 0906110000 | Cinnamon (Cinnamomum zeylanicum Blume) | 8 | F |
| 0906191000 | Cinnamon, other than Cinnamomum zeylanicum Blume | 8 | C |
| 0906192000 | Cinnamon tree flowers | 8 | C |
| 0906201000 | Cinnamon | 8 | F |
| 0906202000 | Cinnamon tree flowers | 8 | F |
| 0907100000 | Neither crushed nor ground | 8 | C |
| 0907200000 | Crushed or ground | 8 | C |
| 0908110000 | Neither crushed nor ground | 8 | G |
| 0908120000 | Crushed or ground | 8 | G |
| 0908210000 | Neither crushed nor ground | 8 | C |
| 0908220000 | Crushed or ground | 8 | A |
| 0908310000 | Neither crushed nor ground | 8 | C |
| 0908320000 | Crushed or ground | 8 | A |
| 0909210000 | Neither crushed nor ground | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0909220000 | Crushed or ground | 8 | A |
| 0909310000 | Neither crushed nor ground | 8 | C |
| 0909320000 | Crushed or ground | 8 | A |
| 0909611000 | Seeds of anise or badian | 8 | C |
| 0909612000 | Seeds of caraway | 8 | C |
| 0909613000 | Seeds of fennel and juniper berries | 8 | C |
| 0909621000 | Seeds of anise or badian | 8 | A |
| 0909622000 | Seeds of caraway | 8 | C |
| 0909623000 | Seeds of fennel and juniper berries | 8 | C |
| 0910111000 | Fresh or chilled | 377.3% or 931won/kg whichever is the greater | X |
| 0910112000 | Dried | 377.3% or 931won/kg whichever is the greater | X |
| 0910119000 | Other | 377.3% or 931won/kg whichever is the greater | X |
| 0910121000 | Fresh or chilled | 377.3% or 931won/kg whichever is the greater | X |
| 0910122000 | Dried | 377.3% or 931won/kg whichever is the greater | G |
| 0910129000 | Other | 377.3% or 931won/kg whichever is the greater | X |
| 0910200000 | Saffron | 8 | C |
| 0910300000 | Turmeric (curcuma) | 8 | F |
| 0910911000 | Curry | 8 | F |
| 0910919000 | Other | 8 | F |
| 0910991000 | Thyme; bay leaves | 8 | G |
| 0910999000 | Other | 8 | F |
| 1001110000 | Seed | 3 | B |
| 1001190000 | Other | 3 | A |
| 1001911000 | Meslin | 3 | B |
| 1001919000 | Other | 1.8 | A |
| 1001991010 | Meslin | 3 | A |
| 1001991090 | Other | 0 | A |
| 1001992010 | Meslin | 3 | A |
| 1001992090 | Other | 1.8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1001999010 | Meslin | 3 | A |
| 1001999090 | Other | 1.8 | A |
| 1002100000 | Seed | 108.7 | F |
| 1002900000 | Other | 3 | A |
| 1003101000 | Malting barley | 513 | X |
| 1003102000 | Unhulled barley | 324% or 326won/kg whichever is the greater | X |
| 1003103000 | Naked barley | 299.7% or 361won/kg whichever is the greater | X |
| 1003109000 | Other | 299.7 | X |
| 1003901000 | Malting barley | 513 | X |
| 1003902000 | Unhulled barley | 324% or 326won/kg whichever is the greater | X |
| 1003903000 | Naked barley | 299.7% or 361won/kg whichever is the greater | X |
| 1003909000 | Other | 299.7 | X |
| 1004100000 | Seed | 554.8 | F |
| 1004900000 | Other | 3 | A |
| 1005100000 | For seed | 328 | X |
| 1005901000 | For feeding | 328 | F |
| 1005902000 | Popcorn | 630 | X |
| 1005909000 | Other | 328 | X |
| 1006100000 | Rice in the husk (paddy or rough) | 513 | Y |
| 1006201000 | Nonglutinous | 513 | Y |
| 1006202000 | Glutinous | 513 | Y |
| 1006301000 | Nonglutinous | 513 | Y |
| 1006302000 | Glutinous | 513 | Y |
| 1006400000 | Broken rice | 513 | Y |
| 1007100000 | Seed | 779.4 | X |
| 1007900000 | Other | 3 | A |
| 1008100000 | Buckwheat | 256.1 | X |
| 1008211000 | Foxtail millet (Setalia italica) | 18 | E |
| 1008219000 | Other | 3 | A |
| 1008291000 | Foxtail millet (Setalia italica) | 3 | A |
| 1008299000 | Other | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1008300000 | Canary seeds | 3 | A |
| 1008400000 | Fonio (Digitaria spp.) | 800.3 | X |
| 1008500000 | Quinoa (Chenopodium quinoa) | 800.3 | X |
| 1008600000 | Triticale | 800.3 | X |
| 1008900000 | Other cereals | 800.3 | X |
| 1101001000 | Of wheat | 3 | B |
| 1101002000 | Of meslin | 5 | B |
| 1102200000 | Maize (corn) flour | 5 | B |
| 1102901000 | Barley flour | 260 | X |
| 1102902000 | Rice flour | 513 | Y |
| 1102903000 | Rye flour | 5 | B |
| 1102909000 | Other | 800.3 | X |
| 1103110000 | Of wheat | 288.2 | X |
| 1103130000 | Of maize (corn) | 162.9 | X |
| 1103191000 | Of barley | 260 | X |
| 1103192000 | Of oats | 554.8 | X |
| 1103193000 | Of rice | 513 | Y |
| 1103199000 | Other | 800.3 | X |
| 1103201000 | Of wheat | 288.2 | X |
| 1103202000 | Of rice | 513 | Y |
| 1103203000 | Of barley | 260 | X |
| 1103209000 | Other | 800.3 | X |
| 1104120000 | Of oats | 554.8 | X |
| 1104191000 | Of rice | 513 | Y |
| 1104192000 | Of barley | 233 | X |
| 1104199000 | Other | 800.3 | X |
| 1104220000 | Of oats | 554.8 | X |
| 1104230000 | Of maize (corn) | 167 | X |
| 1104291000 | Of coicis semen | 800.3 | X |
| 1104292000 | Of barley | 126 | X |
| 1104299000 | Other | 800.3 | X |
| 1104301000 | Of rice | 5 | X |
| 1104309000 | Other | 5 | X |
| 1105100000 | Flour, meal and powder | 304 | X |
| 1105200000 | Flakes, granules and pellets | 304 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1106100000 | Of the dried leguminous vegetables of heading 07.13 | 8 | F |
| 1106201000 | Of arrow roots | 8 | F |
| 1106209000 | Other | 8 | F |
| 1106300000 | Of the products of Chapter 8 | 8 | F |
| 1107100000 | Not roasted | 269 | X |
| 1107201000 | Smoked | 269 | X |
| 1107209000 | Other | 27 | F |
| 1108110000 | Wheat starch | 50.9 | X |
| 1108121000 | For food | 226 | X |
| 1108129000 | Other | 226 | X |
| 1108130000 | Potato starch | 455 | X |
| 1108141000 | For food | 455 | X |
| 1108149000 | Other | 455 | X |
| 1108191000 | Of sweet potato | 241.2 | X |
| 1108199000 | Other | 800.3 | X |
| 1108200000 | Inulin | 800.3 | X |
| 1109000000 | Wheat gluten, whether or not dried. | 8 | F |
| 1201101000 | For bean sprouts | 487% or 956won/kg whichever is the greater | X |
| 1201109000 | Other | 487% or 956won/kg whichever is the greater | X |
| 1201901000 | For soya beans oil and oil cake | 487% or 956won/kg whichever is the greater | X |
| 1201902000 | For feeding | 487% or 956won/kg whichever is the greater | X |
| 1201903000 | For bean sprouts | 487% or 956won/kg whichever is the greater | X |
| 1201909000 | Other | 487% or 956won/kg whichever is the greater | X |
| 1202301000 | In shell | 230.5 | X |
| 1202302000 | Shelled, whether or not broken | 230.5 | X |
| 1202410000 | In shell | 230.5 | X |
| 1202420000 | Shelled, whether or not broken | 230.5 | X |
| 1203000000 | Copra. | 3 | A |
| 1204000000 | Linseed, whether or not broken. | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1205101000 | Seeds for fodder planting | 0 | A |
| 1205109000 | Other | 10 | E |
| 1205901000 | Seeds for fodder planting | 0 | A |
| 1205909000 | Other | 10 | E |
| 1206000000 | Sunflower seeds, whether or not broken. | 25 | F |
| 1207100000 | Palm nuts and kernels | 3 | A |
| 1207210000 | Seed | 3 | A |
| 1207291000 | For feeding | 2 | A |
| 1207299000 | Other | 3 | A |
| 1207300000 | Castor oil seeds | 3 | A |
| 1207400000 | Sesamum seeds | 630% or 6,660won/kg whichever is the greater | X |
| 1207500000 | Mustard seeds | 3 | A |
| 1207600000 | Safflower (Carthamus tinctorius) seeds | 3 | A |
| 1207700000 | Melon seeds | 3 | A |
| 1207910000 | Poppy seeds | 3 | A |
| 1207991000 | Perilla seeds | 40% or 410won/kg, whichever is the greater | X |
| 1207992000 | Shea nuts (Karite nuts) | 3 | A |
| 1207999000 | Other | 3 | A |
| 1208100000 | Of soya beans | 3 | A |
| 1208900000 | Other | 3 | A |
| 1209100000 | Sugar beet seeds | 0 | A |
| 1209210000 | Lucerne (alfalfa) seeds | 0 | A |
| 1209220000 | Clover (Trifolium spp.) seeds | 0 | A |
| 1209230000 | Fescue seeds | 0 | A |
| 1209240000 | Kentucky blue grass (Poa pratensis L.) seeds | 0 | A |
| 1209250000 | Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds | 0 | A |
| 1209291000 | Lupine seed | 0 | A |
| 1209292000 | Sudan grass seed | 0 | A |
| 1209293000 | Orchard grass seeds | 0 | A |
| 1209294000 | Timothy grass seed | 0 | A |
| 1209299000 | Other | 0 | A |
| 1209300000 | Seeds of herbaceous plants cultivated principally for their | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | flowers | | |
| 1209911010 | Onion seeds | 0 | A |
| 1209911090 | Other | 0 | A |
| 1209912000 | Radish seeds | 0 | A |
| 1209913000 | Seeds of chili peppers or sweet peppers (Capsicum annuum) | 0 | A |
| 1209914000 | Cabbage seeds | 0 | A |
| 1209915000 | Tomato seeds | 0 | A |
| 1209919000 | Other | 0 | A |
| 1209991010 | Seeds of oak | 0 | A |
| 1209991090 | Other | 0 | A |
| 1209992000 | Seeds of fruit trees | 0 | A |
| 1209993000 | Tobacco seed | 0 | A |
| 1209994000 | Lawn seed | 0 | A |
| 1209999000 | Other | 0 | A |
| 1210100000 | Hop cones, neither ground nor powdered nor in the form of pellets | 30 | X |
| 1210201000 | Hop cones | 30 | X |
| 1210202000 | Lupulin | 30 | X |
| 1211201110 | Wild-cultivated ginseng | 222.8 | X |
| 1211201190 | Other | 222.8 | X |
| 1211201211 | Major roots | 222.8 | X |
| 1211201219 | Other | 222.8 | X |
| 1211201291 | Major roots | 222.8 | X |
| 1211201299 | Other | 222.8 | X |
| 1211201311 | Major roots | 754.3 | X |
| 1211201319 | Other | 754.3 | X |
| 1211201391 | Major roots | 754.3 | X |
| 1211201399 | Other | 754.3 | X |
| 1211202110 | Powder | 18 | X |
| 1211202120 | Tablet or capsule | 18 | X |
| 1211202190 | Other | 18 | X |
| 1211202210 | Powder | 754.3 | X |
| 1211202220 | Tablet or capsule | 754.3 | X |
| 1211202290 | Other | 754.3 | X |
| 1211209100 | Leaves and stems of ginseng | 754.3 | X |
| 1211209200 | Ginseng seed | 754.3 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1211209900 | Other | 754.3 | X |
| 1211300000 | Coca leaf | 8 | C |
| 1211400000 | Poppy straw | 8 | C |
| 1211901000 | Aconiti tuber | 8 | F |
| 1211902000 | Coptidis rhizoma | 8 | F |
| 1211903000 | Polygalae radix | 8 | F |
| 1211904000 | Fritillariae roylei bulbus | 8 | F |
| 1211905000 | Eucommiae cortex | 8 | F |
| 1211906000 | Liquorice roots | 8 | F |
| 1211909010 | Amomi semen | 8 | F |
| 1211909020 | Zizyphi semen | 8 | F |
| 1211909030 | Quisqualis fructus | 8 | F |
| 1211909040 | Longanae arillus | 8 | F |
| 1211909050 | Crataegi fructus | 8 | F |
| 1211909060 | Nelumbo semen | 8 | F |
| 1211909070 | Pepper mint | 8 | F |
| 1211909080 | Japanese pepper | 8 | F |
| 1211909091 | Dried platycodon grandiflorum | 8 | X |
| 1211909092 | Barbary wolfberry fruit (Lycium chinese Mill) | 8 | F |
| 1211909093 | Chinese magnolia fruit(Schisandra chinensis Baill) | 8 | F |
| 1211909099 | Other | 8 | B |
| 1212211010 | Dried | 20 | F |
| 1212211020 | Chilled | 20 | F |
| 1212211030 | Frozen | 10 | F |
| 1212211090 | Other | 20 | F |
| 1212212010 | Dried | 20 | F |
| 1212212020 | Salted | 20 | F |
| 1212212030 | Chilled | 20 | E |
| 1212212040 | Frozen | 45 | E |
| 1212212090 | Other | 20 | E |
| 1212213010 | Dried | 20 | C |
| 1212213020 | Chilled | 20 | C |
| 1212213030 | Frozen | 45 | C |
| 1212213090 | Other | 20 | C |
| 1212214010 | Fresh | 20 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1212214020 | Chilled | 20 | C |
| 1212214030 | Frozen | 45 | C |
| 1212214090 | Other | 20 | C |
| 1212215010 | Salted | 20 | F |
| 1212215020 | Chilled | 20 | E |
| 1212215030 | Frozen | 45 | E |
| 1212215090 | Other | 20 | E |
| 1212216010 | Frozen | 45 | C |
| 1212216090 | Other | 20 | C |
| 1212217011 | Frozen | 45 | C |
| 1212217019 | Other | 20 | C |
| 1212217021 | Frozen | 45 | C |
| 1212217029 | Other | 20 | C |
| 1212217031 | Frozen | 45 | C |
| 1212217039 | Other | 20 | C |
| 1212218011 | Frozen | 45 | C |
| 1212218019 | Other | 20 | C |
| 1212218021 | Frozen | 45 | C |
| 1212218029 | Other | 20 | C |
| 1212218031 | Frozen | 45 | C |
| 1212218039 | Other | 20 | C |
| 1212219011 | Frozen | 45 | C |
| 1212219019 | Other | 20 | C |
| 1212219091 | Frozen | 45 | C |
| 1212219099 | Other | 20 | C |
| 1212291010 | Frozen | 10 | E |
| 1212291090 | Other | 20 | E |
| 1212292010 | Frozen | 45 | D |
| 1212292090 | Other | 20 | D |
| 1212293010 | Frozen | 45 | C |
| 1212293090 | Other | 20 | C |
| 1212294010 | Frozen | 45 | C |
| 1212294090 | Other | 20 | C |
| 1212295010 | Frozen | 45 | D |
| 1212295090 | Other | 20 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1212296010 | Frozen | 45 | C |
| 1212296090 | Other | 20 | C |
| 1212297011 | Frozen | 45 | C |
| 1212297019 | Other | 20 | C |
| 1212297021 | Frozen | 45 | C |
| 1212297029 | Other | 20 | C |
| 1212297031 | Frozen | 45 | C |
| 1212297039 | Other | 20 | C |
| 1212298011 | Frozen | 45 | C |
| 1212298019 | Other | 20 | C |
| 1212298021 | Frozen | 45 | C |
| 1212298029 | Other | 20 | C |
| 1212298031 | Frozen | 45 | C |
| 1212298039 | Other | 20 | C |
| 1212299011 | Frozen | 45 | C |
| 1212299019 | Other | 20 | C |
| 1212299091 | Frozen | 45 | C |
| 1212299099 | Other | 20 | C |
| 1212910000 | Sugar beet | 3 | E |
| 1212920000 | Locust beans (carob) | 20 | X |
| 1212930000 | Sugar cane | 3 | F |
| 1212940000 | Chicory roots | 8 | C |
| 1212992000 | Tuber of kuyaku | 8 | F |
| 1212993000 | Pollen | 8 | F |
| 1212996000 | Apricot, peach (including nectarine) or plum stones and kernels | 8 | F |
| 1212999000 | Other | 8 | A |
| 1213000000 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets. | 8 | F |
| 1214101000 | For feeding | 1 | A |
| 1214109000 | Other | 10 | A |
| 1214901000 | Fodder roots | 100.5 | X |
| 1214909011 | For feeding | 1 | A |
| 1214909019 | Other | 18 | A |
| 1214909090 | Other | 100.5 | X |
| 1301200000 | Gum Arabic | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1301901000 | Oleoresins | 3 | F |
| 1301902010 | Shellac | 3 | A |
| 1301902090 | Other | 3 | A |
| 1301909000 | Other | 3 | C |
| 1302110000 | Opium | 8 | C |
| 1302120000 | Of liquorice | 8 | C |
| 1302130000 | Of hops | 30 | X |
| 1302191110 | White ginseng extract | 20 | X |
| 1302191120 | White ginseng extract powder | 20 | X |
| 1302191190 | Other | 20 | X |
| 1302191210 | Red ginseng extract | 754.3 | X |
| 1302191220 | Red ginseng extract powder | 754.3 | X |
| 1302191290 | Other | 754.3 | X |
| 1302191900 | Other | 20 | X |
| 1302192000 | Cashew nut shell liquid | 8 | F |
| 1302193000 | Natural lacquer | 8 | F |
| 1302199010 | Saps and extracts of aloes | 8 | C |
| 1302199020 | Cola extract | 8 | F |
| 1302199031 | Angelicae Gigantis Radix Extract (Angelica gigas, Angelica acutiloba) | 8 | C |
| 1302199032 | Schisandrae Fructus Extract (Schisandra chinensis) | 8 | C |
| 1302199033 | Paeoniae Radix Extract (Paeonia lactiflora, Paeonia japonica, Paeonia obovata) | 8 | C |
| 1302199034 | Cnidii Rhizoma Extract (Cnidium officinale, Ligusticum chuanxiong) | 8 | C |
| 1302199035 | Astragali Radix Extract (Astragalus membranaceus, Astragalus mongholicus) | 8 | C |
| 1302199039 | Other | 8 | C |
| 1302199091 | Vanilla oleoresin or vanilla extract | 8 | F |
| 1302199099 | Other | 8 | C |
| 1302200000 | Pectic substances, pectinates and pectates | 8 | F |
| 1302311000 | Agar-agar in stripe form | 8 | C |
| 1302312000 | Agar-agar, powdered | 8 | C |
| 1302319000 | Other | 8 | C |
| 1302320000 | Mucilages and thickeners, whether or not modified, derived from locust | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | beans, locust bean seeds or guar seeds | | |
| 1302390000 | Other | 8 | F |
| 1401101000 | Bamboos, phyllostachys | 8 | F |
| 1401102000 | Raw bamboos | 8 | F |
| 1401109000 | Other | 8 | F |
| 1401201000 | Split or drawn | 8 | E |
| 1401209000 | Other | 8 | E |
| 1401901000 | Bark of arrow root's stems | 8 | F |
| 1401909000 | Other | 8 | F |
| 1404200000 | Cotton linters | 3 | A |
| 1404901000 | Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo) | 3 | F |
| 1404902010 | Bark of paper mulberry | 3 | F |
| 1404902020 | Bark of edgeworthia papyriferu | 3 | F |
| 1404902090 | Other | 3 | F |
| 1404903010 | Leaves of quercus dentata | 5 | F |
| 1404903020 | Leaves of smilax china | 5 | F |
| 1404903090 | Other | 5 | F |
| 1404904000 | Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material | 3 | F |
| 1404905000 | Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles | 3 | A |
| 1404906010 | Gall nuts | 3 | F |
| 1404906020 | Almond hulls | 3 | F |
| 1404906090 | Other | 3 | F |
| 1404909000 | Other | 3 | F |
| 1501101000 | Of an acid value not exceeding 1 | 3 | A |
| 1501109000 | Other | 3 | A |
| 1501201000 | Of an acid value not exceeding 1 | 3 | A |
| 1501209000 | Other | 3 | A |
| 1501900000 | Other | 3 | A |
| 1502101010 | Of a acid value not exceeding 2 | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1502101090 | Other | 2 | A |
| 1502109000 | Other | 3 | A |
| 1502901010 | Of a acid value not exceeding 2 | 2 | A |
| 1502901090 | Other | 2 | A |
| 1502909000 | Other | 3 | A |
| 1503002000 | Lard-oil | 3 | A |
| 1503009000 | Other | 3 | A |
| 1504101000 | Sharks' liver oil and its fractions | 3 | C |
| 1504109000 | Other | 3 | C |
| 1504200000 | Fats and oils and their fractions, of fish, other than liver oils. | 3 | C |
| 1504301000 | Whale oil and its fractions | 3 | C |
| 1504309000 | Other | 3 | C |
| 1505001000 | Wool grease, crude | 3 | A |
| 1505009000 | Other | 3 | A |
| 1506001000 | Neat's foot oil and its fractions | 3 | A |
| 1506009000 | Other | 3 | A |
| 1507101000 | For food | 5 | F |
| 1507102000 | For manufacturing biodiesel | 5 | F |
| 1507109000 | Other | 5 | G |
| 1507901010 | For food | 5 | X |
| 1507901020 | For manufacturing biodiesel | 5 | F |
| 1507901090 | Other | 5 | F |
| 1507909000 | Other | 5 | F |
| 1508100000 | Crude oil | 27 | X |
| 1508901000 | Refined oil | 27 | X |
| 1508909000 | Other | 27 | X |
| 1509100000 | Virgin | 5 | C |
| 1509900000 | Other | 5 | F |
| 1510000000 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09. | 5 | F |
| 1511100000 | Crude oil | 3 | A |
| 1511901000 | Palm olein | 2 | A |
| 1511902000 | Palm stearin | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1511909000 | Other | 2 | A |
| 1512111000 | Sunflower-seed oil | 5 | F |
| 1512112000 | Safflower oil | 5 | F |
| 1512191010 | Sunflower-seed oil | 5 | F |
| 1512191020 | Safflower oil | 5 | F |
| 1512199010 | Sunflower-seed oil | 5 | F |
| 1512199020 | Safflower oil | 5 | F |
| 1512210000 | Crude oil, whether or not gossypol has been removed | 5 | C |
| 1512291000 | Refined oil | 5 | C |
| 1512299000 | Other | 5 | C |
| 1513110000 | Crude oil | 3 | A |
| 1513191000 | Refined oil | 3 | A |
| 1513199000 | Other | 3 | A |
| 1513211000 | Palm kernel oil | 5 | C |
| 1513212000 | Babassu oil | 8 | C |
| 1513291010 | Palm kernel oil | 5 | C |
| 1513291020 | Babassu oil | 8 | C |
| 1513299000 | Other | 8 | C |
| 1514110000 | Crude oil | 5 | X |
| 1514191000 | Refined oil | 5 | X |
| 1514199000 | Other | 5 | F |
| 1514911000 | Other Rape oil or colza oil | 5 | X |
| 1514912000 | Mustard oil | 5 | E |
| 1514991010 | Other Rape oil or colza oil | 5 | E |
| 1514991020 | Mustard oil | 5 | E |
| 1514999000 | Other | 5 | E |
| 1515110000 | Crude oil | 5 | C |
| 1515190000 | Other | 5 | C |
| 1515210000 | Crude oil | 5 | E |
| 1515290000 | Other | 5 | F |
| 1515300000 | Castor oil and its fractions | 5 | C |
| 1515500000 | Sesame oil and its fractions | 630% or 12,060won/kg whichever is the greater | X |
| 1515901000 | Perilla oil and its fractions | 36 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1515909010 | Rice bran oil and its fractions | 5 | F |
| 1515909020 | Camellia oil and its fractions | 8 | F |
| 1515909030 | Jojoba oil and its fractions | 8 | F |
| 1515909040 | Tung oil and its fractions | 8 | F |
| 1515909090 | Other | 5 | C |
| 1516101000 | Beef tallow and its fractions | 8 | F |
| 1516102000 | Whale oil and its fractions | 8 | C |
| 1516109000 | Other | 8 | F |
| 1516201010 | Peanut oil and its fraction | 36 | X |
| 1516201020 | Sunflower seed oil and its fraction | 36 | X |
| 1516201030 | Rape or colza oil and its fraction | 36 | X |
| 1516201040 | Perilla oil and its fraction | 36 | X |
| 1516201050 | Sesame oil and its fraction | 36 | X |
| 1516202010 | Coconut (copra) oil and its fraction | 8 | F |
| 1516202020 | Palm oil and its fraction | 8 | F |
| 1516202030 | Maize oil and its fraction | 8 | F |
| 1516202040 | Cotton seed oil and its fraction | 8 | F |
| 1516202050 | Soya-bean oil and its fraction | 8 | F |
| 1516202090 | Other | 8 | C |
| 1517100000 | Margarine, excluding liquid margarine | 8 | F |
| 1517901000 | Imitation lard | 8 | F |
| 1517902000 | Shortening | 8 | F |
| 1517909000 | Other | 8 | C |
| 1518001000 | Dehydrated castor oil | 8 | F |
| 1518002000 | Epoxidised soya-bean oil | 8 | F |
| 1518009010 | For feeding | 5 | F |
| 1518009090 | Other | 8 | F |
| 1520000000 | Glycerol, crude; glycerol waters and glycerol lyes. | 8 | C |
| 1521101000 | Carnauba wax | 8 | C |
| 1521102000 | Palm wax | 8 | C |
| 1521109000 | Other | 8 | C |
| 1521901000 | Spermaceti | 8 | C |
| 1521902000 | Beeswax | 8 | C |
| 1521909000 | Other | 8 | C |
| 1522001010 | Natural | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1522001090 | Other | 8 | F |
| 1522009000 | Other | 8 | F |
| 1601001000 | Sausages | 18 | F |
| 1601009000 | Other | 30 | X |
| 1602100000 | Homogenised preparations | 30 | X |
| 1602201000 | In airtight containers | 30 | F |
| 1602209000 | Other | 30 | F |
| 1602311000 | In airtight containers | 30 | F |
| 1602319000 | Other | 30 | F |
| 1602321010 | Samge-tangⓚ | 30 | X |
| 1602321090 | Other | 30 | X |
| 1602329000 | Other | 30 | X |
| 1602391000 | In airtight containers | 30 | X |
| 1602399000 | Other | 30 | X |
| 1602411000 | In airtight containers | 30 | X |
| 1602419000 | Other | 27 | X |
| 1602421000 | In airtight containers | 30 | X |
| 1602429000 | Other | 27 | X |
| 1602491000 | In airtight containers | 30 | X |
| 1602499000 | Other | 27 | X |
| 1602501000 | In airtight containers | 72 | X |
| 1602509000 | Other | 72 | X |
| 1602901000 | In airtight containers | 30 | X |
| 1602909000 | Other | 30 | X |
| 1603001000 | Meat extracts | 30 | X |
| 1603002000 | Meat juices | 30 | X |
| 1603003000 | Fish extracts | 30 | C |
| 1603004000 | Fish juices | 30 | C |
| 1603009000 | Other | 30 | E |
| 1604111000 | In airtight containers | 20 | B |
| 1604119000 | Other | 20 | B |
| 1604121000 | In airtight containers | 20 | D |
| 1604129000 | Other | 20 | E |
| 1604131000 | In airtight containers | 20 | C |
| 1604139000 | Other | 20 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1604141011 | In oil | 20 | B |
| 1604141012 | Boiled | 20 | B |
| 1604141019 | Other | 20 | B |
| 1604141021 | In oil | 20 | G |
| 1604141022 | Boiled | 20 | G |
| 1604141029 | Other | 20 | G |
| 1604141031 | In oil | 20 | B |
| 1604141032 | Boiled | 20 | B |
| 1604141039 | Other | 20 | G |
| 1604149000 | Other | 20 | C |
| 1604151000 | In airtight containers | 20 | F |
| 1604159000 | Other | 20 | F |
| 1604161000 | In airtight containers | 20 | F |
| 1604169000 | Other | 20 | F |
| 1604171000 | In airtight containers | 20 | E |
| 1604179000 | Other | 20 | E |
| 1604191010 | Saury | 20 | D |
| 1604191020 | Horse mackerel | 20 | F |
| 1604191090 | Other | 20 | F |
| 1604199010 | Jerk filefish | 20 | C |
| 1604199090 | Other | 20 | F |
| 1604201000 | Fish pastes | 20 | D |
| 1604202000 | Fish marinade | 20 | D |
| 1604203000 | Fish sausages | 20 | D |
| 1604204010 | Of crab flavor | 20 | D |
| 1604204090 | Other | 20 | D |
| 1604209000 | Other | 20 | D |
| 1604310000 | Caviar | 20 | C |
| 1604320000 | Caviar substitutes | 20 | C |
| 1605101010 | In airtight containers | 20 | D |
| 1605101091 | Red snow crab meat | 20 | F |
| 1605101099 | Other | 20 | D |
| 1605109000 | Other | 20 | C |
| 1605211000 | Breaded | 20 | X |
| 1605219000 | Other | 20 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1605290000 | Other | 20 | G |
| 1605301000 | In airtight containers | 20 | C |
| 1605309000 | Other | 20 | C |
| 1605401000 | In airtight containers | 20 | C |
| 1605409000 | Other | 20 | C |
| 1605511000 | In airtight containers | 20 | X |
| 1605519000 | Other | 20 | G |
| 1605521000 | In airtight containers | 20 | D |
| 1605529000 | Other | 20 | E |
| 1605531000 | In airtight containers | 20 | E |
| 1605539000 | Other | 20 | E |
| 1605541010 | In airtight containers | 20 | C |
| 1605541090 | Other | 20 | C |
| 1605542010 | In airtight containers | 20 | F |
| 1605542091 | Seasoned squid | 20 | X |
| 1605542099 | Other | 20 | X |
| 1605551000 | In airtight containers | 20 | F |
| 1605559000 | Other | 20 | G |
| 1605561010 | In airtight containers | 20 | C |
| 1605561090 | Other | 20 | G |
| 1605562010 | In airtight containers | 20 | C |
| 1605562090 | Other | 20 | C |
| 1605569010 | In airtight containers | 20 | F |
| 1605569090 | Other | 20 | G |
| 1605571000 | In airtight containers | 20 | E |
| 1605579000 | Other | 20 | E |
| 1605581000 | In airtight containers | 20 | C |
| 1605589000 | Other | 20 | C |
| 1605591010 | In airtight containers | 20 | C |
| 1605591090 | Other | 20 | C |
| 1605592010 | In airtight containers | 20 | F |
| 1605592090 | Other | 20 | G |
| 1605599010 | In airtight containers | 20 | C |
| 1605599090 | Other | 20 | C |
| 1605611000 | In airtight containers | 20 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1605619000 | Other | 20 | X |
| 1605621000 | In airtight containers | 20 | C |
| 1605629000 | Other | 20 | C |
| 1605631000 | In airtight containers | 20 | C |
| 1605639000 | Other | 20 | C |
| 1605691000 | In airtight containers | 20 | C |
| 1605699000 | Other | 20 | C |
| 1701121000 | Of a polarization not exceeding 98.5° | 3 | E |
| 1701122000 | Of a polarization exceeding 98.5° | 3 | E |
| 1701130000 | Cane sugar specified in Subheading Note 2 to this Chapter | 3 | C |
| 1701141000 | Of a polarization not exceeding 98.5° | 3 | A |
| 1701142000 | Of a polarization exceeding 98.5° | 3 | A |
| 1701910000 | Containing added flavouring or colouring matter | 30 | H |
| 1701990000 | Other | 30 | H |
| 1702111000 | Lactose | 49.5 | X |
| 1702119000 | Lactose syrup | 20 | X |
| 1702191000 | Lactose | 49.5 | X |
| 1702199000 | Lactose Syrup | 20 | X |
| 1702201000 | Maple sugar | 8 | F |
| 1702202000 | Maple syrup | 8 | F |
| 1702301000 | Glucose | 8 | E |
| 1702302000 | Glucose syrup | 8 | E |
| 1702401000 | Glucose | 8 | E |
| 1702402000 | Glucose syrup | 8 | E |
| 1702500000 | Chemically pure fructose | 8 | E |
| 1702601000 | Fructose | 8 | E |
| 1702602000 | Fructose syrup | 8 | E |
| 1702901000 | Artificial honey | 243 | X |
| 1702902000 | Caramel | 8 | F |
| 1702903000 | Maltose | 8 | F |
| 1702909000 | Other | 8 | C |
| 1703101000 | For use in manufacturing spirits | 3 | A |
| 1703109000 | Other | 3 | A |
| 1703901000 | For use in manufacturing spirits | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1703909000 | Other | 3 | A |
| 1704100000 | Chewing gum, whether or not sugar-coated | 8 | C |
| 1704901000 | Liquorice extract, not put up as confectionery | 8 | C |
| 1704902010 | Drops | 8 | C |
| 1704902020 | Caramels | 8 | C |
| 1704902090 | Other | 8 | C |
| 1704909000 | Other | 8 | C |
| 1801001000 | Raw | 2 | A |
| 1801002000 | Roasted | 8 | C |
| 1802001000 | Cocoa shells, husks and skins | 8 | C |
| 1802009000 | Other | 8 | C |
| 1803100000 | Not defatted | 5 | B |
| 1803200000 | Wholly or partly defatted | 5 | B |
| 1804000000 | Cocoa butter, fat and oil. | 5 | B |
| 1805000000 | Cocoa powder, not containing added sugar or other sweetening matter. | 5 | B |
| 1806100000 | Cocoa powder, containing added sugar or other sweetening matter | 8 | C |
| 1806201000 | Chocolate and chocolate confectionery | 8 | C |
| 1806209010 | Cocoa preparation containing 50 % or more by weight of milk powder | 8 | C |
| 1806209090 | Other | 8 | C |
| 1806311000 | Chocolate and chocolate confectionery | 8 | C |
| 1806319000 | Other | 8 | C |
| 1806321000 | Chocolate and chocolate confectionery | 8 | C |
| 1806329000 | Other | 8 | C |
| 1806901000 | Chocolate and chocolate confectionery | 8 | C |
| 1806902111 | Of prepared dry-milk | 36 | H |
| 1806902119 | Other | 40 | H |
| 1806902191 | Of oatmeal | 8 | F |
| 1806902199 | Other | 8 | F |
| 1806902210 | Of barley flour | 8 | F |
| 1806902290 | Other | 513 | Y |
| 1806902910 | Of malt extract | 30 | G |
| 1806902920 | Of food preparations of goods of | 36 | H |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | headings 04.01 to 04.04 | | |
| 1806902991 | Of oatmeal | 8 | F |
| 1806902992 | Of barley flour | 8 | F |
| 1806902999 | Other | 513 | Y |
| 1806903010 | Of prepared foods obtained by the swelling or roasting of cereals or cereal product | 5.4 | D |
| 1806903091 | Rice in grain form | 8 | X |
| 1806903099 | Other | 8 | F |
| 1806909010 | Cocoa preparation containing 50 % or more by weight of milk powder | 8 | E |
| 1806909090 | Other | 8 | E |
| 1901101010 | Prepared dry milk | 36 | X |
| 1901101090 | Other | 40 | X |
| 1901109010 | Of oatmeal | 8 | F |
| 1901109090 | Other | 8 | F |
| 1901201000 | Of rice flour | 513 | Y |
| 1901202000 | Of barley flour | 8 | F |
| 1901209000 | Other | 513 | Y |
| 1901901000 | Malt extract | 30 | F |
| 1901902010 | Of a fat content, by weight, not exceeding 30 % | 36 | X |
| 1901902020 | Of a fat content, by weight, exceeding 30 % | 36 | X |
| 1901909010 | Oat meal | 8 | C |
| 1901909091 | Of rice flour | 513 | Y |
| 1901909092 | Of barley flour | 8 | F |
| 1901909099 | Other | 513 | Y |
| 1902111000 | Spaghetti | 5 | F |
| 1902112000 | Macaroni | 5 | F |
| 1902119000 | Other | 5 | F |
| 1902191000 | Noodles | 5 | F |
| 1902192000 | Chinese vermicelli | 26% or 206won/kg whichever is the greater | X |
| 1902193000 | Naeng-myun | 5 | F |
| 1902199000 | Other | 5 | C |
| 1902200000 | Stuffed pasta, whether or not cooked or otherwise prepared | 5 | F |
| 1902301010 | Rame | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1902301090 | Other | 5 | F |
| 1902309000 | Other | 5 | F |
| 1902400000 | Couscous | 5 | A |
| 1903001000 | Tapioca | 8 | C |
| 1903009000 | Other | 8 | C |
| 1904101000 | Corn flakes | 5.4 | E |
| 1904102000 | Corn chip | 5.4 | E |
| 1904103000 | Puffed rice | 5.4 | E |
| 1904109000 | Other | 5.4 | A |
| 1904201000 | Of Musli type preparations | 45 | X |
| 1904209000 | Other | 5.4 | E |
| 1904300000 | Bulgur wheat | 8 | E |
| 1904901010 | Steamed or boiled rice | 50 | X |
| 1904901090 | Other | 8 | X |
| 1904909000 | Other | 8 | E |
| 1905100000 | Crispbread | 8 | C |
| 1905200000 | Gingerbread and the like | 8 | F |
| 1905310000 | Sweet biscuits | 8 | E |
| 1905320000 | Waffles and wafers | 8 | C |
| 1905400000 | Rusks, toasted bread and similar toasted products | 8 | F |
| 1905901010 | Bread | 8 | C |
| 1905901020 | Ship's biscuits | 8 | F |
| 1905901030 | Pastries and cakes | 8 | C |
| 1905901040 | Biscuits, cookies and crackers | 5 | C |
| 1905901050 | Bakers' wares of rice | 8 | F |
| 1905901090 | Other | 8 | C |
| 1905909010 | Empty cachets of a kind suitable for pharmaceutical use | 8 | F |
| 1905909020 | Rice paper | 8 | F |
| 1905909090 | Other | 8 | C |
| 2001100000 | Cucumbers and gherkins | 30 | F |
| 2001901000 | Fruit and nuts | 30 | C |
| 2001909010 | Shallots | 30 | F |
| 2001909020 | Tomatoes | 30 | E |
| 2001909030 | Cauliflower | 30 | E |
| 2001909040 | Sweet corn | 30 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2001909050 | Rakkyo | 30 | X |
| 2001909060 | Garlic | 30 | X |
| 2001909070 | Onions | 30 | X |
| 2001909090 | Other | 30 | C |
| 2002100000 | Tomatoes, whole or in pieces | 8 | F |
| 2002901000 | Tomato paste (of a soluble solid, of 24 % or more) | 5 | A |
| 2002909000 | Other | 8 | E |
| 2003104000 | Cultivated mushrooms (Agaricus bisporus) | 20 | F |
| 2003109000 | Other | 20 | F |
| 2003901000 | Oak Mushrooms | 20 | X |
| 2003902000 | Pine Mushrooms | 20 | X |
| 2003903000 | Truffles | 20 | X |
| 2003909000 | Other | 20 | F |
| 2004100000 | Potatoes | 18 | X |
| 2004901000 | Sweet corn | 30 | F |
| 2004909000 | Other | 30 | X |
| 2005101000 | Pureed corn for infant | 20 | F |
| 2005109000 | Other | 20 | F |
| 2005201000 | Croquettes prepared from flakes | 20 | X |
| 2005209000 | Other | 20 | X |
| 2005400000 | Peas (Pisum sativum) | 20 | X |
| 2005511000 | Of small green beans | 20 | X |
| 2005512000 | Of small red beans | 20 | X |
| 2005519000 | Other | 20 | X |
| 2005591000 | Of small green beans | 20 | X |
| 2005592000 | Of small red beans | 20 | H |
| 2005599000 | Other | 20 | H |
| 2005600000 | Asparagus | 20 | X |
| 2005700000 | Olives | 20 | F |
| 2005800000 | Sweet corn (Zea mays var. saccharata) | 15 | F |
| 2005910000 | Bamboo shoots | 20 | X |
| 2005991000 | Kim-chi | 20 | F |
| 2005992000 | Sauerkraut | 20 | X |
| 2005993000 | Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri | 20 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica) | | |
| 2005994000 | Korean thistle (Cirsium Setidens (Dunn) Nakai) | 20 | X |
| 2005999000 | Other | 20 | G |
| 2006001000 | Marrons glacés | 30 | X |
| 2006002000 | Pineapples | 30 | X |
| 2006003000 | Ginger | 30 | F |
| 2006004000 | Lotus roots | 30 | F |
| 2006005000 | Peas (Pisum sativum) | 20 | G |
| 2006006010 | Beans shelled | 20 | F |
| 2006006090 | Other | 20 | F |
| 2006007000 | Asparagus | 20 | F |
| 2006008000 | Olive | 20 | F |
| 2006009010 | Sweet corn (Zeamays var. Sac charata) | 15 | F |
| 2006009020 | Bamboo shoots | 20 | X |
| 2006009030 | Of other vegetable | 20 | X |
| 2006009090 | Other | 30 | X |
| 2007100000 | Homogenised preparations | 30 | D |
| 2007911000 | Jams, fruit jellies and marmalades | 30 | E |
| 2007919000 | Other | 30 | X |
| 2007991000 | Jams, fruit jellies and marmalades | 30 | E |
| 2007999000 | Other | 30 | E |
| 2008111000 | Peanut butter | 50 | X |
| 2008119000 | Other | 63.9 | X |
| 2008191000 | Chestnuts | 50 | X |
| 2008192000 | Coconut | 45 | X |
| 2008199000 | Other | 45 | E |
| 2008200000 | Pineapples | 45 | E |
| 2008301000 | Citrus junos | 45 | X |
| 2008309000 | Other | 45 | X |
| 2008400000 | Pears | 45 | X |
| 2008500000 | Apricots | 45 | F |
| 2008600000 | Cherries | 45 | F |
| 2008701000 | In airtight containers, added sugar | 50 | X |
| 2008709000 | Other | 45 | X |

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2103202000 | Tomato sauces | 45 | F |
| 2103301000 | Mustard flour and meal | 8 | F |
| 2103302000 | Prepared mustard | 8 | F |
| 2103901010 | Bean paste | 45 | F |
| 2103901020 | Chinese bean paste | 45 | F |
| 2103901030 | Gochujang | 35 | F |
| 2103901090 | Other | 45 | H |
| 2103909010 | Mayonnaise | 45 | G |
| 2103909020 | Instant curry | 45 | F |
| 2103909030 | Mixed seasonings | 45 | X |
| 2103909040 | Maejoo | 13% or 52won/kg whichever is the greater | X |
| 2103909090 | Other | 45 | F |
| 2104101000 | Of meat | 18 | D |
| 2104102000 | Of fish | 30 | C |
| 2104103000 | Of vegetable | 18 | D |
| 2104109000 | Other | 18 | D |
| 2104200000 | Homogenised composite food preparations | 30 | F |
| 2105001010 | Not containing cocoa | 8 | G |
| 2105001090 | Other | 8 | G |
| 2105009010 | Not containing cocoa | 8 | G |
| 2105009090 | Other | 8 | G |
| 2106101000 | Bean-curd | 8 | F |
| 2106109020 | Protein concentrates | 8 | F |
| 2106109030 | Textured protein substances | 8 | F |
| 2106901010 | Cola base | 8 | A |
| 2106901020 | Beverage base of perfumed fruits | 8 | C |
| 2106901090 | Other | 8 | C |
| 2106902000 | Sugar syrups, containing added flavouring or colouring matter | 8 | E |
| 2106903011 | Ginseng tea | 8 | X |
| 2106903019 | Other | 8 | X |
| 2106903021 | Red ginseng tea | 754.3 | X |
| 2106903029 | Other | 754.3 | X |
| 2106904010 | Laver | 8 | F |
| 2106904090 | Other | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2106909010 | Coffee creamer | 8 | F |
| 2106909021 | Of a butter content, by weight, not exceeding 30 % | 8 | F |
| 2106909022 | Of a butter content, by weight, exceeding 30 % but not exceeding 70 % | 8 | F |
| 2106909023 | Of a butter content, by weight, exceeding 70 % | 8 | F |
| 2106909030 | Preparations for use in manufacturing ice cream | 8 | F |
| 2106909040 | Autolyzed yeast and other yeast extracts | 8 | F |
| 2106909050 | Flavors in preparations | 8 | C |
| 2106909060 | Acorn flour | 8 | F |
| 2106909070 | Preparations with a basis of aloe | 8 | F |
| 2106909080 | Of preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5 % vol | 30 | E |
| 2106909091 | Preparations of royal jelly and honey | 8 | E |
| 2106909099 | Other | 8 | C |
| 2201100000 | Mineral waters and aerated waters | 8 | C |
| 2201901000 | Ice and snow | 8 | F |
| 2201909000 | Other | 8 | C |
| 2202101000 | Coloured | 8 | C |
| 2202109000 | Other | 8 | C |
| 2202901000 | Beverage based on ginseng | 8 | X |
| 2202902000 | Beverage of fruit juice | 9 | D |
| 2202903000 | Sikhye | 8 | F |
| 2202909000 | Other | 8 | A |
| 2203000000 | Beer made from malt. | 30 | D |
| 2204100000 | Sparkling wine | 15 | G |
| 2204211000 | Red wine | 15 | X |
| 2204212000 | White wine | 15 | X |
| 2204219000 | Other | 15 | G |
| 2204291000 | Red wine | 15 | G |
| 2204292000 | White wine | 15 | G |
| 2204299000 | Other | 15 | G |
| 2204300000 | Other grape must | 30 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2205100000 | In containers holding 2 ℓ or less | 15 | X |
| 2205900000 | Other | 15 | X |
| 2206001010 | Cider | 15 | F |
| 2206001020 | Perry | 15 | F |
| 2206001090 | Other | 15 | F |
| 2206002010 | Cheongju | 15 | F |
| 2206002020 | Yakju | 15 | F |
| 2206002030 | Takju | 15 | F |
| 2206002090 | Other | 15 | F |
| 2206009010 | Wine cooler (added the product of heading 20.09 or 22.02, including being made of grapes) | 15 | F |
| 2206009090 | Other | 15 | F |
| 2207101000 | Roughly distilled alcohol for beverages | 10 | G |
| 2207109010 | Fermented alcohol for manufacture of liquors | 270 | G |
| 2207109090 | Other | 30 | E |
| 2207200000 | Ethyl alcohol and other spirits, denatured, of any strength | 8 | C |
| 2208201000 | Cognac | 15 | C |
| 2208209000 | Other | 15 | C |
| 2208301000 | Scotch whisky | 20 | F |
| 2208302000 | Bourbon whisky | 20 | F |
| 2208303000 | Rye whisky | 20 | F |
| 2208309000 | Other | 20 | C |
| 2208400000 | Rum and other spirits obtained by distilling fermented sugarcane products | 20 | B |
| 2208500000 | Gin and geneva | 20 | F |
| 2208600000 | Vodka | 20 | F |
| 2208701000 | Ginseng wine | 20 | F |
| 2208702000 | Ogarpi wine | 20 | X |
| 2208709000 | Other | 20 | F |
| 2208901000 | Brandies other than that of subheading 2208.20 | 20 | F |
| 2208904000 | Soju | 30 | B |
| 2208906000 | Kaoliang wine | 30 | F |
| 2208907000 | Tequila | 20 | F |
| 2208909000 | Other | 30 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2209001000 | Brewery vinegar | 8 | F |
| 2209009000 | Other | 8 | C |
| 2301101000 | Flours, meals and pellets, of meat or meat offal | 9 | X |
| 2301102000 | Greaves | 5 | B |
| 2301201000 | Flours, meals and pellets of fish | 5 | C |
| 2301209000 | Other | 5 | D |
| 2302100000 | Of maize (corn) | 5 | B |
| 2302300000 | Of wheat | 2 | A |
| 2302401000 | Of rice | 5 | B |
| 2302409000 | Other | 5 | B |
| 2302500000 | Of leguminous plants | 5 | B |
| 2303100000 | Residues of starch manufacture and similar residues | 0 | A |
| 2303200000 | Beet-pulp, bagasse and other waste of sugar manufacture | 5 | B |
| 2303301000 | For feeding | 2 | B |
| 2303309000 | Other | 5 | A |
| 2304000000 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil. | 1.8 | A |
| 2305000000 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil. | 5 | B |
| 2306100000 | Of cotton seeds | 2 | A |
| 2306200000 | Of linseed | 5 | B |
| 2306300000 | Of sunflower seeds | 5 | B |
| 2306410000 | Of low erucic acid rape or colza seeds | 0 | A |
| 2306490000 | Other | 0 | A |
| 2306500000 | Of coconut or copra | 2 | A |
| 2306600000 | Of palm nuts or kernels | 2 | A |
| 2306901000 | Of sesamum seeds | 63% or 72won/kg whichever is the greater | X |
| 2306902000 | Of perilla seeds | 5 | B |
| 2306903000 | Of maize (corn) germ | 5 | B |
| 2306909000 | Other | 5 | B |
| 2307000000 | Wine lees; argol. | 5 | B |
| 2308001000 | Acorns | 5 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2308002000 | Horse-chestnuts | 5 | F |
| 2308003000 | Cotton seed hulls | 5 | B |
| 2308009000 | Other | 46.4 | X |
| 2309101000 | Dog food | 5 | B |
| 2309102000 | Cat food | 5 | B |
| 2309901010 | For pigs | 4.2 | A |
| 2309901020 | For fowls | 4.2 | A |
| 2309901030 | For fish | 5 | A |
| 2309901040 | For bovine | 4.2 | A |
| 2309901091 | Of milk replacer | 71 | X |
| 2309901099 | Other | 5 | A |
| 2309902010 | Chiefly on the basis of inorganic substances or minerals (excluding chiefly on the basis of micro-minerals) | 50.6 | X |
| 2309902020 | Chiefly on the basis of flavourings | 50.6 | X |
| 2309902091 | Automatic approval import items as of December 31,1994:1. Peckmor, sessalom, calfnectar and pignectar of FCA Feed flavor starter (conc.) 2. FCA Feed nectars (conc.) 3. FCA Feed protanox 4. FCA Encila (conc.) 5. FCA Sugar mate 6. Poultry, fish, mineral, calf, hy sugar and cheese of FFI Ade (conc.) 7. Pig, hog, cattle, dairy, beef and kanine of FFI Krave (conc.) 8. Pig and fresh of FFI Arome (cone., 2X) 9. Pecuaroma-poultry Other | 5 | A |
| 2309902099 | Other | 50.6 | X |
| 2309903010 | Chiefly on the basis of antibiotics | 5 | A |
| 2309903020 | Chiefly on the basis of vitamins | 5 | A |
| 2309903030 | Chiefly on the basis of micro minerals | 5 | A |
| 2309903090 | Other | 5 | A |
| 2309909010 | Bait for fishing | 5 | X |
| 2309909090 | Other | 50.6 | X |
| 2401101000 | Flue-cured | 20 | G |
| 2401102000 | Burley | 20 | G |
| 2401103000 | Oriental | 20 | X |
| 2401109000 | Other | 20 | G |
| 2401201000 | Flue-cured | 20 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2401202000 | Burley | 20 | G |
| 2401203000 | Oriental | 20 | G |
| 2401209000 | Other | 20 | G |
| 2401301000 | Stems | 20 | G |
| 2401302000 | Scraps | 20 | G |
| 2401309000 | Other | 20 | G |
| 2402101000 | Cigar | 40 | E |
| 2402102000 | Cheroot | 40 | E |
| 2402103000 | Cigarillos | 40 | D |
| 2402201000 | Filter tip cigarettes | 40 | X |
| 2402209000 | Other | 40 | X |
| 2402900000 | Other | 40 | G |
| 2403110000 | Water pipe tobacco specified in Subheading Note 1 to this Chapter | 40 | F |
| 2403191000 | Pipe tobacco | 40 | X |
| 2403199000 | Other | 40 | F |
| 2403911000 | Tobacco sheets | 32.8 | G |
| 2403919000 | Other | 40 | G |
| 2403991000 | Chewing tobacco | 40 | G |
| 2403992000 | Snuff | 40 | G |
| 2403993000 | Tobacco extracts and essences | 40 | G |
| 2403994000 | Tobacco holding in one's mouth (for example, Snus) | 40 | G |
| 2403999000 | Other | 40 | G |
| 2501001010 | Rock salt | 1 | A |
| 2501001020 | Sea salt made by the heat of the sun | 1 | D |
| 2501009010 | Edible salt | 8 | D |
| 2501009020 | Pure sodium chloride | 8 | D |
| 2501009090 | Other | 8 | D |
| 2502000000 | Unroasted iron pyrites. | 2 | A |
| 2503000000 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. | 2 | A |
| 2504101000 | Natural graphite, crystalline | 3 | A |
| 2504102000 | Natural graphite, amorphous | 3 | A |
| 2504109000 | Other | 3 | A |
| 2504901000 | Natural graphite, crystalline | 3 | A |
| 2504902000 | Natural graphite, amorphous | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2504909000 | Other | 3 | A |
| 2505100000 | Silica sands and quartz sands | 2 | A |
| 2505901010 | Clayey sand | 3 | A |
| 2505901020 | Felspathic sand | 3 | A |
| 2505901090 | Other | 3 | A |
| 2505909000 | Other | 3 | A |
| 2506101000 | Containing less than 0.06 % of impurities | 3 | A |
| 2506102000 | Containing not less than 0.06 % but not more than 0.1 % of impurities | 3 | A |
| 2506103000 | Containing more than 0.1 % of impurities | 3 | A |
| 2506201000 | Crude or roughly trimmed | 3 | A |
| 2506209000 | Other | 3 | A |
| 2507001010 | Not calcined | 3 | A |
| 2507001090 | Other | 3 | A |
| 2507002010 | Gairome clays | 3 | A |
| 2507002020 | Kibushi clays | 3 | A |
| 2507002090 | Other | 3 | A |
| 2507009000 | Other | 3 | A |
| 2508100000 | Bentonite | 3 | A |
| 2508300000 | Fire-clay | 3 | A |
| 2508401000 | Acid clay | 3 | A |
| 2508402000 | Decolourising earths and fuller's earth | 3 | A |
| 2508409000 | Other | 3 | A |
| 2508501000 | Andalusite | 3 | A |
| 2508502000 | Kyanite | 3 | A |
| 2508503000 | Sillimanite | 3 | A |
| 2508600000 | Mullite | 3 | A |
| 2508701000 | Shamotte | 3 | A |
| 2508702000 | Dinas earth | 3 | A |
| 2509000000 | Chalk. | 3 | A |
| 2510101000 | Natural calcium phosphates | 0 | A |
| 2510102000 | Natural aluminium calcium phosphates | 1 | A |
| 2510109000 | Other | 1 | A |
| 2510201000 | Natural calcium phosphates | 3 | A |
| 2510202000 | Natural aluminium calcium | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | phosphates | | |
| 2510209000 | Other | 3 | A |
| 2511100000 | Natural barium sulphate (barytes) | 3 | A |
| 2511200000 | Natural barium carbonate (witherite) | 3 | A |
| 2512000000 | Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less. | 3 | A |
| 2513101000 | Crude or in irregular pieces, including crushed pumice ("bimskies") | 3 | A |
| 2513109000 | Other | 3 | A |
| 2513201010 | Emery | 3 | A |
| 2513201020 | Natural corundum | 3 | A |
| 2513201030 | Natural garnet | 3 | A |
| 2513201090 | Other | 3 | A |
| 2513202010 | Emery | 3 | A |
| 2513202020 | Natural corundum | 3 | A |
| 2513202030 | Natural garnet | 3 | A |
| 2513202090 | Other | 3 | A |
| 2514001000 | Crude or roughly trimmed | 3 | A |
| 2514009000 | Other | 3 | A |
| 2515111000 | Marble | 3 | A |
| 2515112000 | Travertine | 3 | A |
| 2515121000 | Marble | 3 | A |
| 2515122000 | Travertine | 3 | A |
| 2515200000 | Ecaussine and other calcareous monumental or building stone; alabaster | 3 | A |
| 2516110000 | Crude or roughly trimmed | 3 | A |
| 2516120000 | Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 3 | A |
| 2516201000 | Crude or roughly trimmed | 3 | A |
| 2516209000 | Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 3 | A |
| 2516901000 | Crude or roughly trimmed | 3 | A |
| 2516909000 | Other | 3 | A |
| 2517101000 | Pebbles | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2517102000 | Broken or crushed stone | 3 | A |
| 2517109000 | Other | 3 | A |
| 2517200000 | Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 | 3 | A |
| 2517300000 | Tarred macadam | 3 | A |
| 2517410000 | Of marble | 3 | A |
| 2517491000 | Of basalt | 3 | A |
| 2517492000 | Of granite | 3 | A |
| 2517499000 | Other | 3 | A |
| 2518100000 | Dolomite, not calcined or sintered | 3 | A |
| 2518200000 | Calcined or sintered dolomite | 3 | A |
| 2518300000 | Dolomite ramming mix | 3 | A |
| 2519100000 | Natural magnesium carbonate (magnesite) | 3 | A |
| 2519901000 | Fused or dead-burned magnesia | 3 | A |
| 2519902000 | Natural magnesium oxide | 3 | A |
| 2519909000 | Other | 3 | A |
| 2520101000 | Gypsum | 5 | A |
| 2520102000 | Anhydrite | 5 | A |
| 2520201000 | Specially calcined or finely ground for use in dentistry | 5 | A |
| 2520209000 | Other | 5 | A |
| 2521001000 | Limestone | 3 | A |
| 2521009000 | Other | 3 | A |
| 2522100000 | Quicklime | 3 | A |
| 2522200000 | Slaked lime | 3 | A |
| 2522300000 | Hydraulic lime | 3 | A |
| 2523100000 | Cement clinkers | 5 | A |
| 2523210000 | White cement, whether or not artificially coloured | 5 | A |
| 2523290000 | Other | 5 | A |
| 2523300000 | Aluminous cement | 8 | A |
| 2523901000 | Slag cements | 5 | A |
| 2523909000 | Other | 5 | A |
| 2524100000 | Crocidolite | 5 | A |
| 2524901000 | Amosite | 5 | A |
| 2524902000 | Chrysotile | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2524909000 | Other | 5 | A |
| 2525100000 | Crude mica and mica rifted into sheets or splittings | 3 | A |
| 2525200000 | Mica powder | 3 | A |
| 2525300000 | Mica waste | 3 | A |
| 2526101000 | Whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape (including square) | 3 | A |
| 2526109000 | Other | 3 | A |
| 2526200000 | Crushed or powdered | 5 | A |
| 2528001000 | Natural sodium borates and concentrates thereof(whether or not calcined) | 3 | A |
| 2528002000 | Calcium borates | 3 | A |
| 2528003000 | Magnesium chloroborate | 3 | A |
| 2528004000 | Natural boric acid | 3 | A |
| 2528009000 | Other | 3 | A |
| 2529100000 | Feldspar | 3 | A |
| 2529211000 | Powder | 2 | A |
| 2529219000 | Other | 2 | A |
| 2529221000 | Powder | 2 | A |
| 2529229000 | Other | 2 | A |
| 2529301000 | Leucite | 2 | A |
| 2529302000 | Nepheline | 2 | A |
| 2529303000 | Nepheline syenite | 2 | A |
| 2530101000 | Vermiculite | 3 | A |
| 2530102000 | Perlites and chlorites | 3 | A |
| 2530200000 | Kieserite, epsomite (natural magnesium sulphates) | 3 | A |
| 2530901000 | Natural arsenic sulfides | 3 | A |
| 2530902000 | Pyrolusite (manganese ore) suitable for manufacturing dry batteries | 3 | A |
| 2530903000 | Strontianite | 3 | A |
| 2530904000 | Cinnabar | 3 | A |
| 2530905000 | Pyrophyllite | 3 | A |
| 2530906000 | Zeolites | 3 | A |
| 2530907000 | Alunites | 3 | A |
| 2530908000 | Wollastonites | 3 | A |
| 2530909010 | Pottery stone | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2530909020 | Sericites | 3 | A |
| 2530909030 | Earth colours | 8 | A |
| 2530909040 | Natural micaceous iron oxides | 8 | A |
| 2530909050 | Natural cryolite and natural chiolite | 3 | A |
| 2530909091 | Natural calcium carbonate | 3 | A |
| 2530909099 | Other | 3 | A |
| 2601111000 | Red haematite | 0 | A |
| 2601112000 | Magnetite | 0 | A |
| 2601119000 | Other | 0 | A |
| 2601121000 | Red haematite | 0 | A |
| 2601122000 | Magnetite | 0 | A |
| 2601129000 | Other | 0 | A |
| 2601200000 | Roasted iron pyrites | 1 | A |
| 2602000000 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight. | 0 | A |
| 2603000000 | Copper ores and concentrates. | 0 | A |
| 2604000000 | Nickel ores and concentrates. | 0 | A |
| 2605000000 | Cobalt ores and concentrates. | 0 | A |
| 2606000000 | Aluminium ores and concentrates. | 0 | A |
| 2607000000 | Lead ores and concentrates. | 0 | A |
| 2608000000 | Zinc ores and concentrates. | 0 | A |
| 2609000000 | Tin ores and concentrates. | 0 | A |
| 2610000000 | Chromium ores and concentrates. | 0 | A |
| 2611001000 | Wolframite | 0 | A |
| 2611002000 | Scheelite | 0 | A |
| 2611009000 | Other | 0 | A |
| 2612100000 | Uranium ores and concentrates | 0 | A |
| 2612200000 | Thorium ores and concentrates | 0 | A |
| 2613100000 | Roasted | 0 | A |
| 2613900000 | Other | 0 | A |
| 2614001000 | Rutile | 0 | A |
| 2614002000 | Anatase | 0 | A |
| 2614009000 | Other | 0 | A |
| 2615100000 | Zirconium ores and concentrates | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2615901000 | Niobium ores and concentrates | 0 | A |
| 2615902000 | Tantalum ores and concentrates | 0 | A |
| 2615903000 | Vanadium ores and concentrates | 0 | A |
| 2616100000 | Silver ores and concentrates | 0 | A |
| 2616901000 | Gold ores and concentrates | 0 | A |
| 2616902000 | Platinum ores and concentrates (including ores and concentrates of platinum group) | 0 | A |
| 2617100000 | Antimony ores and concentrates | 0 | A |
| 2617901000 | Mercury ores and concentrates | 0 | A |
| 2617902000 | Germanium ores and concentrates | 0 | A |
| 2617903000 | Beryllium ores and concentrates | 0 | A |
| 2617904000 | Bismuth ores and concentrates | 0 | A |
| 2617909000 | Other | 0 | A |
| 2618000000 | Granulated slag (slag sand) from the manufacture of iron or steel. | 2 | A |
| 2619001010 | Blast furnace slag | 2 | A |
| 2619001090 | Other | 2 | A |
| 2619002000 | Dross | 2 | A |
| 2619003000 | Scalings | 2 | A |
| 2619009000 | Other | 2 | A |
| 2620110000 | Hard zinc spelter | 2 | A |
| 2620190000 | Other | 2 | A |
| 2620210000 | Leaded gasoline sludges and leaded anti-knock compound sludges | 2 | A |
| 2620290000 | Other | 2 | A |
| 2620300000 | Containing mainly copper | 2 | A |
| 2620400000 | Containing mainly aluminium | 2 | A |
| 2620600000 | Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | 2 | A |
| 2620910000 | Containing antimony, beryllium, cadmium, chromium or their mixtures | 2 | A |
| 2620990000 | Other | 2 | A |
| 2621100000 | Ash and residues from the incineration of municipal waste | 2 | A |
| 2621900000 | Other | 2 | A |
| 2701110000 | Anthracite | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2701121000 | Coking coal, heavy | 0 | A |
| 2701122000 | Other coking coal | 0 | A |
| 2701129010 | Containing a volatile matter less than 22 % by weight (on a dry, mineral-matter-free basis) | 0 | A |
| 2701129090 | Other | 0 | A |
| 2701190000 | Other coal | 0 | A |
| 2701201000 | Briquettes | 1 | A |
| 2701202000 | Ovoids | 1 | A |
| 2701209000 | Other | 1 | A |
| 2702100000 | Lignite, whether or not pulverised, but not agglomerated | 1 | A |
| 2702200000 | Agglomerated lignite | 1 | A |
| 2703001000 | Not agglomerated | 1 | A |
| 2703002000 | Agglomerated | 1 | A |
| 2704001010 | Of coal | 3 | B |
| 2704001090 | Other | 3 | B |
| 2704002000 | Semi-coke | 3 | A |
| 2704003000 | Retort carbon | 3 | A |
| 2705000000 | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons. | 5 | A |
| 2706001000 | Coal tars | 5 | B |
| 2706002000 | Tars from lignit or peat | 5 | A |
| 2706009000 | Other | 5 | A |
| 2707100000 | Benzol (benzene) | 3 | A |
| 2707200000 | Toluol (toluene) | 3 | A |
| 2707300000 | Xylol (xylenes) | 3 | A |
| 2707400000 | Naphthalene | 5 | A |
| 2707500000 | Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250℃ by the ASTM D 86 method | 5 | A |
| 2707910000 | Creosote oils | 5 | A |
| 2707991000 | Solvent naphtha | 5 | A |
| 2707992000 | Anthracene | 5 | A |
| 2707993000 | Phenols | 8 | A |
| 2707999000 | Other | 5 | A |
| 2708100000 | Pitch | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2708200000 | Pitch coke | 5 | A |
| 2709001010 | Of a specific gravity more than 0.796 but not more than 0.841 at 15℃ | 3 | A |
| 2709001020 | Of a specific gravity more than 0.841 but not more than 0.847 at 15℃ | 3 | A |
| 2709001030 | Of a specific gravity more than 0.847 but not more than 0.855 at 15℃ | 3 | A |
| 2709001040 | Of a specific gravity more than 0.855 but not more than 0.869 at 15℃ | 3 | A |
| 2709001050 | Of a specific gravity more than 0.869 but not more than 0.885 at 15℃ | 3 | A |
| 2709001060 | Of a specific gravity more than 0.885 but not more than 0.899 at 15℃ | 3 | A |
| 2709001070 | Of a specific gravity more than 0.899 but not more than 0.904 at 15℃ | 3 | A |
| 2709001080 | Of a specific gravity more than 0.904 but not more than 0.966 at 15℃ | 3 | B |
| 2709001090 | Other | 3 | A |
| 2709002000 | Crude oils obtained from bituminous minerals | 3 | A |
| 2710121000 | Motor spirit | 3 | E |
| 2710122000 | Aviation spirit | 3 | E |
| 2710123000 | Propylene tetramer | 5 | E |
| 2710124000 | Naphtha | 0 | A |
| 2710125000 | Natural gas liquid | 0 | A |
| 2710129000 | Other | 5 | E |
| 2710191010 | Jet fuel | 5 | E |
| 2710191090 | Other | 5 | E |
| 2710192010 | Kerosene | 3 | E |
| 2710192020 | Jet fuel | 3 | E |
| 2710192030 | n-paraffine | 5 | B |
| 2710192090 | Other | 5 | E |
| 2710193000 | Gas oils | 3 | X |
| 2710194010 | Light fuel oil (bunker A) | 3 | B |
| 2710194020 | Fuel oil (bunker B) | 3 | B |
| 2710194030 | Bunker C | 3 | B |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710194090 | Other | 5 | E |
| 2710195010 | Raw oils | 7 | A |
| 2710195020 | Lubricating base oil | 7 | A |
| 2710196000 | Extender oil | 8 | A |
| 2710197110 | Aviation engine oil | 7 | A |
| 2710197120 | Engine oil for automotive | 7 | B |
| 2710197130 | Engine oil for marine use | 7 | E |
| 2710197210 | Cylinder oil | 7 | A |
| 2710197220 | Spindle oil | 7 | A |
| 2710197230 | Gear oil | 7 | A |
| 2710197240 | Turbine oil | 7 | A |
| 2710197250 | Refrigerating machine oil | 7 | A |
| 2710197310 | Compound oil | 7 | A |
| 2710197320 | Liquid paraffin | 7 | A |
| 2710197330 | Automatic transmission fluid | 7 | A |
| 2710197410 | Anti-corrosive oil | 7 | A |
| 2710197420 | Cutting oil | 7 | A |
| 2710197430 | Cleansing oil | 7 | A |
| 2710197440 | Mould release oil | 7 | A |
| 2710197450 | Hydraulic brake oil | 7 | A |
| 2710197510 | Process oil | 7 | A |
| 2710197520 | Insulating oil | 7 | A |
| 2710197530 | Heat treating oil | 7 | A |
| 2710197540 | Heat transfer oil | 7 | A |
| 2710197900 | Other | 7 | E |
| 2710198010 | Containing aluminium as additive | 8 | A |
| 2710198020 | Containing calcium as additive | 8 | A |
| 2710198030 | Containing sodium as additive | 8 | A |
| 2710198040 | Containing lithium as additive | 8 | A |
| 2710198090 | Other | 8 | E |
| 2710199000 | Other | 8 | E |
| 2710201010 | Motor spirit | 5 | E |
| 2710201020 | Aviation spirit | 5 | E |
| 2710201030 | Propylene tetramer | 5 | E |
| 2710201040 | Naphtha | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710201050 | Natural gas liquid | 0 | A |
| 2710201090 | Other | 5 | E |
| 2710209110 | Jet fuel | 5 | E |
| 2710209190 | Other | 5 | E |
| 2710209210 | Kerosene | 5 | E |
| 2710209220 | Jet fuel | 5 | E |
| 2710209230 | n-paraffine | 5 | A |
| 2710209290 | Other | 5 | E |
| 2710209300 | Gas oils | 5 | X |
| 2710209410 | Light fuel oil (bunker A) | 5 | B |
| 2710209420 | Fuel oil (bunker B) | 5 | B |
| 2710209430 | Bunker C | 5 | A |
| 2710209490 | Other | 5 | E |
| 2710209510 | Raw oils | 7 | A |
| 2710209520 | Lubricating base oil | 7 | A |
| 2710209600 | Extender oil | 8 | A |
| 2710209711 | Aviation engine oil | 7 | A |
| 2710209712 | Engine oil for automotive | 7 | A |
| 2710209713 | Engine oil for marine use | 7 | E |
| 2710209721 | Cylinder oil | 7 | A |
| 2710209722 | Spindle oil | 7 | A |
| 2710209723 | Gear oil | 7 | A |
| 2710209724 | Turbine oil | 7 | A |
| 2710209725 | Refrigerating machine oil | 7 | A |
| 2710209731 | Compound oil | 7 | A |
| 2710209732 | Liquid paraffin | 7 | A |
| 2710209733 | Automatic transmission fluid | 7 | A |
| 2710209741 | Anti corrosive oil | 7 | A |
| 2710209742 | Cutting oil | 7 | A |
| 2710209743 | Cleansing oil | 7 | A |
| 2710209744 | Mould release oil | 7 | A |
| 2710209745 | Hydraulic brake oil | 7 | A |
| 2710209751 | Process oil | 7 | A |
| 2710209752 | Insulating oil | 7 | A |
| 2710209753 | Heat treating oil | 7 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710209754 | Heat transfer oil | 7 | A |
| 2710209790 | Other | 7 | A |
| 2710209810 | Containing aluminium as additive | 8 | A |
| 2710209820 | Containing calcium as additive | 8 | A |
| 2710209830 | Containing sodium as additive | 8 | A |
| 2710209840 | Containing lithium as additive | 8 | A |
| 2710209890 | Other | 8 | A |
| 2710209900 | Other | 8 | A |
| 2710911010 | Of motor spirit, aviation spirit and jet fuel | 3 | E |
| 2710911020 | Of naphtha and natural gas liquid | 0 | A |
| 2710911090 | Other | 5 | E |
| 2710912010 | Of kerosene and jet fuel | 3 | E |
| 2710912090 | Other | 5 | E |
| 2710913000 | Of gas oils | 3 | X |
| 2710914010 | Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C | 3 | B |
| 2710914090 | Other | 5 | E |
| 2710915000 | Of raw oils, lubricating oil (other than extender oil) and lubricating base oil | 7 | A |
| 2710919000 | Other | 8 | E |
| 2710991010 | Of motor spirit, aviation spirit and jet fuel | 3 | E |
| 2710991020 | Of naphtha and natural gas liquid | 0 | A |
| 2710991090 | Other | 5 | E |
| 2710992010 | Of kerosene and jet fuel | 3 | E |
| 2710992090 | Other | 5 | E |
| 2710993000 | Of gas oils | 3 | X |
| 2710994010 | Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C | 3 | B |
| 2710994090 | Other | 5 | E |
| 2710995000 | Of raw oils, lubricating oil (other than extender oil) and lubricating base oil | 7 | A |
| 2710999000 | Other | 8 | E |
| 2711110000 | Natural gas | 3 | C |
| 2711120000 | Propane | 3 | C |
| 2711130000 | Butanes | 3 | A |
| 2711141000 | Ethylene | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2711142000 | Propylene | 5 | A |
| 2711143000 | Butylene | 5 | A |
| 2711144000 | Butadiene | 5 | A |
| 2711190000 | Other | 5 | E |
| 2711210000 | Natural gas | 3 | A |
| 2711290000 | Other | 5 | E |
| 2712101000 | Vaseline | 8 | A |
| 2712109000 | Other | 8 | A |
| 2712200000 | Paraffin wax containing by weight less than 0.75 % of oil | 8 | A |
| 2712901010 | Slack wax and scale wax | 8 | A |
| 2712901020 | Microcrystalline wax | 8 | A |
| 2712901090 | Other | 8 | A |
| 2712909010 | Montan wax | 8 | A |
| 2712909020 | Peat wax | 8 | A |
| 2712909030 | Ceresin wax | 8 | A |
| 2712909040 | Synthetic paraffin wax | 8 | A |
| 2712909090 | Other | 8 | A |
| 2713110000 | Not calcined | 5 | A |
| 2713120000 | Calcined | 5 | A |
| 2713200000 | Petroleum bitumen | 5 | A |
| 2713900000 | Other residues of petroleum oils or of oils obtained from bituminous minerals | 5 | A |
| 2714100000 | Bituminous or oil shale and tar sands | 5 | A |
| 2714901000 | Bitumen and asphalt, natural | 5 | A |
| 2714902000 | Asphaltites | 5 | A |
| 2714903000 | Asphaltic rock | 5 | A |
| 2715001000 | Cut-backs | 5 | A |
| 2715002000 | Emulsions or stable suspensions of asphalt, bitumen, pitch or tar | 5 | A |
| 2715003000 | Mastics | 5 | A |
| 2715009000 | Other | 5 | A |
| 2716000000 | Electrical energy. | 5 | A |
| 2801100000 | Chlorine | 5.5 | A |
| 2801200000 | Iodine | 5.5 | A |
| 2801301000 | Fluorine | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2801302000 | Bromine | 5.5 | A |
| 2802001000 | Sulphur, sublimed | 5 | A |
| 2802002000 | Sulphur, precipitated | 5 | A |
| 2802003000 | Colloidal sulfur | 5 | A |
| 2803001000 | Acetylene black | 5.5 | A |
| 2803009011 | For manufacturing secondary batteries | 5 | A |
| 2803009019 | Other | 5.5 | A |
| 2803009090 | Other | 5.5 | A |
| 2804100000 | Hydrogen | 5.5 | A |
| 2804210000 | Argon | 5.5 | A |
| 2804291000 | Helium | 5.5 | A |
| 2804292000 | Neon | 5.5 | A |
| 2804293000 | Krypton | 5.5 | A |
| 2804294000 | Xenon | 5.5 | A |
| 2804299000 | Other | 5.5 | A |
| 2804300000 | Nitrogen | 5.5 | A |
| 2804400000 | Oxygen | 5.5 | A |
| 2804501000 | Boron | 5.5 | A |
| 2804502000 | Tellurium | 5.5 | A |
| 2804610000 | Containing by weight not less than 99.99 % of silicon | 3 | A |
| 2804690000 | Other | 5 | A |
| 2804701000 | Yellow phosphorous | 5 | A |
| 2804709000 | Other | 5.5 | A |
| 2804800000 | Arsenic | 5.5 | A |
| 2804900000 | Selenium | 5.5 | A |
| 2805110000 | Sodium | 5.5 | A |
| 2805120000 | Calcium | 5.5 | A |
| 2805190000 | Other | 5.5 | A |
| 2805301000 | Cerium group | 5.5 | A |
| 2805302000 | Terbium group | 5.5 | A |
| 2805303000 | Erbium group | 5.5 | A |
| 2805304000 | Yttrium | 5.5 | A |
| 2805305000 | Scandium | 5.5 | A |
| 2805309000 | Other | 5.5 | A |
| 2805400000 | Mercury | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2806100000 | Hydrogen chloride (hydrochloric acid) | 5.5 | A |
| 2806200000 | Chlorosulphuric acid | 5.5 | A |
| 2807001010 | For making semiconductor | 5.5 | A |
| 2807001090 | Other | 5.5 | A |
| 2807002000 | Oleum | 5.5 | A |
| 2808001010 | For making semiconductor | 5.5 | A |
| 2808001090 | Other | 5.5 | A |
| 2808002000 | Sulphonitric acids | 5.5 | A |
| 2809100000 | Diphosphorus pentaoxide | 5.5 | A |
| 2809201010 | For making semiconductor | 5.5 | A |
| 2809201090 | Other | 5.5 | A |
| 2809202010 | Metaphosphoric acid | 5.5 | A |
| 2809202020 | Pyrophosphoric acid | 5.5 | A |
| 2809202090 | Other | 5.5 | A |
| 2810001010 | Diboron trioxide | 5.5 | A |
| 2810001090 | Other | 5.5 | A |
| 2810002000 | Ortho boric acid | 5.5 | A |
| 2810003000 | Meta boric acid | 5.5 | A |
| 2810009000 | Other | 5.5 | A |
| 2811111000 | For making semiconductor | 5.5 | A |
| 2811119000 | Other | 5.5 | A |
| 2811191000 | Hydrogensulphide | 5.5 | A |
| 2811192000 | Hydrobromic acid | 5.5 | A |
| 2811193000 | Sulphamic acid | 5.5 | A |
| 2811194000 | Perchloric acid | 5.5 | A |
| 2811195000 | Chloric acid | 5.5 | A |
| 2811196000 | Hypophosphorous acid | 5.5 | A |
| 2811197000 | Phosphorous acid | 5.5 | A |
| 2811198000 | Arsenic acid | 5.5 | A |
| 2811199010 | Hydrogen cyanide | 5.5 | A |
| 2811199090 | Other | 5.5 | A |
| 2811210000 | Carbon dioxide | 5.5 | A |
| 2811221000 | White carbon | 5.5 | A |
| 2811229010 | Silicagel | 5.5 | A |
| 2811229090 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2811291000 | Carbon monoxide | 5.5 | A |
| 2811292000 | Nitrous oxide | 5.5 | A |
| 2811293000 | Nitrogen dioxide | 5.5 | A |
| 2811294000 | Arsenic trioxide | 5.5 | A |
| 2811295000 | Arsenic pentoxide | 5.5 | A |
| 2811299000 | Other | 5.5 | A |
| 2812101010 | Iodine trichloride | 5 | A |
| 2812101020 | Phosphorous trichloride | 5 | A |
| 2812101030 | Phosphorous pentachloride | 5 | A |
| 2812101040 | Arsenic trichloride | 5 | A |
| 2812101050 | Sulphur monochloride | 5 | A |
| 2812101060 | Sulphur dichloride | 5 | A |
| 2812101090 | Other | 5 | A |
| 2812102010 | Thionyl chloride | 5 | A |
| 2812102020 | Carbonyl dichloride (phosgene) | 5 | A |
| 2812102030 | Phosphorous oxychloride | 5 | A |
| 2812102090 | Other | 5 | A |
| 2812901000 | Boron trifluoride | 5.5 | A |
| 2812902000 | Sulphur hexafluoride | 5.5 | A |
| 2812909000 | Other | 5.5 | A |
| 2813100000 | Carbon disulphide | 5.5 | A |
| 2813901020 | Phosphorous pentasulphide | 5.5 | A |
| 2813901090 | Other | 5.5 | A |
| 2813902010 | Diarsenic pentasulphide | 5.5 | A |
| 2813902090 | Other | 5.5 | A |
| 2813903000 | Silicon sulphide | 5.5 | A |
| 2813909000 | Other | 5.5 | A |
| 2814100000 | Anhydrous ammonia | 1 | A |
| 2814200000 | Ammonia in aqueous solution | 2 | A |
| 2815110000 | Solid | 5.5 | A |
| 2815120000 | In aqueous solution (soda lye or liquid soda) | 8 | A |
| 2815200000 | Potassium hydroxide (caustic potash) | 5.5 | A |
| 2815301000 | Sodium peroxide | 5.5 | A |
| 2815302000 | Potassium peroxide | 5.5 | A |
| 2816101000 | Magnesium hydroxide | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2816102000 | Magnesium peroxide | 5.5 | A |
| 2816400000 | Oxides, hydroxides and peroxides, of strontium or barium | 5.5 | A |
| 2817001000 | Zinc oxide | 5.5 | A |
| 2817002000 | Zinc peroxide | 5.5 | A |
| 2818101000 | Sized grains | 3 | A |
| 2818109000 | Other | 3 | A |
| 2818200000 | Aluminium oxide, other than artificial corundum | 1 | A |
| 2818301000 | Alumina gel | 5.5 | A |
| 2818309000 | Other | 5.5 | A |
| 2819100000 | Chromium trioxide | 5.5 | A |
| 2819901010 | Chromic oxides | 5.5 | A |
| 2819901090 | Other | 5.5 | A |
| 2819902000 | Chromium hydroxides | 5.5 | A |
| 2820100000 | Manganese dioxide | 5 | A |
| 2820901000 | Manganese oxide | 5.5 | A |
| 2820902000 | Manganic oxide | 5.5 | A |
| 2820909000 | Other | 5.5 | A |
| 2821101000 | Iron oxides | 5.5 | A |
| 2821102000 | Iron hydroxides | 5.5 | A |
| 2821200000 | Earth colours | 5.5 | A |
| 2822001010 | Cobaltic oxide | 5.5 | A |
| 2822001091 | For manufacturing secondary battery | 3 | A |
| 2822001099 | Other | 5.5 | A |
| 2822002010 | Cobaltous hydroxide | 5.5 | A |
| 2822002090 | Other | 5.5 | A |
| 2823001000 | Anatase type | 5.5 | A |
| 2823009000 | Other | 5.5 | A |
| 2824100000 | Lead monoxide (litharge, massicot) | 5.5 | A |
| 2824901000 | Red lead and orange lead | 5.5 | A |
| 2824909000 | Other | 5.5 | A |
| 2825101000 | Hydrazine hydrate | 5.5 | A |
| 2825109010 | Hydrazine | 5.5 | A |
| 2825109020 | Inorganic salts of hydrazine | 5.5 | A |
| 2825109030 | Hydroxylamine | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2825109041 | Hydroxyl ammonium chloride (hydroxylamine hydrochloride) | 5.5 | A |
| 2825109049 | Other | 5.5 | A |
| 2825201000 | Lithium oxide | 5.5 | A |
| 2825202000 | Lithium hydroxide | 5 | A |
| 2825301000 | Vanadic pentoxide | 1 | A |
| 2825309000 | Other | 3 | A |
| 2825401000 | Nickel oxides | 5.5 | A |
| 2825402000 | Nickel hydroxides | 5.5 | A |
| 2825501000 | Copper oxides | 5.5 | A |
| 2825502010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2825502090 | Other | 5.5 | A |
| 2825601000 | Germanium oxides | 5.5 | A |
| 2825602000 | Zirconium dioxide | 5.5 | A |
| 2825701000 | Molybdenum oxides | 3 | A |
| 2825702000 | Molybdenum hydroxide | 5.5 | A |
| 2825800000 | Antimony oxides | 5.5 | A |
| 2825901010 | Calcium oxide | 5.5 | A |
| 2825901020 | Tungsten oxides | 1 | A |
| 2825901030 | Tin oxides | 5.5 | A |
| 2825901090 | Other | 5.5 | A |
| 2825902010 | Calcium hydroxide | 5.5 | A |
| 2825902020 | Manganes hydroxides | 5.5 | A |
| 2825902030 | Tungsten hydroxides | 5.5 | A |
| 2825902040 | Tin hydroxides | 5.5 | A |
| 2825902090 | Other | 5.5 | A |
| 2825903010 | Nickel peroxides | 5.5 | A |
| 2825903090 | Other | 5.5 | A |
| 2825909000 | Other | 5.5 | A |
| 2826120000 | Of aluminium | 5.5 | A |
| 2826191000 | Calcium fluoride | 5.5 | A |
| 2826193010 | Potassium hydrogen fluoride | 5.5 | A |
| 2826193090 | Other | 5.5 | A |
| 2826194000 | Ammonium or sodium fluoride | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2826195000 | Tungsten Hexafluoride (WF6) | 5.5 | A |
| 2826199000 | Other | 5.5 | A |
| 2826300000 | Sodium hexafluoroaluminate (synthetic cryolite) | 5.5 | A |
| 2826901000 | Artificial chiolite | 5.5 | A |
| 2826902000 | Calcium fluorosilicate | 5.5 | A |
| 2826903000 | Fluoroborates | 5.5 | A |
| 2826904000 | Fluorophosphates | 5.5 | A |
| 2826905000 | Fluorosulphates | 5.5 | A |
| 2826906000 | Fluorosilicates of sodium or of potassium | 5.5 | A |
| 2826909000 | Other | 5.5 | A |
| 2827100000 | Ammonium chloride | 5.5 | A |
| 2827200000 | Calcium chloride | 5.5 | A |
| 2827310000 | Of magnesium | 5.5 | A |
| 2827320000 | Of aluminium | 5.5 | A |
| 2827350000 | Of nickel | 5.5 | A |
| 2827391000 | Of copper | 5.5 | A |
| 2827399000 | Other | 5.5 | A |
| 2827411000 | Copper chloride oxides | 5.5 | A |
| 2827412010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2827412090 | Other | 5.5 | A |
| 2827491000 | Chloride oxides | 5.5 | A |
| 2827492000 | Chloride hydroxides | 5.5 | A |
| 2827511000 | Sodium bromide | 5.5 | A |
| 2827512000 | Potassium bromide | 5.5 | A |
| 2827591000 | Calcium bromide | 5.5 | A |
| 2827599000 | Other | 5.5 | A |
| 2827601000 | Iodide oxides | 5.5 | A |
| 2827609010 | Potassium iodide | 5.5 | A |
| 2827609090 | Other | 5.5 | A |
| 2828100000 | Commercial calcium hypochlorite and other calcium hypochlorites | 5.5 | A |
| 2828901010 | Sodium hypochlorite | 5.5 | A |
| 2828901020 | Potassium hypochlorite | 5.5 | A |
| 2828901090 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2828902010 | Sodium chlorite | 5.5 | A |
| 2828902020 | Aluminium chlorite | 5.5 | A |
| 2828902090 | Other | 5.5 | A |
| 2828903000 | Hypobromites | 5.5 | A |
| 2829110000 | Of sodium | 5.5 | A |
| 2829191000 | Potassium chlorate | 5.5 | A |
| 2829192000 | Barium chlorate | 5.5 | A |
| 2829199000 | Other | 5.5 | A |
| 2829901010 | Sodium perchlorate | 5.5 | A |
| 2829901020 | Ammonium perchlorate | 5.5 | A |
| 2829901090 | Other | 5.5 | A |
| 2829902010 | Bromates | 5.5 | A |
| 2829902020 | Perbromates | 5.5 | A |
| 2829902030 | Iodates | 5.5 | A |
| 2829902040 | Periodates | 5.5 | A |
| 2830101000 | Sodium hydrogen sulphide | 5.5 | A |
| 2830109000 | Other | 5.5 | A |
| 2830901000 | Sulphides | 5.5 | A |
| 2830902000 | Polysulphides | 5.5 | A |
| 2831101000 | Sodium dithionite | 5.5 | A |
| 2831102000 | Sodium sulphoxy late (sodium form aldehyde sulphoxylate) | 5.5 | A |
| 2831901000 | Dithionites | 5.5 | A |
| 2831902000 | Sulphoxylates | 5.5 | A |
| 2832101000 | Sodium bisulphite | 5.5 | A |
| 2832109000 | Other | 5.5 | A |
| 2832201000 | Ammonium sulphite | 5.5 | A |
| 2832202000 | Potassium sulphites | 5.5 | A |
| 2832203000 | Calcium sulphites | 5.5 | A |
| 2832209000 | Other | 5.5 | A |
| 2832301000 | Ammonium thiosulphate | 5.5 | A |
| 2832302000 | Sodium thiosulphate | 5.5 | A |
| 2832303000 | Potassium thiosulphate | 5.5 | A |
| 2832309000 | Other | 5.5 | A |
| 2833110000 | Disodium sulphate | 5.5 | A |
| 2833191000 | Sodium hydrogen sulphate | 5.5 | A |

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2839902000 | Barium silicates | 5.5 | A |
| 2839909000 | Other | 5.5 | A |
| 2840110000 | Anhydrous | 5 | A |
| 2840190000 | Other | 5 | A |
| 2840200000 | Other borates | 5 | A |
| 2840300000 | Peroxoborates (perborates) | 5 | A |
| 2841300000 | Sodium dichromate | 5.5 | A |
| 2841501000 | Potassium chromate | 5.5 | A |
| 2841509000 | Other | 5.5 | A |
| 2841610000 | Potassium permanganate | 5.5 | A |
| 2841691000 | Manganites | 5.5 | A |
| 2841692000 | Manganates | 5.5 | A |
| 2841693000 | Permanganates | 5.5 | A |
| 2841700000 | Molybdates | 5.5 | A |
| 2841800000 | Tungstates (wolframates) | 5 | A |
| 2841901000 | Stannates | 5.5 | A |
| 2841902010 | Barium titannate | 5.5 | A |
| 2841902020 | Strontium titannate | 5.5 | A |
| 2841902030 | Lead titannate | 5.5 | A |
| 2841902090 | Other | 5.5 | A |
| 2841903000 | Antimonates | 5.5 | A |
| 2841904000 | Ferrates and ferrites | 5.5 | A |
| 2841905000 | Vanadates | 5.5 | A |
| 2841906000 | Bismuthates | 5.5 | A |
| 2841909000 | Other | 5.5 | A |
| 2842101000 | Aluminosilicates | 6.5 | A |
| 2842109000 | Other | 5.5 | A |
| 2842901000 | Salts of selenium acids | 5.5 | A |
| 2842903000 | Double or complex salts containing sulphur | 5.5 | A |
| 2842905000 | Double or complex salts of selenium | 5.5 | A |
| 2842909000 | Other | 5.5 | A |
| 2843101000 | Colloidal silver | 5.5 | A |
| 2843102000 | Colloidal gold | 5.5 | A |
| 2843103000 | Colloidal platinum | 5.5 | A |
| 2843109000 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2843211000 | For making semiconductor | 5.5 | A |
| 2843219000 | Other | 5.5 | A |
| 2843291000 | For making semiconductor | 5.5 | A |
| 2843299000 | Other | 5.5 | A |
| 2843301000 | Potassium gold cyanide for making semiconductor | 5.5 | A |
| 2843309000 | Other | 5.5 | A |
| 2843901000 | Amalgams | 5.5 | A |
| 2843909010 | Platinum compounds | 5.5 | A |
| 2843909090 | Other | 5.5 | A |
| 2844101000 | Natural uranium | 0 | A |
| 2844102000 | Dispersions (containing natural uranium or natural uranium compounds) | 0 | A |
| 2844109000 | Other | 0 | A |
| 2844201000 | Uranium enriched in U235 | 0 | A |
| 2844202000 | Dispersions (containing uranium enriched in U235, plutonium or compounds of these products) | 0 | A |
| 2844209000 | Other | 0 | A |
| 2844301000 | Dispersions (containing uranium depleted in U235, thorium or compounds of these products) | 0 | A |
| 2844309000 | Other | 0 | A |
| 2844401000 | Radioactive elements | 0 | A |
| 2844402000 | Radioactive isotopes | 0 | A |
| 2844403000 | Dispersions (containing radioactive elements, isotopes or compound) | 0 | A |
| 2844409000 | Other | 0 | A |
| 2844500000 | Spent (irradiated) fuel elements (cartridges) of nuclear reactors | 0 | A |
| 2845100000 | Heavy water (deuterium oxide) | 0 | A |
| 2845901000 | Heavy hydrogen (deuterium) | 0 | A |
| 2845902000 | Isotopes of carbon | 0 | A |
| 2845909000 | Other | 0 | A |
| 2846100000 | Cerium compounds | 5 | A |
| 2846901000 | Yttrium oxide | 5 | A |
| 2846909000 | Other | 5 | A |
| 2847002000 | For making semiconductor | 5.5 | A |
| 2847009000 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2848001000 | Of copper (phosphor copper), containing more than 15 % by weight of phosphorus | 5.5 | A |
| 2848002000 | Aluminium phosphide | 5.5 | A |
| 2848009000 | Other | 5.5 | A |
| 2849100000 | Of calcium | 5.5 | A |
| 2849200000 | Of silicon | 5 | A |
| 2849901000 | Complex carbides | 5.5 | A |
| 2849909010 | Tungsten carbides | 5.5 | A |
| 2849909090 | Other | 5.5 | A |
| 2850001000 | Hydrides | 5.5 | A |
| 2850002000 | Nitrides | 5.5 | A |
| 2850003000 | Azides | 5.5 | A |
| 2850004000 | Silicides | 5.5 | A |
| 2850005000 | Borides | 5.5 | A |
| 2852101000 | Of subheading 2825.90, 2827.39, 2827.49, 2827.60, 2830.90, 2833.29, 2834.29, 2835.39, 2837.19, 2837.20, 2841.50, 2842.10, 2842.90, 2843.90, 2848.00, 2849.90, 2850.00 or 2853.00 | 5.5 | A |
| 2852102000 | Of heading 2931, Of subheading 2918.11, 2932.99, 2934.99.9090, 3201.90.2000, 3201.90.4000, 3206.50, 3707.90, 3822.00.1091 or 3822.00.2091 | 6.5 | A |
| 2852103000 | Of subheading 2934.99.2000, 3822.00.1092 or 3822.00.2092 | 6.5 | A |
| 2852104000 | Of subheading 3502.90 or 3504.00 | 8 | A |
| 2852105000 | Of subheading 3822.00.101, 3822.00.102, 3822.00.1093, 3822.00.201, 3822.00.202 or 3822.00.2093 | 0 | A |
| 2852106000 | Of subheading 3822.00.1099 or 3822.00.2099 | 8 | A |
| 2852901000 | Of subheading 2830.90, 2835.39, 2842.10.9000, 2848.00, 2849.90 or 2850.00 | 5.5 | A |
| 2852902000 | Of subheading 2842.10.1000, 2934.99.2000, 2934.99.9090, 3201.90, 3824.90.2100, 3824.90.2200 or 3824.90.2490 to 3824.90.9090 | 6.5 | A |
| 2852903000 | Of caseinates and other casein derivatives of subheading 3501.90 (excluding those for manufacturing | 20 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | coffee creamer) | | |
| 2852904000 | Of subheading 3502.90 or 3504.00 | 8 | C |
| 2853001000 | Distilled or conductivity water and water of similar purity | 5.5 | A |
| 2853002000 | Compressed air | 5.5 | A |
| 2853003000 | Amalgam | 5.5 | A |
| 2853004010 | Cyanogen chloride | 5.5 | A |
| 2853004090 | Other | 5.5 | A |
| 2853005000 | Alkali amides | 5.5 | A |
| 2853009000 | Other | 5.5 | A |
| 2901101000 | Butanes | 0 | A |
| 2901102000 | Hexanes | 0 | A |
| 2901103000 | Heptanes | 0 | A |
| 2901109000 | Other | 0 | A |
| 2901210000 | Ethylene | 0 | A |
| 2901220000 | Propene (propylene) | 0 | A |
| 2901230000 | Butene (butylene) and isomers thereof | 0 | A |
| 2901241000 | Buta-1,3-diene | 0 | A |
| 2901242000 | Isoprene | 0 | A |
| 2901291000 | Hexene | 0 | A |
| 2901292000 | Octene | 0 | A |
| 2901299000 | Other | 0 | A |
| 2902110000 | Cyclohexane | 5 | A |
| 2902191000 | Ethylidene Norbornene | 5 | A |
| 2902199000 | Other | 5 | A |
| 2902200000 | Benzene | 3 | A |
| 2902300000 | Toluene | 3 | A |
| 2902410000 | o-xylene | 5 | A |
| 2902420000 | m-xylene | 5 | A |
| 2902430000 | p-xylene | 3 | A |
| 2902440000 | Mixed xylene isomers | 3 | A |
| 2902500000 | Styrene | 0 | A |
| 2902600000 | Ethylbenzene | 5 | A |
| 2902700000 | Cumene | 3 | A |
| 2902901000 | Naphthalene | 0 | A |
| 2902902000 | Methylnaphthalene | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2902903000 | Methyl styrene | 0 | A |
| 2902909000 | Other | 0 | A |
| 2903111000 | Chloromethane (methyl chloride) | 5.5 | A |
| 2903112000 | Chloroethane (ethyl chloride) | 5.5 | A |
| 2903120000 | Dichloromethane (methylene chloride) | 5.5 | A |
| 2903130000 | Chloroform (trichloromethane) | 5.5 | A |
| 2903140000 | Carbon tetrachloride | 5.5 | A |
| 2903150000 | Ethylene dichloride (ISO) (1,2-dichloroethane) | 5 | A |
| 2903191000 | 1,1,1-trichloroethane (methyl chloroform) | 5.5 | A |
| 2903199000 | Other | 5.5 | A |
| 2903210000 | Vinyl chloride (chloroethylene) | 5.5 | A |
| 2903220000 | Trichloroethylene | 5.5 | A |
| 2903230000 | Tetrachloroethylene (perchloroethylene) | 5.5 | A |
| 2903290000 | Other | 5.5 | A |
| 2903310000 | Ethylene dibromide (ISO) (1,2-dibromoethane) | 5.5 | A |
| 2903391000 | Bromomethane (methyl bromide) | 5.5 | A |
| 2903392000 | Bromoethane, excluding 1,2-dibromoethane | 5.5 | A |
| 2903393000 | Iodomethane | 5.5 | A |
| 2903394000 | Hexafluoroethane (CFC-116) | 5.5 | A |
| 2903395000 | 1,1-difluoro ethane (HFC-152a) | 5.5 | A |
| 2903396000 | 1,1,1,2-tetra fluoro ethane (HFC-134a) | 5.5 | A |
| 2903397000 | 1,1,3,3,3-pentafluoro-2-(trifluoromethyl)-1-propene | 5.5 | A |
| 2903399000 | Other | 5.5 | A |
| 2903710000 | Chlorodifluoromethane | 5.5 | A |
| 2903720000 | Dichlorotrifluoroethanes | 5.5 | A |
| 2903730000 | Dichlorofluoroethanes | 5.5 | A |
| 2903740000 | Chlorodifluoroethanes | 5.5 | A |
| 2903750000 | Dichloropentafluoropropanes | 5.5 | A |
| 2903761000 | Bromochlorodifluoromethane(Halon-1211) | 5.5 | A |
| 2903762000 | Bromotrifluoromethane(Halon-1301) | 5.5 | A |
| 2903763000 | Dibromotetrafluoroethane(Halon-2402) | 5.5 | A |
| 2903771000 | Trichlorofluoromethane | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2903772000 | Dichlorodifluoromethane | 5.5 | A |
| 2903773000 | Trichlorotrifluoroethanes | 5.5 | A |
| 2903774010 | Dichlorotetrafluoroethane (CFC-114) | 5.5 | A |
| 2903774020 | Chloropentafluoroethane (CFC-115) | 5.5 | A |
| 2903775000 | Chlorotrifluoromethane (CFC-13) | 5.5 | A |
| 2903776010 | Pentachlorofluoroethane (CFC-111) | 5.5 | A |
| 2903776020 | Tetrachlorodifluoroethane (CFC-112) | 5.5 | A |
| 2903777010 | Heptachlorofluoropropanes (CFC-211) | 5.5 | A |
| 2903777020 | Hexachlorodifluoropropanes (CFC-212) | 5.5 | A |
| 2903777030 | Pentachlorotrifluoropropanes (CFC-213) | 5.5 | A |
| 2903777040 | Tetrachlorotetrafluoropropanes (CFC-214) | 5.5 | A |
| 2903777050 | Trichloropentafluoropropanes (CFC-215) | 5.5 | A |
| 2903777060 | Dichlorohexafluoropropanes (CFC-216) | 5.5 | A |
| 2903777070 | Chloroheptafluoropropanes (CFC-217) | 5.5 | A |
| 2903779000 | Other | 5.5 | A |
| 2903780000 | Other perhalogenated derivatives | 5.5 | A |
| 2903791110 | Dichlorofluoromethane (HCFC-21) | 5.5 | A |
| 2903791120 | Chlorofluoromethane (HCFC-31) | 5.5 | A |
| 2903791210 | Chlorotetrafluoroethanes(HCFC-124) | 5.5 | A |
| 2903791290 | Other | 5.5 | A |
| 2903791300 | Chlorofluoropropanes | 5.5 | A |
| 2903792000 | Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine | 5.5 | A |
| 2903799000 | Other | 5.5 | A |
| 2903810000 | 1,2,3,4,5,6 Hexachlorocyclohexane (HCH(ISO)), including lindane (ISO, INN) | 5.5 | A |
| 2903820000 | Aldrin (ISO), chlordane (ISO) and heptachlor (ISO) | 5.5 | A |
| 2903890000 | Other | 5.5 | A |
| 2903911000 | Chlorobenzene | 5.5 | A |
| 2903919000 | Other | 5.5 | A |
| 2903921000 | Hexachlorobenzene (ISO) | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2903922000 | DDT(ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane) | 5.5 | A |
| 2903991000 | Benzyl chloride | 5.5 | A |
| 2903992010 | 1,2,4-Trichlorobenzene | 5.5 | A |
| 2903992090 | Other | 5.5 | A |
| 2903993000 | Benzotrichloride | 5.5 | A |
| 2903999000 | Other | 5.5 | A |
| 2904101000 | Benzene sulphonic acid | 5.5 | A |
| 2904109000 | Other | 5.5 | A |
| 2904201000 | Nitrotoluene | 5.5 | A |
| 2904209010 | Nitrobenzene | 5.5 | A |
| 2904209020 | 4-Nitrobiphenyl and its salts | 5.5 | A |
| 2904209090 | Other | 5.5 | A |
| 2904901000 | 2,4-dinitrochlorobenzene | 5.5 | A |
| 2904902000 | p-nitrochlorobenzene | 5.5 | A |
| 2904903000 | Trichloronitromethane (chloropicrin) | 5.5 | A |
| 2904909000 | Other | 5.5 | A |
| 2905110000 | Methanol (methyl alcohol) | 2 | A |
| 2905121000 | Propan-1-ol (propyl alcohol) | 5.5 | A |
| 2905122010 | For making semiconductor | 5.5 | A |
| 2905122090 | Other | 5.5 | A |
| 2905130000 | Butan-1-ol (n-butyl alcohol) | 5 | A |
| 2905140000 | Other butanols | 5.5 | A |
| 2905161000 | 2-ethylhexyl alcohol | 5.5 | A |
| 2905169000 | Other | 5.5 | A |
| 2905171000 | Dodecan-1-ol (lauryl alcohol) | 5.5 | A |
| 2905172000 | Hexadecan-1-ol (cetyl alcohol) | 5.5 | A |
| 2905173000 | Octadecan-1-ol (stearyl alcohol) | 5.5 | A |
| 2905191000 | Heptyl alcohols | 5.5 | A |
| 2905192000 | Nonyl acohol | 5.5 | A |
| 2905193000 | Isononyl alcohol | 3 | A |
| 2905194000 | Pentanol (amyl alcohol) and isomers thereof | 5.5 | A |
| 2905199010 | 3,3-dimethyl butan-2-ol (pinacolyl alcohol) | 5 | A |
| 2905199020 | 2-Propyl heptyl alcohol | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2905199030 | Isodecyl alcohol | 3 | A |
| 2905199090 | Other | 5 | A |
| 2905221000 | Geraniol, citronellol, linalool, rhodinol and nerol | 5 | A |
| 2905229000 | Other | 5 | A |
| 2905290000 | Other | 5 | A |
| 2905310000 | Ethylene glycol (ethanediol) | 3 | A |
| 2905320000 | Propylene glycol (propane-1,2-diol) | 5.5 | A |
| 2905391000 | 1,4-Butanediol | 5.5 | A |
| 2905392000 | Neopentyl glycol | 5.5 | A |
| 2905399000 | Other | 5.5 | A |
| 2905410000 | 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane) | 5.5 | A |
| 2905420000 | Pentaerythritol | 5.5 | A |
| 2905430000 | Mannitol | 8 | F |
| 2905440000 | D-glucitol (sorbitol) | 8 | F |
| 2905450000 | Glycerol | 8 | A |
| 2905490000 | Other | 5.5 | A |
| 2905510000 | Ethchlorvynol (INN) | 5.5 | A |
| 2905590000 | Other | 5.5 | A |
| 2906110000 | Menthol | 5.5 | A |
| 2906120000 | Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols | 5.5 | A |
| 2906131000 | Sterols | 5.5 | A |
| 2906132000 | Inositols | 5.5 | A |
| 2906191000 | Borneol | 5.5 | A |
| 2906192000 | Terpineols | 5.5 | A |
| 2906199000 | Other | 5.5 | A |
| 2906210000 | Benzyl alcohol | 5.5 | A |
| 2906291000 | Phenylethyl alcohol | 5.5 | A |
| 2906292000 | Phenylpropyl alcohol | 5.5 | A |
| 2906293000 | Cinnamyl alcohol | 5.5 | A |
| 2906299000 | Other | 5.5 | A |
| 2907111000 | Phenol | 5.5 | A |
| 2907112000 | Salts of phenol | 5.5 | A |
| 2907121000 | Cresols | 5.5 | A |
| 2907122000 | Salts of cresols | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2907131000 | Octylphenol | 5.5 | A |
| 2907132000 | Nonylphenol | 5 | A |
| 2907139000 | Other | 5.5 | A |
| 2907151000 | Naphthols | 5.5 | A |
| 2907152000 | Salts of naphthols | 5.5 | A |
| 2907191000 | Thymol | 5.5 | A |
| 2907192000 | Xylenols and their salts | 5.5 | A |
| 2907199000 | Other | 5.5 | A |
| 2907211000 | Resorcinol | 5.5 | A |
| 2907212000 | Salts of resorcinol | 5.5 | A |
| 2907221000 | Hydroquinone | 5.5 | A |
| 2907222000 | Salts of hydroquinone | 5.5 | A |
| 2907231000 | 4,4'-Isopropylidenediphenol (bisphenol A) | 5.5 | A |
| 2907232000 | Salts of 4,4'-isopropylidenediphenol (bisphenol A) | 5.5 | A |
| 2907291000 | Catechol | 5.5 | A |
| 2907299000 | Other | 5.5 | A |
| 2908110000 | Pentachlorophenol (ISO) | 5 | A |
| 2908191000 | Chlorophenols, excluding pentachlorophenol | 5 | A |
| 2908192000 | Tetra bromo bisphenol-A | 5 | A |
| 2908193000 | Tribromophenol | 5 | A |
| 2908199000 | Other | 5 | A |
| 2908910000 | Dinoseb (ISO) and its salts | 5.5 | A |
| 2908920000 | 4,6-Dinitro-o-cresol (DNOC(ISO)) and its salts | 5.5 | A |
| 2908991000 | Naphthol sulphonic acids and their salts | 5.5 | A |
| 2908992000 | Phenol sulphonic acids | 5.5 | A |
| 2908993000 | Nitrated derivatives and their salts | 5.5 | A |
| 2908994000 | Nitrosated derivatives and their salts | 5.5 | A |
| 2908999000 | Other | 5.5 | A |
| 2909110000 | Diethyl ether | 5.5 | A |
| 2909191000 | Bis (chloromethyl) ether | 5.5 | A |
| 2909192000 | Methyl tertiary butyl ether | 5.5 | A |
| 2909199000 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2909200000 | Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | 5.5 | A |
| 2909301000 | Anisole | 5.5 | A |
| 2909302000 | Anethole | 5.5 | A |
| 2909303000 | Diphenylether | 5.5 | A |
| 2909304000 | Ambrette musk | 5.5 | A |
| 2909305000 | Decabromodiphenyl oxide | 5.5 | A |
| 2909309010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2909309090 | Other | 5.5 | A |
| 2909410000 | 2,2'-Oxydiethanol (diethylene glycol, digol) | 5.5 | A |
| 2909430000 | Monobutyl ethers of ethylene glycol or of diethylene glycol | 5.5 | A |
| 2909441000 | Monomethyl ethers of ethylene glycol or of diethylene glycol | 5.5 | A |
| 2909449000 | Other | 5.5 | A |
| 2909491000 | Triethylene glycol | 5.5 | A |
| 2909499000 | Other | 5.5 | A |
| 2909501000 | Eugenol | 5.5 | A |
| 2909502000 | Isoeugenol | 5.5 | A |
| 2909503000 | Ether-alcohol-phenols | 5.5 | A |
| 2909509000 | Other | 5.5 | A |
| 2909601000 | Alcohol peroxides | 5.5 | A |
| 2909602000 | Dicumyl peroxide | 5.5 | A |
| 2909603000 | Methyl ethyl ketone peroxide | 5.5 | A |
| 2909609000 | Other | 5.5 | A |
| 2910100000 | Oxirane (ethylene oxide) | 5 | A |
| 2910200000 | Methyloxirane (propylene oxide) | 5.5 | A |
| 2910300000 | 1-Chloro-2,3-epoxypropane (epichlorohydrin) | 5.5 | A |
| 2910400000 | Dieldrin (ISO, INN) | 5.5 | A |
| 2910900000 | Other | 5.5 | A |
| 2911001010 | Acetals | 5.5 | A |
| 2911001020 | Hemiacetals | 5.5 | A |
| 2911009000 | Other | 5.5 | A |
| 2912110000 | Methanal (formaldehyde) | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2912120000 | Ethanal (acetaldehyde) | 5.5 | A |
| 2912191000 | Citronellaldehyde | 5.5 | A |
| 2912192000 | Citral | 5.5 | A |
| 2912193000 | Butanal (butyraldehyde, normal isomer) | 5.5 | A |
| 2912199000 | Other | 5.5 | A |
| 2912210000 | Benzaldehyde | 5.5 | A |
| 2912292000 | Phenylacetaldehyde | 5.5 | A |
| 2912293000 | Cinnamaldehyde | 5.5 | A |
| 2912294000 | Alpha-amylcinnamaldehyde | 5.5 | A |
| 2912295000 | Cyclamen aldehyde | 5.5 | A |
| 2912299000 | Other | 5.5 | A |
| 2912410000 | Vanillin (4-hydroxy-3-methoxybenzaldehyde) | 5 | A |
| 2912420000 | Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde) | 5.5 | A |
| 2912491000 | 3,4,5-trimethoxybenz-aldehyde | 5.5 | A |
| 2912499000 | Other | 5.5 | A |
| 2912501000 | Trioxan | 5.5 | A |
| 2912502000 | Paraldehyde | 5.5 | A |
| 2912503000 | Metaldehyde | 5.5 | A |
| 2912509000 | Other | 5.5 | A |
| 2912600000 | Paraformaldehyde | 5.5 | A |
| 2913000000 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12. | 5.5 | A |
| 2914110000 | Acetone | 5.5 | A |
| 2914120000 | Butanone (methyl ethyl ketone) | 3 | A |
| 2914130000 | 4-Methylpentan-2-one (methyl isobutyl ketone) | 5.5 | A |
| 2914191000 | 3,3-dimethyl-2-butanone (pinacolone) | 5.5 | A |
| 2914199000 | Other | 5.5 | A |
| 2914221000 | Cyclohexanone | 5 | A |
| 2914222000 | Methylcyclohexanones | 5 | A |
| 2914231000 | Ionones | 5 | A |
| 2914232000 | Methylionones | 5 | A |
| 2914291000 | Jasmone | 5 | A |
| 2914299000 | Other | 5 | A |
| 2914310000 | Phenylacetone (phenylpropan-2- | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | one) | | |
| 2914390000 | Other | 5.5 | A |
| 2914401000 | Diacetone alcohol (4-Hydroxy-4-methylpentane-2-one) | 5.5 | A |
| 2914409000 | Other | 5.5 | A |
| 2914501000 | Ketone-phenols | 5.5 | A |
| 2914509000 | Other | 5.5 | A |
| 2914610000 | Anthraquinone | 5.5 | A |
| 2914691000 | Derivatives of anthraquinone | 5.5 | A |
| 2914699010 | Qunione-alcohols, quinonephenols, and quinone-aldehydes | 5.5 | A |
| 2914699090 | Other | 5.5 | A |
| 2914701000 | Ketone musk | 5 | A |
| 2914709010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2914709090 | Other | 5 | A |
| 2915110000 | Formic acid | 5.5 | A |
| 2915121000 | Calcium formate | 5.5 | A |
| 2915122000 | Ammonium formate | 5.5 | A |
| 2915129000 | Other | 5.5 | A |
| 2915131000 | Methyl formate | 5.5 | A |
| 2915132000 | 2-ethylhexylchloroformate | 5.5 | A |
| 2915139000 | Other | 5.5 | A |
| 2915210000 | Acetic acid | 5.5 | A |
| 2915240000 | Acetic anhydride | 5.5 | A |
| 2915291000 | Calcium acetate | 5.5 | A |
| 2915292000 | Sodium acetate | 5.5 | A |
| 2915293000 | Cobalt acetate | 5.5 | A |
| 2915299000 | Other | 5.5 | A |
| 2915310000 | Ethyl acetate | 5.5 | A |
| 2915320000 | Vinyl acetate | 5.5 | A |
| 2915331000 | For making semiconductor | 5.5 | A |
| 2915339000 | Other | 5.5 | A |
| 2915360000 | Dinoseb (ISO) acetate | 5.5 | A |
| 2915391000 | Amyl acetate | 5.5 | A |
| 2915392000 | Isoamyl acetate | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2915393000 | Methyl acetate | 5.5 | A |
| 2915394000 | Isobutyl acetate | 5.5 | A |
| 2915395000 | 2-Ethoxyethyl acetate | 5.5 | A |
| 2915399000 | Other | 5.5 | A |
| 2915401000 | Monochloroacetic acid | 5.5 | A |
| 2915409000 | Other | 5.5 | A |
| 2915500000 | Propionic acid, its salts and esters | 5.5 | A |
| 2915600000 | Butanoic acids, pentanoic acids, their salts and esters | 5.5 | A |
| 2915701000 | Palmitic acid, its salts and esters | 5.5 | A |
| 2915702010 | Stearic acid | 5.5 | A |
| 2915702020 | Magnesium stearate | 5.5 | A |
| 2915702030 | Lead stearate | 5.5 | A |
| 2915702040 | Zinc stearate | 5.5 | A |
| 2915702050 | Barium stearate | 5.5 | A |
| 2915702060 | Cadmium stearate | 5.5 | A |
| 2915702070 | Calcium stearate | 5.5 | A |
| 2915702080 | Butyl stearate | 5.5 | A |
| 2915702090 | Other | 5.5 | A |
| 2915901000 | Neodecanoilchloride and pivaloylchloride | 5.5 | A |
| 2915909010 | 2-ethyl hexoic acid | 5.5 | A |
| 2915909090 | Other | 5.5 | A |
| 2916111000 | Acrylic acid | 6.5 | A |
| 2916119000 | Other | 6.5 | A |
| 2916121000 | Ethyl acrylate | 6.5 | A |
| 2916122000 | Methyl acrylate | 6.5 | A |
| 2916123000 | Butyl acrylate | 6.5 | A |
| 2916124000 | 2-ethyl hexyl acrylate | 6.5 | A |
| 2916129000 | Other | 6.5 | A |
| 2916131000 | Methacrylic acid | 6.5 | A |
| 2916139000 | Other | 6.5 | A |
| 2916141000 | Methyl methacrylate | 6.5 | A |
| 2916149000 | Other | 6.5 | A |
| 2916151000 | Oleic acid, its salts and esters | 6.5 | A |
| 2916152000 | Linoleic acid, its salts and esters | 6.5 | A |
| 2916153000 | Linolenic acid, its salts and esters | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2916160000 | Binapacryl (ISO) | 6.5 | A |
| 2916190000 | Other | 6.5 | A |
| 2916201000 | Cyclohexane carboxylic acid | 6.5 | A |
| 2916202000 | Cyclopentenyl acetic acid | 6.5 | A |
| 2916209010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2916209090 | Other | 6.5 | A |
| 2916311000 | Benzoic acid | 6.5 | A |
| 2916312000 | Sodium benzoate | 6.5 | A |
| 2916313000 | Benzyl benzoates | 6.5 | A |
| 2916319010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2916319090 | Other | 6.5 | A |
| 2916321000 | Benzoyl peroxide | 6.5 | A |
| 2916322000 | Benzoyl chloride | 6.5 | A |
| 2916341000 | Phenylacetic acid | 6.5 | A |
| 2916342000 | Salts of phenylacetic acid | 6.5 | A |
| 2916391000 | Cinnamic acid | 6.5 | A |
| 2916399010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2916399090 | Other | 6.5 | A |
| 2917111000 | Oxalic acid | 6.5 | A |
| 2917112000 | Salts of oxalic acid | 6.5 | A |
| 2917113000 | Esters of oxalic acid | 6.5 | A |
| 2917121000 | Adipic acid | 6.5 | A |
| 2917122000 | Salts of adipic acid | 6.5 | A |
| 2917123010 | Dioctyl adipate | 6.5 | A |
| 2917123090 | Other | 6.5 | A |
| 2917131000 | Azelaic acid, its salts and esters | 6.5 | A |
| 2917132000 | Sebacic acid, its salts and esters | 6.5 | A |
| 2917140000 | Maleic anhydride | 6.5 | B |
| 2917191000 | Maleic acid | 6.5 | A |
| 2917192000 | Succinic acid | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2917193000 | Sodium succinate | 6.5 | A |
| 2917194000 | Diethyl malonate | 6.5 | A |
| 2917195000 | Diisopropyl malonate | 6.5 | A |
| 2917199000 | Other | 6.5 | A |
| 2917200000 | Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 6.5 | A |
| 2917321000 | Di-2-ethyl hexyl orthophthalate | 6.5 | A |
| 2917329000 | Other | 6.5 | A |
| 2917331000 | Dinonyl orthophthalate | 6.5 | A |
| 2917332000 | Didecyl orthophthalates | 6.5 | A |
| 2917341000 | Diheptyl orthophthalate | 6.5 | A |
| 2917342000 | Diisodecyl orthophthalate | 6.5 | A |
| 2917343000 | Dibutyl orthophthalates | 6.5 | A |
| 2917349000 | Other | 6.5 | A |
| 2917350000 | Phthalic anhydride | 6.5 | A |
| 2917361000 | Terephthalic acid | 3 | A |
| 2917369000 | Other | 6.5 | A |
| 2917370000 | Dimethyl terephthalate | 6.5 | A |
| 2917391000 | Isophthalic acid | 6.5 | A |
| 2917392000 | Trioctyltrimellitate (T.O.T.M) | 6.5 | A |
| 2917393000 | Trimellitic anhydride | 6.5 | A |
| 2917399000 | Other | 6.5 | A |
| 2918111000 | Lactic acid | 6.5 | A |
| 2918112000 | Salts of lactic acid | 6.5 | A |
| 2918113000 | Esters of lactic acid | 6.5 | A |
| 2918120000 | Tartaric acid | 6.5 | A |
| 2918131000 | Salts of tartaric acid | 6.5 | A |
| 2918132000 | Esters of tartaric acid | 6.5 | A |
| 2918140000 | Citric acid | 6.5 | A |
| 2918151010 | Calcium citrate | 6.5 | A |
| 2918151090 | Other | 6.5 | A |
| 2918152000 | Esters of citric acid | 6.5 | A |
| 2918161000 | Gluconic acid | 6.5 | A |
| 2918162000 | Salts of gluconic acid | 6.5 | A |
| 2918163000 | Esters of gluconic acid | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2918180000 | Chlorobenzilate (ISO) | 6.5 | A |
| 2918191010 | Malic acid | 6.5 | A |
| 2918191020 | 2,2-diphenyl-2-hydroxyacetic acid (benzilic acid) | 6.5 | A |
| 2918191090 | Other | 6.5 | A |
| 2918192010 | Salts of malic acid | 6.5 | A |
| 2918192090 | Other | 6.5 | A |
| 2918193010 | Esters of malic acid | 6.5 | A |
| 2918193020 | Methyl benzilate | 6.5 | A |
| 2918193090 | Other | 6.5 | A |
| 2918199000 | Other | 6.5 | A |
| 2918211000 | Salicylic acid | 6.5 | A |
| 2918212010 | Sodium salicylate | 6.5 | A |
| 2918212090 | Other | 6.5 | A |
| 2918221000 | O-acetylsalicylic acid | 6.5 | A |
| 2918222000 | Salts of o-acetylsalicylic acid | 6.5 | A |
| 2918223000 | Esters of o-acetylsalicylic acid | 6.5 | A |
| 2918231010 | Methyl salicylate | 6.5 | A |
| 2918231020 | Ethyl salicylate | 6.5 | A |
| 2918231090 | Other | 6.5 | A |
| 2918232000 | Salts of other esters of salicylic acid | 6.5 | A |
| 2918291000 | β-oxynaphthoic acid and its salts | 6.5 | A |
| 2918299010 | Gallic acid | 6.5 | A |
| 2918299020 | Parahydroxynaphthoic acid | 6.5 | A |
| 2918299030 | Parahydroxybenzoic acid | 6.5 | A |
| 2918299040 | Salts and esters of gallic acid | 6.5 | A |
| 2918299090 | Other | 6.5 | A |
| 2918301000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2918309000 | Other | 6.5 | A |
| 2918910000 | 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters | 6.5 | A |
| 2918991000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2918999000 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2919100000 | Tris (2,3-dibromopropyl) phosphate | 6.5 | A |
| 2919901011 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2919901019 | Other | 6.5 | A |
| 2919901020 | Glycerophosphoric acid | 6.5 | A |
| 2919901090 | Other | 6.5 | A |
| 2919902000 | Salts of phosphoric esters | 6.5 | A |
| 2919909000 | Other | 6.5 | A |
| 2920111000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2920119000 | Other | 6.5 | A |
| 2920191000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2920199010 | 0.0-dimethyl-0-(3-methyl-4-nitrophenyl) thiophosphate | 6.5 | A |
| 2920199090 | Other | 6.5 | A |
| 2920901010 | Dimethyl sulfate | 6.5 | A |
| 2920901020 | Diethyl sulfate | 6.5 | A |
| 2920901090 | Other | 6.5 | A |
| 2920902000 | Of nitrous and nitric esters | 6.5 | A |
| 2920903000 | Of carbonic esters | 6.5 | A |
| 2920904010 | Dimethyl phosphite | 6.5 | A |
| 2920904020 | Diethyl phosphite | 6.5 | A |
| 2920904030 | Trimethyl phosphite | 6.5 | A |
| 2920904040 | Triethyl phosphite | 6.5 | A |
| 2920909010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2920909090 | Other | 6.5 | A |
| 2921111010 | Methylamine | 6.5 | A |
| 2921111020 | Salts of methylamine | 6.5 | A |
| 2921112010 | Dimethylamine | 6.5 | A |
| 2921112020 | Salts of dimethylamine | 6.5 | A |
| 2921113010 | Trimethylamine | 6.5 | A |
| 2921113020 | Salts of trimethylamine | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2921191000 | Dimethylaminoethyl chloride hydrochloride | 6.5 | A |
| 2921192000 | Diethylamine and its salts | 6.5 | A |
| 2921199010 | Dimethyl laurylamine | 6.5 | A |
| 2921199020 | Chlormethine (INN) (bis (2-chloroethyl) methylamine) | 6.5 | A |
| 2921199030 | Bis (2-chloroethyl) ethylamine | 6.5 | A |
| 2921199040 | Trichlormethine (INN) (tris(2-chloroethyl)amine) | 6.5 | A |
| 2921199050 | Di-isopropylamine | 6.5 | A |
| 2921199060 | N,N-diisopropyl-β-aminoethylchloride | 6.5 | A |
| 2921199070 | N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their protonated salts | 6.5 | A |
| 2921199090 | Other | 6.5 | A |
| 2921211000 | Ethylenediamine | 6.5 | A |
| 2921212000 | Salts of ethylenediamine | 6.5 | A |
| 2921221000 | Hexamethylenediamine | 6.5 | A |
| 2921222000 | Hexamethylenediamine adipate | 6.5 | A |
| 2921229000 | Other | 6.5 | A |
| 2921291000 | Diethylenetriamine | 5 | A |
| 2921292000 | Triethylene tetramine | 5 | A |
| 2921299000 | Other | 5 | A |
| 2921301000 | Cyclohexylamine | 6.5 | A |
| 2921309000 | Other | 6.5 | A |
| 2921411000 | Aniline | 6.5 | A |
| 2921412000 | Salts of aniline | 6.5 | A |
| 2921421000 | Nitrohalogenated derivatives of aniline | 6.5 | A |
| 2921422000 | 2,4,5-trichloroaniline | 6.5 | A |
| 2921429010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2921429090 | Other | 6.5 | A |
| 2921431000 | Para-toluidine-m-sulfonic acid and its salts | 6.5 | A |
| 2921432000 | 2-chloro-para-toluidine-5-sulfonic acid and its salts | 6.5 | A |
| 2921433000 | 3-amino-6-chlorotoluene-4-sulfonic acid and its salts | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2921439010 | Toluidines | 6.5 | A |
| 2921439091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2921439099 | Other | 6.5 | A |
| 2921441000 | Diphenylamine | 6.5 | A |
| 2921449000 | Other | 6.5 | A |
| 2921451000 | 1-naphthylamine-4-sulfonic acid and its salts | 6.5 | A |
| 2921459010 | 1-Naphthylamine (alpha-naphthylamine) and its salts | 6.5 | A |
| 2921459020 | 2-Naphthylamine (beta-naphthylamine) and its salts | 6.5 | A |
| 2921459030 | 2-naphthylamine-3,6,8-trisulfonic acid and its salts | 5 | A |
| 2921459090 | Other | 6.5 | A |
| 2921460000 | Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (lNN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof | 6.5 | A |
| 2921491000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2921499000 | Other | 6.5 | A |
| 2921511000 | N-phenyl-N'-isopropyl-para-phenylenediamine | 6.5 | A |
| 2921512000 | N-(1,3-Dimethyl butyl)-N'-phenyl-para-phenylenediamine | 6.5 | A |
| 2921519010 | o-phenylene diamine | 6.5 | A |
| 2921519020 | m-phenylene diamine | 6.5 | A |
| 2921519030 | p-phenylene diamine | 6.5 | A |
| 2921519040 | Diaminotoluenes | 6.5 | A |
| 2921519090 | Other | 6.5 | A |
| 2921591000 | 3,3-Dichloro benzidine sulfonic acid salts | 6.5 | A |
| 2921599010 | Benzidine | 6.5 | A |
| 2921599020 | Benzidine dihydrochloride | 6.5 | A |
| 2921599030 | 4,4'diaminostilbene-2,2'-disulfonic acid and its salts | 6.5 | A |
| 2921599040 | Benzidine's salts other than benzidine dihydrochloride | 6.5 | A |
| 2921599050 | o-Tolidine and its salts | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2921599090 | Other | 6.5 | A |
| 2922111000 | Monoethanolamine | 6.5 | A |
| 2922112000 | Salts of monoethanolamine | 6.5 | A |
| 2922121000 | Diethanolamine | 6.5 | A |
| 2922122000 | Salts of diethanolamine | 6.5 | A |
| 2922131000 | Triethanolamine | 3 | A |
| 2922132000 | Salts of triethanolamine | 6.5 | A |
| 2922140000 | Dextropropoxyphene (INN) and its salts | 6.5 | A |
| 2922191000 | Arylethanolamines | 6.5 | A |
| 2922193010 | N,N-Dimethyl-2 aminoethanol and its protonated salts | 6.5 | A |
| 2922193020 | N,N-Diethyl-2-aminoethanol and its protonated salts | 6.5 | A |
| 2922193090 | Other | 6.5 | A |
| 2922194000 | Ethyldiethanolamine | 6.5 | A |
| 2922195000 | Methyldiethanolamine | 6.5 | A |
| 2922196000 | Diethylaminoethanol | 6.5 | A |
| 2922199000 | Other | 6.5 | A |
| 2922211000 | 7-amino-1-naphthol-3-sulphonic acid (gamma acid) and its salts | 6.5 | A |
| 2922212000 | 8-amino-1-naphthol-3, 6-disulphonic acid (H acid) and its salts | 3 | A |
| 2922213000 | 2-amino-5-naphthol-7-disulphonic acid (J acid) and its salts | 6.5 | A |
| 2922219000 | Other | 6.5 | A |
| 2922291000 | Para-aminophenol | 6.5 | A |
| 2922299010 | Meta-aminophenol | 6.5 | A |
| 2922299020 | Ortho-aminophenol | 6.5 | A |
| 2922299030 | Amino cresols | 6.5 | A |
| 2922299040 | Phenetidines and their salts | 6.5 | A |
| 2922299090 | Other | 6.5 | A |
| 2922310000 | Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof | 6.5 | A |
| 2922392000 | Amino anthraquinons and their salts | 6.5 | A |
| 2922393000 | Derivatives of amino anthraquinons | 6.5 | A |
| 2922399000 | Other | 6.5 | A |
| 2922411000 | Lysine | 6.5 | A |
| 2922412000 | Esters of lysine | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2922413000 | Salts of lysine and its esters | 6.5 | A |
| 2922421000 | Glutamic acid | 5 | A |
| 2922422000 | Sodium glutamate | 6.5 | A |
| 2922423000 | Other salts of glutamic acid | 6.5 | A |
| 2922431000 | Anthranilic acid | 6.5 | A |
| 2922439000 | Salts of anthranilic acid | 6.5 | A |
| 2922440000 | Tilidine (INN) and its salts | 6.5 | A |
| 2922491000 | Glycine | 6.5 | A |
| 2922492000 | Alanine | 6.5 | A |
| 2922493000 | Leucine | 6.5 | A |
| 2922494000 | Valine | 6.5 | A |
| 2922495000 | Aspartic acid | 6.5 | A |
| 2922496000 | Phenylglycine | 6.5 | A |
| 2922497000 | Ethyl para amino benzoate | 6.5 | A |
| 2922499000 | Other | 6.5 | A |
| 2922501000 | Serine | 6.5 | A |
| 2922502000 | Para-amino salicylic acid and its salts | 6.5 | A |
| 2922503000 | 1-p-nitrophenol-2-amino-1,3-propane diol | 6.5 | A |
| 2922504000 | Dialphahydroxyphenylglycine | 6.5 | A |
| 2922509010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2922509090 | Other | 6.5 | A |
| 2923101000 | Choline | 6.5 | A |
| 2923102000 | Salts of choline | 6.5 | A |
| 2923201000 | Lecithins | 6.5 | A |
| 2923202000 | Other phosphoaminolipids | 6.5 | A |
| 2923900000 | Other | 6.5 | A |
| 2924110000 | Meprobamate (INN) | 6.5 | A |
| 2924121000 | Fluoroacetamide (ISO) | 6.5 | A |
| 2924122000 | Monocrotophos (ISO) | 6.5 | A |
| 2924123000 | Phosphamidon (ISO) | 6.5 | A |
| 2924191000 | Dimethylformamide | 6.5 | A |
| 2924192000 | Dimethylacetamide | 6.5 | A |
| 2924199010 | Material for manufacturing agricultural chemicals (registered | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | material under the Agricultural Chemicals Management Act) | | |
| 2924199090 | Other | 6.5 | A |
| 2924211000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2924219000 | Other | 6.5 | A |
| 2924230000 | 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts | 6.5 | A |
| 2924240000 | Ethinamate (INN) | 6.5 | A |
| 2924291010 | Aminoacetanilide and its derivatives | 6.5 | A |
| 2924291020 | Acetaminophen | 6.5 | A |
| 2924291090 | Other | 6.5 | A |
| 2924292000 | Aceto acetanilide and its derivatives | 5 | A |
| 2924299010 | Lidocaine hydrochloride | 6.5 | A |
| 2924299091 | Iopromide, Iopamidol and Iomeprol | 0 | A |
| 2924299092 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2924299099 | Other | 6.5 | A |
| 2925111000 | Saccharin | 6.5 | A |
| 2925112000 | Salts of saccharin | 6.5 | A |
| 2925120000 | Glutethimide (INN) | 6.5 | A |
| 2925191000 | Phthalimide | 6.5 | A |
| 2925199010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2925199090 | Other | 6.5 | A |
| 2925210000 | Chlordimeform (ISO) | 6.5 | A |
| 2925291000 | Diphenyl guanidine | 6.5 | A |
| 2925299010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2925299090 | Other | 6.5 | A |
| 2926100000 | Acrylonitrile | 6.5 | A |
| 2926200000 | 1-Cyanoguanidine (dicyandiamide) | 6.5 | A |
| 2926300000 | Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4- | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | diphenylbutane) | | |
| 2926901000 | Acetonitrile | 6.5 | A |
| 2926902000 | 1,4-diamino-2,3-dicyanoanthraquinon | 6.5 | A |
| 2926909010 | Malono nitrile | 6.5 | A |
| 2926909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2926909099 | Other | 6.5 | A |
| 2927001100 | 6-nitro-1-diazo-2-naphthol-4-sulfonic acid | 6.5 | A |
| 2927001900 | Other | 6.5 | A |
| 2927002100 | Azodicarbonamide | 6.5 | A |
| 2927002910 | Azoisobutyronitrile | 6.5 | A |
| 2927002990 | Other | 6.5 | A |
| 2927003000 | Azoxy-compounds | 6.5 | A |
| 2928001000 | Phenylhydrazine | 6.5 | A |
| 2928009010 | Perillartine | 6.5 | A |
| 2928009020 | Methylethyl ketoxime | 6.5 | A |
| 2928009091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2928009099 | Other | 6.5 | A |
| 2929101000 | Toluene diisocyanate | 6.5 | A |
| 2929102000 | Diphenyl methane diisocyanate | 6.5 | A |
| 2929109000 | Other | 6.5 | A |
| 2929901000 | Isocyanides | 6.5 | A |
| 2929903000 | Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates | 6.5 | A |
| 2929904000 | Diethyl-n,n-dimethylphosphoramidates | 6.5 | A |
| 2929905000 | o-ethyl-2-diisopropylaminoethyl methylphosphonite | 6.5 | A |
| 2929906000 | N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides | 6.5 | A |
| 2929909000 | Other | 6.5 | A |
| 2930201010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2930201090 | Other | 6.5 | A |
| 2930202010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2930202090 | Other | 6.5 | A |
| 2930301000 | Thiuram mono-sulphides | 6.5 | A |
| 2930302000 | Thiuram di-sulphides | 6.5 | A |
| 2930303000 | Thiuram tetra-sulphides | 6.5 | A |
| 2930400000 | Methionine | 6.5 | A |
| 2930501000 | Captafol (ISO) | 6.5 | A |
| 2930502000 | Methamidophos (ISO) | 6.5 | A |
| 2930901000 | Sodium-2-amino-4-methylthiobutylate | 6.5 | A |
| 2930902010 | Thiourea | 6.5 | A |
| 2930902020 | Thiocarbanilide | 6.5 | A |
| 2930902091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2930902099 | Other | 6.5 | A |
| 2930903010 | Thioalcohols | 6.5 | A |
| 2930903020 | Thiophenols | 6.5 | A |
| 2930903030 | N,N-Diisopropyl-β-aminoethanthiol | 6.5 | A |
| 2930903040 | N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts | 6.5 | A |
| 2930904010 | Thiodiglycol (INN) (bis(2-hydroxyethyl)sulphide) | 6.5 | A |
| 2930904020 | Thioaniline | 6.5 | A |
| 2930904090 | Other | 6.5 | A |
| 2930905010 | 2-Chloroethylchloromethylsulphide | 6.5 | A |
| 2930905020 | Bis (2-chloroethyl) sulphide | 6.5 | A |
| 2930905030 | Bis (2-chloroethylthio) methane | 6.5 | A |
| 2930905040 | 1,2-Bis (2-chloroethylthio) ethane | 6.5 | A |
| 2930905050 | 1,3-Bis (2-chloroethylthio)-n-propane | 6.5 | A |
| 2930905060 | 1,4-Bis (2-chloroethylthio)-n-butane | 6.5 | A |
| 2930905070 | 1,5-Bis (2-chloroethylthio)-n-pentane | 6.5 | A |
| 2930905081 | Bis(2-chloroethylthiomethyl)ether | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2930905082 | Bis(2-chloroethylthioethyl)ether | 6.5 | A |
| 2930905090 | Other | 6.5 | A |
| 2930906000 | (S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl)amino) ethyl)hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl (≤C10, including cycloalkyl) esters; alkylated or protonated salts thereof | 6.5 | A |
| 2930907000 | O,O-Diethyl s-(2-(diethylamino) ethyl) phosphorothioate and its alkylated or protonated salts | 6.5 | A |
| 2930908000 | O-Ehtyl, S-phenyl ethylphosphonothiolothionate (fonofos) | 6.5 | A |
| 2930909010 | Thioacids | 6.5 | A |
| 2930909020 | Isothiocyanates | 6.5 | A |
| 2930909030 | Cysteine | 6.5 | A |
| 2930909040 | Cystine | 6.5 | A |
| 2930909050 | Glutathion | 6.5 | A |
| 2930909060 | 8-Chloro-6-tosylotinic acid ethyl ester | 6.5 | A |
| 2930909070 | Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms | 6.5 | A |
| 2930909080 | Dithiocarbonates (xanthates) | 6.5 | A |
| 2930909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2930909099 | Other | 6.5 | A |
| 2931100000 | Tetramethyl lead and tetraethyl lead | 6.5 | A |
| 2931200000 | Tributyltin compounds | 6.5 | A |
| 2931901010 | 2-Chlorovinyldichloroarsine | 6.5 | A |
| 2931901020 | Bis (2-chlorovinyl) chloroarsine | 6.5 | A |
| 2931901030 | Tris (2-chlorovinyl) arsine | 6.5 | A |
| 2931901091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931901099 | Other | 6.5 | A |
| 2931902100 | (O-2-(dialkyl(methyl,ethyl, n-propyl or isopropyl)amino)ethyl) hydrogen alkyl (methyl,ethyl, n- | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | propyl or isopropyl) phosphonites and their O-alkyl (≤C10, including cycloalkyl) esters; alkylated or protonated salts thereof | | |
| 2931902200 | O-Isopropyl methylphosphonochloridate | 6.5 | A |
| 2931902300 | O-Pinacolyl methylphosphonochloridate | 6.5 | A |
| 2931902400 | O-Alkyl (≤C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates | 6.5 | A |
| 2931902500 | O-Alkyl (≤C10, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates | 6.5 | A |
| 2931902911 | Dimethyl methylphosphonate | 6.5 | A |
| 2931902912 | Diethyl ethylphosphonate | 6.5 | A |
| 2931902913 | Diethyl methylphosphonate | 6.5 | A |
| 2931902914 | Dimethyl ethylphosphonate | 6.5 | A |
| 2931902915 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931902919 | Others | 6.5 | A |
| 2931902991 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931902999 | Other | 6.5 | A |
| 2931903010 | Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides | 6.5 | A |
| 2931903090 | Other | 6.5 | A |
| 2931904010 | Methyl phosphonyl dichloride | 6.5 | A |
| 2931904020 | Methyl phosphinyl dichloride | 6.5 | A |
| 2931904030 | Ethyl phosphonyl dichloride | 6.5 | A |
| 2931904040 | Ethyl phosphinyl dichloride | 6.5 | A |
| 2931904090 | Other | 6.5 | A |
| 2931909010 | Dibutyl tin oxide | 6.5 | A |
| 2931909020 | Diethyl aluminium chloride | 6.5 | A |
| 2931909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931909099 | Other | 6.5 | A |
| 2932110000 | Tetrahydrofuran | 6.5 | A |

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2933394000 | 3-Quinuclidinyl benzilate | 6.5 | A |
| 2933395000 | Quinuclidin-3-ol | 6.5 | A |
| 2933399010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933399090 | Other | 6.5 | A |
| 2933410000 | Levorphanol (INN) and its salts | 6.5 | A |
| 2933491000 | Pyrvinium pamoate | 6.5 | A |
| 2933499010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933499090 | Other | 6.5 | A |
| 2933520000 | Malonylurea (barbituric acid) and its salts | 6.5 | A |
| 2933530000 | Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof | 6.5 | A |
| 2933540000 | Other derivatives of malonylurea (barbituric acid); salts thereof | 6.5 | A |
| 2933550000 | Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof | 6.5 | A |
| 2933591100 | 5-fluorouracil | 6.5 | A |
| 2933591910 | Pyrimidine | 6.5 | A |
| 2933591991 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933591999 | Other | 6.5 | A |
| 2933592010 | Piperazine | 6.5 | A |
| 2933592020 | Piperazine citrate | 6.5 | A |
| 2933592030 | Piperazine adipate | 6.5 | A |
| 2933592040 | 1-amino-4-methylpiperazine | 6.5 | A |
| 2933592090 | Other | 6.5 | A |
| 2933610000 | Melamine | 6.5 | A |
| 2933691000 | Cyanuric chloride | 3 | A |
| 2933692000 | Hexamethylene tetramine | 6.5 | A |
| 2933699010 | Trimethylene trinitramine | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2933699091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933699099 | Other | 6.5 | A |
| 2933710000 | 6-Hexanelactam (epsilon-caprolactam) | 3 | A |
| 2933720000 | Clobazam (INN) and methyprylon (INN) | 6.5 | A |
| 2933791000 | Isatin | 6.5 | A |
| 2933792000 | 2-hydroxyquinoline | 6.5 | A |
| 2933793000 | 1-vinyl-2-pyrrolidone | 6.5 | A |
| 2933799000 | Other | 6.5 | A |
| 2933910000 | Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (lNN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam(INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN) tetrazepam (INN) and triazolam (INN); salts thereof | 6.5 | A |
| 2933991000 | Indole and its derivatives | 6.5 | A |
| 2933999010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933999090 | Other | 6.5 | A |
| 2934101000 | Aminothiazole and its derivative | 6.5 | A |
| 2934109010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2934109090 | Other | 6.5 | A |
| 2934201000 | Benzothiazole | 6.5 | A |
| 2934202000 | Mercaptobenzothiazole | 6.5 | A |
| 2934203000 | Dibenzothiazolyl disulphide | 6.5 | A |
| 2934209010 | Material for manufacturing agricultural chemicals (registered | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | material under the Agricultural Chemicals Management Act) | | |
| 2934209090 | Other | 6.5 | A |
| 2934301000 | Phenothiazine (thiodiphenyl amine) | 6.5 | A |
| 2934309000 | Other | 6.5 | A |
| 2934910000 | Aminorex (INN), brotizolam (INN), clotiazepam (lNN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof | 6.5 | A |
| 2934991000 | Morpholine | 6.5 | A |
| 2934992000 | Nucleic acids, their salts and derivatives | 6.5 | A |
| 2934993000 | 7-Aminocephalosporanic acid | 6.5 | A |
| 2934999010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2934999090 | Other | 6.5 | A |
| 2935002000 | 5-amino-2-methyl-n-phenyl benzene sulfonamide | 6.5 | A |
| 2935003000 | Para-toluidine-3-sulfon anilide | 6.5 | A |
| 2935004000 | 2-amino-n-ethylbenzene sulfonanilide | 6.5 | A |
| 2935006000 | Sulfamethoxazole | 6.5 | A |
| 2935007000 | Sulfamethoxine | 6.5 | A |
| 2935008010 | Sulphamine | 6.5 | A |
| 2935008020 | Sulphapyridine | 6.5 | A |
| 2935008030 | Sulphadiazine | 6.5 | A |
| 2935008040 | Sulphamerazine | 6.5 | A |
| 2935008050 | Sulphathiazole | 6.5 | A |
| 2935008090 | Other | 6.5 | A |
| 2935009020 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2935009090 | Other | 6.5 | A |
| 2936210000 | Vitamins A and their derivatives | 6.5 | A |
| 2936220000 | Vitamin B1 and its derivatives | 6.5 | A |
| 2936230000 | Vitamin B2 and its derivatives | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2936240000 | D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives | 6.5 | A |
| 2936250000 | Vitamin B6 and its derivatives | 6.5 | A |
| 2936260000 | Vitamin B12 and its derivatives | 6.5 | A |
| 2936271000 | Ascorbic acid | 6.5 | A |
| 2936272000 | Sodium ascorbate | 6.5 | A |
| 2936273000 | Calcium ascorbate | 6.5 | A |
| 2936279000 | Other | 6.5 | A |
| 2936281000 | Alpha-tocopherol acetate | 6.5 | A |
| 2936289000 | Other | 6.5 | A |
| 2936291010 | Vitamin B9 | 6.5 | A |
| 2936291090 | Other | 6.5 | A |
| 2936292000 | Vitamins D and their derivatives | 6.5 | A |
| 2936293000 | Vitamin H and its derivatives | 6.5 | A |
| 2936294000 | Vitamins K and their derivatives | 6.5 | A |
| 2936295000 | Nicotinamide and its derivatives | 6.5 | A |
| 2936299000 | Other | 6.5 | A |
| 2936901000 | Provitamins, unmixed | 6.5 | A |
| 2936909000 | Other | 6.5 | A |
| 2937111000 | Of subheading 2933.9 or 2934.9 | 6.5 | A |
| 2937119000 | Other | 0 | A |
| 2937120000 | Insulin and its salts | 0 | A |
| 2937191000 | Of subheading 2933.9 or 2934.9 | 6.5 | A |
| 2937199000 | Other | 0 | A |
| 2937211000 | Cortisone | 0 | A |
| 2937212000 | Hydrocortisone | 0 | A |
| 2937213000 | Prednisone | 0 | A |
| 2937214000 | Prednisolone | 0 | A |
| 2937220000 | Halogenated derivatives of corticosteroidal hormones | 0 | A |
| 2937230000 | Oestrogens and progestogens | 0 | A |
| 2937292000 | Of subheading 2914.50. | 5.5 | A |
| 2937299000 | Other | 0 | A |
| 2937501000 | Of subheading 2918.19 or 2918.9 | 6.5 | A |
| 2937502000 | Of subheading 2934.9 | 6.5 | A |
| 2937509000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2937901000 | Of subheading 2933.9 or 2934.9 | 6.5 | A |
| 2937902100 | Epinephrine | 0 | A |
| 2937902910 | Of subheading 2922.50 | 6.5 | A |
| 2937902990 | Other | 0 | A |
| 2937903000 | Amino-acid derivatives | 0 | A |
| 2937909000 | Other | 0 | A |
| 2938101000 | Rutoside (rutin) | 6.5 | A |
| 2938102000 | Derivatives of rutoside | 6.5 | A |
| 2938901000 | Digitalis glycosides | 6.5 | A |
| 2938902000 | Glycyrrhizin and glycyrrhizates | 6.5 | A |
| 2938903000 | Saponins | 6.5 | A |
| 2938904000 | Stevioside | 6.5 | A |
| 2938909000 | Other | 6.5 | A |
| 2939111000 | Morphine | 0 | A |
| 2939112000 | Ethylmorphine | 0 | A |
| 2939113000 | Codeine | 0 | A |
| 2939114000 | Concentrates of poppy straw containing not less than 50 % by weight of alkaloids | 8 | A |
| 2939119000 | Other | 0 | A |
| 2939190000 | Other | 0 | A |
| 2939200000 | Alkaloids of cinchona and their derivatives; salts thereof | 0 | A |
| 2939300000 | Caffeine and its salts | 0 | A |
| 2939411000 | Ephedrines | 0 | A |
| 2939419000 | Salts of ephedrines | 0 | A |
| 2939421000 | Pseudoephedrine (INN) | 0 | A |
| 2939429000 | Salts of pseudoephedrine | 0 | A |
| 2939430000 | Cathine (INN) and its salts | 0 | A |
| 2939440000 | Norephedrine and its salts | 0 | A |
| 2939490000 | Other | 0 | A |
| 2939510000 | Fenetylline (INN) and its salts | 0 | A |
| 2939590000 | Other | 0 | A |
| 2939611000 | Ergometrine (INN) | 0 | A |
| 2939619000 | Salts of ergometrine (INN) | 0 | A |
| 2939621000 | Ergotamin (INN) | 0 | A |
| 2939629000 | Salts of ergotamin (INN) | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2939631000 | Lysergic acid | 0 | A |
| 2939639000 | Salts of lysergic acid | 0 | A |
| 2939690000 | Other | 0 | A |
| 2939910000 | Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof | 0 | A |
| 2939991000 | Atropine and homatropine | 0 | A |
| 2939992000 | Arecoline | 0 | A |
| 2939993000 | Piperine | 0 | A |
| 2939994000 | Nicotine and its salts | 0 | A |
| 2939999000 | Other | 0 | A |
| 2940001010 | Galactose | 6.5 | A |
| 2940001020 | Sorbose | 6.5 | A |
| 2940001030 | Xylose | 6.5 | A |
| 2940001090 | Other | 6.5 | A |
| 2940002010 | Hydroxypropyl sucrose | 6.5 | A |
| 2940002090 | Other | 6.5 | A |
| 2941101000 | Penicilline G potassium | 6.5 | A |
| 2941109010 | Penicilline G sodium | 6.5 | A |
| 2941109020 | Penicilline V | 6.5 | A |
| 2941109090 | Other | 6.5 | A |
| 2941201000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2941209000 | Other | 6.5 | A |
| 2941301000 | Chlorotetracycline | 6.5 | A |
| 2941302000 | Oxy-tetracycline hydrochloride | 6.5 | A |
| 2941303000 | Chlorotetracycline hydrochloride | 6.5 | A |
| 2941309000 | Other | 6.5 | A |
| 2941400000 | Chloramphenicol and its derivatives; salts thereof | 6.5 | A |
| 2941501000 | Erythromycin thiocyanate | 6.5 | A |
| 2941509000 | Other | 6.5 | A |
| 2941902000 | 11-alpha-chloro-6-deoxy-6-demethyl-6-methylene-5-oxytetracycline-paratoluene sulfonate | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2941909010 | Kanamycine sulfate | 6.5 | A |
| 2941909020 | Ledermycine | 6.5 | A |
| 2941909030 | Gentamycine sulfate | 6.5 | A |
| 2941909040 | Leucomycin | 6.5 | A |
| 2941909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2941909099 | Other | 6.5 | A |
| 2942001000 | Ketenes | 6.5 | A |
| 2942009010 | Copper acetoarsenite | 6.5 | A |
| 2942009090 | Other | 6.5 | A |
| 3001201000 | Gland extracts | 0 | A |
| 3001202000 | Liver extracts | 0 | A |
| 3001203000 | Gall bag extracts | 0 | A |
| 3001204000 | Pancreas extracts | 0 | A |
| 3001205000 | Stomach extracts | 0 | A |
| 3001209000 | Other | 0 | A |
| 3001901010 | Of human body | 0 | A |
| 3001901090 | Other | 0 | A |
| 3001902010 | Bear's gall | 0 | A |
| 3001902090 | Other | 0 | A |
| 3001909010 | Heparin and its salts | 0 | A |
| 3001909020 | Of human body | 0 | A |
| 3001909090 | Other | 0 | A |
| 3002101000 | Preparations of blood fractions and put up in packings as medicaments | 0 | A |
| 3002102010 | Haemoglobin | 0 | A |
| 3002102020 | Globulins | 0 | A |
| 3002103000 | Thrombin and prothrombinase | 0 | A |
| 3002109010 | Antisera | 0 | A |
| 3002109020 | Serums and blood plasma (excluding reproduced by synthesis) | 0 | A |
| 3002109030 | Of subheading 2925.29, 2933.29, 2934.99, 2937.90.1000, 3002.90.3010 or 3907.20[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)] | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3002109040 | Of subheading 2937.90.9000 | 0 | A |
| 3002109050 | Of subheading 3002.90.3020 | 0 | A |
| 3002109090 | Other | 0 | A |
| 3002200000 | Vaccines for human medicine | 0 | A |
| 3002301000 | Vaccines against foot and mouth disease | 0 | A |
| 3002309000 | Other | 0 | A |
| 3002901000 | Human blood | 0 | A |
| 3002902000 | Animal blood (prepared for therapeutic, prophylactic or diagnostic uses) | 0 | A |
| 3002903010 | Saxitoxin | 6.5 | A |
| 3002903020 | Ricin | 8 | A |
| 3002903090 | Other | 0 | A |
| 3002904000 | Microbial culture | 0 | A |
| 3002905000 | Virus and anti-virus | 0 | A |
| 3002906000 | Bacteriophage | 0 | A |
| 3002907000 | Of subheading 2933.29[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)] | 6.5 | A |
| 3002908000 | Of subheading 3002.10.1000, 3002.10.20 or 3002.10.3000 | 0 | A |
| 3002909000 | Other | 0 | A |
| 3003101000 | Containing penicillines or derivatives thereof, with a penicillanic acid structure | 8 | A |
| 3003102000 | Containing streptomycins or their derivatives | 8 | A |
| 3003201000 | Anti-tuberculosis preparations and anti-cancer preparations | 8 | A |
| 3003209010 | Preparations containing chloramphenicol | 8 | A |
| 3003209090 | Other | 8 | A |
| 3003310000 | Containing insulin | 8 | A |
| 3003391010 | Preparations containing pituitary (anterior) hormones | 8 | A |
| 3003391020 | Preparations containing pituitary (posterior) hormones | 8 | A |
| 3003392000 | Preparations containing salivary gland hormones | 8 | A |
| 3003393000 | Preparations containing thyroid and parathyroid hormones | 8 | A |
| 3003394000 | Preparations containing anabolic steroids | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3003395000 | Preparations containing adrenal cortical hormones | 8 | A |
| 3003396000 | Preparations containing adrenal medulla hormones | 8 | A |
| 3003397000 | Preparations containing male sex hormones | 8 | A |
| 3003398000 | Preparations containing estrogens and gestagens, progestins | 8 | A |
| 3003399000 | Other | 8 | A |
| 3003401000 | Anti-cancer preparations | 8 | A |
| 3003409110 | Preparations containing morphine | 8 | A |
| 3003409120 | Preparations containing quinine | 8 | A |
| 3003409130 | Preparations containing theobromine | 8 | A |
| 3003409210 | Preparations containing caffeine | 8 | A |
| 3003409220 | Preparations containing strychnine | 8 | A |
| 3003409230 | Preparations containing ephedrine | 8 | A |
| 3003409310 | Preparations containing cocaine | 8 | A |
| 3003409320 | Preparations containing alkaloids of rye ergot | 8 | A |
| 3003409330 | Preparations containing nicotine | 8 | A |
| 3003409400 | Preparations containing atropine and homatropine | 8 | A |
| 3003409500 | Preparations containing arecoline | 8 | A |
| 3003409600 | Preparations containing piperine | 8 | A |
| 3003409900 | Other | 8 | A |
| 3003901000 | Anti-tuberculosis preparations, anthelmintic preparations and anticancer preparations | 8 | A |
| 3003909100 | Preparations containing aspirin | 8 | A |
| 3003909200 | Preparations containing anti-allergic agents | 8 | A |
| 3003909300 | Preparations containing vitamins | 8 | A |
| 3003909400 | Preparations containing antler | 8 | A |
| 3003909500 | Preparations containing ginseng | 8 | A |
| 3003909600 | Preparations containing royal jelly | 8 | A |
| 3003909900 | Other | 8 | B |
| 3004101000 | Containing penicillins or derivatives thereof, with a penicillanic acid structure | 8 | A |
| 3004102000 | Containing streptomycins or their derivatives | 8 | A |
| 3004201000 | Anti-tuberculosis preparations, anthelmintic preparations and anti- | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | cancer preparations | | |
| 3004209100 | Preparations containing chloramphenicol | 8 | A |
| 3004209200 | Preparations containing erythromycin | 8 | A |
| 3004209300 | Preparations containing oxy-tetracycline | 8 | A |
| 3004209400 | Preparations containing kanamycin | 8 | A |
| 3004209900 | Other | 8 | A |
| 3004310000 | Containing insulin | 8 | A |
| 3004320000 | Containing corticosteroid hormones, their derivatives or structural analogues | 8 | A |
| 3004391010 | Preparations containing pituitary (anterior) hormones | 8 | A |
| 3004391020 | Preparations containing pituitary (posterior) hormones | 8 | A |
| 3004392000 | Preparations containing salivary gland hormones | 8 | A |
| 3004393000 | Preparations containing thyroid and parathyroid hormones | 8 | A |
| 3004394000 | Preparations containing anabolic steroids | 8 | A |
| 3004395000 | Preparations containing adrenal medulla hormones | 8 | A |
| 3004396000 | Preparations containing male sex hormones | 8 | A |
| 3004397000 | Preparations containing estrogens and gestagens, progestins | 8 | A |
| 3004399000 | Other | 8 | A |
| 3004401000 | Anti-cancer preparations | 8 | A |
| 3004409110 | Preparations containing morphine | 8 | A |
| 3004409120 | Preparations containing quinine | 8 | A |
| 3004409130 | Preparations containing theobromine | 8 | A |
| 3004409210 | Preparations containing caffeine | 8 | A |
| 3004409220 | Preparations containing strychnine | 8 | A |
| 3004409230 | Preparations containing ephedrine | 8 | A |
| 3004409310 | Preparations containing cocaine | 8 | A |
| 3004409320 | Preparations containing alkaloids of rye ergot | 8 | A |
| 3004409330 | Preparations containing nicotine | 8 | A |
| 3004409400 | Preparations containing atropine and homatropine | 8 | A |
| 3004409500 | Preparations containing arecoline | 8 | A |
| 3004409600 | Preparations containing piperine | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3004409900 | Other | 8 | A |
| 3004501000 | Preparations containing vitamin A | 8 | A |
| 3004502010 | Preparations containing vitamin B1 | 8 | A |
| 3004502090 | Other | 8 | A |
| 3004503000 | Preparations containing vitamin C | 8 | A |
| 3004504000 | Preparations containing vitamin D | 8 | A |
| 3004505000 | Preparations containing vitamin E | 8 | A |
| 3004506000 | Preparations containing vitamin H | 8 | A |
| 3004507000 | Preparations containing vitamin K | 8 | A |
| 3004509000 | Other | 8 | B |
| 3004901000 | Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations | 8 | B |
| 3004909100 | Preparations containing aspirin | 8 | B |
| 3004909200 | Preparations containing anti-allergic agents | 8 | B |
| 3004909300 | Preparations containing antler | 8 | B |
| 3004909400 | Preparations containing ginseng | 8 | B |
| 3004909500 | Preparations containing royal jelly | 8 | B |
| 3004909900 | Other | 8 | B |
| 3005101000 | Adhesive plasters | 0 | A |
| 3005109000 | Other | 0 | A |
| 3005901000 | Waddings | 0 | A |
| 3005902000 | Gauze | 0 | A |
| 3005903000 | Bandages | 0 | A |
| 3005904000 | Prepared dressings and poultices | 0 | A |
| 3005909000 | Other | 0 | A |
| 3006101010 | Sterile surgical catgut | 0 | A |
| 3006101020 | Sterile suture materials (including sterile absorbable surgical or dental yarns) | 0 | A |
| 3006102000 | Sterile tissue adhesives for surgical wound closure | 0 | A |
| 3006103000 | Sterile laminaria and sterile laminaria tents | 0 | A |
| 3006104000 | Sterile absorbable surgical or dental haemostatics | 0 | A |
| 3006105010 | Of plastics | 6.5 | A |
| 3006105020 | Of knitted or crocheted fabrics | 8 | A |
| 3006105090 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3006200000 | Blood-grouping reagents | 0 | A |
| 3006301000 | Opacifying preparations for x-ray examination | 0 | A |
| 3006302000 | Diagnostic reagents (designed to be administered to the patient) | 0 | A |
| 3006401000 | Dental cements | 0 | A |
| 3006402000 | Dental fillings | 0 | A |
| 3006403000 | Bone reconstruction cements | 0 | A |
| 3006500000 | First-aid boxes and kits | 0 | A |
| 3006600000 | Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides | 0 | A |
| 3006700000 | Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments | 6.5 | A |
| 3006910000 | Appliances identifiable for ostomy use | 6.5 | A |
| 3006921010 | Skin and bone grafts | 0 | A |
| 3006921090 | Other | 0 | A |
| 3006922010 | Preparations of blood fractions and put up in packings as medicaments | 0 | A |
| 3006922020 | Haemoglobin and globulins | 0 | A |
| 3006922031 | Saxitoxin | 6.5 | A |
| 3006922032 | Ricin | 8 | A |
| 3006922090 | Other | 0 | A |
| 3006923000 | Of heading 30.03 or 30.04 | 8 | A |
| 3006924000 | Of heading 30.05 or 30.06 | 0 | A |
| 3006925000 | Of subheading 3824.90 | 6.5 | A |
| 3101001010 | Guano | 6.5 | A |
| 3101001090 | Other | 6.5 | A |
| 3101002000 | Vegetable fertilisers | 6.5 | A |
| 3101003000 | Fertilisers produced by the mixing or chemical treatment of animal or vegetable products | 6.5 | A |
| 3102101000 | Agricultural fertilizers or for manufacturing agricultural fertilizers | 2 | A |
| 3102109000 | Other | 6.5 | A |
| 3102210000 | Ammonium sulphate | 6.5 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3102291000 | Double salts of ammonium sulphate and ammonium nitrate | 6.5 | A |
| 3102292000 | Mixtures of ammonium sulphate and ammonium nitrate | 6.5 | A |
| 3102300000 | Ammonium nitrate, whether or not in aqueous solution | 6.5 | A |
| 3102400000 | Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances | 6.5 | A |
| 3102501000 | Natural | 6.5 | A |
| 3102509000 | Other | 6.5 | A |
| 3102600000 | Double salts and mixtures of calcium nitrate and ammonium nitrate | 6.5 | A |
| 3102800000 | Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution | 6.5 | A |
| 3102901000 | Double salts of calcium nitrate and magnesium nitrate | 6.5 | A |
| 3102909000 | Other | 6.5 | A |
| 3103100000 | Superphosphates | 6.5 | A |
| 3103901000 | Disintegrated (calcined) calcium phosphates | 6.5 | A |
| 3103902000 | Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine | 6.5 | A |
| 3103903000 | Other calcium phosphate | 6.5 | A |
| 3103904000 | Mixtures of phosphatic fertilisers | 6.5 | A |
| 3103909000 | Other | 6.5 | A |
| 3104200000 | Potassium chloride | 0 | A |
| 3104301000 | Not more than 52 % by weight of K2O | 1 | A |
| 3104309000 | Other | 6.5 | A |
| 3104901010 | Not more than 30 % by weight of K2O | 1 | A |
| 3104901090 | Other | 6.5 | A |
| 3104909000 | Other | 1 | A |
| 3105100000 | Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | 6.5 | A |
| 3105200000 | Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium | 6.5 | A |
| 3105300000 | Diammonium hydrogenorthophosphate (diammonium phosphate) | 6.5 | A |
| 3105400000 | Ammonium | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | | |
| 3105510000 | Containing nitrates and phosphates | 6.5 | A |
| 3105590000 | Other | 6.5 | A |
| 3105600000 | Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium | 6.5 | A |
| 3105901000 | Fertilisers containing nitrogen and potassium | 6.5 | A |
| 3105909000 | Other | 6.5 | A |
| 3201100000 | Quebracho extract | 6.5 | A |
| 3201200000 | Wattle extract | 6.5 | A |
| 3201901010 | Extracts from mangrove | 6.5 | A |
| 3201901020 | Extracts from myrobolans | 6.5 | A |
| 3201901030 | Extracts from sumach | 6.5 | A |
| 3201901040 | Extracts from gambier | 6.5 | A |
| 3201901090 | Other | 6.5 | A |
| 3201902000 | Tannins (tannic acids) and their salts | 6.5 | A |
| 3201903000 | Ethers or esters of tannins | 6.5 | A |
| 3201904000 | Other derivatives of tannins | 6.5 | A |
| 3202101000 | Aromatic syntans | 6.5 | A |
| 3202102000 | Alkylsulphonylchlorides | 6.5 | A |
| 3202103000 | Resinic tanning products | 6.5 | A |
| 3202109000 | Other | 6.5 | A |
| 3202901000 | Inorganic tanning products | 6.5 | A |
| 3202902000 | Artificial bates | 6.5 | A |
| 3202909000 | Other | 6.5 | A |
| 3203001100 | Natural indigo | 6.5 | A |
| 3203001910 | Logwood | 6.5 | A |
| 3203001920 | Sandal wood | 6.5 | A |
| 3203001930 | Chlorophyll | 6.5 | A |
| 3203001990 | Other | 6.5 | A |
| 3203002010 | Cochineal | 6.5 | A |
| 3203002020 | Kermes | 6.5 | A |
| 3203002030 | Sepia | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3203002090 | Other | 6.5 | A |
| 3203003000 | Preparations based on colouring matter of vegetable or animal origin | 6.5 | A |
| 3204111000 | Preparations based on disperse dyes (press cake) | 4 | A |
| 3204119000 | Other | 8 | A |
| 3204121000 | Acid dyes and preparations based thereon | 8 | A |
| 3204122000 | Mordant dyes and preparations based thereon | 8 | A |
| 3204130000 | Basic dyes and preparations based thereon | 8 | A |
| 3204140000 | Direct dyes and preparations based thereon | 8 | A |
| 3204150000 | Vat dyes (including those usable in that state as pigments) and preparations based thereon | 8 | A |
| 3204160000 | Reactive dyes and preparations based thereon | 8 | A |
| 3204170000 | Pigments and preparations based thereon | 8 | A |
| 3204191000 | Organic Solvent dyes and preparations based thereon | 8 | A |
| 3204192000 | Rapid dyes and preparations based thereon | 8 | A |
| 3204193000 | Sulphide dyes and sulphide vat dyes and preparations based thereon | 8 | A |
| 3204199000 | Other | 8 | A |
| 3204200000 | Synthetic organic products of a kind used as fluorescent brightening agents | 6.5 | A |
| 3204901010 | For manufacturing Organic light emitting diodes (OLED) | 5 | A |
| 3204901090 | Other | 6.5 | A |
| 3204909000 | Other | 6.5 | A |
| 3205001000 | Pigment plastic colour bases | 6.5 | A |
| 3205009000 | Other | 6.5 | A |
| 3206110000 | Containing 80 % or more by weight of titanium dioxide calculated on the dry matter | 6.5 | A |
| 3206190000 | Other | 6.5 | A |
| 3206200000 | Pigments and preparations based on chromium compounds | 6.5 | A |
| 3206411000 | Ultramarine | 6.5 | A |
| 3206419000 | Other | 6.5 | A |
| 3206421000 | Lithopones | 6.5 | A |
| 3206429000 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3206491000 | Zinc grey | 6.5 | A |
| 3206492000 | Mineral black | 6.5 | A |
| 3206493000 | Coloured earths | 6.5 | A |
| 3206494000 | Soluble vandyke brown | 6.5 | A |
| 3206495000 | Pigments based on cobalt compounds | 6.5 | A |
| 3206496000 | Pigments and preparations based on cadmium compounds | 6.5 | A |
| 3206499000 | Other | 6.5 | A |
| 3206500000 | Inorganic products of a kind used as luminophores | 6.5 | A |
| 3207100000 | Prepared pigments, prepared opacifiers, prepared colours and similar preparations | 6.5 | A |
| 3207201000 | Vitrifiable enamels and glazes | 6.5 | A |
| 3207202000 | Engobes (slips) | 6.5 | A |
| 3207209000 | Other | 6.5 | A |
| 3207301000 | Of gold | 6.5 | A |
| 3207302000 | Of platinum | 6.5 | A |
| 3207303000 | Of palladium | 6.5 | A |
| 3207304000 | Of silver | 6.5 | A |
| 3207309000 | Other | 6.5 | A |
| 3207400000 | Glass frit and other glass, in the form of powder, granules or flakes | 6.5 | A |
| 3208101010 | Enamels | 6.5 | A |
| 3208101090 | Other | 6.5 | A |
| 3208102000 | Varnishes (including lacquers) | 6.5 | A |
| 3208103000 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3208201011 | Enamels | 6.5 | A |
| 3208201019 | Other | 6.5 | A |
| 3208201020 | Varnishes (including lacquers) | 6.5 | A |
| 3208201030 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3208202011 | Enamels | 6.5 | A |
| 3208202019 | Other | 6.5 | A |
| 3208202020 | Varnishes (including lacquers) | 6.5 | A |
| 3208202030 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3208901011 | Enamels | 6.5 | A |
| 3208901019 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3208901020 | Varnishes (including lacquers) | 6.5 | A |
| 3208901030 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3208909011 | Enamels | 6.5 | A |
| 3208909019 | Other | 6.5 | A |
| 3208909020 | Varnishes (including lacquers) | 6.5 | A |
| 3208909030 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3209101011 | Enamels | 6.5 | A |
| 3209101019 | Other | 6.5 | A |
| 3209101020 | Varnishes (including lacquers) | 6.5 | A |
| 3209102010 | Paints (including enamels) | 6.5 | A |
| 3209102020 | Varnishes (including lacquers) | 6.5 | A |
| 3209901011 | Enamels | 6.5 | A |
| 3209901019 | Other | 6.5 | A |
| 3209901020 | Varnishes (including lacquers) | 6.5 | A |
| 3209909011 | Enamels | 6.5 | A |
| 3209909019 | Other | 6.5 | A |
| 3209909020 | Varnishes (including lacquers) | 6.5 | A |
| 3210001011 | Enamels | 6.5 | A |
| 3210001019 | Other | 6.5 | A |
| 3210001091 | Enamels | 6.5 | A |
| 3210001099 | Other | 6.5 | A |
| 3210002010 | Oil varnishes | 6.5 | A |
| 3210002020 | Varnishes and lacquers based on lac, natural gum or resins | 6.5 | A |
| 3210002030 | Varnishes based on bitumen,pitch or similar products | 6.5 | A |
| 3210002040 | Liquid varnishes containing no solvent | 6.5 | A |
| 3210003010 | Distempers | 6.5 | A |
| 3210003090 | Other | 6.5 | A |
| 3211000000 | Prepared driers. | 6.5 | A |
| 3212100000 | Stamping foils | 6.5 | A |
| 3212901000 | Dyes and other colouring matter put up in forms or packings for retail sale | 6.5 | A |
| 3212909000 | Other | 6.5 | A |
| 3213101000 | Oil colours | 6.5 | A |
| 3213102000 | Water colours | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3213109000 | Other | 6.5 | A |
| 3213901000 | Oil colours | 6.5 | A |
| 3213902000 | Water colours | 6.5 | A |
| 3213909000 | Other | 6.5 | A |
| 3214101060 | Based on rubber | 6.5 | A |
| 3214101080 | Resin mastics and cements | 6.5 | A |
| 3214101090 | Other | 6.5 | A |
| 3214102000 | Painters' fillings | 6.5 | A |
| 3214109000 | Other | 6.5 | A |
| 3214900000 | Other | 6.5 | A |
| 3215110000 | Black | 6.5 | A |
| 3215190000 | Other | 6.5 | A |
| 3215901000 | Writing ink | 6.5 | A |
| 3215902000 | Drawing ink | 6.5 | A |
| 3215903000 | Copying ink | 6.5 | A |
| 3215904010 | Of oil | 6.5 | A |
| 3215904020 | Of water | 6.5 | A |
| 3215904030 | Of oil and water | 6.5 | A |
| 3215905000 | Metalic ink | 6.5 | A |
| 3215906010 | Of oil | 6.5 | A |
| 3215906020 | Of water | 6.5 | A |
| 3215906030 | Of oil and water | 6.5 | A |
| 3215909000 | Other | 6.5 | A |
| 3301120000 | Of orange | 5 | B |
| 3301130000 | Of lemon | 5 | B |
| 3301190000 | Other | 5 | B |
| 3301240000 | Of peppermint (Mentha piperita) | 5 | B |
| 3301250000 | Of other mints | 5 | B |
| 3301291000 | Vanilla oil | 5 | B |
| 3301292000 | Citronella oil | 5 | B |
| 3301293000 | Cinnamon bark oil | 5 | B |
| 3301294000 | Cinnamon leaf oil | 5 | B |
| 3301299000 | Other | 5 | B |
| 3301300000 | Resinoids | 8 | C |
| 3301901000 | Terpenic by-products of the deterpenation of essential oils | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3301902000 | Concentrates of essential oils | 8 | F |
| 3301903000 | Aqueous distillates and aqueous solutions of essential oils | 8 | F |
| 3301904100 | Of opium | 8 | F |
| 3301904200 | Of liquorice | 8 | F |
| 3301904300 | Of hops | 30 | F |
| 3301904400 | Of pyrethrum or of the roots of plants containing rotenone | 8 | F |
| 3301904510 | Of white ginseng | 20 | X |
| 3301904520 | Of red ginseng | 754.3 | X |
| 3301904530 | Of other ginseng | 20 | X |
| 3301904600 | Of cashew nut shell liquid | 8 | F |
| 3301904700 | Of natural lacquer | 8 | F |
| 3301904800 | Other | 8 | F |
| 3302101000 | Of a kind used in the food industries | 5 | A |
| 3302102011 | Compound alcoholic preparations | 30 | A |
| 3302102019 | Other | 8 | A |
| 3302102090 | Other | 5 | A |
| 3302900000 | Other | 6.5 | A |
| 3303001000 | Perfumes and scents | 6.5 | A |
| 3303002000 | Toilet waters | 6.5 | A |
| 3304101000 | Lipsticks | 6.5 | A |
| 3304109000 | Other | 6.5 | A |
| 3304201000 | Eye shadows | 6.5 | A |
| 3304209000 | Other | 6.5 | A |
| 3304301000 | Nail enamels | 6.5 | A |
| 3304309000 | Other | 6.5 | A |
| 3304911000 | Face powders | 6.5 | A |
| 3304912000 | Baby powders (including talcum powder) | 6.5 | A |
| 3304919000 | Other | 6.5 | A |
| 3304991000 | Skin care cosmetics | 6.5 | B |
| 3304992000 | Make-up cosmetics | 6.5 | A |
| 3304993000 | Baby cosmetics | 6.5 | A |
| 3304999000 | Other | 6.5 | A |
| 3305100000 | Shampoos | 5 | A |
| 3305200000 | Preparations for permanent waving or straightening | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3305300000 | Hair lacquers | 5 | A |
| 3305901000 | Hair rinses | 5 | A |
| 3305902000 | Hair creams | 5 | A |
| 3305909000 | Other | 5 | A |
| 3306100000 | Dentifrices | 6.5 | A |
| 3306201011 | Not more than 70 decitex | 8 | A |
| 3306201019 | Other | 8 | A |
| 3306201020 | Of measuring per single yarn more than 50 tex | 8 | A |
| 3306209000 | Other | 8 | A |
| 3306901000 | Preparation for oral hygiene | 6.5 | A |
| 3306902000 | Preparations for dental hygiene | 6.5 | A |
| 3307101000 | After-shaving lotions | 6.5 | A |
| 3307109000 | Other | 6.5 | A |
| 3307200000 | Personal deodorants and antiperspirants | 6.5 | A |
| 3307301000 | Perfumed bath salts | 6.5 | A |
| 3307302000 | Other bath preparations | 6.5 | A |
| 3307410000 | "Agarbatti" and other odoriferous preparations which operate by burning | 6.5 | A |
| 3307490000 | Other | 6.5 | A |
| 3307901000 | Depilatories | 6.5 | A |
| 3307902000 | Scented sachets | 6.5 | A |
| 3307903000 | Contact lens solutions or artificial eye solutions | 6.5 | A |
| 3307909000 | Other | 6.5 | A |
| 3401111000 | Medicated soaps | 6.5 | A |
| 3401119000 | Other | 6.5 | A |
| 3401191010 | Laundry soaps | 6.5 | A |
| 3401191090 | Other | 6.5 | A |
| 3401192000 | Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent | 6.5 | A |
| 3401200000 | Soap in other forms | 6.5 | A |
| 3401300000 | Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | 6.5 | A |
| 3402110000 | Anionic | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3402120000 | Cationic | 8 | A |
| 3402131000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3402139000 | Other | 8 | A |
| 3402190000 | Other | 8 | A |
| 3402201000 | Washing preparations | 5 | A |
| 3402202000 | Cleaning preparations | 6.5 | A |
| 3402209000 | Other | 6.5 | B |
| 3402901000 | Surface-active preparations | 6.5 | A |
| 3402902000 | Washing preparations | 5 | A |
| 3402903000 | Cleaning preparations | 6.5 | A |
| 3403111000 | Preparations for the treatment of textile materials | 6.5 | A |
| 3403112000 | Preparations for the treatment of leather or furskins | 6.5 | A |
| 3403119000 | Other | 6.5 | A |
| 3403191000 | Cutting oil preparations | 6.5 | A |
| 3403192000 | Bolt or nut release preparations | 6.5 | A |
| 3403193000 | Anti-rust or anti-corrosion preparations | 6.5 | A |
| 3403194000 | Mold release preparations | 6.5 | A |
| 3403195000 | Lubricating preparations used in wire-drawing | 6.5 | A |
| 3403199000 | Other | 6.5 | A |
| 3403911000 | Preparations for the treatment of textile materials | 6.5 | A |
| 3403912000 | Preparations for the treatment of leather or furskins | 6.5 | A |
| 3403919000 | Other | 6.5 | A |
| 3403991000 | Cutting oil preparations | 6.5 | A |
| 3403992000 | Lubricating preparations used in wire-drawing | 6.5 | A |
| 3403999000 | Other | 6.5 | A |
| 3404200000 | Of poly(oxyethylene) (polyethylene glycol) | 6.5 | A |
| 3404901010 | Of chloroparaffines | 6.5 | A |
| 3404901030 | Of polyalkylenes | 6.5 | A |
| 3404901040 | Of chemically modified lignite | 6.5 | A |
| 3404901090 | Other | 6.5 | A |
| 3404902000 | Prepared waxes | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3405100000 | Polishes, creams and similar preparations for footwear or leather | 6.5 | A |
| 3405200000 | Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | 6.5 | A |
| 3405300000 | Polishes and similar preparations for coachwork, other than metal polishes | 6.5 | A |
| 3405400000 | Scouring pastes and powders and other scouring preparations | 6.5 | A |
| 3405901010 | Based on chalk | 6.5 | A |
| 3405901020 | Based on kieselguhr | 6.5 | A |
| 3405901030 | Based on diamond powder or dust | 6.5 | A |
| 3405901090 | Other | 6.5 | A |
| 3405909000 | Other | 6.5 | A |
| 3406000000 | Candles, tapers and the like. | 6.5 | A |
| 3407001000 | Modelling pastes | 6.5 | A |
| 3407002000 | Preparations known as "dental wax" or as "dental impression compounds" | 6.5 | A |
| 3407003000 | Other preparations for use in dentistry, with a basis of plaster | 6.5 | A |
| 3501101000 | For manufacturing coffee creamer | 8 | F |
| 3501109000 | Other | 20 | F |
| 3501901110 | For manufacturing coffee creamer | 8 | F |
| 3501901190 | Other | 20 | F |
| 3501901200 | Other casein derivatives | 20 | F |
| 3501902000 | Casein glues | 20 | F |
| 3502110000 | Dried | 8 | E |
| 3502190000 | Other | 8 | E |
| 3502200000 | Milk albumin, including concentrates of two or more whey proteins | 8 | E |
| 3502901000 | Albuminates and other albumin derivatives | 8 | A |
| 3502909000 | Other | 8 | A |
| 3503001010 | Gelatin | 8 | F |
| 3503001020 | Gelatin derivatives | 8 | F |
| 3503002000 | Isinglass | 8 | F |
| 3503003000 | Other glues of animal origin | 8 | F |
| 3504001010 | Peptones | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3504001020 | Derivatives of peptones | 8 | A |
| 3504002010 | Keratins | 8 | A |
| 3504002020 | Nucleoproteids | 8 | A |
| 3504002030 | Protein isolates | 8 | A |
| 3504002090 | Other | 8 | A |
| 3504003000 | Hide powder | 8 | A |
| 3505101000 | Dextrins | 8 | F |
| 3505102000 | Soluble starch (amylogen) | 8 | F |
| 3505103000 | Roasted starches | 385.7 | X |
| 3505104010 | For food | 385.7 | X |
| 3505104090 | Other | 385.7 | X |
| 3505105010 | For food | 385.7 | X |
| 3505105090 | Other | 385.7 | X |
| 3505109010 | For food | 385.7 | X |
| 3505109090 | Other | 385.7 | X |
| 3505201000 | Starch glues | 201.2 | X |
| 3505202000 | Dextrin glues | 201.2 | X |
| 3505209000 | Other | 201.2 | X |
| 3506101000 | Based on rubber | 6.5 | A |
| 3506102000 | Based on plastic (including artificial resins) | 6.5 | A |
| 3506109000 | Other | 6.5 | A |
| 3506910000 | Adhesives based on polymers of headings 39.01 to 39.13 or on rubber | 6.5 | B |
| 3506991000 | Vienna glues | 6.5 | A |
| 3506992000 | Glues obtained by chemically treating natural gums | 6.5 | A |
| 3506993000 | Glues based on silicates | 6.5 | A |
| 3506999000 | Other | 6.5 | A |
| 3507100000 | Rennet and concentrates thereof | 6.5 | A |
| 3507901010 | Trypsin | 6.5 | A |
| 3507901020 | Chymotrypsin | 6.5 | A |
| 3507901030 | Alpha-amylase | 6.5 | A |
| 3507901040 | Lipase | 6.5 | A |
| 3507901090 | Other | 6.5 | A |
| 3507902000 | Pepsin | 6.5 | A |
| 3507903000 | Malt enzymes | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3507904010 | Papain | 6.5 | A |
| 3507904020 | Bromelain | 6.5 | A |
| 3507904030 | Ficin | 6.5 | A |
| 3507906010 | Amylase | 6.5 | A |
| 3507906020 | Protease | 6.5 | A |
| 3507907000 | Pectic enzymes | 6.5 | A |
| 3507908000 | Cytochrome C Oxidase | 6.5 | A |
| 3507909000 | Other | 6.5 | A |
| 3601001000 | Black powders | 6.5 | A |
| 3601002000 | Smokeless powders | 6.5 | A |
| 3602000000 | Prepared explosives, other than propellent powders. | 6.5 | A |
| 3603001000 | Safety fuses | 6.5 | A |
| 3603002000 | Detonating fuses | 6.5 | A |
| 3603003000 | Percussion or detonating caps | 6.5 | A |
| 3603004000 | Igniters | 6.5 | A |
| 3603005000 | Electric detonators | 6.5 | A |
| 3604100000 | Fireworks | 6.5 | A |
| 3604901000 | Signalling flares | 6.5 | A |
| 3604909000 | Other | 6.5 | A |
| 3605001000 | Yellow phosphorus match | 6.5 | A |
| 3605009000 | Other | 6.5 | A |
| 3606100000 | Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 ㎤ | 6.5 | A |
| 3606901010 | Meta fuel | 6.5 | A |
| 3606901020 | Hexamine | 6.5 | A |
| 3606901030 | Solidified alcohols | 6.5 | A |
| 3606901090 | Other | 6.5 | A |
| 3606902010 | Lighter flints | 6.5 | A |
| 3606902090 | Other | 6.5 | A |
| 3606909010 | Lighter flints | 6.5 | A |
| 3606909090 | Other | 6.5 | A |
| 3701100000 | For X-ray | 6.5 | A |
| 3701200000 | Instant print film | 6.5 | A |
| 3701301000 | For making semiconductor | 6.5 | A |

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3702433000 | For printed circuit board | 6.5 | A |
| 3702439010 | For photo-electric sound recording | 6.5 | A |
| 3702439020 | For aerial photography | 6.5 | A |
| 3702439090 | Other | 6.5 | A |
| 3702441010 | Negatives | 6.5 | A |
| 3702441020 | Positives | 6.5 | A |
| 3702442000 | For graphic art | 6.5 | A |
| 3702443000 | For printed circuit board | 6.5 | A |
| 3702449010 | For photo-electric sound recording | 6.5 | A |
| 3702449020 | For aerial photography | 6.5 | A |
| 3702449090 | Other | 6.5 | A |
| 3702521010 | Negatives | 6.5 | A |
| 3702521020 | Positives | 6.5 | A |
| 3702522000 | For graphic art | 6.5 | A |
| 3702523000 | For printed circuit board | 6.5 | A |
| 3702529010 | For photo-electric sound recording | 6.5 | A |
| 3702529020 | For aerial photography | 6.5 | A |
| 3702529090 | Other | 6.5 | A |
| 3702530000 | Of a width exceeding 16 ㎜ but not exceeding 35 ㎜ and of a length not exceeding 30 m, for slides | 6.5 | A |
| 3702541010 | Negatives | 6.5 | A |
| 3702541020 | Positives | 6.5 | A |
| 3702542000 | For graphic art | 6.5 | A |
| 3702543000 | For printed circuit board | 6.5 | A |
| 3702549010 | For photo-electric sound recording | 6.5 | A |
| 3702549020 | For aerial photography | 6.5 | A |
| 3702549090 | Other | 6.5 | A |
| 3702551010 | Negatives | 6.5 | A |
| 3702551020 | Positives | 6.5 | A |
| 3702552000 | For graphic art | 6.5 | A |
| 3702553000 | For printed circuit board | 6.5 | A |
| 3702559010 | For photo-electric sound recording | 6.5 | A |
| 3702559020 | For aerial photography | 6.5 | A |
| 3702559090 | Other | 6.5 | A |
| 3702561010 | Negatives | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3702561020 | Positives | 6.5 | A |
| 3702562000 | For graphic art | 6.5 | A |
| 3702563000 | For printed circuit board | 6.5 | A |
| 3702569010 | For photo-electric sound recording | 6.5 | A |
| 3702569020 | For aerial photography | 6.5 | A |
| 3702569090 | Other | 6.5 | A |
| 3702961010 | Negatives | 6.5 | A |
| 3702961020 | Positives | 6.5 | A |
| 3702962000 | For graphic art | 6.5 | A |
| 3702963000 | For printed circuit board | 6.5 | A |
| 3702969010 | For photo-electric sound recording | 6.5 | A |
| 3702969020 | For aerial photography | 6.5 | A |
| 3702969090 | Other | 6.5 | A |
| 3702971010 | Negatives | 6.5 | A |
| 3702971020 | Positives | 6.5 | A |
| 3702972000 | For graphic art | 6.5 | A |
| 3702973000 | For printed circuit board | 6.5 | A |
| 3702979010 | For photo-electric sound recording | 6.5 | A |
| 3702979020 | For aerial photography | 6.5 | A |
| 3702979090 | Other | 6.5 | A |
| 3702981010 | Negatives | 6.5 | A |
| 3702981020 | Positives | 6.5 | A |
| 3702982000 | For graphic art | 6.5 | A |
| 3702983000 | For printed circuit board | 6.5 | A |
| 3702989010 | For photo-electric sound recording | 6.5 | A |
| 3702989020 | For aerial photography | 6.5 | A |
| 3702989090 | Other | 6.5 | A |
| 3703101010 | For x-ray | 6.5 | A |
| 3703101020 | For electro-cardiograph | 6.5 | A |
| 3703101030 | For photo-copying | 6.5 | A |
| 3703101040 | For recording | 6.5 | A |
| 3703101090 | Other | 6.5 | A |
| 3703109010 | For x-ray | 6.5 | A |
| 3703109020 | For electro-cardiograph | 6.5 | A |
| 3703109030 | For photo-copying | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3703109040 | For recording | 6.5 | A |
| 3703109090 | Other | 6.5 | A |
| 3703201000 | For x-ray | 6.5 | A |
| 3703202000 | For electro-cardiograph | 6.5 | A |
| 3703203000 | For photo-copying | 6.5 | A |
| 3703204000 | For recording | 6.5 | A |
| 3703209000 | Other | 6.5 | A |
| 3703901000 | For x-ray | 6.5 | A |
| 3703902000 | For electro-cardiograph | 6.5 | A |
| 3703903000 | For photo-copying | 6.5 | A |
| 3703904000 | For recording | 6.5 | A |
| 3703909000 | Other | 6.5 | A |
| 3704001110 | For news | 0 | A |
| 3704001120 | Cinematographic film exposed overseas in the working of a motion picture by a republic of Korea producer (only Republic of Korea actors appearing in film) | 0 | A |
| 3704001190 | Other | 0 | A |
| 3704001200 | For offset reproduction, producing postcard, illustrated postcard, cards and calendars | 0 | A |
| 3704001300 | For making semiconductor | 0 | A |
| 3704001900 | Other | 0 | A |
| 3704002000 | Photographic paper, paperboard and textiles | 6.5 | A |
| 3705101000 | For producing postcard, illustrated postcard, cards and calendars | 6.5 | A |
| 3705109000 | Other | 0 | A |
| 3705901000 | For making semiconductor | 3 | A |
| 3705902010 | X-ray pictured | 0 | A |
| 3705902020 | Books copied | 0 | A |
| 3705902030 | Document copied | 0 | A |
| 3705903000 | Microfilms | 0 | A |
| 3705909010 | For academic research | 0 | A |
| 3705909020 | For astronomy | 0 | A |
| 3705909030 | For aerial photography | 0 | A |
| 3705909090 | Other | 0 | A |
| 3706101000 | Consisting only of sound track | 195won/m or 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3706102000 | For news | 4won/m or 6.5 | A |
| 3706103010 | Rush | 26won/m or 6.5 | A |
| 3706103020 | Other negative joint-produced cinematography | 468won/m or 6.5 | A |
| 3706103030 | Other positive joint-produced cinematography | 78won/m or 6.5 | A |
| 3706104000 | Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea | 26won/m or 6.5 | A |
| 3706105010 | Negatives | 1,092won/m or 6.5 | A |
| 3706105020 | Positives | 182won/m or 6.5 | A |
| 3706106010 | Negatives | 1,560won/m or 6.5 | A |
| 3706106020 | Positives | 260won/m or 6.5 | A |
| 3706901000 | Consisting only of sound track | 9won/m or 6.5 | A |
| 3706902000 | For news | 5won/m or 6.5 | A |
| 3706903010 | Rush | 26won/m or 6.5 | A |
| 3706903020 | Other negative joint-produced cinematography | 468won/m or 6.5 | A |
| 3706903030 | Other positive joint-produced cinematography | 78won/m or 6.5 | A |
| 3706904000 | Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinmatograph film made by a Korean producer in Korea | 26won/m or 6.5 | A |
| 3706905010 | Negatives | 25won/m or 6.5 | A |
| 3706905020 | Positives | 8won/m or 6.5 | A |
| 3706906010 | Negatives | 1,092won/m or 6.5 | A |
| 3706906020 | Positives | 182won/m or 6.5 | A |
| 3707100000 | Sensitising emulsions | 6.5 | A |
| 3707901010 | For making semiconductor | 6.5 | A |
| 3707901020 | For manufacturing organic light emitting diodes(OLED) | 5 | A |
| 3707901090 | Other | 6.5 | A |
| 3707902100 | For colour photography | 6.5 | A |
| 3707902910 | For X-ray | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3707902920 | For graphic art | 6.5 | A |
| 3707902990 | Other | 6.5 | A |
| 3707903100 | For colour photography | 6.5 | A |
| 3707903910 | For X-ray | 6.5 | A |
| 3707903920 | For graphic art | 6.5 | A |
| 3707903990 | Other | 6.5 | A |
| 3707909100 | Intensifiers and reducers | 6.5 | A |
| 3707909200 | Toners | 6.5 | A |
| 3707909300 | Clearing agents | 6.5 | A |
| 3707909400 | Flash light materials | 6.5 | A |
| 3707909900 | Other | 6.5 | A |
| 3801101000 | For manufacturing secondary battery | 4 | A |
| 3801109000 | Other | 6.5 | A |
| 3801200000 | Colloidal or semi-colloidal graphite | 6.5 | A |
| 3801300000 | Carbonaceous pastes for electrodes and similar pastes for furnace linings | 6.5 | A |
| 3801900000 | Other | 6.5 | A |
| 3802100000 | Activated carbon | 6.5 | A |
| 3802901010 | Activated diatomite | 6.5 | A |
| 3802901020 | Activated clays and activated earths | 6.5 | A |
| 3802901090 | Other | 6.5 | A |
| 3802902000 | Animal black (including spent animal black) | 6.5 | A |
| 3803000000 | Tall oil, whether or not refined. | 5 | A |
| 3804001000 | Liquid | 6.5 | A |
| 3804009000 | Other | 6.5 | A |
| 3805101000 | Gum spirits of turpentine | 6.5 | A |
| 3805102000 | Wood turpentine | 6.5 | A |
| 3805103000 | Sulphate turpentine | 6.5 | A |
| 3805900000 | Other | 6.5 | A |
| 3806101000 | Rosin | 6.5 | C |
| 3806102000 | Resin acids | 6.5 | A |
| 3806201000 | Salts of rosin | 6.5 | A |
| 3806202000 | Salts of resin acids | 6.5 | A |
| 3806209000 | Other | 6.5 | A |
| 3806300000 | Ester gums | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3806902000 | Run gum | 6.5 | A |
| 3806903000 | Rosin spirit and rosin oil | 6.5 | A |
| 3806909000 | Other | 6.5 | A |
| 3807001000 | Wood tar, wood tar oils and wood creosote | 6.5 | A |
| 3807002000 | Wood naphtha | 6.5 | A |
| 3807003000 | Vegetable pitch | 6.5 | A |
| 3807009010 | Pyroligneous liquid | 6.5 | C |
| 3807009090 | Other | 6.5 | A |
| 3808501000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3808509000 | Other | 6.5 | A |
| 3808911000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3808919000 | Other | 6.5 | A |
| 3808921000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3808929000 | Other | 6.5 | A |
| 3808931000 | Herbicides | 6.5 | A |
| 3808932000 | Anti-sprouting products | 6.5 | A |
| 3808933000 | Plant-growth regulators | 6.5 | A |
| 3808940000 | Disinfectants | 6.5 | A |
| 3808991000 | Rodenticides | 6.5 | A |
| 3808999000 | Other | 6.5 | A |
| 3809100000 | With a basis of amylaceous substances | 8 | C |
| 3809910000 | Of a kind used in the textile or like industries | 6.5 | A |
| 3809920000 | Of a kind used in the paper or like industries | 6.5 | A |
| 3809930000 | Of a kind used in the leather or like industries | 6.5 | A |
| 3810101000 | Pickling preparations for metal surfaces | 6.5 | A |
| 3810109000 | Other | 6.5 | A |
| 3810901000 | Fluxes and other auxiliary preparations for soldering, brazing or welding | 6.5 | A |
| 3810909000 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3811110000 | Based on lead compounds | 6.5 | A |
| 3811190000 | Other | 6.5 | A |
| 3811210000 | Containing petroleum oils or oils obtained from bituminous minerals | 5 | A |
| 3811290000 | Other | 5 | A |
| 3811900000 | Other | 6.5 | A |
| 3812101000 | Based on diphenylguanidine | 6.5 | A |
| 3812102000 | Based on dithiocarbamates | 6.5 | A |
| 3812103000 | Based on thiuram sulphides | 6.5 | A |
| 3812104000 | Based on hexamethylene tetramine | 6.5 | A |
| 3812105000 | Based on mercaptobenzothiazole | 6.5 | A |
| 3812106000 | Based on dibenzothiazyle disulphide | 6.5 | A |
| 3812109000 | Other | 6.5 | A |
| 3812200000 | Compound plasticisers for rubber or plastics | 6.5 | A |
| 3812301000 | Anti-oxidising preparations | 6.5 | A |
| 3812302000 | Other compound stabilisers | 6.5 | A |
| 3813001000 | Preparations for fire-extinguishers | 6.5 | A |
| 3813002000 | Charges for fire-extinguishers | 6.5 | A |
| 3813003000 | Charged fire-extinguishing grenades | 6.5 | A |
| 3814001010 | Mixtures of acetones, methyl acetate and methanol | 6.5 | A |
| 3814001020 | Mixtures of ethyl acetate, butyl alcohol and toluene | 6.5 | A |
| 3814001090 | Other | 6.5 | A |
| 3814002110 | For making semiconductor | 6.5 | A |
| 3814002190 | Other | 6.5 | A |
| 3814002900 | Other | 6.5 | A |
| 3815110000 | With nickel or nickel compounds as the active substance | 6.5 | A |
| 3815121000 | With platinium metal or platinium compounds | 6.5 | A |
| 3815122000 | Of palladium or palladium compounds | 6.5 | A |
| 3815129000 | Other | 6.5 | A |
| 3815191000 | With iron or iron compounds as the active substance | 6.5 | A |
| 3815192000 | Of titanium or titanium compounds | 6.5 | A |
| 3815199000 | Other | 6.5 | A |
| 3815901000 | Reaction initiators | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3815909000 | Other | 6.5 | A |
| 3816001000 | Refractory cements | 6.5 | A |
| 3816002000 | Refractory mortars | 6.5 | A |
| 3816003000 | Refractory concretes | 6.5 | A |
| 3816009000 | Other | 6.5 | A |
| 3817000000 | Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902. | 6.5 | A |
| 3818001000 | Chemical elements doped for use in electronics | 0 | A |
| 3818002000 | Chemical compounds doped for use in electronics | 0 | A |
| 3819001000 | Hydraulic brake fluids | 6.5 | A |
| 3819002000 | Other prepared liquids for hydraulic transmission | 6.5 | A |
| 3820001000 | Anti-freezing preparations | 6.5 | A |
| 3820002000 | Prepared de-icing fluids | 6.5 | A |
| 3821000000 | Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. | 6.5 | A |
| 3822001011 | Of other plates, sheets, film, foil and strip of plastics | 0 | A |
| 3822001012 | Other articles of plastics | 0 | A |
| 3822001013 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48 | 0 | A |
| 3822001014 | Litumuth testing paper and other similar testing paper | 0 | A |
| 3822001019 | Other | 0 | A |
| 3822001020 | Prepared, not on a backing | 0 | A |
| 3822001091 | Of other plates, sheets, film, foil and strip of plastics | 6.5 | A |
| 3822001092 | Other articles of plastics | 6.5 | A |
| 3822001093 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48 | 0 | A |
| 3822001099 | Other | 8 | A |
| 3822002011 | Of other plates, sheets, film, foil and strip of plastics | 0 | A |
| 3822002012 | Other articles of plastics | 0 | A |
| 3822002013 | Paper,paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 8 to Chapter 48 | | |
| 3822002014 | Litumuth testing paper and other similar testing paper | 0 | A |
| 3822002019 | Other | 0 | A |
| 3822002020 | Prepared, not on a backing | 0 | A |
| 3822002091 | Of other plates, sheets, film, foil and strip of plastics | 6.5 | A |
| 3822002092 | Other articles of plastics | 6.5 | A |
| 3822002093 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48 | 0 | A |
| 3822002099 | Other | 8 | A |
| 3822003041 | Of 0 % rate in the Tariff Schedules | 0 | A |
| 3822003042 | Of 1 % rate in the Tariff Schedules | 1 | A |
| 3822003043 | Of 2 % rate in the Tariff Schedules | 2 | A |
| 3822003044 | Of 3 % rate in the Tariff Schedules | 3 | A |
| 3822003045 | Of 4 % rate in the Tariff Schedules | 4 | A |
| 3822003046 | Of 5 % rate in the Tariff Schedules | 5 | A |
| 3822003047 | Of 5.4 % rate in the Tariff Schedules | 5.4 | A |
| 3822003048 | Of 6.5 % rate in the Tariff Schedules | 6.5 | A |
| 3822003049 | Of 7 % rate in the Tariff Schedules | 7 | A |
| 3822003050 | Of 8 % rate in the Tariff Schedules | 8 | A |
| 3822003051 | Of 10 % rate in the Tariff Schedules | 10 | A |
| 3822003052 | Of 20 % rate in the Tariff Schedules | 20 | A |
| 3822003053 | Of 27 % rate in the Tariff Schedules | 27 | A |
| 3822003054 | Of 30 % rate in the Tariff Schedules | 30 | A |
| 3822003055 | Of 36 % rate in the Tariff Schedules | 36 | A |
| 3822003056 | Of 40 % rate in the Tariff Schedules | 40 | A |
| 3822003057 | Of 50 % rate in the Tariff Schedules | 50 | A |
| 3822003058 | Of subheadings 3706.10.1000, 3706.10.5020 and 3706.90.6020 | 182won/m or 6.5 | A |
| 3822003059 | Of subheadings 3706.10.2000 and 3706.90.2000 | 4won/m or 6.5 | A |
| 3822003060 | Of subheadings 3706.10.3010, 3706.10.4000, 3706.90.3010 and 3706.90.4000 | 26won/m or 6.5 | A |
| 3822003061 | Of subheadings 3706.10.3020 and 3706.90.3020 | 468won/m or 6.5 | A |
| 3822003062 | Of subheadings 3706.10.3030 and 3706.90.3030 | 78won/m or 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3822003063 | Of subheadings 3706.10.5010 and 3706.90.6010 | 1,092won/m or 6.5 | A |
| 3822003064 | Of subheading 3706.10.6010 | 1,560won/m or 6.5 | A |
| 3822003065 | Of subheading 3706.10.6020 | 260won/m or 6.5 | A |
| 3822003066 | Of subheadings 3706.90.1000 and 3706.90.5020 | 8won/m or 6.5 | A |
| 3822003067 | Of subheading 3706.90.5010 | 25won/m or 6.5 | A |
| 3823110000 | Stearic acid | 8 | A |
| 3823120000 | Oleic acid | 8 | A |
| 3823130000 | Tall oil fatty acids | 8 | A |
| 3823191000 | Palmitic acids | 8 | A |
| 3823192000 | Acid oils from refining | 8 | A |
| 3823199000 | Other | 8 | A |
| 3823701000 | Cetyl alcohol | 5 | A |
| 3823702000 | Stearyl alcohol | 5 | A |
| 3823703000 | Oleyl alcohol | 5 | A |
| 3823704000 | Lauryl alcohol | 3 | A |
| 3823709010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3823709090 | Other | 5 | A |
| 3824100000 | Prepared binders for foundry moulds or cores | 6.5 | A |
| 3824300000 | Non-agglomerated metal carbides mixed together or with metallic binders | 6.5 | A |
| 3824400000 | Prepared additives for cements, mortars or concretes | 6.5 | A |
| 3824500000 | Non-refractory mortars and concretes | 6.5 | A |
| 3824600000 | Sorbitol other than that of subheading 2905.44 | 8 | F |
| 3824711000 | Detergents based on trichlorotrifluoroethane | 6.5 | A |
| 3824719000 | Other | 6.5 | A |
| 3824720000 | Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes | 6.5 | A |
| 3824730000 | Containing hydrobromofluorocarbons (HBFCs) | 6.5 | A |
| 3824740000 | Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) | | |
| 3824750000 | Containing carbon tetrachloride | 6.5 | A |
| 3824760000 | Containing 1,1,1-trichloroethane (methyl chloroform) | 6.5 | A |
| 3824770000 | Containing bromomethane (methyl bromide) or bromochloromethane | 6.5 | A |
| 3824780000 | Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) | 6.5 | A |
| 3824790000 | Other | 6.5 | A |
| 3824810000 | Containing oxirane (ethylene oxide) | 6.5 | A |
| 3824820000 | Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | 6.5 | A |
| 3824830000 | Containing tris (2,3-dibromopropyl) phosphate | 6.5 | A |
| 3824901000 | Roasted chromite | 5 | A |
| 3824902100 | Getters for vacuum tubes | 6.5 | A |
| 3824902200 | Preparations of carbon resistors or ceramic solid resistors | 6.5 | A |
| 3824902410 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3824902490 | Other | 6.5 | A |
| 3824903100 | Mixtures consisting mainly of O-alkyl (≤C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates | 6.5 | A |
| 3824903200 | Mixtures consisting mainly of O-alkyl (≤C10, including cycloalkyl) N,N-dialkyl (methyl, ehtyl, n-propyl or isopropyl) phosphoramidocyanidates | 6.5 | A |
| 3824903300 | Mixtures consisting mainly of [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl]hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonothioates and their O-alkyl (≤C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof | 6.5 | A |
| 3824903400 | Mixtures consisting mainly of alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyldifluorides | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3824903500 | Mixtures consisting mainly of[O-2-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (≤C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protoanted salts thereof | 6.5 | A |
| 3824903600 | Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides | 6.5 | A |
| 3824903700 | Mixtures consisting mainly of dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates | 6.5 | A |
| 3824903800 | Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines or their protonated salts | 6.5 | A |
| 3824903911 | Mixtures consisting mainly of N,N dimethyl-2-amino-ethanol or N,N-diethyl-2-amino ethanol or their protonated salts | 6.5 | A |
| 3824903919 | Other | 6.5 | A |
| 3824903920 | Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols or their protonated salts | 6.5 | A |
| 3824903930 | Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms | 6.5 | A |
| 3824903990 | Other | 6.5 | A |
| 3824904100 | Mixed polyethylene glycol | 6.5 | A |
| 3824904200 | Ion-exchangers | 6.5 | A |
| 3824904300 | Anti-scaling compounds | 6.5 | A |
| 3824904400 | Additives to harden varnish or glue | 6.5 | A |
| 3824905100 | Ink-removers | 6.5 | A |
| 3824905200 | Stencil correctors | 6.5 | A |
| 3824905300 | Correcting fluids | 6.5 | A |
| 3824906100 | Compounded extenders for paints | 6.5 | A |
| 3824906200 | Preparations for the manufacture of certain ceramic articles (artificial teeth, etc) | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3824906300 | Soda-lime | 6.5 | A |
| 3824906400 | Hydrated silica gel | 6.5 | A |
| 3824906500 | Anti-rust preparations | 6.5 | A |
| 3824906600 | Preparations for the manufacture of ceramic condenser and ferrite core | 6.5 | A |
| 3824907100 | Metal plating preparations | 6.5 | A |
| 3824907200 | Chlorinated paraffin | 6.5 | A |
| 3824907300 | Anti-foaming agent | 6.5 | A |
| 3824907400 | Foaming agent | 6.5 | A |
| 3824907500 | Prepared calcium carbonate | 6.5 | A |
| 3824907600 | Liquid crystal preparations | 6.5 | A |
| 3824907700 | Ammoniacal gas liquors | 6.5 | A |
| 3824908010 | Based on methyl ethyl ketone peroxide | 6.5 | A |
| 3824908090 | Other | 6.5 | A |
| 3824909010 | Micro-element fertilisers (other than products of Chapter 31) | 6.5 | A |
| 3824909030 | Chewing gum base | 6.5 | A |
| 3824909050 | Naphthenic acids, their water-insoluble salts and their esters | 6.5 | A |
| 3824909061 | With nicotine | 6.5 | A |
| 3824909069 | Other | 6.5 | A |
| 3824909090 | Other | 6.5 | A |
| 3825100000 | Municipal waste | 6.5 | A |
| 3825200000 | Sewage sludge | 6.5 | A |
| 3825301000 | Of heading 30.05. | 0 | A |
| 3825302000 | Of subheading 3824.90 | 6.5 | A |
| 3825303000 | Of subheading 4015.11 | 8 | A |
| 3825304000 | Of subheading 9018.3 | 8 | A |
| 3825410000 | Halogenated | 6.5 | A |
| 3825490000 | Other | 6.5 | A |
| 3825500000 | Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids | 6.5 | A |
| 3825610000 | Mainly containing organic constituents | 6.5 | A |
| 3825690000 | Other | 6.5 | A |
| 3825900000 | Other | 6.5 | A |
| 3826000000 | Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or | 6.5 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | oils obtained from bituminous minerals. | | |
| 3901101000 | Linear low density polyethylene | 6.5 | A |
| 3901109000 | Other | 6.5 | A |
| 3901201000 | Of pulp | 6.5 | A |
| 3901209000 | Other | 6.5 | A |
| 3901300000 | Ethylene-vinyl acetate copolymers | 6.5 | A |
| 3901900000 | Other | 6.5 | A |
| 3902100000 | Polypropylene | 6.5 | A |
| 3902200000 | Polyisobutylene | 6.5 | A |
| 3902300000 | Propylene copolymers | 6.5 | A |
| 3902900000 | Other | 6.5 | A |
| 3903110000 | Expansible | 6.5 | A |
| 3903190000 | Other | 6.5 | A |
| 3903200000 | Styrene-acrylonitrile (SAN) copolymers | 6.5 | A |
| 3903300000 | Acrylonitrile-butadiene-styrene (ABS) copolymers | 6.5 | A |
| 3903901000 | Styrene-butadiene copolymers | 6.5 | A |
| 3903909000 | Other | 6.5 | A |
| 3904100000 | Poly (vinyl chloride), not mixed with any other substances | 6.5 | A |
| 3904210000 | Non-plasticised | 6.5 | A |
| 3904220000 | Plasticised | 6.5 | A |
| 3904300000 | Vinyl chloride-vinyl acetate copolymers | 6.5 | A |
| 3904400000 | Other vinyl chloride copolymers | 6.5 | A |
| 3904500000 | Vinylidene chloride polymers | 6.5 | A |
| 3904610000 | Polytetrafluoroethylene | 6.5 | A |
| 3904690000 | Other | 6.5 | A |
| 3904900000 | Other | 6.5 | A |
| 3905120000 | In aqueous dispersion | 6.5 | A |
| 3905190000 | Other | 6.5 | A |
| 3905210000 | In aqueous dispersion | 6.5 | A |
| 3905290000 | Other | 6.5 | A |
| 3905300000 | Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups | 8 | A |
| 3905910000 | Copolymers | 6.5 | A |
| 3905990000 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3906100000 | Poly(methyl methacrylate) | 6.5 | A |
| 3906901000 | Poly acryl amide | 8 | A |
| 3906909000 | Other | 8 | A |
| 3907100000 | Polyacetals | 6.5 | A |
| 3907201000 | Polyoxyethylene (polyethylene glycol) | 6.5 | A |
| 3907202000 | Polyoxypropylene (polypropylene glycol) | 6.5 | A |
| 3907203000 | Poly phenylene oxide | 6.5 | A |
| 3907209000 | Other | 6.5 | A |
| 3907301000 | For making semiconductor | 6.5 | A |
| 3907309000 | Other | 6.5 | A |
| 3907400000 | Polycarbonates | 6.5 | A |
| 3907500000 | Alkyd resins | 6.5 | A |
| 3907600000 | Poly(ethylene terephthalate) | 6.5 | A |
| 3907700000 | Poly(lactic acid) | 6.5 | A |
| 3907910000 | Unsaturated | 6.5 | A |
| 3907991000 | Poly butylene terephthalate | 6.5 | A |
| 3907999000 | Other | 6.5 | A |
| 3908101000 | Polyamide-6 | 6.5 | A |
| 3908102000 | Polyamide-6,6 | 6.5 | A |
| 3908103000 | Polyamide-11, -12, -6,9, -6,10, -6,12 | 6.5 | A |
| 3908900000 | Other | 6.5 | A |
| 3909101000 | Urea resins | 6.5 | A |
| 3909102000 | Thiourea resins | 6.5 | A |
| 3909200000 | Melamine resins | 6.5 | A |
| 3909300000 | Other amino-resins | 6.5 | A |
| 3909400000 | Phenolic resins | 6.5 | A |
| 3909500000 | Polyurethanes | 6.5 | A |
| 3910001000 | For making semiconductor | 6.5 | A |
| 3910009010 | Silicon oil | 6.5 | A |
| 3910009020 | Silicon rubber | 6.5 | A |
| 3910009090 | Other | 6.5 | A |
| 3911101000 | Petroleum resins | 8 | A |
| 3911102000 | Coumarone, indene or coumarone-indene resins | 8 | A |
| 3911103000 | Polyterpenes | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3911901000 | Polysulphides | 6.5 | A |
| 3911902000 | Polysulphones | 6.5 | A |
| 3911903000 | Furan resin | 6.5 | A |
| 3911909000 | Other | 6.5 | A |
| 3912110000 | Non-plasticised | 5 | A |
| 3912120000 | Plasticised | 5 | A |
| 3912200000 | Cellulose nitrates (including collodions) | 6.5 | A |
| 3912311000 | Sodium carboxymethyl cellulose | 6.5 | A |
| 3912319000 | Other | 6.5 | A |
| 3912391000 | Methyl cellulose | 6.5 | A |
| 3912399000 | Other | 6.5 | A |
| 3912901000 | Regenerated cellulose | 6.5 | A |
| 3912909000 | Other | 6.5 | A |
| 3913101000 | Sodium alginate | 6.5 | A |
| 3913102000 | Propylene glycol alginate | 6.5 | A |
| 3913109000 | Other | 6.5 | A |
| 3913901000 | Hardened proteins | 6.5 | A |
| 3913902010 | Chlorinated rubber | 6.5 | A |
| 3913902020 | Rubber hydrochloride | 6.5 | A |
| 3913902030 | Oxidised rubber | 6.5 | A |
| 3913902040 | Cyclised rubber | 6.5 | A |
| 3913902090 | Other | 6.5 | A |
| 3913909010 | Dextran | 6.5 | A |
| 3913909090 | Other | 6.5 | A |
| 3914001000 | Cationic | 6.5 | A |
| 3914009000 | Other | 6.5 | A |
| 3915101000 | Film, sheets, plates and foil before they became wastes | 6.5 | A |
| 3915102000 | Pipes and hoses before they became wastes | 6.5 | A |
| 3915109000 | Other | 6.5 | A |
| 3915200000 | Of polymers of styrene | 6.5 | A |
| 3915300000 | Of polymers of vinyl chloride | 6.5 | A |
| 3915901000 | Of polymers of propylene | 6.5 | A |
| 3915902000 | Of acrylic polymers | 6.5 | A |
| 3915903000 | Of polyacetals | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3915904000 | Of polycarbonates | 6.5 | A |
| 3915905000 | Of polyamides | 6.5 | A |
| 3915909000 | Other | 6.5 | A |
| 3916100000 | Of polymers of ethylene | 6.5 | A |
| 3916200000 | Of polymers of vinyl chloride | 6.5 | A |
| 3916901000 | Of polymers of styrene | 6.5 | A |
| 3916902000 | Of polymers of propylene | 6.5 | A |
| 3916903000 | Of acrylic polymers | 6.5 | A |
| 3916904000 | Of polyamides | 6.5 | A |
| 3916909000 | Other | 6.5 | A |
| 3917101000 | Of hardened protein | 6.5 | A |
| 3917102000 | Of cellulosic materials | 6.5 | A |
| 3917210000 | Of polymers of ethylene | 6.5 | A |
| 3917220000 | Of polymers of propylene | 6.5 | A |
| 3917230000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917291000 | Of polymers of styrene | 6.5 | A |
| 3917292000 | Of polyamides | 6.5 | A |
| 3917299000 | Other | 6.5 | A |
| 3917311000 | Of polymers of ethylene | 6.5 | A |
| 3917312000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917319000 | Other | 6.5 | A |
| 3917321000 | Of polymers of ethylene | 6.5 | A |
| 3917322000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917329000 | Other | 6.5 | A |
| 3917331000 | Of polymers of ethylene | 6.5 | A |
| 3917332000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917339000 | Other | 6.5 | A |
| 3917391000 | Of polymers of ethylene | 6.5 | A |
| 3917392000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917399000 | Other | 6.5 | A |
| 3917400000 | Fittings | 6.5 | A |
| 3918101000 | Of polyvinyl chloride | 6.5 | A |
| 3918102000 | Of copolymers of vinyl chloride and vinyl acetate | 6.5 | A |
| 3918109000 | Other | 6.5 | A |
| 3918900000 | Of other plastics | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3919100000 | In rolls of a width not exceeding 20 cm | 6.5 | A |
| 3919900000 | Other | 6.5 | A |
| 3920100000 | Of polymers of ethylene | 6.5 | A |
| 3920200000 | Of polymers of propylene | 6.5 | A |
| 3920300000 | Of polymers of styrene | 6.5 | A |
| 3920430000 | Containing by weight not less than 6 % of plasticisers | 6.5 | A |
| 3920490000 | Other | 6.5 | A |
| 3920510000 | Of poly(methyl methacrylate) | 6.5 | A |
| 3920590000 | Other | 6.5 | A |
| 3920610000 | Of polycarbonates | 6.5 | A |
| 3920620000 | Of poly(ethylene terephthalate) | 6.5 | A |
| 3920630000 | Of unsaturated polyesters | 6.5 | A |
| 3920690000 | Of other polyesters | 6.5 | A |
| 3920710000 | Of regenerated cellulose | 6.5 | A |
| 3920730000 | Of cellulose acetate | 6.5 | A |
| 3920791000 | Of vulcanised fibre | 6.5 | A |
| 3920799000 | Other | 6.5 | A |
| 3920910000 | Of poly(vinyl butyral) | 6.5 | A |
| 3920920000 | Of polyamides | 6.5 | A |
| 3920930000 | Of amino-resins | 6.5 | A |
| 3920940000 | Of phenolic resins | 6.5 | A |
| 3920991000 | For aircrafts | 6.5 | A |
| 3920999010 | Polyimides film, for manufacturing Printed Circuit Board with the function of lead frame | 4 | A |
| 3920999090 | Other | 6.5 | A |
| 3921110000 | Of polymers of styrene | 6.5 | A |
| 3921120000 | Of polymers of vinyl chloride | 6.5 | A |
| 3921130000 | Of polyurethanes | 6.5 | A |
| 3921140000 | Of regenerated cellulose | 6.5 | A |
| 3921191010 | Separator, for manufacturing secondary battery | 4 | A |
| 3921191090 | Other | 6.5 | A |
| 3921192010 | Separator, for manufacturing secondary battery | 4 | A |
| 3921192090 | Other | 6.5 | A |
| 3921193010 | Of polymethyl methacrylate | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3921193090 | Other | 6.5 | A |
| 3921194010 | Of polycarbonates | 6.5 | A |
| 3921194020 | Of polyethylene terephthalate | 6.5 | A |
| 3921194030 | Of unsaturated polyesters | 6.5 | A |
| 3921194090 | Other | 6.5 | A |
| 3921195010 | Of vulcanised fibre | 6.5 | A |
| 3921195020 | Of cellulose acetate | 6.5 | A |
| 3921195090 | Other | 6.5 | A |
| 3921199010 | Of polyvinyl butyral | 6.5 | A |
| 3921199020 | Of polyamides | 6.5 | A |
| 3921199030 | Of amino-resins | 6.5 | A |
| 3921199040 | Of phenolic resins | 6.5 | A |
| 3921199090 | Other | 6.5 | A |
| 3921901000 | Of polymers of ethylene | 6.5 | A |
| 3921902000 | Of polymers of propylene | 6.5 | A |
| 3921903000 | Of polymers of styrene | 6.5 | A |
| 3921904010 | Rigid | 6.5 | A |
| 3921904020 | Flexible | 6.5 | A |
| 3921905010 | Of polymethyl methacrylate | 6.5 | A |
| 3921905090 | Other | 6.5 | A |
| 3921906010 | Of polycarbonates | 6.5 | A |
| 3921906020 | Of polyethylene terephthalate | 6.5 | A |
| 3921906030 | Of unsaturated polyesters | 6.5 | A |
| 3921906090 | Other | 6.5 | A |
| 3921907010 | Of regenerated cellulose | 6.5 | A |
| 3921907020 | Of vulcanised fibre | 6.5 | A |
| 3921907030 | Of cellulose acetate | 6.5 | A |
| 3921907090 | Other | 6.5 | A |
| 3921909010 | Of polyvinyl butyral | 6.5 | A |
| 3921909020 | Of polyamides | 6.5 | A |
| 3921909030 | Of amino-resins | 6.5 | A |
| 3921909040 | Of phenolic resins | 6.5 | A |
| 3921909050 | Of polyurethanes | 6.5 | A |
| 3921909090 | Other | 6.5 | A |
| 3922101000 | Baths and shower baths | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3922102000 | Wash-basins | 6.5 | A |
| 3922103000 | Sinks | 6.5 | A |
| 3922200000 | Lavatory seats and covers | 6.5 | A |
| 3922901000 | Bidets | 6.5 | A |
| 3922909000 | Other | 6.5 | A |
| 3923100000 | Boxes, cases, crates and similar articles | 6.5 | A |
| 3923210000 | Of polymers of ethylene | 6.5 | B |
| 3923290000 | Of other plastics | 6.5 | A |
| 3923300000 | Carboys, bottles, flasks and similar articles | 6.5 | B |
| 3923400000 | Spools, cops, bobbins and similar supports | 6.5 | A |
| 3923500000 | Stoppers, lids, caps and other closures | 6.5 | B |
| 3923900000 | Other | 6.5 | A |
| 3924100000 | Tableware and kitchenware | 6.5 | A |
| 3924901000 | Soap dishes and boxes | 6.5 | A |
| 3924902000 | Table cloths and other similar articles | 6.5 | A |
| 3924909000 | Other | 6.5 | A |
| 3925100000 | Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 ℓ | 6.5 | A |
| 3925200000 | Doors, windows and their frames and thresholds for doors | 6.5 | A |
| 3925300000 | Shutters, blinds (including Venetian blinds) and similar articles and parts thereof | 6.5 | A |
| 3925900000 | Other | 6.5 | A |
| 3926101000 | Pencil cases and erasers | 6.5 | A |
| 3926102000 | Binders | 6.5 | A |
| 3926109000 | Other | 6.5 | A |
| 3926200000 | Articles of apparel and clothing accessories (including gloves, mittens and mitts) | 6.5 | A |
| 3926300000 | Fittings for furniture, coachwork or the like | 6.5 | A |
| 3926400000 | Statuettes and other ornamental articles | 6.5 | A |
| 3926901000 | Parts for use in machinery and mechanical appliances | 6.5 | B |
| 3926902000 | Fans and hand screens non-mechanical; frames and handles therefor and parts of such frames and handles | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3926903000 | Lables and tags | 6.5 | B |
| 3926904000 | Adhesive tapes with case | 6.5 | B |
| 3926905000 | Frames for painting, photographs, mirrors and the like | 6.5 | A |
| 3926906000 | Albums | 6.5 | A |
| 3926909000 | Other | 6.5 | B |
| 4001100000 | Natural rubber latex, whether or not pre-vulcanised | 0 | A |
| 4001210000 | Smoked sheets | 0 | A |
| 4001220000 | Technically specified natural rubber (TSNR) | 0 | A |
| 4001290000 | Other | 0 | A |
| 4001301000 | Chicle gum | 2 | A |
| 4001309000 | Other | 2 | A |
| 4002110000 | Latex | 8 | A |
| 4002190000 | Other | 8 | A |
| 4002201000 | Latex | 8 | A |
| 4002209000 | Other | 8 | A |
| 4002311000 | Latex | 5 | A |
| 4002319000 | Other | 5 | A |
| 4002391000 | Latex | 5 | A |
| 4002399010 | Of chlorinated-isobutene-isoprene rubber (CIIR) | 5 | A |
| 4002399020 | Of brominated-isobutene-isoprene rubber (BIIR) | 5 | A |
| 4002410000 | Latex | 8 | A |
| 4002490000 | Other | 8 | A |
| 4002510000 | Latex | 8 | A |
| 4002590000 | Other | 8 | A |
| 4002601000 | Latex | 8 | A |
| 4002609000 | Other | 8 | A |
| 4002701000 | Latex | 8 | A |
| 4002709000 | Other | 8 | A |
| 4002801000 | Latex | 8 | A |
| 4002809000 | Other | 8 | A |
| 4002910000 | Latex | 8 | A |
| 4002991000 | Of carboxylated acrylonitrile-butadiene rubbers (XNBR) | 8 | A |
| 4002992000 | Of acrylonitrile-isoprene rubbers (NIR) | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4002993000 | Thioplasts (TM) | 8 | A |
| 4002999000 | Other | 8 | A |
| 4003000000 | Reclaimed rubber in primary forms or in plates, sheets or strip. | 8 | A |
| 4004000000 | Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom. | 3 | A |
| 4005101000 | Plates, sheets and strip | 8 | A |
| 4005109000 | Other | 8 | A |
| 4005200000 | Solutions; dispersions other than those of subheading 4005.10 | 8 | A |
| 4005910000 | Plates, sheets and strip | 8 | A |
| 4005991000 | Compounded rubber latex | 8 | A |
| 4005999000 | Other | 8 | A |
| 4006100000 | "Camel-back" strips for retreading rubber tyres | 8 | A |
| 4006901000 | Rubber rods | 8 | A |
| 4006902000 | Rubber tubes | 8 | A |
| 4006903000 | Rubber profile shapes | 8 | A |
| 4006904000 | Rubber discs, rings and washers | 8 | A |
| 4006905000 | Rubber thread | 8 | A |
| 4006909000 | Other | 8 | A |
| 4007001000 | Rubber thread | 5 | A |
| 4007002000 | Rubber cord | 8 | A |
| 4008111000 | Combined with textile fabrics for reinforcing purposes | 8 | A |
| 4008119000 | Other | 8 | A |
| 4008191000 | Combined with textile fabrics for reinforcing purposes | 8 | A |
| 4008199000 | Other | 8 | A |
| 4008211000 | Combined with textile fabrics for reinforcing purposes | 8 | A |
| 4008219000 | Other | 8 | A |
| 4008291000 | Combined with textile fabrics for reinforcing purposes | 8 | A |
| 4008299000 | Other | 8 | A |
| 4009110000 | Without fittings | 8 | A |
| 4009120000 | With fittings | 8 | A |
| 4009210000 | Without fittings | 8 | A |
| 4009220000 | With fittings | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4009310000 | Without fittings | 8 | A |
| 4009320000 | With fittings | 8 | A |
| 4009410000 | Without fittings | 8 | A |
| 4009420000 | With fittings | 8 | A |
| 4010110000 | Reinforced only with metal | 8 | A |
| 4010120000 | Reinforced only with textile materials | 8 | A |
| 4010191000 | Reinforced only with plastics | 8 | A |
| 4010199000 | Other | 8 | A |
| 4010310000 | Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 8 | A |
| 4010320000 | Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 8 | A |
| 4010330000 | Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 8 | A |
| 4010340000 | Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 8 | A |
| 4010350000 | Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | 8 | A |
| 4010360000 | Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm | 8 | A |
| 4010390000 | Other | 8 | A |
| 4011101000 | Of radial carcass | 5 | A |
| 4011102000 | Of biased carcass | 5 | A |
| 4011109000 | Other | 5 | A |
| 4011201010 | For use on a rim measuring less than 49.53 ㎝ in diameter | 5 | A |
| 4011201090 | Other | 5 | A |
| 4011202010 | For use on a rim measuring less than 49.53 ㎝ in diameter | 5 | A |
| 4011202090 | Other | 5 | A |
| 4011209000 | Other | 5 | A |

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4017002000 | Articles of hard rubber | 8 | A |
| 4101201000 | Hides and skins, untanned | 0 | A |
| 4101202000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4101501011 | Cow hide | 0 | A |
| 4101501012 | Steer hide | 0 | A |
| 4101501013 | Ox hide | 0 | A |
| 4101501014 | Bull hide | 0 | A |
| 4101501019 | Other | 0 | A |
| 4101501021 | Cow hide | 0 | A |
| 4101501022 | Steer hide | 0 | A |
| 4101501023 | Ox hide | 0 | A |
| 4101501024 | Bull hide | 0 | A |
| 4101501029 | Other | 0 | A |
| 4101501090 | Other | 0 | A |
| 4101502000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4101901011 | Of calf skin | 0 | A |
| 4101901019 | Other | 0 | A |
| 4101901091 | Of calf skin | 0 | A |
| 4101901099 | Other | 0 | A |
| 4101902000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4102100000 | With wool on | 0 | A |
| 4102211000 | Hides and skins, untanned | 0 | A |
| 4102212000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4102291000 | Hides and skins, untanned | 0 | A |
| 4102292000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4103201010 | Of snake | 0 | A |
| 4103201020 | Of lizard | 0 | A |
| 4103201030 | Of crocodile | 0 | A |
| 4103201090 | Other | 0 | A |
| 4103202000 | Hides and skins, which have undergone a tanning (including | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | pretanning) process which is reversible | | |
| 4103301000 | Hides and skins, untanned | 0 | A |
| 4103302000 | Hides and skins, which have undergone a tanning (including pretanning) process which is reversible | 3 | A |
| 4103901010 | Of eels | 0 | A |
| 4103901020 | Of kangaroo | 0 | A |
| 4103901030 | Of camels (including dromedaries) | 0 | A |
| 4103901090 | Other | 0 | A |
| 4103902010 | Of camels (including dromedaries) | 3 | A |
| 4103902090 | Other | 3 | A |
| 4104110000 | Full grains, unsplit; grain splits | 3 | A |
| 4104190000 | Other | 3 | A |
| 4104410000 | Full grains, unsplit; grain splits | 3 | A |
| 4104490000 | Other | 3 | A |
| 4105100000 | In the wet state (including wet-blue) | 3 | A |
| 4105300000 | In the dry state (crust) | 3 | A |
| 4106210000 | In the wet state (including wet-blue) | 3 | A |
| 4106220000 | In the dry state (crust) | 3 | A |
| 4106310000 | In the wet state (including wet-blue) | 5 | A |
| 4106320000 | In the dry state (crust) | 5 | A |
| 4106400000 | Of reptiles | 5 | A |
| 4106910000 | In the wet state (including wet-blue) | 5 | A |
| 4106920000 | In the dry state (crust) | 5 | A |
| 4107110000 | Full grains, unsplit | 5 | A |
| 4107120000 | Grain splits | 5 | A |
| 4107190000 | Other | 5 | A |
| 4107910000 | Full grains, unsplit | 5 | A |
| 4107920000 | Grain splits | 5 | A |
| 4107990000 | Other | 5 | A |
| 4112000000 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14. | 5 | A |
| 4113100000 | Of goats or kids | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4113200000 | Of swine | 5 | A |
| 4113300000 | Of reptiles | 5 | A |
| 4113900000 | Other | 5 | A |
| 4114100000 | Chamois (including combination chamois) leather | 5 | A |
| 4114201000 | Patent leather | 5 | A |
| 4114202000 | Patent laminated leather | 5 | A |
| 4114203000 | Metallised leather | 5 | A |
| 4115100000 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls | 8 | A |
| 4115200000 | Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour | 3 | A |
| 4201001000 | Of reptile leather | 8 | A |
| 4201009010 | Saddles and saddle cloths | 8 | A |
| 4201009020 | Traces | 8 | A |
| 4201009030 | Leads | 8 | A |
| 4201009040 | Muzzles | 8 | A |
| 4201009090 | Other | 8 | A |
| 4202111010 | Of snake | 8 | A |
| 4202111020 | Of lizard | 8 | A |
| 4202111030 | Of crocodile | 8 | A |
| 4202111040 | Of eels | 8 | A |
| 4202111050 | Of kangaroo | 8 | A |
| 4202111090 | Other | 8 | A |
| 4202112000 | Of composition leather | 8 | A |
| 4202113000 | Of patent leather | 8 | A |
| 4202121010 | Of polyvinylchloride | 8 | A |
| 4202121020 | Of polyurethane | 8 | A |
| 4202121090 | Other | 8 | A |
| 4202122000 | Of textile materials | 8 | A |
| 4202191000 | Of paper board | 8 | A |
| 4202199000 | Other | 8 | A |
| 4202211010 | Of snake | 8 | A |
| 4202211020 | Of lizard | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4202211030 | Of crocodile | 8 | A |
| 4202211040 | Of eels | 8 | A |
| 4202211050 | Of kangaroo | 8 | A |
| 4202211090 | Other | 8 | A |
| 4202212000 | Of composition leather | 8 | A |
| 4202213000 | Of patent leather | 8 | A |
| 4202221010 | Of polyvinylchloride | 8 | A |
| 4202221020 | Of polyurethane | 8 | A |
| 4202221090 | Other | 8 | A |
| 4202222000 | Of textile materials | 8 | A |
| 4202291000 | Of paper board | 8 | A |
| 4202299000 | Other | 8 | A |
| 4202311010 | Of snake | 8 | A |
| 4202311020 | Of lizard | 8 | A |
| 4202311030 | Of crocodile | 8 | A |
| 4202311040 | Of eels | 8 | A |
| 4202311050 | Of kangaroo | 8 | A |
| 4202311090 | Other | 8 | A |
| 4202312000 | Of composition leather | 8 | A |
| 4202313000 | Of patent leather | 8 | A |
| 4202321010 | Of polyvinylchloride | 8 | A |
| 4202321020 | Of polyurethane | 8 | A |
| 4202321090 | Other | 8 | A |
| 4202322000 | Of textile materials | 8 | A |
| 4202391000 | Of paper board | 8 | A |
| 4202399000 | Other | 8 | A |
| 4202911010 | Of snake | 8 | A |
| 4202911020 | Of lizard | 8 | A |
| 4202911030 | Of crocodile | 8 | A |
| 4202911040 | Of eels | 8 | A |
| 4202911050 | Of kangaroo | 8 | A |
| 4202911090 | Other | 8 | A |
| 4202912000 | Of composition leather | 8 | A |
| 4202913000 | Of patent leather | 8 | A |
| 4202921010 | Of polyvinylchloride | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4202921020 | Of polyurethane | 8 | A |
| 4202921090 | Other | 8 | A |
| 4202922000 | Of textile materials | 8 | A |
| 4202991000 | Of paper board | 8 | A |
| 4202999000 | Other | 8 | A |
| 4203101010 | Coats | 13 | A |
| 4203101020 | Jackets, blazers and jumpers | 13 | A |
| 4203101050 | Vests | 13 | A |
| 4203101060 | Pants and trousers | 13 | A |
| 4203101070 | Skirts | 13 | A |
| 4203101080 | Overalls | 13 | A |
| 4203101090 | Other | 13 | A |
| 4203102010 | Coats | 13 | A |
| 4203102020 | Jackets, blazers and jumpers | 13 | A |
| 4203102050 | Vests | 13 | A |
| 4203102060 | Pants and trousers | 13 | A |
| 4203102070 | Skirts | 13 | A |
| 4203102080 | Overalls | 13 | A |
| 4203102090 | Other | 13 | A |
| 4203103010 | Coats | 13 | A |
| 4203103020 | Jackets, blazers and jumpers | 13 | A |
| 4203103050 | Vests | 13 | A |
| 4203103060 | Pants and trousers | 13 | A |
| 4203103070 | Skirts | 13 | A |
| 4203103080 | Overalls | 13 | A |
| 4203103090 | Other | 13 | A |
| 4203109010 | Coats | 13 | A |
| 4203109020 | Jackets, blazers and jumpers | 13 | A |
| 4203109050 | Vests | 13 | A |
| 4203109060 | Pants and trousers | 13 | A |
| 4203109070 | Skirts | 13 | A |
| 4203109080 | Overalls | 13 | A |
| 4203109090 | Other | 13 | A |
| 4203211000 | Baseball glove | 13 | A |
| 4203212000 | Golf glove | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4203213000 | Ski glove | 13 | A |
| 4203214000 | Motor cycle glove | 13 | A |
| 4203215000 | Batting glove | 13 | A |
| 4203216000 | Tennis glove | 13 | A |
| 4203217000 | Ice hockey glove | 13 | A |
| 4203219000 | Other | 13 | A |
| 4203291000 | Working glove | 13 | A |
| 4203292000 | Thermal glove | 13 | A |
| 4203293000 | Driver's glove | 13 | A |
| 4203299000 | Other | 13 | A |
| 4203301010 | Of snake | 13 | A |
| 4203301020 | Of lizard | 13 | A |
| 4203301030 | Of crocodile | 13 | A |
| 4203301040 | Of eels | 13 | A |
| 4203301090 | Other | 13 | B |
| 4203309000 | Other | 13 | A |
| 4203400000 | Other clothing accessories | 13 | A |
| 4205001110 | Belts | 8 | A |
| 4205001190 | Other | 8 | A |
| 4205001900 | Other articles of leather | 8 | A |
| 4205002110 | Belts | 8 | A |
| 4205002190 | Other | 8 | A |
| 4205002900 | Other articles of composition leather | 8 | A |
| 4206001000 | Catgut | 8 | A |
| 4206009000 | Other | 8 | A |
| 4301100000 | Of mink, whole, with or without head, tail or paws | 3 | A |
| 4301300000 | Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws | 3 | A |
| 4301600000 | Of fox, whole, with or without head, tail or paws | 3 | A |
| 4301801000 | Of chinchila | 3 | A |
| 4301802000 | Of opossum | 3 | A |
| 4301803000 | Of raccoon | 3 | A |
| 4301804000 | Of coyote | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4301805000 | Of rabbit or hare | 3 | A |
| 4301806000 | Of musk-rat | 3 | A |
| 4301809000 | Other | 3 | A |
| 4301900000 | Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | 3 | A |
| 4302110000 | Of mink | 5 | A |
| 4302191000 | Of beaver | 5 | A |
| 4302192000 | Of musk-rat | 5 | A |
| 4302193000 | Of fox | 5 | A |
| 4302195000 | Of chinchila | 5 | A |
| 4302196000 | Of opossum | 5 | A |
| 4302197000 | Of raccoon | 5 | A |
| 4302198000 | Of coyote | 5 | A |
| 4302199010 | Of sheep | 5 | A |
| 4302199020 | Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb | 5 | A |
| 4302199090 | Other | 5 | A |
| 4302201000 | Of mink | 5 | A |
| 4302202000 | Of rabbit or hare | 5 | A |
| 4302203000 | Of beaver | 5 | A |
| 4302204000 | Of musk-rat | 5 | A |
| 4302205000 | Of fox | 5 | A |
| 4302207000 | Of chinchila | 5 | A |
| 4302209010 | Of opossum | 5 | A |
| 4302209020 | Of raccoon | 5 | A |
| 4302209030 | Of coyote | 5 | A |
| 4302209090 | Other | 5 | A |
| 4302300000 | Whole skins and pieces or cuttings thereof, assembled | 5 | A |
| 4303101100 | Of mink | 16 | A |
| 4303101200 | Of rabbit or hare | 16 | A |
| 4303101300 | Of lamb | 16 | A |
| 4303101400 | Of beaver | 16 | A |
| 4303101500 | Of musk-rat | 16 | A |
| 4303101600 | Of fox | 16 | A |
| 4303101800 | Of chinchila | 16 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4303101910 | Of opossum | 16 | A |
| 4303101920 | Of raccoon | 16 | A |
| 4303101930 | Of coyote | 16 | A |
| 4303101990 | Other | 16 | A |
| 4303102100 | Of mink | 16 | A |
| 4303102200 | Of rabbit or hare | 16 | A |
| 4303102300 | Of lamb | 16 | A |
| 4303102400 | Of beaver | 16 | A |
| 4303102500 | Of musk-rat | 16 | A |
| 4303102600 | Of fox | 16 | A |
| 4303102800 | Of chinchila | 16 | A |
| 4303102910 | Of opossum | 16 | A |
| 4303102920 | Of raccoon | 16 | A |
| 4303102930 | Of coyote | 16 | A |
| 4303102990 | Other | 16 | A |
| 4303900000 | Other | 16 | A |
| 4304001000 | Artificial fur | 8 | A |
| 4304002000 | Articles of artificial fur | 8 | A |
| 4401100000 | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms | 2 | A |
| 4401210000 | Coniferous | 2 | A |
| 4401221000 | For manufacturing pulp | 0 | A |
| 4401229000 | Other | 2 | A |
| 4401310000 | Wood pellets | 2 | A |
| 4401390000 | Other | 2 | A |
| 4402101000 | Agglomerated wood charcoal | 2 | B |
| 4402109000 | Other | 2 | B |
| 4402901000 | Agglomerated wood charcoal | 2 | B |
| 4402909000 | Other | 2 | B |
| 4403101000 | Tropical woods | 0 | A |
| 4403102000 | Non-coniferous | 0 | A |
| 4403109000 | Coniferous | 0 | A |
| 4403201000 | Cedar | 0 | A |
| 4403202000 | Oregon pine | 0 | A |
| 4403203000 | Red pine | 0 | A |
| 4403204000 | White wood or fir | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4403205000 | Larch | 0 | A |
| 4403207000 | Spruce | 0 | A |
| 4403208000 | Radiata pine | 0 | A |
| 4403209000 | Other | 0 | A |
| 4403410000 | Dark Red Meranti, Light Red Meranti and Meranti Bakau | 0 | A |
| 4403491000 | White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 0 | A |
| 4403492000 | Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas | 0 | A |
| 4403493000 | Okoume', Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko | 0 | A |
| 4403494000 | Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe' | 0 | A |
| 4403495000 | Mahogany and Balsa | 0 | A |
| 4403499000 | Other | 0 | A |
| 4403910000 | Of oak (Quercus spp.) | 0 | A |
| 4403920000 | Of beech (Fagus spp.) | 0 | A |
| 4403991010 | Rosewood | 0 | A |
| 4403991020 | Ebonywood | 0 | A |
| 4403991040 | Ash | 0 | A |
| 4403991050 | Walnut | 0 | A |
| 4403991090 | Other | 0 | A |
| 4403992000 | Lignum vitae | 0 | A |
| 4403993010 | Aspen | 0 | A |
| 4403993020 | Poplar | 0 | A |
| 4403993030 | Maple | 0 | A |
| 4403993040 | Elm | 0 | A |
| 4403993050 | Birch | 0 | A |
| 4403993060 | Basswood | 0 | A |
| 4403994000 | Paulownia | 0 | A |
| 4403999011 | Malas | 0 | A |
| 4403999012 | Taun | 0 | A |
| 4403999019 | Other | 0 | A |
| 4403999090 | Other | 0 | A |
| 4404100000 | Coniferous | 5 | C |
| 4404200000 | Non-coniferous | 5 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4405000000 | Wood wool; wood flour. | 5 | C |
| 4406100000 | Not impregnated | 5 | C |
| 4406900000 | Other | 5 | C |
| 4407101000 | Cedar | 5 | C |
| 4407102010 | Douglas-fir | 5 | C |
| 4407102020 | Hemlock | 5 | C |
| 4407102090 | Other | 5 | C |
| 4407103000 | Red pine | 5 | C |
| 4407104000 | White wood or fir | 5 | C |
| 4407105000 | Larch | 5 | C |
| 4407107000 | Spruce | 5 | C |
| 4407108000 | Radiata pine | 5 | C |
| 4407109010 | Retinispora | 5 | C |
| 4407109090 | Other | 5 | C |
| 4407210000 | Mahogany (Swietenia spp.) | 5 | C |
| 4407220000 | Virola, Imbuia and Balsa | 5 | C |
| 4407250000 | Dark Red Meranti, Light Red Meranti and Meranti Bakau | 5 | C |
| 4407260000 | White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 5 | C |
| 4407270000 | Sapelli | 5 | C |
| 4407280000 | Iroko | 5 | C |
| 4407291000 | Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas | 5 | C |
| 4407292000 | Teak | 5 | C |
| 4407293000 | Okoume, Obeche, Sipo, Acajou, d'afrique, Makore, Tiama, Mansonia, Ilomba, Dibetou Limba and Azobe | 5 | C |
| 4407299000 | Other | 5 | C |
| 4407910000 | Of oak (Quercus spp.) | 5 | C |
| 4407920000 | Of beech (Fagus spp.) | 5 | C |
| 4407930000 | Of maple (Acer spp.) | 5 | C |
| 4407940000 | Of cherry (Prunus spp.) | 5 | C |
| 4407950000 | Of ash (Fraxinus spp.) | 5 | C |
| 4407991010 | Rosewood | 5 | C |
| 4407991020 | Ebonywood | 5 | C |
| 4407991040 | Walnut | 5 | C |
| 4407991090 | Other | 5 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4407992000 | Lignum vitae | 5 | C |
| 4407993010 | Aspen | 5 | C |
| 4407993020 | Poplar | 5 | C |
| 4407993040 | Elm | 5 | C |
| 4407993050 | Birch | 5 | C |
| 4407993060 | Basswood | 5 | C |
| 4407994000 | Paulownia | 5 | C |
| 4407999010 | Tropical woods, not specified in the foregoing | 5 | C |
| 4407999090 | Other | 5 | C |
| 4408106000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8 | C |
| 4408109100 | For manufacturing plywood | 2 | A |
| 4408109200 | Patterned veneer | 3 | C |
| 4408109910 | Cedar | 5 | C |
| 4408109920 | Oregon pine | 5 | C |
| 4408109930 | Red pine | 5 | C |
| 4408109940 | White wood or fir | 5 | C |
| 4408109950 | Larch | 5 | C |
| 4408109960 | Spruce | 5 | C |
| 4408109970 | Radiata pine | 5 | C |
| 4408109990 | Other | 5 | C |
| 4408313000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8 | C |
| 4408319011 | For manufacturing plywood | 2 | A |
| 4408319012 | Patterned veneer | 3 | C |
| 4408319019 | Other | 5 | C |
| 4408319021 | For manufacturing plywood | 2 | A |
| 4408319022 | Patterned veneer | 3 | C |
| 4408319029 | Other | 5 | C |
| 4408396000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8 | C |
| 4408399011 | For manufacturing plywood | 2 | A |
| 4408399012 | Patterned veneer | 3 | C |
| 4408399019 | Other | 5 | C |
| 4408399021 | For manufacturing plywood | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4408399022 | Patterned veneer | 3 | C |
| 4408399029 | Other | 5 | C |
| 4408399031 | For manufacturing plywood | 2 | A |
| 4408399032 | Patterned veneer | 3 | C |
| 4408399039 | Other | 5 | C |
| 4408399041 | For manufacturing plywood | 2 | A |
| 4408399042 | Patterned veneer | 3 | C |
| 4408399049 | Other | 5 | C |
| 4408399051 | For manufacturing plywood | 2 | A |
| 4408399052 | Patterned veneer | 3 | C |
| 4408399059 | Other | 5 | C |
| 4408399091 | For manufacturing plywood | 2 | A |
| 4408399092 | Patterned veneer | 3 | C |
| 4408399099 | Other | 5 | C |
| 4408901000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8 | C |
| 4408909150 | For manufacturing plywood | 2 | A |
| 4408909160 | Patterned veneer | 3 | C |
| 4408909191 | Rosewood | 5 | C |
| 4408909192 | Ebonywood | 5 | C |
| 4408909193 | Ash | 5 | C |
| 4408909194 | Walnut | 5 | C |
| 4408909195 | Oak | 5 | C |
| 4408909199 | Other | 5 | C |
| 4408909210 | For manufacturing plywood | 2 | A |
| 4408909220 | Patterned veneer | 3 | C |
| 4408909290 | Other | 5 | C |
| 4408909370 | For manufacturing plywood | 2 | A |
| 4408909380 | Patterned veneer | 3 | C |
| 4408909391 | Aspen | 5 | C |
| 4408909392 | Poplar | 5 | C |
| 4408909393 | Maple | 5 | C |
| 4408909394 | Elm | 5 | C |
| 4408909395 | Birch | 5 | C |
| 4408909396 | Basswood | 5 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4408909410 | For manufacturing plywood | 2 | A |
| 4408909420 | Patterned veneer | 3 | C |
| 4408909490 | Other | 5 | C |
| 4408909912 | For manufacturing plywood | 2 | A |
| 4408909913 | Patterned veneer | 3 | C |
| 4408909914 | Baboen | 5 | C |
| 4408909919 | Other | 5 | C |
| 4408909991 | For manufacturing plywood | 2 | A |
| 4408909992 | Patterned veneer | 3 | C |
| 4408909999 | Other | 5 | C |
| 4409101000 | Siding | 8 | E |
| 4409102000 | Flooring | 8 | E |
| 4409109000 | Other | 8 | E |
| 4409210000 | Of bamboo | 8 | E |
| 4409291000 | Siding | 8 | E |
| 4409292000 | Flooring | 8 | E |
| 4409299000 | Other | 8 | E |
| 4410111000 | Unworked or not further worked than sanded | 8 | E |
| 4410112000 | Surface-covered with melamine-impregnated paper | 8 | E |
| 4410113000 | Surface-covered with decorative laminates of plastics | 8 | E |
| 4410119000 | Other | 8 | E |
| 4410121000 | Unworked or not further worked than sanded | 8 | E |
| 4410129000 | Other | 8 | E |
| 4410191010 | Unworked or not further worked than sanded | 8 | E |
| 4410191090 | Other | 8 | E |
| 4410199010 | Unworked or not further worked than sanded | 8 | E |
| 4410199020 | Surface-covered with melamine-impregnated paper | 8 | E |
| 4410199030 | Surface-covered with decorative laminates of plastics | 8 | E |
| 4410199090 | Other | 8 | E |
| 4410900000 | Other | 8 | D |
| 4411121000 | Not mechanically worked or surface covered | 8 | E |
| 4411122000 | Mechanically worked or surface covered | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4411129000 | Other | 8 | E |
| 4411131000 | Not mechanically worked or surface covered | 8 | E |
| 4411132000 | Mechanically worked or surface covered | 8 | E |
| 4411139000 | Other | 8 | E |
| 4411141000 | Not mechanically worked or surface covered | 8 | E |
| 4411142010 | Floor board | 8 | E |
| 4411142090 | Other | 8 | E |
| 4411149000 | Other | 8 | E |
| 4411921000 | Not mechanically worked or surface covered | 8 | E |
| 4411922010 | Floor board | 8 | E |
| 4411922090 | Other | 8 | E |
| 4411929000 | Other | 8 | E |
| 4411931000 | Not mechanically worked or surface covered | 8 | E |
| 4411932010 | Floor board | 8 | E |
| 4411932090 | Other | 8 | E |
| 4411939000 | Other | 8 | E |
| 4411941000 | Not mechanically worked or surface covered | 8 | E |
| 4411949000 | Other | 8 | E |
| 4412101010 | Of a thickness less than 6 mm | 8 | E |
| 4412101020 | Of a thickness not less than 6 mm | 8 | E |
| 4412102000 | Floor board | 8 | E |
| 4412109010 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 8 | E |
| 4412109090 | Other | 8 | E |
| 4412311000 | Of a thickness less than 3.2 mm | 8 | E |
| 4412312000 | Of a thickness less than 4 mm but not less than 3.2 mm | 8 | E |
| 4412313000 | Of a thickness less than 6 mm but not less than 4 mm | 8 | E |
| 4412314010 | Of a thickness less than 8mm but not less than 6mm | 10 | E |
| 4412314020 | Of a thickness less than 10mm but not less than 8mm | 10 | E |
| 4412315000 | Of a thickness less than 12 mm but not less than 10 mm | 10 | E |
| 4412316000 | Of a thickness less than 15 mm but not less than 12 mm | 10 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4412317000 | Of a thickness not less than 15 mm | 10 | E |
| 4412321000 | Of a thickness less than 3.2 mm | 8 | E |
| 4412322000 | Of a thickness less than 4 mm but not less than 3.2 mm | 8 | E |
| 4412323000 | Of a thickness less than 6 mm but not less than 4 mm | 8 | E |
| 4412324010 | Of a thickness less than 8mm but not less than 6mm | 10 | E |
| 4412324020 | Of a thickness less than 10mm but not less than 8mm | 10 | E |
| 4412325000 | Of a thickness less than 12 mm but not less than 10 mm | 10 | E |
| 4412326000 | Of a thickness less than 15 mm but not less than 12 mm | 10 | E |
| 4412327000 | Of a thickness not less than 15 mm | 10 | E |
| 4412391010 | Of a thickness less than 6 mm | 8 | E |
| 4412391090 | Other | 10 | E |
| 4412399010 | Of a thickness less than 6 mm | 8 | E |
| 4412399090 | Other | 10 | E |
| 4412941000 | Blockboard | 8 | E |
| 4412942000 | Laminboard | 8 | E |
| 4412943000 | Battenboard | 8 | E |
| 4412991011 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991019 | Other | 8 | E |
| 4412991021 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991029 | Other | 8 | E |
| 4412991031 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991039 | Other | 8 | E |
| 4412991041 | Floor board, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991042 | Floor board, other | 8 | E |
| 4412991043 | Other, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991049 | Other | 8 | E |
| 4412992010 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412992090 | Other | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4412993010 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412993090 | Other | 8 | E |
| 4412999111 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412999119 | Other | 8 | E |
| 4412999191 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412999199 | Other | 8 | E |
| 4412999211 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412999219 | Other | 8 | E |
| 4412999291 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412999299 | Other | 8 | E |
| 4413000000 | Densified wood, in blocks, plates, strips or profile shapes. | 8 | E |
| 4414000000 | Wooden frames for paintings, photographs, mirrors or similar objects. | 8 | E |
| 4415100000 | Cases, boxes, crates, drums and similar packings; cable-drums | 8 | E |
| 4415200000 | Pallets, box pallets and other load boards; pallet collars | 8 | D |
| 4416000000 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves. | 8 | E |
| 4417000000 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood. | 8 | E |
| 4418100000 | Windows, French-windows and their frames | 8 | D |
| 4418200000 | Doors and their frames and thresholds | 8 | E |
| 4418400000 | Shuttering for concrete constructional work | 8 | E |
| 4418500000 | Shingles and shakes | 8 | E |
| 4418600000 | Posts and beams | 8 | E |
| 4418711000 | Parquet panels | 8 | E |
| 4418719000 | Other | 8 | E |
| 4418721000 | Parquet panels | 8 | E |
| 4418729000 | Other | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4418791000 | Parquet panels | 8 | E |
| 4418799000 | Other | 8 | E |
| 4418901000 | Cellular wood panels | 8 | E |
| 4418909000 | Other | 8 | E |
| 4419001000 | Bowls | 8 | E |
| 4419002010 | Of bamboo | 8 | E |
| 4419002090 | Other | 8 | E |
| 4419009000 | Other | 8 | E |
| 4420101000 | Statuettes | 8 | E |
| 4420109000 | Other | 8 | E |
| 4420901000 | Wood marquetry and inlaid wood | 8 | E |
| 4420902010 | Cigarette caskets or case | 8 | E |
| 4420902020 | Jewellery casket or case | 8 | E |
| 4420902030 | Other articles of furniture, not falling within Chapter 94 | 8 | E |
| 4420902090 | Other | 8 | E |
| 4420909010 | Cigarette, jewellery casket or case | 8 | E |
| 4420909020 | Other articles of furniture, not falling within Chapter 94 | 8 | E |
| 4420909090 | Other | 8 | E |
| 4421100000 | Clothes hangers | 8 | E |
| 4421901010 | Bobbins | 8 | E |
| 4421901090 | Other | 8 | E |
| 4421902000 | Match splints; wooden pegs or pins for footwear | 8 | E |
| 4421903000 | Toothpick | 8 | E |
| 4421904000 | Wood paving blocks | 8 | E |
| 4421905000 | Fans and hand screens, nonmechanical; frames and handles therefor and parts of such frames and handles | 8 | E |
| 4421909000 | Other | 8 | E |
| 4501100000 | Natural cork, raw or simply prepared | 8 | E |
| 4501900000 | Other | 8 | E |
| 4502000000 | Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers). | 8 | E |
| 4503100000 | Corks and stoppers | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4503900000 | Other | 8 | E |
| 4504100000 | Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs | 8 | E |
| 4504900000 | Other | 8 | E |
| 4601211000 | Mats and matting | 8 | A |
| 4601212000 | Screens | 8 | A |
| 4601221000 | Mats and matting | 8 | A |
| 4601222000 | Screens | 8 | A |
| 4601291000 | Mats and matting | 8 | A |
| 4601292000 | Screens | 8 | A |
| 4601921000 | Eunjukbaljang (of width less than 35 cm) | 8 | A |
| 4601929000 | Other | 8 | A |
| 4601930000 | Of rattan | 8 | A |
| 4601941000 | Eunjukbaljang (of width less than 35 cm) | 8 | A |
| 4601949000 | Other | 8 | A |
| 4601991000 | Articles in sheets plaited with plastics | 8 | A |
| 4601999000 | Other | 8 | A |
| 4602111000 | Basket | 8 | E |
| 4602112000 | Trays, dishes and other similar kitchen or tablewares | 8 | E |
| 4602119000 | Other | 8 | E |
| 4602120000 | Of rattan | 8 | E |
| 4602191000 | Articles of rush | 8 | A |
| 4602199000 | Other | 8 | A |
| 4602900000 | Other | 8 | A |
| 4701001000 | Unbleached | 0 | A |
| 4701002000 | Semi-bleached or bleached | 0 | A |
| 4702000000 | Chemical wood pulp, dissolving grades. | 0 | A |
| 4703110000 | Coniferous | 0 | A |
| 4703190000 | Non-coniferous | 0 | A |
| 4703211000 | Semi-bleached | 0 | A |
| 4703212000 | Bleached | 0 | A |
| 4703291000 | Semi-bleached | 0 | A |
| 4703292000 | Bleached | 0 | A |
| 4704110000 | Coniferous | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4704190000 | Non-coniferous | 0 | A |
| 4704210000 | Coniferous | 0 | A |
| 4704290000 | Non-coniferous | 0 | A |
| 4705000000 | Wood pulp obtained by a combination of mechanical and chemical pulping processes. | 0 | A |
| 4706100000 | Cotton linters pulp | 0 | A |
| 4706200000 | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard | 0 | A |
| 4706301000 | Mechanical | 0 | A |
| 4706302000 | Chemical | 0 | A |
| 4706303000 | Semi-chemical | 0 | A |
| 4706911000 | Unbleached | 0 | A |
| 4706912000 | Semi-bleached or bleached | 0 | A |
| 4706921000 | Unbleached | 0 | A |
| 4706922000 | Semi-bleached or bleached | 0 | A |
| 4706931000 | Unbleached | 0 | A |
| 4706932000 | Semi-bleached or bleached | 0 | A |
| 4707100000 | Unbleached kraft paper or paperboard or corrugated paper or paperboard | 0 | A |
| 4707200000 | Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | 0 | A |
| 4707300000 | Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) | 0 | A |
| 4707900000 | Other, including unsorted waste and scrap | 0 | A |
| 4801000000 | Newsprint, in rolls or sheets. | 0 | A |
| 4802100000 | Hand-made paper and paperboard | 0 | A |
| 4802200000 | Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard | 0 | A |
| 4802400000 | Wallpaper base | 0 | A |
| 4802541010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802541090 | Other | 0 | A |
| 4802549010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802549090 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4802551010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802551020 | Copy or duplicating paper | 0 | A |
| 4802551030 | Business machine paper and continuous forms bond(including Optical Mark Reading paper and Optical Character Reading paper) | 0 | A |
| 4802551040 | Fancy paper | 0 | A |
| 4802551090 | Other | 0 | A |
| 4802559010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802559090 | Other | 0 | A |
| 4802561010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802561020 | Copy or duplicating paper | 0 | A |
| 4802561030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802561040 | Fancy paper | 0 | A |
| 4802561090 | Other | 0 | A |
| 4802569010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802569090 | Other | 0 | A |
| 4802571010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802571020 | Copy or duplicating paper | 0 | A |
| 4802571030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802571040 | Fancy paper | 0 | A |
| 4802571090 | Other | 0 | A |
| 4802579010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802579090 | Other | 0 | A |
| 4802581010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802581020 | Fancy paper | 0 | A |
| 4802581090 | Other | 0 | A |
| 4802582010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802582090 | Other | 0 | A |
| 4802589010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802589090 | Other | 0 | A |
| 4802611010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4802611020 | Copy or duplicating paper | 0 | A |
| 4802611030 | Business machine paper and continuous forms bond (including OMR paper and OCR paper) | 0 | A |
| 4802611040 | Fancy paper | 0 | A |
| 4802611090 | Other | 0 | A |
| 4802619010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802619090 | Other | 0 | A |
| 4802621010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802621020 | Copy or duplicating paper | 0 | A |
| 4802621030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802621040 | Fancy paper | 0 | A |
| 4802621090 | Other | 0 | A |
| 4802629010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802629090 | Other | 0 | A |
| 4802691010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802691020 | Copy or duplicating paper | 0 | A |
| 4802691030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802691040 | Fancy paper | 0 | A |
| 4802691090 | Other | 0 | A |
| 4802699010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802699090 | Other | 0 | A |
| 4803001000 | Toilet or facial tissue stock for household or sanitary purposes | 0 | A |
| 4803002000 | Cellulose wadding and webs of cellulose fibres | 0 | A |
| 4803009000 | Other | 0 | A |
| 4804110000 | Unbleached | 0 | A |
| 4804190000 | Other | 0 | A |
| 4804210000 | Unbleached | 0 | A |
| 4804290000 | Other | 0 | A |
| 4804311000 | Electric insulating paper and paper board | 0 | A |
| 4804312000 | Condenser paper and paperboard | 0 | A |
| 4804313000 | Wrapping paper and paperboard | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4804319000 | Other | 0 | A |
| 4804391000 | Electric insulating paper and paperboard | 0 | A |
| 4804392000 | Condenser paper and paperboard | 0 | A |
| 4804393000 | Wrapping paper and paperboard | 0 | A |
| 4804399000 | Other | 0 | A |
| 4804411010 | Weighing less than 200 g/㎡ | 0 | A |
| 4804411090 | Other | 0 | A |
| 4804419010 | Weighing less than 200 g/㎡ | 0 | A |
| 4804419090 | Other | 0 | A |
| 4804421010 | Base stock for milk cartons and other beverage containers | 0 | A |
| 4804421020 | Folding carton stock (Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4804421030 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4804421090 | Other | 0 | A |
| 4804429010 | Base stock for milk cartons and other beverage containers | 0 | A |
| 4804429020 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4804429030 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4804429090 | Other | 0 | A |
| 4804491000 | Weighing less than 200 g/㎡ | 0 | A |
| 4804499000 | Other | 0 | A |
| 4804510000 | Unbleached | 0 | A |
| 4804521000 | Base stock for milk cartons and other beverage containers | 0 | A |
| 4804522000 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4804523000 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4804529000 | Other | 0 | A |
| 4804590000 | Other | 0 | A |
| 4805110000 | Semi-chemical fluting paper | 0 | A |
| 4805120000 | Straw fluting paper | 0 | A |
| 4805190000 | Other | 0 | A |
| 4805241000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805249000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4805251000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805259000 | Other | 0 | A |
| 4805300000 | Sulphite wrapping paper | 0 | A |
| 4805400000 | Filter paper and paperboard | 0 | A |
| 4805500000 | Felt paper and paperboard | 0 | A |
| 4805911000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805919010 | Condenser paper and paperboard | 0 | A |
| 4805919090 | Other | 0 | A |
| 4805921000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805929000 | Other | 0 | A |
| 4805931000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805939000 | Other | 0 | A |
| 4806100000 | Vegetable parchment | 0 | A |
| 4806200000 | Greaseproof papers | 0 | A |
| 4806300000 | Tracing papers | 0 | A |
| 4806401000 | Glassine paper | 0 | A |
| 4806409000 | Other | 0 | A |
| 4807000000 | Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets. | 0 | A |
| 4808100000 | Corrugated paper and paperboard, whether or not perforated | 0 | A |
| 4808401000 | For sack | 0 | A |
| 4808409000 | Other | 0 | A |
| 4808900000 | Other | 0 | A |
| 4809201000 | One-ply | 0 | A |
| 4809202000 | Multi-ply | 0 | A |
| 4809901000 | Transfer paper | 0 | A |
| 4809902010 | Weighing not less than 65g/㎡ | 0 | A |
| 4809902090 | Other | 0 | A |
| 4809903000 | Graphic art paper | 0 | A |
| 4809904000 | Carbon or similar copying papers | 0 | A |
| 4809909000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4810131000 | Printing or writing paper and paperboard | 0 | A |
| 4810139000 | Other | 0 | A |
| 4810141000 | Printing or writing paper and paperboard | 0 | A |
| 4810149000 | Other | 0 | A |
| 4810191000 | Printing or writing paper and paperboard | 0 | A |
| 4810199000 | Other | 0 | A |
| 4810220000 | Light-weight coated paper | 0 | A |
| 4810290000 | Other | 0 | A |
| 4810311000 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4810312000 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4810319000 | Other | 0 | A |
| 4810321000 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4810322000 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4810329000 | Other | 0 | A |
| 4810390000 | Other | 0 | A |
| 4810921010 | Weighing not more than 250g/㎡ | 0 | A |
| 4810921090 | Other | 0 | A |
| 4810922000 | Ivory duplex board with white back | 0 | A |
| 4810929000 | Other | 0 | A |
| 4810991000 | Matrix paper | 0 | A |
| 4810992000 | Filter paper | 0 | A |
| 4810999000 | Other | 0 | A |
| 4811101000 | Roofing paper | 0 | A |
| 4811109000 | Other | 0 | A |
| 4811410000 | Self-adhesive | 0 | A |
| 4811490000 | Other | 0 | A |
| 4811511000 | Weighing more than 150 g/㎡ but not more than 265 g/㎡ | 0 | A |
| 4811519011 | Floor coverings on a base of paper or of paperboard | 0 | A |
| 4811519019 | Other | 0 | A |
| 4811519090 | Other | 0 | A |
| 4811590000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4811600000 | Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol | 0 | A |
| 4811901010 | Ruled, lined or squared | 0 | A |
| 4811901090 | Other | 0 | A |
| 4811902010 | Cellulose wadding | 0 | A |
| 4811902090 | Other | 0 | A |
| 4812000000 | Filter blocks, slabs and plates, of paper pulp. | 0 | A |
| 4813100000 | In the form of booklets or tubes | 0 | A |
| 4813200000 | In rolls of a width not exceeding 5 cm | 0 | A |
| 4813900000 | Other | 0 | A |
| 4814201000 | Wall paper | 0 | A |
| 4814202000 | Lincrusta | 0 | A |
| 4814209000 | Other | 0 | A |
| 4814901010 | Of kohemp fiber | 0 | A |
| 4814901090 | Other | 0 | A |
| 4814909000 | Other | 0 | A |
| 4816201000 | One ply | 0 | A |
| 4816202000 | Multi-ply | 0 | A |
| 4816901000 | Transfer paper | 0 | A |
| 4816902010 | Weighing not less than 65g/㎡ | 0 | A |
| 4816902090 | Other | 0 | A |
| 4816903000 | Graphic art paper | 0 | A |
| 4816904000 | Carbon or similar copying papers | 0 | A |
| 4816905000 | Duplicator stencils | 0 | A |
| 4816909000 | Other | 0 | A |
| 4817100000 | Envelopes | 0 | A |
| 4817200000 | Letter cards, plain postcards and correspondence cards | 0 | A |
| 4817300000 | Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | 0 | A |
| 4818100000 | Toilet paper | 0 | A |
| 4818200000 | Handkerchiefs, cleansing or facial tissues and towels | 0 | A |
| 4818300000 | Tablecloths and serviettes | 0 | A |
| 4818500000 | Articles of apparel and clothing accessories | 0 | A |

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4908909000 | Other | 0 | A |
| 4909000000 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. | 0 | A |
| 4910001000 | Of paper or paperboard | 0 | A |
| 4910009000 | Other | 0 | A |
| 4911100000 | Trade advertising material, commercial catalogues and the like | 0 | A |
| 4911911000 | Printed plans and drawings | 0 | A |
| 4911919000 | Other | 0 | A |
| 4911990000 | Other | 0 | A |
| 5001000000 | Silk-worm cocoons suitable for reeling. | 51% or 5,276won/kg whichever is the greater | A |
| 5002001010 | Not more than 20 decitex | 3 | A |
| 5002001020 | More than 20 decitex but not more than 25.56 decitex | 51.7% or 17,215won/kg whichever is the greater | A |
| 5002001030 | More than 25.56 decitex but not more than 28.89 decitex | 51.7% or 17,215won/kg whichever is the greater | A |
| 5002001040 | More than 28.89 decitex but not more than 36.67 decitex | 51.7% or 17,215won/kg whichever is the greater | A |
| 5002001050 | More than 36.67 decitex | 51.7% or 17,215won/kg whichever is the greater | A |
| 5002002000 | Doupion silk | 3 | A |
| 5002009000 | Other | 8 | A |
| 5003001000 | Not carded or combed | 2 | A |
| 5003009000 | Other | 2 | A |
| 5004000000 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale. | 3 | A |
| 5005001000 | Hand made yarn | 3 | A |
| 5005002000 | Yarn spun from silk waste | 3 | A |
| 5005003000 | Yarn spun from noil silk | 3 | A |
| 5006001000 | Silk yarn | 8 | A |
| 5006002000 | Hand made yarn | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5006003000 | Yarn spun from silk waste | 8 | A |
| 5006004000 | Yarn spun from noil silk | 8 | A |
| 5006005000 | Silk worm gut | 8 | A |
| 5007100000 | Fabrics of noil silk | 13 | A |
| 5007201000 | Silk fabrics, grey | 13 | A |
| 5007202010 | Shibori | 13 | A |
| 5007202020 | Satin | 13 | A |
| 5007202030 | Crepe de chine | 13 | A |
| 5007202090 | Other | 13 | A |
| 5007209000 | Other | 13 | A |
| 5007901000 | Silk fabrics, grey | 13 | A |
| 5007902000 | Silk woven fabrics, mixed with acetate yarn | 13 | A |
| 5007903000 | Silk woven fabrics, mixed with other man-made fiber | 13 | A |
| 5007904000 | Silk woven fabrics, mixed with wool | 13 | A |
| 5007909000 | Other | 13 | A |
| 5101110000 | Shorn wool | 0 | A |
| 5101190000 | Other | 0 | A |
| 5101210000 | Shorn wool | 0 | A |
| 5101290000 | Other | 0 | A |
| 5101300000 | Carbonised | 0 | A |
| 5102110000 | Of Kashmir (cashmere) goats | 0 | A |
| 5102190000 | Other | 0 | A |
| 5102200000 | Coarse animal hair | 0 | A |
| 5103100000 | Noils of wool or of fine animal hair | 0 | A |
| 5103200000 | Other waste of wool or of fine animal hair | 0 | A |
| 5103300000 | Waste of coarse animal hair | 0 | A |
| 5104000000 | Garnetted stock of wool or of fine or coarse animal hair. | 0 | A |
| 5105100000 | Carded wool | 0 | A |
| 5105210000 | Combed wool in fragments | 0 | A |
| 5105290000 | Other | 0 | A |
| 5105310000 | Of Kashmir (cashmere) goats | 0 | A |
| 5105390000 | Other | 0 | A |
| 5105400000 | Coarse animal hair, carded or combed | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5106101000 | Of all wool | 8 | A |
| 5106109000 | Other | 8 | A |
| 5106201000 | Mixed with polyester fiber | 8 | A |
| 5106202000 | Mixed with polyamide fiber | 8 | A |
| 5106203000 | Mixed with acrylic fiber | 8 | A |
| 5106204000 | Mixed with other synthetic fiber | 8 | A |
| 5106209000 | Other | 8 | A |
| 5107101000 | Of all wool | 8 | A |
| 5107102000 | Mixed with synthetic fiber | 8 | A |
| 5107109000 | Mixed with other fiber | 8 | A |
| 5107201000 | Mixed with polyester fiber | 8 | A |
| 5107202000 | Mixed with polyamide fiber | 8 | A |
| 5107203000 | Mixed with acrylic fiber | 8 | A |
| 5107204000 | Mixed with other synthetic fiber | 8 | A |
| 5107209000 | Mixed with other fiber | 8 | A |
| 5108100000 | Carded | 8 | A |
| 5108200000 | Combed | 8 | A |
| 5109101000 | Yarn of wool | 8 | A |
| 5109109000 | Yarn of fine animal hair | 8 | A |
| 5109901000 | Yarn of wool | 8 | A |
| 5109909000 | Yarn of fine animal hair | 8 | A |
| 5110000000 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale. | 8 | A |
| 5111111000 | Of wool | 13 | A |
| 5111112000 | Of fine animal hair | 13 | A |
| 5111191000 | Of wool | 13 | A |
| 5111192000 | Of fine animal hair | 13 | A |
| 5111200000 | Other, mixed mainly or solely with man-made filaments | 13 | A |
| 5111300000 | Other, mixed mainly or solely with man-made staple fibres | 13 | A |
| 5111900000 | Other | 13 | A |
| 5112111000 | Of wool | 13 | A |
| 5112112000 | Of fine animal hair | 13 | A |
| 5112191000 | Of wool | 13 | A |
| 5112192000 | Of fine animal hair | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5112200000 | Other, mixed mainly or solely with man-made filaments | 13 | A |
| 5112300000 | Other, mixed mainly or solely with man-made staple fibres | 13 | A |
| 5112900000 | Other | 13 | A |
| 5113000000 | Woven fabrics of coarse animal hair or of horsehair. | 13 | A |
| 5201001000 | Seed cotton | 0 | A |
| 5201009010 | Less than 23.2 ㎜ (7/8 inch) of fibre-length | 0 | A |
| 5201009020 | Not less than 23.2 ㎜ (7/8 inch), but less than 25.4 ㎜ (1 inch) of fibre-length | 0 | A |
| 5201009030 | Not less than 25.4 ㎜ (1 inch), but less than 28.5 ㎜ (1-1/8 inch) of fibre-length | 0 | A |
| 5201009050 | Not less than 28.5 ㎜ (1-1/8 inch), but less than 34.9 ㎜ (1-3/8 inch) of fiber length | 0 | A |
| 5201009060 | Not less than 34.9 ㎜ (1-3/8 inch) of fiber-length | 0 | A |
| 5202100000 | Yarn waste (including thread waste) | 0 | A |
| 5202910000 | Garnetted stock | 0 | A |
| 5202990000 | Other | 0 | A |
| 5203000000 | Cotton, carded or combed. | 0 | A |
| 5204110000 | Containing 85 % or more by weight of cotton | 8 | A |
| 5204190000 | Other | 8 | A |
| 5204200000 | Put up for retail sale | 8 | A |
| 5205111000 | Unbleached or not mercerized | 8 | A |
| 5205119000 | Other | 8 | A |
| 5205121010 | Measuring not more than 370.37 decitex but not less than 232.56 decitex (not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn | 1 | A |
| 5205121090 | Other | 8 | A |
| 5205129000 | Other | 8 | A |
| 5205131000 | Unbleached or not mercerized | 8 | A |
| 5205139000 | Other | 8 | A |
| 5205141000 | Unbleached or not mercerized | 8 | A |
| 5205149000 | Other | 8 | A |
| 5205151000 | Unbleached or not mercerized | 8 | A |
| 5205159000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5205211000 | Unbleached or not mercerized | 8 | A |
| 5205219000 | Other | 8 | A |
| 5205221000 | Unbleached or not mercerized | 8 | A |
| 5205229000 | Other | 8 | A |
| 5205231000 | Unbleached or not mercerized | 8 | A |
| 5205239000 | Other | 8 | A |
| 5205241000 | Unbleached or not mercerized | 8 | A |
| 5205249000 | Other | 8 | A |
| 5205261000 | Unbleached or not mercerized | 8 | A |
| 5205269000 | Other | 8 | A |
| 5205271000 | Unbleached or not mercerized | 8 | A |
| 5205279000 | Other | 8 | A |
| 5205281000 | Unbleached or not mercerized | 8 | A |
| 5205289000 | Other | 8 | A |
| 5205311000 | Unbleached or not mercerized | 8 | A |
| 5205319000 | Other | 8 | A |
| 5205321010 | Measuring not more than 370.37 decitex but not less than 232.56 decitex(not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn | 1 | A |
| 5205321090 | Other | 8 | A |
| 5205329000 | Other | 8 | A |
| 5205331000 | Unbleached or not mercerized | 8 | A |
| 5205339000 | Other | 8 | A |
| 5205341000 | Unbleached or not mercerized | 8 | A |
| 5205349000 | Other | 8 | A |
| 5205351000 | Unbleached or not mercerized | 8 | A |
| 5205359000 | Other | 8 | A |
| 5205411000 | Unbleached or not mercerized | 8 | A |
| 5205419000 | Other | 8 | A |
| 5205421000 | Unbleached or not mercerized | 8 | A |
| 5205429000 | Other | 8 | A |
| 5205431000 | Unbleached or not mercerized | 8 | A |
| 5205439000 | Other | 8 | A |
| 5205441000 | Unbleached or not mercerized | 8 | A |
| 5205449000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5205461000 | Unbleached or not mercerized | 8 | A |
| 5205469000 | Other | 8 | A |
| 5205471000 | Unbleached or not mercerized | 8 | A |
| 5205479000 | Other | 8 | A |
| 5205481000 | Unbleached or not mercerized | 8 | A |
| 5205489000 | Other | 8 | A |
| 5206111000 | Unbleached or not mercerized | 8 | A |
| 5206119000 | Other | 8 | A |
| 5206121000 | Unbleached or not mercerized | 8 | A |
| 5206129000 | Other | 8 | A |
| 5206131000 | Unbleached or not mercerized | 8 | A |
| 5206139000 | Other | 8 | A |
| 5206141000 | Unbleached or not mercerized | 8 | A |
| 5206149000 | Other | 8 | A |
| 5206151000 | Unbleached or not mercerized | 8 | A |
| 5206159000 | Other | 8 | A |
| 5206211000 | Unbleached or not mercerized | 8 | A |
| 5206219000 | Other | 8 | A |
| 5206221000 | Unbleached or not mercerized | 8 | A |
| 5206229000 | Other | 8 | A |
| 5206231000 | Unbleached or not mercerized | 8 | A |
| 5206239000 | Other | 8 | A |
| 5206241000 | Unbleached or not mercerized | 8 | A |
| 5206249000 | Other | 8 | A |
| 5206251000 | Unbleached or not mercerized | 8 | A |
| 5206259000 | Other | 8 | A |
| 5206311000 | Unbleached or not mercerized | 8 | A |
| 5206319000 | Other | 8 | A |
| 5206321000 | Unbleached or not mercerized | 8 | A |
| 5206329000 | Other | 8 | A |
| 5206331000 | Unbleached or not mercerized | 8 | A |
| 5206339000 | Other | 8 | A |
| 5206341000 | Unbleached or not mercerized | 8 | A |
| 5206349000 | Other | 8 | A |
| 5206351000 | Unbleached or not mercerized | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5206359000 | Other | 8 | A |
| 5206411000 | Unbleached or not mercerized | 8 | A |
| 5206419000 | Other | 8 | A |
| 5206421000 | Unbleached or not mercerized | 8 | A |
| 5206429000 | Other | 8 | A |
| 5206431000 | Unbleached or not mercerized | 8 | A |
| 5206439000 | Other | 8 | A |
| 5206441000 | Unbleached or not mercerized | 8 | A |
| 5206449000 | Other | 8 | A |
| 5206451000 | Unbleached or not mercerized | 8 | A |
| 5206459000 | Other | 8 | A |
| 5207101000 | Unbleached or not mercerized | 8 | A |
| 5207109000 | Other | 8 | A |
| 5207901000 | Unbleached or not mercerized | 8 | A |
| 5207909000 | Other | 8 | A |
| 5208110000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208120000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208130000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208190000 | Other fabrics | 10 | A |
| 5208210000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208220000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208230000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208290000 | Other fabrics | 10 | A |
| 5208310000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208320000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208330000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208390000 | Other fabrics | 10 | A |
| 5208410000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208420000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208430000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208490000 | Other fabrics | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5208510000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208520000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208591000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208599000 | Other | 10 | A |
| 5209110000 | Plain weave | 10 | A |
| 5209120000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209190000 | Other fabrics | 10 | A |
| 5209210000 | Plain weave | 10 | A |
| 5209220000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209290000 | Other fabrics | 10 | A |
| 5209310000 | Plain weave | 10 | A |
| 5209320000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209390000 | Other fabrics | 10 | A |
| 5209410000 | Plain weave | 10 | A |
| 5209420000 | Denim | 10 | A |
| 5209430000 | Other fabrics of 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209490000 | Other fabrics | 10 | A |
| 5209510000 | Plain weave | 10 | A |
| 5209520000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209590000 | Other fabrics | 10 | A |
| 5210110000 | Plain weave | 10 | A |
| 5210191000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210199000 | Other | 10 | A |
| 5210210000 | Plain weave | 10 | A |
| 5210291000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210299000 | Other | 10 | A |
| 5210310000 | Plain weave | 10 | A |
| 5210320000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210390000 | Other fabrics | 10 | A |
| 5210410000 | Plain weave | 10 | A |
| 5210491000 | 3-thread or 4-thread twill, including cross twill | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5210499000 | Other | 10 | A |
| 5210510000 | Plain weave | 10 | A |
| 5210590000 | Other fabrics | 10 | A |
| 5211110000 | Plain weave | 10 | A |
| 5211120000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211190000 | Other fabrics | 10 | A |
| 5211200000 | Bleached | 10 | A |
| 5211310000 | Plain weave | 10 | A |
| 5211320000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211390000 | Other fabrics | 10 | A |
| 5211410000 | Plain weave | 10 | A |
| 5211420000 | Denim | 10 | A |
| 5211430000 | Other fabrics of 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211490000 | Other fabrics | 10 | A |
| 5211510000 | Plain weave | 10 | A |
| 5211520000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211590000 | Other fabrics | 10 | A |
| 5212110000 | Unbleached | 10 | A |
| 5212120000 | Bleached | 10 | A |
| 5212130000 | Dyed | 10 | A |
| 5212140000 | Of yarns of different colours | 10 | A |
| 5212150000 | Printed | 10 | A |
| 5212210000 | Unbleached | 10 | A |
| 5212220000 | Bleached | 10 | A |
| 5212230000 | Dyed | 10 | A |
| 5212240000 | Of yarns of different colours | 10 | A |
| 5212250000 | Printed | 10 | A |
| 5301100000 | Flax, raw or retted | 2 | A |
| 5301210000 | Broken or scutched | 2 | A |
| 5301290000 | Other | 2 | A |
| 5301301000 | Flax tow | 2 | A |
| 5301302000 | Flax waste | 2 | A |
| 5302100000 | True hemp, raw or retted | 2 | A |
| 5302901000 | True hemp, broken, scutched, hackled or otherwise processed, but | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | not spun. | | |
| 5302902010 | Tow of true hemp | 2 | A |
| 5302902020 | Waste of true hemp | 2 | A |
| 5303101000 | Jute | 2 | A |
| 5303102000 | Other textile bast fibres | 2 | A |
| 5303901010 | Jute | 2 | A |
| 5303901090 | Other textile bast fibres | 2 | A |
| 5303909010 | Tow and waste of jute | 2 | A |
| 5303909090 | Tow and waste of other textile bast fibres | 2 | A |
| 5305001000 | Of coconut (coir) | 2 | A |
| 5305002000 | Of abaca | 2 | A |
| 5305003000 | Of sisal and the genus Agave | 2 | A |
| 5305009000 | Other | 2 | A |
| 5306101000 | Of all flax | 8 | A |
| 5306102000 | Of mixed | 8 | A |
| 5306201000 | Of all flax | 8 | A |
| 5306202000 | Of mixed | 8 | A |
| 5307101000 | Of jute | 8 | A |
| 5307109000 | Other | 8 | A |
| 5307201000 | Of jute | 8 | A |
| 5307209000 | Other | 8 | A |
| 5308100000 | Coir yarn | 8 | A |
| 5308200000 | True hemp yarn | 8 | A |
| 5308901000 | Ramie yarn | 8 | A |
| 5308909000 | Other | 8 | A |
| 5309110000 | Unbleached or bleached | 2 | A |
| 5309190000 | Other | 2 | A |
| 5309210000 | Unbleached or bleached | 2 | A |
| 5309290000 | Other | 2 | A |
| 5310101000 | Jute fabrics | 8 | A |
| 5310109000 | Other | 8 | A |
| 5310901000 | Jute fabrics | 8 | A |
| 5310909000 | Other | 8 | A |
| 5311001000 | Of ramie | 8 | A |
| 5311002000 | Of true hemp | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5311003000 | Of paper yarn | 8 | A |
| 5311009000 | Other | 8 | A |
| 5401101000 | Of nylon or other polyamides | 8 | A |
| 5401102000 | Of polyesters | 8 | A |
| 5401103000 | Of acrylic polymers | 8 | A |
| 5401109000 | Other | 8 | A |
| 5401201000 | Of viscose rayon | 8 | A |
| 5401202000 | Of cellulose acetate | 8 | A |
| 5401209000 | Other | 8 | A |
| 5402110000 | Of aramids | 8 | A |
| 5402191011 | For tire cord | 8 | A |
| 5402191012 | For fishing net | 8 | A |
| 5402191019 | For other | 8 | A |
| 5402191021 | For tire cord | 8 | A |
| 5402191022 | For fishing net | 8 | A |
| 5402191029 | For other | 8 | A |
| 5402191090 | Other | 8 | A |
| 5402199000 | Other | 8 | A |
| 5402200000 | High tenacity yarn of polyesters | 8 | A |
| 5402311010 | Of nylon 6 | 8 | A |
| 5402311020 | Of nylon 66 | 8 | A |
| 5402311090 | Other | 8 | A |
| 5402319000 | Other | 8 | A |
| 5402321010 | Of nylon 6 | 8 | A |
| 5402321020 | Of nylon 66 | 8 | A |
| 5402321090 | Other | 8 | A |
| 5402329000 | Other | 8 | A |
| 5402331000 | Of poly trimethylene terephthalate | 8 | A |
| 5402339000 | Other | 8 | A |
| 5402340000 | Of polypropylene | 8 | A |
| 5402390000 | Other | 8 | A |
| 5402440000 | Elastomeric | 8 | A |
| 5402451010 | Of nylon 6 | 8 | A |
| 5402451020 | Of nylon 66 | 8 | A |
| 5402451090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5402459000 | Other | 8 | A |
| 5402461000 | Of poly trimethylene terephthalate | 8 | A |
| 5402469000 | Other | 8 | A |
| 5402471000 | Of poly trimethylene terephthalate | 8 | A |
| 5402479000 | Other | 8 | A |
| 5402480000 | Other, of polypropylene | 8 | A |
| 5402491000 | Of acrylic polymers | 8 | A |
| 5402499000 | Other | 8 | A |
| 5402510000 | Of nylon or other polyamides | 8 | A |
| 5402520000 | Of polyesters | 8 | A |
| 5402591000 | Of acrylic polymers | 8 | A |
| 5402599000 | Other | 8 | A |
| 5402610000 | Of nylon or other polyamides | 8 | A |
| 5402620000 | Of polyesters | 8 | A |
| 5402691000 | Of acrylic polymers | 8 | A |
| 5402692000 | Of polyvinyl alcohol | 8 | A |
| 5402699000 | Other | 8 | A |
| 5403100000 | High tenacity yarn of viscose rayon | 1 | A |
| 5403311000 | Textured yarn | 1 | A |
| 5403319000 | Other | 1 | A |
| 5403321000 | Textured yarn | 1 | A |
| 5403329000 | Other | 1 | A |
| 5403331000 | Textured yarn | 8 | A |
| 5403339000 | Other | 8 | A |
| 5403391000 | Textured yarn | 8 | A |
| 5403399000 | Other | 8 | A |
| 5403411000 | Textured yarn | 1 | A |
| 5403419000 | Other | 1 | A |
| 5403421000 | Textured yarn | 8 | A |
| 5403429000 | Other | 8 | A |
| 5403491000 | Textured yarn | 8 | A |
| 5403499000 | Other | 8 | A |
| 5404110000 | Elastomeric | 8 | A |
| 5404120000 | Other, of polypropylene | 8 | A |
| 5404191000 | Of nylon or other polyamides | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5404192000 | Of polyurethane | 8 | A |
| 5404193000 | Of polyvinyl alcohol | 8 | A |
| 5404199000 | Other | 8 | A |
| 5404901000 | Of strip | 8 | A |
| 5404909000 | Other | 8 | A |
| 5405001000 | Monofilament | 8 | A |
| 5405009000 | Other | 8 | A |
| 5406001000 | Synthetic filament yarn | 8 | A |
| 5406002000 | Artificial filament yarn | 8 | A |
| 5407101000 | Of nylon or other polyamides | 8 | A |
| 5407102000 | Of polyesters | 8 | A |
| 5407200000 | Woven fabrics obtained from strip or the like | 8 | A |
| 5407300000 | Fabrics specified in note 9 to section XI | 8 | A |
| 5407410000 | Unbleached or bleached | 8 | A |
| 5407420000 | Dyed | 8 | A |
| 5407430000 | Of yarns of different colours | 8 | A |
| 5407440000 | Printed | 8 | A |
| 5407510000 | Unbleached or bleached | 8 | A |
| 5407520000 | Dyed | 8 | A |
| 5407530000 | Of yarns of different colours | 8 | A |
| 5407540000 | Printed | 8 | A |
| 5407611000 | Unbleached or bleached | 8 | A |
| 5407612000 | Dyed | 8 | A |
| 5407613000 | Of yarns of different colours | 8 | A |
| 5407614000 | Printed | 8 | A |
| 5407691000 | Unbleached or bleached | 8 | A |
| 5407692000 | Dyed | 8 | A |
| 5407693000 | Of yarns of different colours | 8 | A |
| 5407694000 | Printed | 8 | A |
| 5407711000 | Of acrylic polymers | 8 | A |
| 5407719000 | Other | 8 | A |
| 5407721000 | Of acrylic polymers | 8 | A |
| 5407729000 | Other | 8 | A |
| 5407731000 | Of acrylic polymers | 8 | A |
| 5407739000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5407741000 | Of acrylic polymers | 8 | A |
| 5407749000 | Other | 8 | A |
| 5407811000 | Of nylon or other polyamides | 8 | A |
| 5407812000 | Of polyesters | 8 | A |
| 5407813000 | Of acrylic polymers | 8 | A |
| 5407819000 | Other | 8 | A |
| 5407821000 | Of nylon or other polyamides | 8 | A |
| 5407822000 | Of polyesters | 8 | A |
| 5407823000 | Of acrylic polymers | 8 | A |
| 5407829000 | Other | 8 | A |
| 5407831000 | Of nylon or other polyamides | 8 | A |
| 5407832000 | Of polyesters | 8 | A |
| 5407833000 | Of acrylic polymers | 8 | A |
| 5407839000 | Other | 8 | A |
| 5407841000 | Of nylon or other polyamides | 8 | A |
| 5407842000 | Of polyesters | 8 | A |
| 5407843000 | Of acrylic polymers | 8 | A |
| 5407849000 | Other | 8 | A |
| 5407911000 | Of nylon or other polyamides | 8 | A |
| 5407912000 | Of polyesters | 8 | A |
| 5407913000 | Of acrylic polymers | 8 | A |
| 5407919000 | Other | 8 | A |
| 5407921000 | Of nylon or other polyamides | 8 | A |
| 5407922000 | Of polyesters | 8 | A |
| 5407923000 | Of acrylic polymers | 8 | A |
| 5407929000 | Other | 8 | A |
| 5407931000 | Of nylon or other polyamides | 8 | A |
| 5407932000 | Of polyesters | 8 | A |
| 5407933000 | Of acrylic polymers | 8 | A |
| 5407939000 | Other | 8 | A |
| 5407941000 | Of nylon or other polyamides | 8 | A |
| 5407942000 | Of polyesters | 8 | A |
| 5407943000 | Of acrylic polymers | 8 | A |
| 5407949000 | Other | 8 | A |
| 5408100000 | Woven fabrics obtained from high tenacity yarn of viscose rayon | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5408210000 | Unbleached or bleached | 8 | A |
| 5408220000 | Dyed | 8 | A |
| 5408230000 | Of yarns of different colours | 8 | A |
| 5408240000 | Printed | 8 | A |
| 5408310000 | Unbleached or bleached | 8 | A |
| 5408320000 | Dyed | 8 | A |
| 5408330000 | Of yarns of different colours | 8 | A |
| 5408340000 | Printed | 8 | A |
| 5501100000 | Of nylon or other polyamides | 8 | A |
| 5501200000 | Of polyesters | 8 | A |
| 5501301000 | Acrylic | 8 | A |
| 5501302000 | Modacrylic | 8 | A |
| 5501400000 | Of polypropylene | 8 | A |
| 5501900000 | Other | 8 | A |
| 5502001000 | Of viscose rayon | 7.5 | A |
| 5502002010 | Less than 44,000 decitex | 7.5 | A |
| 5502002020 | Not less than 44,000 decitex | 7.5 | A |
| 5502009000 | Other | 7.5 | A |
| 5503111000 | Of special section face | 8 | A |
| 5503119000 | Other | 8 | A |
| 5503191000 | Of special section face | 8 | A |
| 5503199000 | Other | 8 | A |
| 5503201000 | Of special section face | 8 | A |
| 5503209010 | Of poly trimethylene terephthalate | 8 | A |
| 5503209090 | Other | 8 | A |
| 5503301010 | Of special section face | 8 | A |
| 5503301020 | Of conjugated section face | 8 | A |
| 5503301090 | Other | 8 | A |
| 5503302010 | Of special section face | 8 | A |
| 5503302020 | Of conjugated section face | 8 | A |
| 5503302090 | Other | 8 | A |
| 5503400000 | Of polypropylene | 8 | A |
| 5503900000 | Other | 8 | A |
| 5504101000 | Of special section face | 1 | A |
| 5504102000 | Of polynosic section face | 1 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5504109000 | Other | 1 | A |
| 5504901000 | Of cellulose acetate | 8 | A |
| 5504902000 | Of lyocell | 2 | A |
| 5504909000 | Other | 8 | A |
| 5505100000 | Of synthetic fibres | 2 | A |
| 5505200000 | Of artificial fibres | 2 | A |
| 5506101000 | Of special section face | 8 | A |
| 5506109000 | Other | 8 | A |
| 5506201000 | Of special section face | 8 | A |
| 5506209000 | Other | 8 | A |
| 5506301010 | Of special section face | 8 | A |
| 5506301020 | Of conjugated section face | 8 | A |
| 5506301090 | Other | 8 | A |
| 5506302010 | Of special section face | 8 | A |
| 5506302020 | Of conjugated section face | 8 | A |
| 5506302090 | Other | 8 | A |
| 5506900000 | Other | 8 | A |
| 5507001010 | Of special section face | 8 | A |
| 5507001020 | Of polynosic section face | 8 | A |
| 5507001090 | Other | 8 | A |
| 5507002000 | Of cellulose acetate | 8 | A |
| 5507009000 | Other | 8 | A |
| 5508101000 | Of nylon or other polyamides | 8 | A |
| 5508102000 | Of polyesters | 8 | A |
| 5508103000 | Acrylic or modacrylic | 8 | A |
| 5508109000 | Other | 8 | A |
| 5508201000 | Of viscose rayon | 8 | A |
| 5508202000 | Of cellulose acetate | 8 | A |
| 5508209000 | Other | 8 | A |
| 5509111000 | High tenacity yarn | 8 | A |
| 5509119000 | Other | 8 | A |
| 5509121000 | High tenacity yarn | 8 | A |
| 5509129000 | Other | 8 | A |
| 5509211000 | High tenacity yarn | 8 | A |
| 5509219000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5509221000 | High tenacity yarn | 8 | A |
| 5509229000 | Other | 8 | A |
| 5509311000 | Acrylic | 8 | A |
| 5509312000 | Modacrylic | 8 | A |
| 5509321000 | Acrylic | 8 | A |
| 5509322000 | Modacrylic | 8 | A |
| 5509410000 | Single yarn | 8 | A |
| 5509420000 | Multiple (folded) or cabled yarn | 8 | A |
| 5509510000 | Mixed mainly or solely with artificial staple fibres | 8 | A |
| 5509520000 | Mixed mainly or solely with wool or fine animal hair | 8 | A |
| 5509530000 | Mixed mainly or solely with cotton | 8 | A |
| 5509590000 | Other | 8 | A |
| 5509611000 | Acrylic | 8 | A |
| 5509612000 | Modacrylic | 8 | A |
| 5509621000 | Acrylic | 8 | A |
| 5509622000 | Modacrylic | 8 | A |
| 5509691010 | Acrylic | 8 | A |
| 5509691020 | Modacrylic | 8 | A |
| 5509692010 | Acrylic | 8 | A |
| 5509692020 | Modacrylic | 8 | A |
| 5509911000 | Of nylon or other polyamides | 8 | A |
| 5509919000 | Other | 8 | A |
| 5509921000 | Of nylon or other polyamides | 8 | A |
| 5509929000 | Other | 8 | A |
| 5509990000 | Other | 8 | A |
| 5510111000 | Of viscose rayon | 8 | A |
| 5510112000 | Of cellulose acetate | 8 | A |
| 5510119000 | Other | 8 | A |
| 5510121000 | Of viscose rayon | 8 | A |
| 5510122000 | Of cellulose acetate | 8 | A |
| 5510129000 | Other | 8 | A |
| 5510201000 | Of viscose rayon | 8 | A |
| 5510202000 | Of cellulose acetate | 8 | A |
| 5510209000 | Other | 8 | A |
| 5510301000 | Of viscose rayon | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5510302000 | Of cellulose acetate | 8 | A |
| 5510309000 | Other | 8 | A |
| 5510901000 | Of viscose rayon | 8 | A |
| 5510902000 | Of cellulose acetate | 8 | A |
| 5510909000 | Other | 8 | A |
| 5511101000 | Of nylon or other polyamides | 8 | A |
| 5511102000 | Of polyesters | 8 | A |
| 5511103000 | Acrylic or modacrylic | 8 | A |
| 5511109000 | Other | 8 | A |
| 5511201000 | Of nylon or other polyamides | 8 | A |
| 5511202000 | Of polyesters | 8 | A |
| 5511203000 | Acrylic or modacrylic | 8 | A |
| 5511209000 | Other | 8 | A |
| 5511301000 | Of viscose rayon | 8 | A |
| 5511302000 | Of cellulose acetate | 8 | A |
| 5511309000 | Other | 8 | A |
| 5512110000 | Unbleached or bleached | 10 | A |
| 5512191000 | Dyed | 10 | A |
| 5512192000 | Of yarns of different colours | 10 | A |
| 5512193000 | Printed | 10 | A |
| 5512211000 | Acrylic | 10 | A |
| 5512212000 | Modacrylic | 10 | A |
| 5512290000 | Other | 10 | A |
| 5512911000 | Of nylon or other polyamides | 10 | A |
| 5512919000 | Other | 10 | A |
| 5512991000 | Of nylon or other polyamides | 10 | A |
| 5512999000 | Other | 10 | A |
| 5513110000 | Of polyester staple fibres, plain weave | 10 | A |
| 5513120000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5513130000 | Other woven fabrics of polyester staple fibres | 10 | A |
| 5513191000 | Of nylon or other polyamides | 10 | A |
| 5513192010 | Acrylic | 10 | A |
| 5513192020 | Modacrylic | 10 | A |
| 5513199000 | Other | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5513210000 | Of polyester staple fibres, plain weave | 10 | A |
| 5513231000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5513239000 | Other | 10 | A |
| 5513291000 | Of nylon or other polyamides | 10 | A |
| 5513292010 | Acrylic | 10 | A |
| 5513292020 | Modacrylic | 10 | A |
| 5513299000 | Other | 10 | A |
| 5513310000 | Of polyester staple fibres, plain weave. | 10 | A |
| 5513391000 | Of nylon or other polyamides | 10 | A |
| 5513392010 | Acrylic | 10 | A |
| 5513392020 | Modacrylic | 10 | A |
| 5513399000 | Other | 10 | A |
| 5513410000 | Of polyester staple fibres, plain weave | 10 | A |
| 5513491000 | Of nylon or other polyamides | 10 | A |
| 5513492010 | Acrylic | 10 | A |
| 5513492020 | Modacrylic | 10 | A |
| 5513499000 | Other | 10 | A |
| 5514110000 | Of polyester staple fibres, plain weave | 10 | A |
| 5514120000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5514191000 | Of nylon or other polyamides | 10 | A |
| 5514192010 | Acrylic | 10 | A |
| 5514192020 | Modacrylic | 10 | A |
| 5514193000 | Other woven fabrics of polyester staple fibres | 10 | A |
| 5514199000 | Other | 10 | A |
| 5514210000 | Of polyester staple fibres, plain weave | 10 | A |
| 5514220000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5514230000 | Other woven fabrics of polyester staple fibres | 10 | A |
| 5514291000 | Of nylon or other polyamides | 10 | A |
| 5514292010 | Acrylic | 10 | A |
| 5514292020 | Modacrylic | 10 | A |
| 5514299000 | Other | 10 | A |
| 5514300000 | Of yarns of different colours | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5514410000 | Of polyester staple fibres, plain weave | 10 | A |
| 5514420000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5514430000 | Other woven fabrics of polyester staple fibres | 10 | A |
| 5514491000 | Of nylon or other polyamides | 10 | A |
| 5514492010 | Acrylic | 10 | A |
| 5514492020 | Modacrylic | 10 | A |
| 5514499000 | Other | 10 | A |
| 5515111000 | Unbleached or bleached | 10 | A |
| 5515119000 | Other | 10 | A |
| 5515121000 | Unbleached or bleached | 10 | A |
| 5515129000 | Other | 10 | A |
| 5515131000 | Unbleached or bleached | 10 | A |
| 5515139000 | Other | 10 | A |
| 5515191000 | Unbleached or bleached | 10 | A |
| 5515199000 | Other | 10 | A |
| 5515211000 | Unbleached or bleached | 10 | A |
| 5515219000 | Other | 10 | A |
| 5515221000 | Unbleached or bleached | 10 | A |
| 5515229000 | Other | 10 | A |
| 5515291000 | Unbleached or bleached | 10 | A |
| 5515299000 | Other | 10 | A |
| 5515911000 | Unbleached or bleached | 10 | A |
| 5515919000 | Other | 10 | A |
| 5515991000 | Unbleached or bleached | 10 | A |
| 5515999000 | Other | 10 | A |
| 5516111000 | Of viscose rayon | 10 | A |
| 5516112000 | Of cellulose acetate | 10 | A |
| 5516119000 | Other | 10 | A |
| 5516121000 | Of viscose rayon | 10 | A |
| 5516122000 | Of cellulose acetate | 10 | A |
| 5516129000 | Other | 10 | A |
| 5516131000 | Of viscose rayon | 10 | A |
| 5516132000 | Of cellulose acetate | 10 | A |
| 5516139000 | Other | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5516141000 | Of viscose rayon | 10 | A |
| 5516142000 | Of cellulose acetate | 10 | A |
| 5516149000 | Other | 10 | A |
| 5516211000 | Of viscose rayon | 10 | A |
| 5516212000 | Of cellulose acetate | 10 | A |
| 5516219000 | Other | 10 | A |
| 5516221000 | Of viscose rayon | 10 | A |
| 5516222000 | Of cellulose acetate | 10 | A |
| 5516229000 | Other | 10 | A |
| 5516231000 | Of viscose rayon | 10 | A |
| 5516232000 | Of cellulose acetate | 10 | A |
| 5516239000 | Other | 10 | A |
| 5516241000 | Of viscose rayon | 10 | A |
| 5516242000 | Of cellulose acetate | 10 | A |
| 5516249000 | Other | 10 | A |
| 5516311000 | Of viscose rayon | 10 | A |
| 5516312000 | Of cellulose acetate | 10 | A |
| 5516319000 | Other | 10 | A |
| 5516321000 | Of viscose rayon | 10 | A |
| 5516322000 | Of cellulose acetate | 10 | A |
| 5516329000 | Other | 10 | A |
| 5516331000 | Of viscose rayon | 10 | A |
| 5516332000 | Of cellulose acetate | 10 | A |
| 5516339000 | Other | 10 | A |
| 5516341000 | Of viscose rayon | 10 | A |
| 5516342000 | Of cellulose acetate | 10 | A |
| 5516349000 | Other | 10 | A |
| 5516411000 | Of viscose rayon | 10 | A |
| 5516412000 | Of cellulose acetate | 10 | A |
| 5516419000 | Other | 10 | A |
| 5516421000 | Of viscose rayon | 10 | A |
| 5516422000 | Of cellulose acetate | 10 | A |
| 5516429000 | Other | 10 | A |
| 5516431000 | Of viscose rayon | 10 | A |
| 5516432000 | Of cellulose acetate | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5516439000 | Other | 10 | A |
| 5516441000 | Of viscose rayon | 10 | A |
| 5516442000 | Of cellulose acetate | 10 | A |
| 5516449000 | Other | 10 | A |
| 5516911000 | Of viscose rayon | 10 | A |
| 5516912000 | Of cellulose acetate | 10 | A |
| 5516919000 | Other | 10 | A |
| 5516921000 | Of viscose rayon | 10 | A |
| 5516922000 | Of cellulose acetate | 10 | A |
| 5516929000 | Other | 10 | A |
| 5516931000 | Of viscose rayon | 10 | A |
| 5516932000 | Of cellulose acetate | 10 | A |
| 5516939000 | Other | 10 | A |
| 5516941000 | Of viscose rayon | 10 | A |
| 5516942000 | Of cellulose acetate | 10 | A |
| 5516949000 | Other | 10 | A |
| 5601210000 | Of cotton | 8 | A |
| 5601220000 | Of man-made fibres | 8 | A |
| 5601290000 | Other | 8 | A |
| 5601301000 | Textile flock | 8 | A |
| 5601309000 | Other | 8 | A |
| 5602101000 | Needleloom felt | 8 | A |
| 5602102000 | Stitch-bonded fiber fabrics | 8 | A |
| 5602211000 | Piano felt | 8 | A |
| 5602219000 | Other | 8 | A |
| 5602290000 | Of other textile materials | 8 | A |
| 5602900000 | Other | 8 | A |
| 5603111000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603119000 | Other | 8 | A |
| 5603121000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603129000 | Other | 8 | A |
| 5603131000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603139000 | Other | 8 | A |
| 5603141000 | Impregnated, coated, covered or laminated | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5603149000 | Other | 8 | A |
| 5603910000 | Weighing not more than 25 g/㎡ | 8 | A |
| 5603920000 | Weighing more than 25 g/㎡ but not more than 70 g/㎡ | 8 | A |
| 5603930000 | Weighing more than 70 g/㎡ but not more than 150 g/㎡ | 8 | A |
| 5603940000 | Weighing more than 150 g/㎡ | 8 | A |
| 5604100000 | Rubber thread and cord, textile covered | 8 | A |
| 5604901000 | Imitation catguts consisting of textile yarn | 8 | A |
| 5604902000 | High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated | 8 | A |
| 5604909000 | Other | 8 | A |
| 5605000000 | Metallised yarn, whether or not gimped,being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal. | 8 | A |
| 5606001000 | Gimped yarn | 8 | A |
| 5606002000 | Chenille yarn | 8 | A |
| 5606003000 | Loop wale-yarn | 8 | A |
| 5606009000 | Other | 8 | A |
| 5607210000 | Binder or baler twine | 10 | A |
| 5607290000 | Other | 10 | A |
| 5607410000 | Binder or baler twine | 10 | A |
| 5607490000 | Other | 10 | A |
| 5607500000 | Of other synthetic fibres | 10 | A |
| 5607901000 | Of jute or other textile bast fibres of heading 53.03 | 10 | A |
| 5607909000 | Other | 10 | A |
| 5608111000 | Of synthetic fibres | 10 | A |
| 5608119000 | Other | 10 | A |
| 5608191000 | Of synthetic fibres | 10 | A |
| 5608199000 | Other | 10 | A |
| 5608901000 | Of cotton | 10 | A |
| 5608909000 | Other | 10 | A |
| 5609001000 | Of cotton | 8 | A |
| 5609002000 | Of vegetable fibres, except cotton | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5609003000 | Of man-made fibres | 8 | A |
| 5609009000 | Other | 8 | A |
| 5701100000 | Of wool or fine animal hair | 10 | A |
| 5701900000 | Of other textile materials | 10 | A |
| 5702100000 | "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs | 10 | A |
| 5702200000 | Floor coverings of coconut fibres (coir) | 10 | A |
| 5702310000 | Of wool or fine animal hair | 10 | A |
| 5702320000 | Of man-made textile materials | 10 | A |
| 5702390000 | Of other textile materials | 10 | A |
| 5702410000 | Of wool or fine animal hair | 10 | A |
| 5702420000 | Of man-made textile materials | 10 | A |
| 5702490000 | Of other textile materials | 10 | A |
| 5702500000 | Other, not of pile construction, not made up | 10 | A |
| 5702910000 | Of wool or fine animal hair | 10 | A |
| 5702920000 | Of man-made textile materials | 10 | A |
| 5702990000 | Of other textile materials | 10 | A |
| 5703100000 | Of wool or fine animal hair | 10 | A |
| 5703200000 | Of nylon or other polyamides | 10 | A |
| 5703300000 | Of other man-made textile materials | 10 | A |
| 5703900000 | Of other textile materials | 10 | A |
| 5704100000 | Tiles, having a maximum surface area of 0.3 ㎡ | 10 | A |
| 5704900000 | Other | 10 | A |
| 5705000000 | Other carpets and other textile floor coverings, whether or not made up. | 10 | A |
| 5801101000 | Pile fabrics | 13 | A |
| 5801102000 | Chenille fabrics | 13 | A |
| 5801210000 | Uncut weft pile fabrics | 13 | A |
| 5801220000 | Cut corduroy | 13 | A |
| 5801230000 | Other weft pile fabrics | 13 | A |
| 5801260000 | Chenille fabrics | 13 | A |
| 5801271000 | Uncut | 13 | A |
| 5801272000 | Cut | 13 | A |
| 5801310000 | Uncut weft pile fabrics | 13 | A |
| 5801320000 | Cut corduroy | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5801330000 | Other weft pile fabrics | 13 | A |
| 5801360000 | Chenille fabrics | 13 | A |
| 5801371000 | Uncut | 13 | A |
| 5801372000 | Cut | 13 | A |
| 5801900000 | Of other textile materials | 13 | A |
| 5802110000 | Unbleached | 8 | A |
| 5802190000 | Other | 8 | A |
| 5802200000 | Terry towelling and similar woven terry fabrics, of other textile materials | 8 | A |
| 5802300000 | Tufted textile fabrics | 8 | A |
| 5803000000 | Gauze, other than narrow fabrics of heading 58.06. | 8 | A |
| 5804101000 | Of silk | 13 | A |
| 5804102000 | Of cotton | 13 | A |
| 5804103000 | Of man-made fibres | 13 | A |
| 5804109000 | Other | 13 | A |
| 5804210000 | Of man-made fibres | 13 | A |
| 5804291000 | Of silk | 13 | A |
| 5804292000 | Of cotton | 13 | A |
| 5804299000 | Other | 13 | A |
| 5804300000 | Hand-made lace | 13 | A |
| 5805001010 | Of wool or fine animal hair | 8 | A |
| 5805001090 | Other | 8 | A |
| 5805002000 | Needle-worked tapestries | 8 | A |
| 5806101000 | Of wool or fine animal hair | 8 | A |
| 5806102000 | Of cotton | 8 | A |
| 5806103000 | Of man-made fibres | 8 | A |
| 5806109000 | Other | 8 | A |
| 5806200000 | Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread | 8 | A |
| 5806310000 | Of cotton | 8 | A |
| 5806320000 | Of man-made fibres | 8 | A |
| 5806391000 | Of wool or fine animal hair | 8 | A |
| 5806392000 | Of vegetable fibres, except cotton | 8 | A |
| 5806399000 | Other | 8 | A |
| 5806400000 | Fabrics consisting of warp without weft assembled by means of an | 8 | A |

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5905000000 | Textile wall coverings. | 8 | A |
| 5906100000 | Adhesive tape of a width not exceeding 20 cm | 8 | A |
| 5906910000 | Knitted or crocheted | 8 | A |
| 5906990000 | Other | 8 | A |
| 5907001000 | Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil | 8 | A |
| 5907002000 | Painted canvas being theatrical scenery, studio back-cloth or the like | 8 | A |
| 5907009000 | Other | 8 | A |
| 5908001000 | Wicks | 8 | A |
| 5908009000 | Other | 8 | A |
| 5909000000 | Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials. | 8 | A |
| 5910000000 | Transmission or conveyor belts or belting,of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material. | 8 | A |
| 5911101000 | Of narrow fabrics | 8 | A |
| 5911109000 | Other | 8 | A |
| 5911200000 | Bolting cloth, whether or not made up | 8 | A |
| 5911310000 | Weighing less than 650 g/㎡ | 8 | A |
| 5911320000 | Weighing 650 g/㎡ or more | 8 | A |
| 5911400000 | Straining cloth of a kind used in oil presses or the like, including that of human hair | 8 | A |
| 5911900000 | Other | 8 | A |
| 6001101000 | Of cotton | 10 | A |
| 6001102000 | Of man-made fibres | 10 | A |
| 6001109000 | Other | 10 | A |
| 6001210000 | Of cotton | 10 | A |
| 6001220000 | Of man-made fibres | 10 | A |
| 6001290000 | Of other textile materials | 10 | A |
| 6001910000 | Of cotton | 10 | A |
| 6001920000 | Of man-made fibres | 10 | A |
| 6001990000 | Of other textile materials | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6002400000 | Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread | 10 | A |
| 6002900000 | Other | 10 | A |
| 6003100000 | Of wool or fine animal hair | 10 | A |
| 6003200000 | Of cotton | 10 | A |
| 6003300000 | Of synthetic fibres | 10 | A |
| 6003400000 | Of artificial fibres | 10 | A |
| 6003900000 | Other | 10 | A |
| 6004100000 | Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread | 10 | A |
| 6004900000 | Other | 10 | A |
| 6005210000 | Unbleached or bleached | 10 | A |
| 6005220000 | Dyed | 10 | A |
| 6005230000 | Of yarns of different colours | 10 | A |
| 6005240000 | Printed | 10 | A |
| 6005310000 | Unbleached or bleached | 10 | A |
| 6005320000 | Dyed | 10 | A |
| 6005330000 | Of yarns of different colours | 10 | A |
| 6005340000 | Printed | 10 | A |
| 6005410000 | Unbleached or bleached | 10 | A |
| 6005420000 | Dyed | 10 | A |
| 6005430000 | Of yarns of different colours | 10 | A |
| 6005440000 | Printed | 10 | A |
| 6005900000 | Other | 10 | A |
| 6006100000 | Of wool or fine animal hair | 10 | A |
| 6006210000 | Unbleached or bleached | 10 | A |
| 6006220000 | Dyed | 10 | A |
| 6006230000 | Of yarns of different colours | 10 | A |
| 6006240000 | Printed | 10 | A |
| 6006310000 | Unbleached or bleached | 10 | A |
| 6006320000 | Dyed | 10 | A |
| 6006330000 | Of yarns of different colours | 10 | A |
| 6006340000 | Printed | 10 | A |
| 6006410000 | Unbleached or bleached | 10 | A |
| 6006420000 | Dyed | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6006430000 | Of yarns of different colours | 10 | A |
| 6006440000 | Printed | 10 | A |
| 6006900000 | Other | 10 | A |
| 6101200000 | Of cotton | 13 | A |
| 6101301000 | Of synthetic fibres | 13 | A |
| 6101302000 | Of artificial fibres | 13 | A |
| 6101900000 | Of other textile materials | 13 | A |
| 6102100000 | Of wool or fine animal hair | 13 | A |
| 6102200000 | Of cotton | 13 | A |
| 6102301000 | Of synthetic fibres | 13 | A |
| 6102302000 | Of artificial fibres | 13 | A |
| 6102900000 | Of other textile materials | 13 | A |
| 6103101000 | Of wool or fine animal hair | 13 | A |
| 6103102000 | Of synthetic fibres | 13 | A |
| 6103109000 | Of other textile materials | 13 | A |
| 6103220000 | Of cotton | 13 | A |
| 6103230000 | Of synthetic fibres | 13 | A |
| 6103290000 | Of other textile materials | 13 | A |
| 6103310000 | Of wool or fine animal hair | 13 | A |
| 6103320000 | Of cotton | 13 | A |
| 6103330000 | Of synthetic fibres | 13 | A |
| 6103390000 | Of other textile materials | 13 | A |
| 6103410000 | Of wool or fine animal hair | 13 | A |
| 6103420000 | Of cotton | 13 | A |
| 6103430000 | Of synthetic fibres | 13 | A |
| 6103490000 | Of other textile materials | 13 | A |
| 6104130000 | Of synthetic fibres | 13 | A |
| 6104191000 | Of cotton | 13 | A |
| 6104199000 | Other | 13 | A |
| 6104220000 | Of cotton | 13 | A |
| 6104230000 | Of synthetic fibres | 13 | A |
| 6104290000 | Of other textile materials | 13 | A |
| 6104310000 | Of wool or fine animal hair | 13 | A |
| 6104320000 | Of cotton | 13 | A |
| 6104330000 | Of synthetic fibres | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6104390000 | Of other textile materials | 13 | A |
| 6104410000 | Of wool or fine animal hair | 13 | A |
| 6104420000 | Of cotton | 13 | A |
| 6104430000 | Of synthetic fibres | 13 | A |
| 6104440000 | Of artificial fibres | 13 | A |
| 6104491000 | Of silk | 13 | A |
| 6104499000 | Other | 13 | A |
| 6104510000 | Of wool or fine animal hair | 13 | A |
| 6104520000 | Of cotton | 13 | A |
| 6104530000 | Of synthetic fibres | 13 | A |
| 6104590000 | Of other textile materials | 13 | A |
| 6104610000 | Of wool or fine animal hair | 13 | A |
| 6104620000 | Of cotton | 13 | A |
| 6104630000 | Of synthetic fibres | 13 | A |
| 6104690000 | Of other textile materials | 13 | A |
| 6105100000 | Of cotton | 13 | A |
| 6105201000 | Of synthetic fibres | 13 | A |
| 6105202000 | Of artificial fibres | 13 | A |
| 6105901000 | Of silk | 13 | A |
| 6105902000 | Of wool or fine animal hair | 13 | A |
| 6105909000 | Other | 13 | A |
| 6106100000 | Of cotton | 13 | A |
| 6106201000 | Of synthetic fibres | 13 | A |
| 6106202000 | Of artificial fibres | 13 | A |
| 6106901000 | Of silk | 13 | A |
| 6106902000 | Of wool or fine animal hair | 13 | A |
| 6106909000 | Other | 13 | A |
| 6107110000 | Of cotton | 13 | A |
| 6107121000 | Of synthetic fibres | 13 | A |
| 6107122000 | Of artificial fibres | 13 | A |
| 6107190000 | Of other textile materials | 13 | A |
| 6107210000 | Of cotton | 13 | A |
| 6107221000 | Of synthetic fibres | 13 | A |
| 6107222000 | Of artificial fibres | 13 | A |
| 6107290000 | Of other textile materials | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6107910000 | Of cotton | 13 | A |
| 6107991000 | Of wool or fine animal hair | 13 | A |
| 6107999000 | Other | 13 | A |
| 6108111000 | Of synthetic fibres | 13 | A |
| 6108112000 | Of artificial fibres | 13 | A |
| 6108191000 | Of cotton | 13 | A |
| 6108199000 | Other | 13 | A |
| 6108210000 | Of cotton | 13 | A |
| 6108221000 | Of synthetic fibres | 13 | A |
| 6108222000 | Of artificial fibres | 13 | A |
| 6108290000 | Of other textile materials | 13 | A |
| 6108310000 | Of cotton | 13 | A |
| 6108321000 | Of synthetic fibres | 13 | A |
| 6108322000 | Of artificial fibres | 13 | A |
| 6108390000 | Of other textile materials | 13 | A |
| 6108910000 | Of cotton | 13 | A |
| 6108921000 | Of synthetic fibres | 13 | A |
| 6108922000 | Of artificial fibres | 13 | A |
| 6108991000 | Of wool or fine animal hair | 13 | A |
| 6108999000 | Other | 13 | A |
| 6109101000 | T-shirts | 13 | A |
| 6109109000 | Other | 13 | A |
| 6109901010 | T-shirts | 13 | A |
| 6109901090 | Other | 13 | A |
| 6109902010 | T-shirts | 13 | A |
| 6109902090 | Other | 13 | A |
| 6109903010 | T-shirts | 13 | A |
| 6109903090 | Other | 13 | A |
| 6109909010 | T-shirts | 13 | A |
| 6109909090 | Other | 13 | A |
| 6110110000 | Of wool | 13 | A |
| 6110120000 | Of Kashmir (cashmere) goats | 13 | A |
| 6110190000 | Other | 13 | A |
| 6110200000 | Of cotton | 13 | A |
| 6110301000 | Of synthetic fibres | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6110302000 | Of artificial fibres | 13 | A |
| 6110901000 | Of silk | 13 | A |
| 6110909000 | Other | 13 | A |
| 6111201000 | Garments | 8 | A |
| 6111202000 | Accessories | 8 | A |
| 6111301000 | Garments | 8 | A |
| 6111302000 | Accessories | 8 | A |
| 6111901000 | Garments | 8 | A |
| 6111902000 | Accessories | 8 | A |
| 6112110000 | Of cotton | 13 | A |
| 6112120000 | Of synthetic fibres | 13 | A |
| 6112190000 | Of other textile materials | 13 | A |
| 6112201000 | Of man-made fibres | 13 | A |
| 6112209000 | Other | 13 | A |
| 6112310000 | Of synthetic fibres | 13 | A |
| 6112390000 | Of other textile materials | 13 | A |
| 6112410000 | Of synthetic fibres | 13 | A |
| 6112490000 | Of other textile materials | 13 | A |
| 6113001000 | Of heading 59.03 | 13 | A |
| 6113002000 | Of heading 59.06 | 13 | A |
| 6113003000 | Of heading 59.07 | 13 | A |
| 6114200000 | Of cotton | 13 | A |
| 6114301000 | Of synthetic fibres | 13 | A |
| 6114302000 | Of artificial fibres | 13 | A |
| 6114901000 | Of silk | 13 | A |
| 6114909000 | Other | 13 | A |
| 6115100000 | Graduated compression hosiery (for example, stockings for varicose veins) | 13 | A |
| 6115210000 | Of synthetic fibres, measuring per single yarn less than 67 decitex | 13 | A |
| 6115220000 | Of synthetic fibres, measuring per single yarn 67 decitex or more | 13 | A |
| 6115290000 | Of other textile materials | 13 | A |
| 6115301000 | Of man-made fibres | 13 | A |
| 6115309000 | Other | 13 | A |
| 6115940000 | Of wool or fine animal hair | 13 | A |
| 6115950000 | Of cotton | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6115960000 | Of synthetic fibres | 13 | A |
| 6115990000 | Of other textile materials | 13 | A |
| 6116100000 | Impregnated, coated or covered with plastics or rubber | 8 | A |
| 6116910000 | Of wool or fine animal hair | 8 | A |
| 6116921000 | Working gloves | 8 | A |
| 6116929000 | Other | 8 | A |
| 6116930000 | Of synthetic fibres | 8 | A |
| 6116990000 | Of other textile materials | 8 | A |
| 6117101000 | Of silk | 13 | A |
| 6117102000 | Of wool or fine animal hair | 13 | A |
| 6117103000 | Of cotton | 13 | A |
| 6117104000 | Of man-made fibres | 13 | A |
| 6117109000 | Other | 13 | A |
| 6117801000 | Ties, bow ties and cravats | 13 | A |
| 6117809000 | Other | 13 | A |
| 6117900000 | Parts | 13 | A |
| 6201110000 | Of wool or fine animal hair | 13 | A |
| 6201120000 | Of cotton | 13 | A |
| 6201131000 | Of synthetic fibres | 13 | A |
| 6201132000 | Of artificial fibres | 13 | A |
| 6201190000 | Of other textile materials | 13 | A |
| 6201910000 | Of wool or fine animal hair | 13 | A |
| 6201920000 | Of cotton | 13 | A |
| 6201931000 | Of synthetic fibres | 13 | A |
| 6201932000 | Of artificial fibres | 13 | A |
| 6201990000 | Of other textile materials | 13 | A |
| 6202110000 | Of wool or fine animal hair | 13 | A |
| 6202120000 | Of cotton | 13 | A |
| 6202131000 | Of synthetic fibres | 13 | A |
| 6202132000 | Of artificial fibres | 13 | A |
| 6202190000 | Of other textile materials | 13 | A |
| 6202910000 | Of wool or fine animal hair | 13 | A |
| 6202920000 | Of cotton | 13 | A |
| 6202931000 | Of synthetic fibres | 13 | A |
| 6202932000 | Of artificial fibres | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6202990000 | Of other textile materials | 13 | A |
| 6203110000 | Of wool or fine animal hair | 13 | A |
| 6203120000 | Of synthetic fibres | 13 | A |
| 6203190000 | Of other textile fibres | 13 | A |
| 6203220000 | Of cotton | 13 | A |
| 6203230000 | Of synthetic fibres | 13 | A |
| 6203291000 | Of wool or fine animal hair | 13 | A |
| 6203299000 | Other | 13 | A |
| 6203310000 | Of wool or fine animal hair | 13 | A |
| 6203320000 | Of cotton | 13 | A |
| 6203330000 | Of synthetic fibres | 13 | A |
| 6203390000 | Of other textile materials | 13 | A |
| 6203410000 | Of wool or fine animal hair | 13 | A |
| 6203421000 | Of denim, including blue jeans | 13 | A |
| 6203429000 | Other | 13 | A |
| 6203430000 | Of synthetic fibres | 13 | A |
| 6203490000 | Of other textile materials | 13 | A |
| 6204110000 | Of wool or fine animal hair | 13 | A |
| 6204120000 | Of cotton | 13 | A |
| 6204130000 | Of synthetic fibres | 13 | A |
| 6204191000 | Of silk | 13 | A |
| 6204199000 | Other | 13 | A |
| 6204210000 | Of wool or fine animal hair | 13 | A |
| 6204220000 | Of cotton | 13 | A |
| 6204230000 | Of synthetic fibres | 13 | A |
| 6204291000 | Of silk | 13 | A |
| 6204299000 | Other | 13 | A |
| 6204310000 | Of wool or fine animal hair | 13 | A |
| 6204320000 | Of cotton | 13 | A |
| 6204330000 | Of synthetic fibres | 13 | A |
| 6204391000 | Of silk | 13 | A |
| 6204399000 | Other | 13 | A |
| 6204410000 | Of wool or fine animal hair | 13 | A |
| 6204420000 | Of cotton | 13 | A |
| 6204430000 | Of synthetic fibres | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6204440000 | Of artificial fibres | 13 | A |
| 6204491000 | Of silk | 13 | A |
| 6204499000 | Other | 13 | A |
| 6204510000 | Of wool or fine animal hair | 13 | A |
| 6204520000 | Of cotton | 13 | A |
| 6204530000 | Of synthetic fibres | 13 | A |
| 6204591000 | Of silk | 13 | A |
| 6204599000 | Other | 13 | A |
| 6204610000 | Of wool or fine animal hair | 13 | A |
| 6204621000 | Of denim, including blue jeans | 13 | A |
| 6204629000 | Other | 13 | A |
| 6204630000 | Of synthetic fibres | 13 | A |
| 6204691000 | Of silk | 13 | A |
| 6204699000 | Other | 13 | A |
| 6205200000 | Of cotton | 13 | A |
| 6205301000 | Of synthetic fibres | 13 | A |
| 6205302000 | Of artificial fibres | 13 | A |
| 6205901000 | Of silk | 13 | A |
| 6205902000 | Of wool or fine animal hair | 13 | A |
| 6205909000 | Other | 13 | A |
| 6206100000 | Of silk or silk waste | 13 | A |
| 6206200000 | Of wool or fine animal hair | 13 | A |
| 6206300000 | Of cotton | 13 | A |
| 6206401000 | Of synthetic fibres | 13 | A |
| 6206402000 | Of artificial fibres | 13 | A |
| 6206900000 | Of other textile materials | 13 | A |
| 6207110000 | Of cotton | 13 | A |
| 6207191000 | Of man-made fibres | 13 | A |
| 6207199000 | Other | 13 | A |
| 6207210000 | Of cotton | 13 | A |
| 6207221000 | Of synthetic fibres | 13 | A |
| 6207222000 | Of artificial fibres | 13 | A |
| 6207290000 | Of other textile materials | 13 | A |
| 6207910000 | Of cotton | 13 | A |
| 6207991000 | Of silk | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6207992000 | Of wool or fine animal hair | 13 | A |
| 6207993010 | Of synthetic fibres | 13 | A |
| 6207993020 | Of artificial fibres | 13 | A |
| 6207999000 | Other | 13 | A |
| 6208111000 | Of synthetic fibres | 13 | A |
| 6208112000 | Of artificial fibres | 13 | A |
| 6208191000 | Of silk | 13 | A |
| 6208192000 | Of cotton | 13 | A |
| 6208199000 | Other | 13 | A |
| 6208210000 | Of cotton | 13 | A |
| 6208221000 | Of synthetic fibres | 13 | A |
| 6208222000 | Of artificial fibres | 13 | A |
| 6208290000 | Of other textile materials | 13 | A |
| 6208910000 | Of cotton | 13 | A |
| 6208921000 | Of synthetic fibres | 13 | A |
| 6208922000 | Of artificial fibres | 13 | A |
| 6208991000 | Of silk | 13 | A |
| 6208992000 | Of wool or fine animal hair | 13 | A |
| 6208999000 | Other | 13 | A |
| 6209201000 | Garments | 8 | A |
| 6209202000 | Accessories | 8 | A |
| 6209301000 | Garments | 8 | A |
| 6209302000 | Accessories | 8 | A |
| 6209901010 | Of wool or fine animal hair | 8 | A |
| 6209901090 | Other | 8 | A |
| 6209902000 | Accessories | 8 | A |
| 6210101000 | Of fabrics of heading 56.02 | 13 | A |
| 6210102000 | Of fabrics of heading 56.03 | 13 | A |
| 6210201000 | Of fabrics of heading 59.03 | 13 | A |
| 6210202000 | Of fabrics of heading 59.06 | 13 | A |
| 6210203000 | Of fabrics of heading 59.07 | 13 | A |
| 6210301000 | Of fabrics of heading 59.03 | 13 | A |
| 6210302000 | Of fabrics of heading 59.06 | 13 | A |
| 6210303000 | Of fabrics of heading 59.07 | 13 | A |
| 6210401000 | Of fabrics of heading 59.03 | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6210402000 | Of fabrics of heading 59.06 | 13 | A |
| 6210403000 | Of fabrics of heading 59.07 | 13 | A |
| 6210501000 | Of fabrics of heading 59.03 | 13 | A |
| 6210502000 | Of fabrics of heading 59.06 | 13 | A |
| 6210503000 | Of fabrics of heading 59.07 | 13 | A |
| 6211111000 | Of man-made fibres | 13 | A |
| 6211119000 | Other | 13 | A |
| 6211121000 | Of man-made fibres | 13 | A |
| 6211129000 | Other | 13 | A |
| 6211201000 | Of man-made fibres | 13 | A |
| 6211209000 | Other | 13 | A |
| 6211321000 | Judo, taekwondo and other oriental martial arts uniforms | 13 | A |
| 6211329000 | Other | 13 | A |
| 6211331000 | Of synthetic fibres | 13 | A |
| 6211332000 | Of artificial fibres | 13 | A |
| 6211391000 | Of wool or fine animal hair | 13 | A |
| 6211399000 | Other | 13 | A |
| 6211421000 | Judo, taekwondo and other oriental martial arts uniforms | 13 | A |
| 6211429000 | Other | 13 | A |
| 6211431000 | Of synthetic fibres | 13 | A |
| 6211432000 | Of artificial fibres | 13 | A |
| 6211491000 | Of wool or fine animal hair | 13 | A |
| 6211499000 | Other | 13 | A |
| 6212101000 | Of cotton | 13 | A |
| 6212102000 | Of man-made fibres | 13 | A |
| 6212109000 | Other | 13 | A |
| 6212201000 | Of cotton | 13 | A |
| 6212202000 | Of man-made fibres | 13 | A |
| 6212209000 | Other | 13 | A |
| 6212300000 | Corselettes | 13 | A |
| 6212900000 | Other | 13 | A |
| 6213200000 | Of cotton | 8 | A |
| 6213900000 | Of other textile materials | 8 | A |
| 6214100000 | Of silk or silk waste | 8 | A |
| 6214200000 | Of wool or fine animal hair | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6214300000 | Of synthetic fibres | 8 | A |
| 6214400000 | Of artificial fibres | 8 | A |
| 6214900000 | Of other textile materials | 8 | A |
| 6215100000 | Of silk or silk waste | 8 | A |
| 6215200000 | Of man-made fibres | 8 | A |
| 6215900000 | Of other textile materials | 8 | A |
| 6216001000 | Impregnated, coated or covered with plastics or rubber | 8 | A |
| 6216009000 | Other | 8 | A |
| 6217100000 | Accessories | 13 | A |
| 6217900000 | Parts | 13 | A |
| 6301100000 | Electric blankets | 10 | A |
| 6301200000 | Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair | 10 | A |
| 6301300000 | Blankets (other than electric blankets) and travelling rugs, of cotton | 10 | A |
| 6301400000 | Blankets (other than electric blankets) and travelling rugs, of synthetic fibers | 10 | A |
| 6301900000 | Other blankets and travelling rugs | 10 | A |
| 6302101000 | Of cotton | 13 | A |
| 6302109000 | Other | 13 | A |
| 6302210000 | Of cotton | 13 | A |
| 6302220000 | Of man-made fibres | 13 | A |
| 6302290000 | Of other textile materials | 13 | A |
| 6302310000 | Of cotton | 13 | A |
| 6302320000 | Of man-made fibres | 13 | A |
| 6302390000 | Of other textile materials | 13 | A |
| 6302400000 | Table linen, knitted or crocheted | 13 | A |
| 6302510000 | Of cotton | 13 | A |
| 6302530000 | Of man-made fibres | 13 | A |
| 6302590000 | Of other textile materials | 13 | A |
| 6302600000 | Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton | 13 | A |
| 6302910000 | Of cotton | 13 | A |
| 6302930000 | Of man-made fibres | 13 | A |
| 6302990000 | Of other textile materials | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6303120000 | Of synthetic fibres | 13 | A |
| 6303191000 | Of cotton | 13 | A |
| 6303199000 | Other | 13 | A |
| 6303910000 | Of cotton | 13 | A |
| 6303920000 | Of synthetic fibres | 13 | A |
| 6303990000 | Of other textile materials | 13 | A |
| 6304110000 | Knitted or crocheted | 13 | A |
| 6304190000 | Other | 13 | A |
| 6304910000 | Knitted or crocheted | 13 | A |
| 6304920000 | Not knitted or crocheted,of cotton | 13 | A |
| 6304930000 | Not knitted or crocheted, of synthetic fibres | 13 | A |
| 6304990000 | Not knitted or crocheted, of other textile materials | 13 | A |
| 6305100000 | Of jute or of other textile bast fibres of heading 53.03 | 8 | A |
| 6305200000 | Of cotton | 8 | A |
| 6305320000 | Flexible intermediate bulk containers | 8 | A |
| 6305330000 | Other, of polyethylene or polypropylene strip or the like | 8 | A |
| 6305390000 | Other | 8 | A |
| 6305900000 | Of other textile materials | 8 | A |
| 6306120000 | Of synthetic fibres | 13 | A |
| 6306190000 | Of other textile materials | 13 | A |
| 6306220000 | Of synthetic fibres | 13 | A |
| 6306290000 | Of other textile materials | 13 | A |
| 6306300000 | Sails | 13 | A |
| 6306401000 | Of cotton | 13 | A |
| 6306409000 | Of other textile materials | 13 | A |
| 6306901000 | Of cotton | 13 | A |
| 6306902000 | Of synthetic fibres | 13 | A |
| 6306909000 | Other | 13 | A |
| 6307100000 | Floor-cloths, dish-cloths, dusters and similar cleaning cloths | 10 | A |
| 6307200000 | Life-jackets and life-belts | 10 | A |
| 6307901000 | Footwear lace | 10 | A |
| 6307902000 | Cloth wrappers | 10 | A |
| 6307903000 | Dress patterns | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6307909000 | Other | 10 | A |
| 6308000000 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. | 13 | A |
| 6309000000 | Worn clothing and other worn articles. | 8 | A |
| 6310100000 | Sorted | 8 | A |
| 6310900000 | Other | 8 | A |
| 6401100000 | Footwear incorporating a protective metal toe-cap | 8 | C |
| 6401921000 | Ski - boots | 8 | C |
| 6401929010 | Of rubber | 8 | C |
| 6401929090 | Other | 8 | C |
| 6401991010 | Of rubber | 8 | C |
| 6401991090 | Other | 8 | C |
| 6401999000 | Other | 8 | C |
| 6402120000 | Ski-boots, cross-country ski footwear and snowboard boots | 13 | C |
| 6402190000 | Other | 13 | C |
| 6402200000 | Footwear with upper straps or thongs assembled to the sole by means of plugs | 13 | C |
| 6402911000 | Footwear, protective against cold | 13 | C |
| 6402912000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | C |
| 6402919000 | Other | 13 | C |
| 6402991000 | Sandals or similar footwear, produced in one piece by moulding | 13 | B |
| 6402992000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | B |
| 6402999000 | Other | 13 | C |
| 6403120000 | Ski-boots, cross-country ski footwear and snowboard boots | 13 | C |
| 6403190000 | Other | 13 | C |
| 6403200000 | Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 13 | C |
| 6403400000 | Other footwear, incorporating a protective metal toe-cap | 13 | C |
| 6403511000 | Dress shoes | 13 | C |
| 6403519000 | Other | 13 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6403591000 | Dress shoes | 13 | C |
| 6403599000 | Other | 13 | C |
| 6403911000 | Dress shoes | 13 | C |
| 6403912000 | Mountaineering footwear | 13 | C |
| 6403913000 | Lace-boots | 13 | C |
| 6403914000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | C |
| 6403919000 | Other | 13 | C |
| 6403991000 | Dress shoes | 13 | C |
| 6403992000 | Mountaineering footwear | 13 | C |
| 6403993000 | Lace-boots | 13 | C |
| 6403994000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | C |
| 6403999000 | Other | 13 | C |
| 6404110000 | Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | C |
| 6404191000 | Slippers | 13 | C |
| 6404199000 | Other | 13 | C |
| 6404201000 | Slippers | 13 | C |
| 6404209000 | Other | 13 | C |
| 6405100000 | With uppers of leather or composition leather | 13 | C |
| 6405200000 | With uppers of textile materials | 13 | C |
| 6405900000 | Other | 13 | C |
| 6406101000 | Uppers | 8 | C |
| 6406102000 | Parts | 8 | C |
| 6406201000 | Outer soles | 8 | C |
| 6406202000 | Heels | 8 | C |
| 6406901000 | Of wood | 8 | C |
| 6406909010 | Removable in-soles | 8 | C |
| 6406909020 | Heel cushion | 8 | C |
| 6406909030 | Gaiters | 8 | C |
| 6406909040 | Leggings | 8 | C |
| 6406909090 | Other | 8 | C |
| 6501000000 | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt. | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6502000000 | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed. | 8 | A |
| 6504000000 | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. | 8 | A |
| 6505001000 | Hair-nets | 8 | A |
| 6505009011 | Of synthetic fibres | 8 | A |
| 6505009019 | Of other fibres | 8 | A |
| 6505009021 | Sports cap | 8 | A |
| 6505009022 | Berets | 8 | A |
| 6505009029 | Other | 8 | A |
| 6505009090 | Other | 8 | A |
| 6506100000 | Safety headgear | 8 | A |
| 6506910000 | Of rubber or of plastics | 8 | A |
| 6506991000 | Of leather | 8 | A |
| 6506992000 | Of metal | 8 | A |
| 6506999000 | Other | 8 | A |
| 6507000000 | Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. | 8 | A |
| 6601100000 | Garden or similar umbrellas | 13 | A |
| 6601910000 | Having a telescopic shaft | 13 | A |
| 6601991000 | Walking-stick umbrellas | 13 | A |
| 6601992000 | Sun umbrellas | 13 | A |
| 6601999000 | Other | 13 | A |
| 6602001000 | Walking-sticks | 8 | A |
| 6602002000 | seat-sticks | 8 | A |
| 6602003000 | Whips, riding-crops | 8 | A |
| 6602009000 | Other | 8 | A |
| 6603200000 | Umbrella frames, including frames mounted on shafts (sticks) | 13 | A |
| 6603900000 | Other | 13 | A |
| 6701000000 | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes). | 8 | A |
| 6702100000 | Of plastics | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6702901000 | Of woven fabrics | 8 | A |
| 6702902000 | Of paper | 8 | A |
| 6702909000 | Other | 8 | A |
| 6703001010 | Washed, dressed, thinned | 8 | A |
| 6703001090 | Other | 8 | A |
| 6703009000 | Other | 8 | A |
| 6704110000 | Complete wigs | 8 | A |
| 6704191000 | Partial wigs | 8 | A |
| 6704192000 | False beards | 8 | A |
| 6704193000 | False eyebrows | 8 | A |
| 6704194000 | False eyelashes | 8 | A |
| 6704199000 | Other | 8 | A |
| 6704201000 | Complete wigs | 8 | A |
| 6704202000 | Partial wigs | 8 | A |
| 6704203000 | False beards | 8 | A |
| 6704204000 | False eyebrows | 8 | A |
| 6704205000 | False eyelashes | 8 | A |
| 6704209000 | Other | 8 | A |
| 6704900000 | Of other materials | 8 | A |
| 6801000000 | Setts,curbstones and flagstones, of natural stone (except slate). | 8 | A |
| 6802100000 | Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder | 8 | B |
| 6802211000 | Marble | 8 | B |
| 6802212000 | Travertine | 8 | A |
| 6802213000 | Alabaster | 8 | A |
| 6802230000 | Granite | 8 | C |
| 6802291000 | Other calcareous stone | 8 | A |
| 6802299000 | Other | 8 | C |
| 6802911000 | Marble | 8 | B |
| 6802912000 | Travertine | 8 | A |
| 6802913000 | Alabaster | 8 | A |
| 6802920000 | Other calcareous stone | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6802930000 | Granite | 8 | C |
| 6802990000 | Other stone | 8 | C |
| 6803001000 | Inkstone | 8 | C |
| 6803009000 | Other | 8 | C |
| 6804100000 | Millstones and grindstones for milling, grinding or pulping | 8 | A |
| 6804210000 | Of agglomerated synthetic or natural diamond | 8 | A |
| 6804220000 | Of other agglomerated abrasives or of ceramics | 8 | A |
| 6804230000 | Of natural stone | 8 | A |
| 6804300000 | Hand sharpening or polishing stones | 8 | A |
| 6805100000 | On a base of woven textile fabric only | 8 | A |
| 6805200000 | On a base of paper or paperboard only | 8 | A |
| 6805300000 | On a base of other materials | 8 | A |
| 6806101000 | Slag wool | 8 | C |
| 6806102000 | Rock wool | 8 | C |
| 6806103000 | Ceramic fibre | 8 | C |
| 6806109000 | Other | 8 | C |
| 6806201000 | Exfoliated vermiculite | 8 | B |
| 6806202000 | Expanded clays | 8 | A |
| 6806204000 | Expanded perlite | 8 | A |
| 6806209000 | Other | 8 | A |
| 6806901000 | Fire proofing material | 8 | A |
| 6806909000 | Other | 8 | C |
| 6807100000 | In rolls | 8 | A |
| 6807900000 | Other | 8 | A |
| 6808000000 | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders. | 8 | A |
| 6809110000 | Faced or reinforced with paper or paperboard only | 8 | C |
| 6809190000 | Other | 8 | C |
| 6809900000 | Other articles | 8 | A |
| 6810111000 | Blocks | 8 | A |
| 6810112000 | Bricks | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6810191000 | Tiles | 8 | A |
| 6810192000 | Flagstones | 8 | A |
| 6810193000 | Roofing tiles | 8 | A |
| 6810199000 | Other | 8 | C |
| 6810910000 | Prefabricated structural components for building or civil engineering | 8 | A |
| 6810991000 | Beams and girders | 8 | A |
| 6810992000 | Pile | 8 | A |
| 6810993000 | Electric pole | 8 | A |
| 6810994000 | Railway sleepers | 8 | A |
| 6810995000 | Pipes | 8 | A |
| 6810999000 | Other | 8 | A |
| 6811401010 | For roofs, ceilings, walls or floors | 8 | A |
| 6811401090 | Other | 8 | A |
| 6811402010 | For roofs, ceilings, walls or floors | 8 | A |
| 6811402090 | Other | 8 | A |
| 6811403000 | Tubes, pipes and tube or pipe fittings | 8 | A |
| 6811409010 | For roofs, ceilings, walls or floors | 8 | A |
| 6811409090 | Other | 8 | A |
| 6811810000 | Corrugated sheets | 8 | A |
| 6811820000 | Other sheets, panels, tiles and similar articles | 8 | A |
| 6811891000 | Tubes, pipes and tube or pipe fittings | 8 | A |
| 6811899000 | Other | 8 | A |
| 6812801000 | Clothing, clothing accessories, footwear and headgear | 8 | A |
| 6812802000 | Paper, millboard and felt | 8 | A |
| 6812803000 | Compressed asbestos fibre jointing, in sheets or rolls | 8 | A |
| 6812809000 | Other | 8 | A |
| 6812910000 | Clothing, clothing accessories, footwear and headgear | 8 | A |
| 6812920000 | Paper, millboard and felt | 8 | A |
| 6812930000 | Compressed asbestos fibre jointing, in sheets or rolls | 8 | A |
| 6812990000 | Other | 8 | A |
| 6813201010 | For automobiles | 8 | A |
| 6813201090 | Other | 8 | A |
| 6813202010 | For automobiles | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6813202090 | Other | 8 | A |
| 6813209010 | For automobiles | 8 | A |
| 6813209090 | Other | 8 | A |
| 6813810000 | Brake linings and pads | 8 | A |
| 6813891000 | Clutch facing | 8 | A |
| 6813899000 | Other | 8 | A |
| 6814100000 | Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support | 8 | A |
| 6814900000 | Other | 8 | A |
| 6815101000 | Non-electrical articles of graphite | 8 | A |
| 6815102000 | Carbon fibre | 8 | A |
| 6815109000 | Other | 8 | A |
| 6815200000 | Articles of peat | 8 | A |
| 6815910000 | Containing magnesite, dolomite or chromite | 8 | A |
| 6815990000 | Other | 8 | C |
| 6901001000 | Bricks | 8 | A |
| 6901002000 | Blocks | 8 | A |
| 6901003000 | Tiles | 8 | A |
| 6901009010 | Slabs and panels | 8 | A |
| 6901009090 | Other | 8 | A |
| 6902100000 | Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3 | 8 | A |
| 6902200000 | Containing by weight more than 50 % of alumina (Al2O3), of silica(SiO2) or of a mixture or compound of these products | 8 | A |
| 6902901000 | Based upon silicon carbide or zircon | 8 | A |
| 6902909000 | Other | 8 | A |
| 6903101000 | Retorts | 8 | A |
| 6903102010 | For furnaces for production of semiconductor wafers | 3 | A |
| 6903102090 | Other | 8 | A |
| 6903103000 | Reaction vessels | 8 | A |
| 6903104000 | Muffles | 8 | A |
| 6903105000 | Nozzles | 8 | A |
| 6903106000 | Plugs | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6903107000 | Tubes and pipes | 8 | A |
| 6903108000 | Bars and rods | 8 | A |
| 6903109000 | Others | 8 | A |
| 6903201000 | Retorts | 8 | A |
| 6903202000 | Crucibles | 8 | A |
| 6903203000 | Reaction vessels | 8 | A |
| 6903204000 | Muffles | 8 | A |
| 6903205000 | Nozzles | 8 | A |
| 6903206000 | Plugs | 8 | A |
| 6903207000 | Tubes and pipes | 8 | A |
| 6903208000 | Bars and rods | 8 | A |
| 6903209000 | Other | 8 | A |
| 6903901000 | Based upon silicon carbide or zircon | 8 | A |
| 6903909010 | Retorts | 8 | A |
| 6903909020 | Crucibles | 8 | A |
| 6903909030 | Reaction vessels | 8 | A |
| 6903909040 | Muffles | 8 | A |
| 6903909050 | Nozzles | 8 | A |
| 6903909060 | Plugs | 8 | A |
| 6903909070 | Tubes and pipes | 8 | A |
| 6903909080 | Bars and rods | 8 | A |
| 6903909090 | Other | 8 | A |
| 6904100000 | Building bricks | 8 | A |
| 6904900000 | Other | 8 | A |
| 6905100000 | Roofing tiles | 8 | A |
| 6905901000 | Chimney pots, cowls and chimney liners | 8 | A |
| 6905902000 | Architectural ornaments | 8 | A |
| 6905909000 | Other | 8 | A |
| 6906001000 | Pipes, conduits and guttering | 8 | A |
| 6906002000 | Pipe fittings | 8 | A |
| 6907101000 | Of porcelain or china | 8 | A |
| 6907109000 | Other | 8 | A |
| 6907901000 | Of porcelain or china | 8 | A |
| 6907909000 | Other | 8 | A |
| 6908101000 | Of porcelain or china | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6908109000 | Other | 8 | A |
| 6908901000 | Of porcelain or china | 8 | A |
| 6908909000 | Other | 8 | A |
| 6909110000 | Of porcelain or china | 8 | A |
| 6909120000 | Articles having a hardness equivalent to 9 or more on the Mohs scale | 8 | A |
| 6909190000 | Other | 8 | A |
| 6909900000 | Other | 8 | A |
| 6910101000 | Wash basins | 8 | A |
| 6910102000 | Baths | 8 | A |
| 6910103000 | Water closet pans | 8 | A |
| 6910104000 | Urinals | 8 | A |
| 6910109000 | Other | 8 | A |
| 6910900000 | Other | 8 | A |
| 6911101000 | Coffee sets or tea sets | 8 | A |
| 6911102000 | Bowls and dishes | 8 | A |
| 6911109000 | Other | 8 | A |
| 6911901000 | Household articles | 8 | A |
| 6911902000 | Toilet articles | 8 | A |
| 6911909000 | Other | 8 | A |
| 6912001010 | Coffee sets or tea sets | 8 | A |
| 6912001020 | Bowls and dishes | 8 | A |
| 6912001090 | Other | 8 | A |
| 6912002000 | Household articles | 8 | A |
| 6912003000 | Toilet articles | 8 | A |
| 6912009000 | Other | 8 | A |
| 6913101000 | Statues, statuettes and busts | 8 | A |
| 6913109020 | Ornamental tablewares | 8 | A |
| 6913109090 | Other | 8 | A |
| 6913901000 | Statues, statuettes and busts | 8 | A |
| 6913909020 | Ornamental tablewares | 8 | A |
| 6913909090 | Other | 8 | A |
| 6914101000 | Flower-pots | 8 | A |
| 6914109000 | Other | 8 | A |
| 6914901000 | Flower-pots | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6914909000 | Other | 8 | A |
| 7001001000 | Mass | 5 | A |
| 7001002000 | Waste and scrap, cullet | 3 | A |
| 7002100000 | Balls | 8 | A |
| 7002201000 | For the manufacture of quartz wares for semiconductor | 3 | A |
| 7002209000 | Other | 8 | A |
| 7002311000 | For the manufacture of quartz wares for semiconductor | 3 | A |
| 7002319000 | Other | 8 | A |
| 7002320000 | Of other glass having a linear coefficient of expansion not exceeding 5×10-6 per Kelvin within a temperature range of 0℃ to 300℃ | 8 | A |
| 7002390000 | Other | 8 | A |
| 7003121000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7003122000 | More than 2 ㎜ but not more than 3 mm in thickness | 8 | A |
| 7003123000 | More than 3 ㎜ but not more than 4 mm in thickness | 8 | A |
| 7003124000 | More than 4 ㎜ but not more than 5 mm in thickness | 8 | A |
| 7003125000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7003126000 | More than 6 ㎜ but not more than 8 mm in thickness | 8 | A |
| 7003127000 | More than 8 ㎜ in thickness | 8 | A |
| 7003191000 | Not more than 2 mm in thickness | 8 | A |
| 7003192000 | More than 2 mm but not more than 3 ㎜ in thickness | 8 | A |
| 7003193000 | More than 3 mm but not more than 4 ㎜ in thickness | 8 | A |
| 7003194000 | More than 4 mm but not more than 5 ㎜ in thickness | 8 | A |
| 7003195000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7003196000 | More than 6 mm but not more than 8 ㎜ in thickness | 8 | A |
| 7003197000 | More than 8 ㎜ in thickness | 8 | A |
| 7003200000 | Wired sheets | 8 | A |
| 7003300000 | Profiles | 8 | A |
| 7004201000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7004202000 | More than 2 mmbut not more than 3 ㎜ in thickness | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7004203000 | More than 3 ㎜ but not more than 4 mm in thickness | 8 | A |
| 7004204000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7004205000 | More than 5 mm but not more than 6 ㎜ in thickness | 8 | A |
| 7004206000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7004207000 | More than 8 ㎜ in thickness | 8 | A |
| 7004901000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7004902000 | More than 2 mm but not more than 3 ㎜ in thickness | 8 | A |
| 7004903000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |
| 7004904000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7004905000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7004906000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7004907000 | More than 8 mm in thickness | 8 | A |
| 7005101010 | Not more than 4 mm in thickness | 8 | A |
| 7005101020 | More than 4 mm but not more than 6 mm in thickness | 8 | A |
| 7005101030 | More than 6 mm but not more than 8 mm in thickness | 8 | A |
| 7005101040 | More than 8 mm in thickness | 8 | A |
| 7005102010 | Not more than 4 mm in thickness | 8 | A |
| 7005102020 | More than 4 mm but not more than 6 mm in thickness | 8 | A |
| 7005102030 | More than 6 mm but not more than 8 mm in thickness | 8 | A |
| 7005102040 | More than 8 mm in thickness | 8 | A |
| 7005109010 | Not more than 4 mm in thickness | 8 | A |
| 7005109020 | More than 4 mm but not more than 6 mm in thickness | 8 | A |
| 7005109030 | More than 6 mm but not more than 8 mm in thickness | 8 | A |
| 7005109040 | More than 8 mm in thickness | 8 | A |
| 7005211000 | Not more than 2 mm in thickness | 8 | A |
| 7005212000 | More than 2 mm but not more than 3 mm in thickness | 8 | A |
| 7005213000 | More than 3 mm but not more than 4 mm in thickness | 8 | A |
| 7005214000 | More than 4 mm but not more than 5 mm in thickness | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7005215000 | More than 5 mm but not more than 6 mm in thickness | 8 | A |
| 7005216000 | More than 6 mm but not more than 8 mm in thickness | 8 | A |
| 7005217010 | Not more than 10 mm in thickness | 8 | A |
| 7005217020 | More than 10 mm but not more than 12 mm in thickness | 8 | A |
| 7005217030 | More than 12 mm in thickness | 8 | A |
| 7005291010 | For PDP (plasma display panel) | 4 | A |
| 7005291020 | For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display) | 3 | A |
| 7005291030 | For OLED (organic light emitting display) | 4 | A |
| 7005291040 | For LCD (liquid cristal display) | 8 | A |
| 7005291091 | Clear and transparent glass | 8 | A |
| 7005291092 | Extra clear low-iron glass | 8 | A |
| 7005291099 | Other | 8 | A |
| 7005292010 | For PDP (plasma display panel) | 4 | A |
| 7005292020 | For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display) | 3 | A |
| 7005292030 | For OLED (organic light emitting display) | 4 | A |
| 7005292091 | Clear and transparent glass | 8 | A |
| 7005292092 | Extra clear low-iron glass | 8 | A |
| 7005292099 | Other | 8 | A |
| 7005293010 | Clear and transparent glass | 8 | A |
| 7005293020 | Extra clear low-iron glass | 8 | A |
| 7005293090 | Other | 8 | A |
| 7005294010 | Clear and transparent glass | 8 | A |
| 7005294020 | Extra clear low-iron glass | 8 | A |
| 7005294090 | Other | 8 | A |
| 7005295010 | Clear and transparent glass | 8 | A |
| 7005295020 | Extra clear low-iron glass | 8 | A |
| 7005295090 | Other | 8 | A |
| 7005296010 | Clear and transparent glass | 8 | A |
| 7005296020 | Extra clear low-iron glass | 8 | A |
| 7005296090 | Other | 8 | A |
| 7005297010 | Clear and transparent glass | 8 | A |
| 7005297020 | Extra clear low-iron glass | 8 | A |

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7013100000 | Of glass-ceramics | 8 | A |
| 7013220000 | Of lead crystal | 8 | A |
| 7013280000 | Other | 8 | A |
| 7013330000 | Of lead crystal | 8 | A |
| 7013370000 | Other | 8 | A |
| 7013410000 | Of lead crystal | 8 | A |
| 7013420000 | Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0℃ to 300℃ | 8 | A |
| 7013490000 | Other | 8 | A |
| 7013910000 | Of lead crystal | 8 | A |
| 7013990000 | Other | 8 | A |
| 7014001000 | Of sealed beam lamp | 8 | A |
| 7014009010 | Signalling glassware | 8 | A |
| 7014009020 | Optical elements of glass | 8 | A |
| 7015100000 | Glasses for corrective spectacles | 8 | A |
| 7015901000 | For sun glasses | 8 | A |
| 7015902000 | Clock or watch glasses and the like | 8 | A |
| 7015909000 | Other | 8 | A |
| 7016100000 | Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes | 8 | A |
| 7016901000 | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes | 8 | A |
| 7016909010 | Leaded lights | 8 | A |
| 7016909020 | Stained glass | 8 | A |
| 7016909090 | Other | 8 | A |
| 7017100000 | Of fused quartz or other fused silica | 8 | A |
| 7017200000 | Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0℃ to 300℃ | 8 | A |
| 7017900000 | Other | 8 | A |
| 7018101000 | Beads | 8 | A |
| 7018102000 | Imitation pearls | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7018103000 | Imitation precious and semi-precious stones | 8 | A |
| 7018104000 | Imitation coral | 8 | A |
| 7018109000 | Other | 8 | A |
| 7018200000 | Glass microspheres not exceeding 1 ㎜ in diameter | 8 | A |
| 7018901000 | Glass eyes other than prosthetic articles | 8 | A |
| 7018909000 | Other | 8 | A |
| 7019110000 | Chopped strands, of a length of not more than 50 ㎜ | 8 | C |
| 7019120000 | Rovings | 8 | C |
| 7019190000 | Other | 8 | A |
| 7019310000 | Mats | 8 | C |
| 7019320000 | Thin sheets (voiles) | 8 | C |
| 7019390000 | Other | 8 | A |
| 7019400000 | Woven fabrics of rovings | 8 | C |
| 7019510000 | Of a width not exceeding 30 ㎝ | 8 | A |
| 7019520000 | Of a width exceeding 30 ㎝, plain weave, weighing less than 250 g/㎡, of filaments measuring per single yarn not more than 136 tex | 8 | A |
| 7019590000 | Other | 8 | A |
| 7019901000 | Glass wool | 8 | C |
| 7019909000 | Other | 8 | A |
| 7020001011 | Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers | 0 | A |
| 7020001012 | Quartz crucibles for furnace of production of semiconductor wafers | 3 | A |
| 7020001013 | For the manufacture of quartz wares for semiconductor | 3 | A |
| 7020001019 | Other | 8 | A |
| 7020001090 | Other | 8 | A |
| 7020009000 | Other | 8 | A |
| 7101101000 | Unworked | 8 | A |
| 7101102000 | Worked | 8 | A |
| 7101210000 | Unworked | 8 | A |
| 7101220000 | Worked | 8 | A |
| 7102100000 | unsorted | 1 | A |
| 7102210000 | Unworked or simply sawn, cleaved | 1 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | or bruted | | |
| 7102290000 | Other | 5 | A |
| 7102310000 | Unworked or simply sawn, cleaved or bruted | 1 | A |
| 7102390000 | Other | 5 | A |
| 7103100000 | Unworked or simply sawn or roughly shaped | 1 | A |
| 7103911000 | Industrial | 5 | A |
| 7103919010 | Rubies | 5 | A |
| 7103919020 | Sapphires | 5 | A |
| 7103919030 | Emeralds | 5 | A |
| 7103991000 | Industrial | 5 | A |
| 7103999010 | Opal | 5 | A |
| 7103999020 | Jade | 5 | A |
| 7103999030 | Chalcedony | 5 | A |
| 7103999040 | Rocky crystal | 5 | A |
| 7103999090 | Other | 5 | A |
| 7104100000 | piezo-electric quartz | 5 | A |
| 7104201000 | Diamonds | 5 | A |
| 7104209000 | Other | 5 | A |
| 7104901010 | Diamonds | 5 | A |
| 7104901020 | Artificial crystal | 5 | A |
| 7104901090 | Other | 5 | A |
| 7104909010 | Diamonds | 5 | A |
| 7104909090 | Other | 5 | A |
| 7105101000 | Natural | 5 | A |
| 7105102000 | Synthetic | 5 | A |
| 7105901000 | Of garnet | 5 | A |
| 7105909000 | Other | 5 | A |
| 7106100000 | Powder | 3 | B |
| 7106911000 | Containing by weight 99.99 % or more of silver | 3 | A |
| 7106919000 | Other | 3 | B |
| 7106921000 | Bars, rods and shapes | 3 | B |
| 7106922000 | Plates, sheets and strips | 3 | B |
| 7106923000 | Wire | 3 | B |
| 7106929000 | Other | 3 | B |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7107001000 | Bars, rods and shapes | 3 | A |
| 7107002000 | Plates, sheets and strips | 3 | A |
| 7107003000 | Wire | 3 | A |
| 7107004000 | Tubes, pipes and hollow bars | 3 | A |
| 7107009000 | Other | 3 | A |
| 7108110000 | Powder | 3 | A |
| 7108121000 | Lumps, billets and grains | 3 | C |
| 7108129000 | Other | 3 | C |
| 7108131010 | For use in manufacturing semiconductor | 3 | A |
| 7108131090 | Other | 3 | A |
| 7108139010 | Bars, rods and shapes | 3 | A |
| 7108139020 | Plates, sheets and strips | 3 | A |
| 7108139090 | Other | 3 | A |
| 7108200000 | Monetary | 0 | A |
| 7109000000 | Base metals or silver, clad with gold, not further worked than semi-manufactured. | 3 | A |
| 7110110000 | Unwrought or in powder form | 3 | A |
| 7110190000 | Other | 3 | A |
| 7110210000 | Unwrought or in powder form | 3 | A |
| 7110290000 | Other | 3 | A |
| 7110310000 | Unwrought or in powder form | 3 | A |
| 7110390000 | Other | 3 | A |
| 7110410000 | Unwrought or in powder form | 3 | A |
| 7110490000 | Other | 3 | A |
| 7111000000 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured. | 3 | A |
| 7112300000 | Ash containing precious metal or precious metal compounds | 2 | A |
| 7112911000 | Of residues | 2 | A |
| 7112919000 | Other | 3 | A |
| 7112921000 | Of residues | 2 | A |
| 7112929000 | Other | 3 | A |
| 7112991000 | Of residues | 2 | C |
| 7112992000 | Of waste, paring and scrap of plastics | 6.5 | B |
| 7112999000 | Other | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7113110000 | Of silver, whether or not plated or clad with other precious metal | 8 | A |
| 7113191000 | Of platinum | 8 | A |
| 7113192000 | Of gold | 8 | A |
| 7113199000 | Other | 8 | A |
| 7113201000 | Platinum-clad | 8 | A |
| 7113202000 | Gold-clad | 8 | A |
| 7113203000 | Silver-clad | 8 | A |
| 7113209000 | Other | 8 | A |
| 7114111000 | For table | 8 | A |
| 7114112000 | For toilet | 8 | A |
| 7114113000 | For office and desk | 8 | A |
| 7114114000 | For use by smokers | 8 | A |
| 7114119000 | Other | 8 | A |
| 7114191000 | For table | 8 | A |
| 7114192000 | For toilet | 8 | A |
| 7114193000 | For office and desk | 8 | A |
| 7114194000 | For use by smokers | 8 | A |
| 7114199000 | Other | 8 | A |
| 7114201000 | For table | 8 | A |
| 7114202000 | For toilet | 8 | A |
| 7114203000 | For office and desk | 8 | A |
| 7114204000 | For use by smokers | 8 | A |
| 7114209000 | Other | 8 | A |
| 7115100000 | Catalysts in the form of wire cloth or grill, of platinum | 8 | A |
| 7115901010 | Platinum crucible | 8 | A |
| 7115901090 | Other | 8 | A |
| 7115909010 | Of gold, including metals clad with gold | 8 | A |
| 7115909020 | Of silver, including metals clad with silver | 8 | A |
| 7115909090 | Other | 8 | A |
| 7116101000 | Of natural pearls | 8 | A |
| 7116102000 | Of cultured pearls | 8 | A |
| 7116201000 | Industrial | 8 | A |
| 7116209010 | For personal adornment | 8 | A |
| 7116209090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7117110000 | Cuff-links and studs | 8 | A |
| 7117191000 | Necklace | 8 | A |
| 7117192000 | Bracelet | 8 | A |
| 7117193000 | Earring | 8 | A |
| 7117194000 | Brooch | 8 | A |
| 7117195000 | Ring | 8 | A |
| 7117196000 | Chains for personal adornment | 8 | A |
| 7117199000 | Other | 8 | A |
| 7117900000 | Other | 8 | A |
| 7118100000 | Coin (other than gold coin), not being legal tender | 0 | A |
| 7118901000 | Gold coin | 0 | A |
| 7118902000 | Silver coin | 0 | A |
| 7118909000 | Other | 0 | A |
| 7201101000 | For casting | 0 | A |
| 7201102000 | For steel manufacture | 0 | A |
| 7201109000 | Other | 0 | A |
| 7201200000 | Non-alloy pig iron containing by weight more than 0.5 % of phosphorus | 0 | A |
| 7201501000 | Alloy pig iron | 2 | A |
| 7201502000 | Spiegeleisen | 2 | A |
| 7202110000 | Containing by weight more than 2 % of carbon. | 5 | A |
| 7202190000 | Other | 5 | A |
| 7202210000 | Containing by weight more than 55 % of silicon | 2 | A |
| 7202291000 | Containing by weight 2 % or more of magnesium | 3 | A |
| 7202299000 | Other | 3 | A |
| 7202300000 | Ferro-silico-manganese | 5 | A |
| 7202410000 | Containing by weight more than 4 % of carbon | 2 | A |
| 7202490000 | Other | 2 | A |
| 7202500000 | Ferro-silico-chromium | 2 | A |
| 7202600000 | Ferro-nickel | 3 | A |
| 7202700000 | Ferro-molybdenum | 3 | A |
| 7202800000 | Ferro-tungsten and ferro-silico-tungsten | 3 | A |
| 7202910000 | Ferro-titanium and ferro-silico-titanium | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7202920000 | Ferro-vanadium | 3 | A |
| 7202930000 | Ferro-niobium | 3 | A |
| 7202991000 | Ferro-phosphorus (iron phosphide),containing by weight 15 % or more of phosphorus | 3 | A |
| 7202999000 | Other | 3 | A |
| 7203100000 | Ferrous products obtained by direct reduction of iron ore | 0 | A |
| 7203900000 | Other | 1 | A |
| 7204100000 | Waste and scrap of cast iron | 0 | A |
| 7204210000 | Of stainless steel | 0 | A |
| 7204290000 | Other | 0 | A |
| 7204300000 | Waste and scrap of tinned iron or steel | 0 | A |
| 7204410000 | Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles | 0 | A |
| 7204490000 | Other | 0 | A |
| 7204500000 | Remelting scrap ingots | 0 | A |
| 7205101000 | Shot | 5 | A |
| 7205102000 | Grit | 5 | A |
| 7205109000 | Other | 5 | A |
| 7205210000 | Of alloy steel | 3 | A |
| 7205290000 | Other | 3 | A |
| 7206100000 | Ingots | 0 | A |
| 7206900000 | Other | 0 | A |
| 7207111000 | Blooms | 0 | A |
| 7207112000 | Billets | 0 | A |
| 7207121000 | Slabs | 0 | A |
| 7207122000 | Sheet bars | 0 | A |
| 7207190000 | Other | 0 | A |
| 7207201000 | Blooms | 0 | A |
| 7207202000 | Billets | 0 | A |
| 7207203000 | Slabs | 0 | A |
| 7207204000 | Sheet bars | 0 | A |
| 7207209000 | Other | 0 | A |
| 7208101000 | Of a thickness of 4.75 ㎜ or more | 0 | A |
| 7208109000 | Of a thickness of less than 4.75 ㎜ | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7208251000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208259000 | Other | 0 | A |
| 7208261000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208269000 | Other | 0 | A |
| 7208271000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208279000 | Other | 0 | A |
| 7208361000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208369000 | Other | 0 | A |
| 7208371000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208379000 | Other | 0 | A |
| 7208381000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208389000 | Other | 0 | A |
| 7208391000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208399000 | Other | 0 | A |
| 7208400000 | Not in coils, not further worked than hot-rolled, with patterns in relief | 0 | A |
| 7208511000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208519000 | Other | 0 | A |
| 7208521000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208529000 | Other | 0 | A |
| 7208531000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208539000 | Other | 0 | A |
| 7208541000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208549000 | Other | 0 | A |
| 7208900000 | Other | 0 | A |
| 7209151000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209159000 | Other | 0 | A |
| 7209161000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209169000 | Other | 0 | A |
| 7209171000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209179000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7209181000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209189000 | Other | 0 | A |
| 7209251000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209259000 | Other | 0 | A |
| 7209261000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209269000 | Other | 0 | A |
| 7209271000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209279000 | Other | 0 | A |
| 7209281000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209289000 | Other | 0 | A |
| 7209900000 | Other | 0 | A |
| 7210110000 | Of a thickness of 0.5 ㎜ or more | 0 | A |
| 7210120000 | Of a thickness of less than 0.5 ㎜ | 0 | A |
| 7210200000 | Plated or coated with lead, including terneplate | 0 | A |
| 7210301000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7210309000 | Other | 0 | A |
| 7210410000 | Corrugated | 0 | A |
| 7210491010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7210491090 | Other | 0 | A |
| 7210499010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7210499090 | Other | 0 | A |
| 7210500000 | Plated or coated with chromium oxides or with chromium and chromium oxides | 0 | A |
| 7210610000 | Plated or coated with aluminium-zinc alloys | 0 | A |
| 7210690000 | Other | 0 | A |
| 7210701000 | Of a thickness of 4.75mm or more | 0 | A |
| 7210702000 | Of a thickness of less than 4.75mm | 0 | A |
| 7210901000 | Plated or coated with nickel | 0 | A |
| 7210902000 | Plated or coated with copper | 0 | A |
| 7210909000 | Other | 0 | A |
| 7211130000 | Rolled on four faces or in a closed box pass, of a width exceeding 150 ㎜ and a thickness of not less than | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 4 ㎜, not in coils and without patterns in relief | | |
| 7211141000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7211149000 | Other | 0 | A |
| 7211191000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7211199000 | Other | 0 | A |
| 7211231000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7211239000 | Other | 0 | A |
| 7211291000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7211299000 | Other | 0 | A |
| 7211901000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7211909000 | Other | 0 | A |
| 7212101000 | Of a thickness of 0.5 ㎜ or more | 0 | A |
| 7212102000 | Of a thickness of less than 0.5 ㎜ | 0 | A |
| 7212201000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7212209000 | Other | 0 | A |
| 7212301010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7212301090 | Other | 0 | A |
| 7212309010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7212309090 | Other | 0 | A |
| 7212401000 | Of a thickness of 4.75mm or more | 0 | A |
| 7212402000 | Of a thickness of less than 4.75mm | 0 | A |
| 7212501000 | Plated or coated with nickel | 0 | A |
| 7212502000 | Plated or coated with copper | 0 | A |
| 7212509000 | Other | 0 | A |
| 7212600000 | Clad | 0 | A |
| 7213100000 | Containing indentations, ribs, grooves or other deformations produced during the rolling process | 0 | A |
| 7213200000 | Other, of free-cutting steel | 0 | A |
| 7213911010 | Containing by weight 0.25 % or more of carbon | 0 | A |
| 7213911090 | Other | 0 | A |
| 7213919000 | Other | 0 | A |
| 7213991010 | Containing by weight 0.25 % or more of carbon | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7213991090 | Other | 0 | A |
| 7213999000 | Other | 0 | A |
| 7214100000 | Forged | 0 | A |
| 7214201000 | Concrete reinforcing bar | 0 | A |
| 7214209000 | Other | 0 | A |
| 7214300000 | Other, of free-cutting steel | 0 | A |
| 7214910000 | Of rectangular (other than square) cross-section | 0 | A |
| 7214991000 | Containing by weight less than 0.6 % of carbon | 0 | A |
| 7214999000 | Other | 0 | A |
| 7215100000 | Of free-cutting steel, not further worked than cold-formed or cold-finished | 0 | A |
| 7215500000 | Other, not further worked than cold-formed or cold-finished | 0 | A |
| 7215900000 | Other | 0 | A |
| 7216101000 | U section | 0 | A |
| 7216102000 | I sections | 0 | A |
| 7216103000 | H section | 0 | A |
| 7216210000 | L sections | 0 | A |
| 7216220000 | T sections | 0 | A |
| 7216310000 | U sections | 0 | A |
| 7216320000 | I sections | 0 | A |
| 7216333000 | Less than 300 ㎜ in height | 0 | A |
| 7216334000 | 300 mm or more but not more than 600 mm in height | 0 | A |
| 7216335000 | More than 600 ㎜ in height | 0 | A |
| 7216401000 | L sections | 0 | A |
| 7216402000 | T sections | 0 | A |
| 7216500000 | Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded | 0 | A |
| 7216610000 | Obtained from flat-rolled products | 0 | A |
| 7216690000 | Other | 0 | A |
| 7216910000 | Cold-formed or cold-finished from flat-rolled products | 0 | A |
| 7216990000 | Other | 0 | A |
| 7217100000 | Not plated or coated, whether or not polished | 0 | A |
| 7217200000 | Plated or coated with zinc | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7217301000 | Plated or coated with copper | 0 | A |
| 7217309000 | Other | 0 | A |
| 7217900000 | Other | 0 | A |
| 7218101000 | Ingots or other primary forms | 0 | A |
| 7218109000 | Other | 0 | A |
| 7218911000 | Slabs | 0 | A |
| 7218912000 | Sheet bars | 0 | A |
| 7218919000 | Other | 0 | A |
| 7218991000 | Blooms | 0 | A |
| 7218992000 | Billets | 0 | A |
| 7218999000 | Other | 0 | A |
| 7219111010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219111090 | Other | 0 | A |
| 7219119000 | Other | 0 | A |
| 7219121010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219121090 | Other | 0 | A |
| 7219129000 | Other | 0 | A |
| 7219131010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219131090 | Other | 0 | A |
| 7219139000 | Other | 0 | A |
| 7219141010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219141090 | Other | 0 | A |
| 7219149000 | Other | 0 | A |
| 7219211010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219211090 | Other | 0 | A |
| 7219219000 | Other | 0 | A |
| 7219221010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219221090 | Other | 0 | A |
| 7219229000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7219231010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219231090 | Other | 0 | A |
| 7219239000 | Other | 0 | A |
| 7219241010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219241090 | Other | 0 | A |
| 7219249000 | Other | 0 | A |
| 7219311010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219311090 | Other | 0 | A |
| 7219319000 | Other | 0 | A |
| 7219321010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219321090 | Other | 0 | A |
| 7219329000 | Other | 0 | A |
| 7219331010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219331090 | Other | 0 | A |
| 7219339000 | Other | 0 | A |
| 7219341010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219341090 | Other | 0 | A |
| 7219349000 | Other | 0 | A |
| 7219351010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219351090 | Other | 0 | A |
| 7219359000 | Other | 0 | A |
| 7219901010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219901090 | Other | 0 | A |
| 7219909000 | Other | 0 | A |
| 7220111010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7220111090 | Other | 0 | A |
| 7220119000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7220121010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7220121090 | Other | 0 | A |
| 7220129000 | Other | 0 | A |
| 7220201010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7220201090 | Other | 0 | A |
| 7220209000 | Other | 0 | A |
| 7220901010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7220901090 | Other | 0 | A |
| 7220909000 | Other | 0 | A |
| 7221000000 | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel. | 0 | A |
| 7222110000 | Of circular cross-section | 0 | A |
| 7222190000 | Other | 0 | A |
| 7222200000 | Bars and rods, not further worked than cold-formed or cold-finished | 0 | A |
| 7222300000 | Other bars and rods | 0 | A |
| 7222400000 | Angles, shapes and sections | 0 | A |
| 7223000000 | Wire of stainless steel. | 0 | A |
| 7224101000 | Ingots | 0 | A |
| 7224109000 | Other | 0 | A |
| 7224901000 | Blooms | 0 | A |
| 7224902000 | Billets | 0 | A |
| 7224903000 | Slabs | 0 | A |
| 7224904000 | Sheet bars | 0 | A |
| 7224909000 | Other | 0 | A |
| 7225110000 | Grain-oriented | 0 | A |
| 7225190000 | Other | 0 | A |
| 7225301000 | Of high speed steel | 0 | A |
| 7225309010 | Of a tensile strength of 490MPa or more | 0 | A |
| 7225309091 | Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron | 0 | A |
| 7225309092 | Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7225309099 | Other | 0 | A |
| 7225401000 | Of high speed steel | 0 | A |
| 7225409010 | Of a tensile strength of 490MPa or more | 0 | A |
| 7225409091 | Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron | 0 | A |
| 7225409092 | Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron | 0 | A |
| 7225409099 | Other | 0 | A |
| 7225501000 | Of high speed steel | 0 | A |
| 7225509000 | Other | 0 | A |
| 7225911000 | Of high speed steel | 0 | A |
| 7225919010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7225919090 | Other | 0 | A |
| 7225921000 | Of high speed steel | 0 | A |
| 7225929011 | Of a tensile strength of 340MPa or more | 0 | A |
| 7225929019 | Other | 0 | A |
| 7225929091 | Of a tensile strength of 340MPa or more | 0 | A |
| 7225929099 | Other | 0 | A |
| 7225991000 | Of high speed steel | 0 | A |
| 7225999000 | Other | 0 | A |
| 7226110000 | Grain-oriented | 0 | A |
| 7226190000 | Other | 0 | A |
| 7226200000 | Of high speed steel | 0 | A |
| 7226911000 | Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron | 0 | A |
| 7226912000 | Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron | 0 | A |
| 7226919000 | Other | 0 | A |
| 7226920000 | Not further worked than cold-rolled (cold- reduced) | 0 | A |
| 7226991000 | Amorphous alloy steel thin sheet of a thickness of less than 100 ㎛ | 0 | A |
| 7226992000 | Electrolytically plated or coated with zinc | 0 | A |
| 7226993000 | Otherwise plated or coated with zinc | 0 | A |
| 7226999000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7227100000 | Of high speed steel | 0 | A |
| 7227200000 | Of silico-manganese steel | 0 | A |
| 7227901000 | Of heat-resisting steel | 0 | A |
| 7227909010 | Containing by weight 0.0008% or more but less than 0.003% of boron | 0 | A |
| 7227909020 | Containing by weight 0.003% or more of boron | 0 | A |
| 7227909090 | Other | 0 | A |
| 7228100000 | Bars and rods, of high speed steel | 0 | A |
| 7228200000 | Bars and rods, of silico-manganese steel | 0 | A |
| 7228301000 | Containing by weight 0.0008% or more of boron | 0 | A |
| 7228309000 | Other | 0 | A |
| 7228401000 | Containing by weight 0.0008% or more of boron | 0 | A |
| 7228409000 | Other | 0 | A |
| 7228500000 | Other bars and rods, not further worked than cold-formed or cold-finished | 0 | A |
| 7228601000 | Concrete reinforcing bar, containing by weight 0.0008% or more of boron | 0 | A |
| 7228609000 | Other | 0 | A |
| 7228701010 | Containing by weight 0.0008% or more of boron | 0 | A |
| 7228701090 | Other | 0 | A |
| 7228709000 | Other | 0 | A |
| 7228800000 | Hollow drill bars and rods | 0 | A |
| 7229200000 | Of silico-manganese steel | 0 | A |
| 7229901010 | Of high speed steel | 0 | A |
| 7229901090 | Other | 0 | A |
| 7229902010 | Of high speed steel | 0 | A |
| 7229902090 | Other | 0 | A |
| 7229909010 | Of high speed steel | 0 | A |
| 7229909090 | Other | 0 | A |
| 7301101000 | U type | 0 | A |
| 7301109000 | Other | 0 | A |
| 7301201000 | U sections | 0 | A |
| 7301202000 | H sections | 0 | A |
| 7301203000 | I sections | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7301209000 | Other | 0 | A |
| 7302101010 | Heat treated | 0 | A |
| 7302101090 | Other | 0 | A |
| 7302102010 | Heat treated | 0 | A |
| 7302102090 | Other | 0 | A |
| 7302103010 | Heat treated | 0 | A |
| 7302103090 | Other | 0 | A |
| 7302104010 | Heat treated | 0 | A |
| 7302104090 | Other | 0 | A |
| 7302300000 | Switch blades, crossing frogs, point rods and other crossing pieces | 8 | A |
| 7302400000 | Fish-plates and sole plates | 0 | A |
| 7302900000 | Other | 0 | A |
| 7303001010 | Of ductile cast iron | 8 | A |
| 7303001090 | Other | 8 | A |
| 7303002000 | Hollow profiles | 8 | A |
| 7304110000 | Of stainless steel | 0 | A |
| 7304190000 | Other | 0 | A |
| 7304220000 | Drill pipe of stainless steel | 0 | A |
| 7304230000 | Other drill pipe | 0 | A |
| 7304240000 | Other, of stainless steel | 0 | A |
| 7304290000 | Other | 0 | A |
| 7304310000 | Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 7304390000 | Other | 0 | A |
| 7304410000 | Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 7304490000 | Other | 0 | A |
| 7304510000 | Cold-drawn or cold-rolled(cold-reduced) | 0 | A |
| 7304590000 | Other | 0 | A |
| 7304900000 | Other | 0 | A |
| 7305111000 | More than 406.4 mm but not more than 1,422.4 mm in external diameter | 0 | A |
| 7305112000 | More than 1,422.4 mm in external diameter | 0 | A |
| 7305120000 | Other, longitudinally welded | 0 | A |
| 7305190000 | Other | 0 | A |
| 7305200000 | Casing of a kind used in drilling for | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | oil or gas | | |
| 7305311000 | Submerged arc welded | 0 | A |
| 7305312000 | Electric resistance welded | 0 | A |
| 7305319000 | Other | 0 | A |
| 7305390000 | Other | 0 | A |
| 7305900000 | Other | 0 | A |
| 7306110000 | Welded, of stainless steel | 0 | A |
| 7306190000 | Other | 0 | A |
| 7306211000 | Casing | 0 | A |
| 7306212000 | Tubing | 0 | A |
| 7306291000 | Casing | 0 | A |
| 7306292000 | Tubing | 0 | A |
| 7306301010 | Zinc galvanized | 0 | A |
| 7306301020 | Plated or clad with metal other than zinc | 0 | A |
| 7306301030 | Coated with non-metal | 0 | A |
| 7306301090 | Other | 0 | A |
| 7306302010 | Zinc galvanized | 0 | A |
| 7306302020 | Plated or clad with metal other than zinc | 0 | A |
| 7306302030 | Coated with non-metal | 0 | A |
| 7306302090 | Other | 0 | A |
| 7306401000 | More than 114.3 ㎜ in external diameter | 0 | A |
| 7306402000 | Not more than 114.3 ㎜ in external diameter | 0 | A |
| 7306500000 | Other, welded, of circular cross-section, of other alloy steel | 0 | A |
| 7306611010 | Galvanized zinc | 0 | A |
| 7306611090 | Other | 0 | A |
| 7306612000 | Of stainless steel | 0 | A |
| 7306613000 | Of other alloy steel | 0 | A |
| 7306691010 | Galvanized zinc | 0 | A |
| 7306691090 | Other | 0 | A |
| 7306692000 | Of stainless steel | 0 | A |
| 7306693000 | Of other alloy steel | 0 | A |
| 7306901000 | Double wall steel tube | 0 | A |
| 7306909000 | Other | 0 | A |
| 7307110000 | Of non-malleable cast iron | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7307190000 | Other | 8 | A |
| 7307210000 | Flanges | 8 | A |
| 7307221000 | Threaded sleeves, of stainless steel | 0 | A |
| 7307229000 | Other | 8 | A |
| 7307230000 | Butt welding fittings | 8 | A |
| 7307290000 | Other | 8 | A |
| 7307910000 | Flanges | 8 | A |
| 7307921000 | Threaded sleeves, of iron or steel | 0 | A |
| 7307929000 | Other | 8 | A |
| 7307930000 | Butt welding fittings | 8 | A |
| 7307991000 | Threaded, whether or not plated | 8 | A |
| 7307999000 | Other | 8 | A |
| 7308100000 | Bridges and bridge-sections | 0 | A |
| 7308200000 | Towers and lattice masts | 8 | A |
| 7308300000 | Doors, windows and their frames and thresholds for doors | 8 | A |
| 7308400000 | Equipment for scaffolding, shuttering, propping or pitpropping | 8 | A |
| 7308901000 | Lock-gates | 0 | A |
| 7308909000 | Other | 0 | A |
| 7309000000 | Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | 8 | A |
| 7310100000 | Of a capacity of 50 ℓ or more | 8 | A |
| 7310210000 | Cans which are to be closed by soldering or crimping | 8 | A |
| 7310290000 | Other | 8 | A |
| 7311001000 | Not more than 30 ℓ in capacity | 8 | A |
| 7311002000 | More than 30 ℓ but not more than 100 ℓ in capacity | 8 | A |
| 7311003000 | More than 100 ℓ in capacity | 8 | A |
| 7312101011 | Fitted with fittings or made up into articles | 0 | A |
| 7312101019 | Other | 0 | A |
| 7312101091 | Fitted with fittings or made up into articles | 0 | A |
| 7312101092 | Steel tire cords | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7312101099 | Other | 0 | A |
| 7312102011 | Fitted with fitting or made up into articles | 0 | A |
| 7312102019 | Other | 0 | A |
| 7312102091 | Fitted with fittings or made up into articles | 0 | A |
| 7312102092 | Steel tire cords | 0 | A |
| 7312102099 | Other | 0 | A |
| 7312900000 | Other | 0 | A |
| 7313001000 | Barbed iron or steel wire | 0 | A |
| 7313009000 | Other | 0 | A |
| 7314120000 | Endless bands for machinery, of stainless steel | 0 | A |
| 7314140000 | Other woven cloth, of stainless steel | 0 | A |
| 7314190000 | Other | 0 | A |
| 7314200000 | Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 ㎜ or more and having a mesh size of 100 ㎠ or more | 0 | A |
| 7314310000 | Plated or coated with zinc | 0 | A |
| 7314390000 | Other | 0 | A |
| 7314410000 | Plated or coated with zinc | 0 | A |
| 7314420000 | Coated with plastics | 0 | A |
| 7314490000 | Other | 0 | A |
| 7314500000 | Expanded metal | 0 | A |
| 7315110000 | Roller chain | 8 | A |
| 7315120000 | Other chain | 8 | A |
| 7315190000 | Parts | 8 | A |
| 7315200000 | Skid chain | 8 | A |
| 7315810000 | Stud-link | 8 | A |
| 7315820000 | Other, welded link | 8 | A |
| 7315890000 | Other | 8 | A |
| 7315900000 | Other parts | 8 | A |
| 7316001000 | Anchors and grapnels | 8 | A |
| 7316002000 | Parts | 8 | A |
| 7317001011 | Plated, coated or painted | 0 | A |
| 7317001019 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7317001021 | Plated, coated or painted | 0 | A |
| 7317001029 | Other | 0 | A |
| 7317002000 | Tacks | 0 | A |
| 7317003000 | Drawing or office working pins | 0 | A |
| 7317004000 | Corrugated nails | 0 | A |
| 7317005000 | Staples | 0 | A |
| 7317009000 | Other | 0 | A |
| 7318110000 | Coach screws | 8 | A |
| 7318120000 | Other wood screws | 8 | A |
| 7318130000 | Screw hooks and screw rings | 8 | A |
| 7318140000 | Self-tapping screws | 8 | A |
| 7318151000 | Machine screws | 8 | A |
| 7318152000 | Bolts | 8 | A |
| 7318153000 | Bolts and nuts (in set) | 8 | A |
| 7318159000 | Other | 8 | A |
| 7318160000 | Nuts | 8 | A |
| 7318190000 | Other | 8 | A |
| 7318210000 | Spring washers and other lock washers | 8 | A |
| 7318220000 | Other washers | 8 | A |
| 7318230000 | Rivets | 8 | A |
| 7318240000 | Cotters and cotter-pins | 8 | A |
| 7318290000 | Other | 8 | A |
| 7319401000 | Safety pins | 8 | A |
| 7319402000 | Pin used for measuring or checking semiconductor wafers or device | 8 | A |
| 7319409000 | Other | 8 | A |
| 7319901010 | Sewing needles | 8 | A |
| 7319901020 | Darning needles | 8 | A |
| 7319901090 | Other | 8 | A |
| 7319909000 | Other | 8 | A |
| 7320101000 | Leaf-springs for automobiles | 8 | A |
| 7320102000 | Leaf-springs for railway locomotives and rolling stocks | 8 | A |
| 7320109000 | Other | 8 | A |
| 7320201000 | For automobiles | 8 | A |
| 7320202000 | For shock-absorbers | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7320203000 | For buffers on rolling stock couplings | 8 | A |
| 7320204000 | For upholstery | 8 | A |
| 7320209000 | Other | 8 | A |
| 7320901000 | Flat spiral springs | 8 | A |
| 7320909000 | Other springs | 8 | A |
| 7321110000 | For gas fuel or for both gas and other fuels | 8 | A |
| 7321120000 | For liquid fuel | 8 | A |
| 7321190000 | Other, including appliances for solid fuel | 8 | A |
| 7321810000 | For gas fuel or for both gas and other fuels | 8 | A |
| 7321820000 | For liquid fuel | 8 | A |
| 7321890000 | Other, including appliances for solid fuel | 8 | A |
| 7321900000 | Parts | 8 | A |
| 7322111000 | Radiators | 8 | A |
| 7322112000 | Parts | 8 | A |
| 7322191000 | Radiators | 8 | A |
| 7322192000 | Parts | 8 | A |
| 7322901000 | Solar collector and parts thereof | 8 | A |
| 7322909010 | Air heater | 8 | A |
| 7322909020 | Hot air distributor | 8 | A |
| 7322909030 | Parts | 8 | A |
| 7323100000 | Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like | 8 | A |
| 7323910000 | Of cast iron, not enamelled | 8 | A |
| 7323920000 | Of cast iron, enamelled | 8 | A |
| 7323930000 | Of stainless steel | 8 | A |
| 7323940000 | Of iron (other than cast iron) or steel, enamelled | 8 | A |
| 7323990000 | Other | 8 | A |
| 7324101000 | Sinks | 8 | A |
| 7324102000 | Wash basins | 8 | A |
| 7324210000 | Of cast iron, whether or not enamelled | 8 | A |
| 7324291000 | Of stainless steel | 8 | A |
| 7324299000 | Other | 8 | A |
| 7324901000 | Toilet sets | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7324908000 | Other | 8 | A |
| 7324909000 | Parts | 8 | A |
| 7325100000 | Of non-malleable cast iron | 8 | A |
| 7325910000 | Grinding balls and similar articles for mills | 8 | A |
| 7325991000 | Of cast iron | 8 | A |
| 7325992000 | Of cast steel | 8 | A |
| 7325993000 | Of alloy steel | 8 | A |
| 7325999000 | Other | 8 | A |
| 7326110000 | Grinding balls and similar articles for mills | 8 | A |
| 7326190000 | Other | 8 | A |
| 7326200000 | Articles of iron or steel wire | 8 | A |
| 7326901000 | Bobbins for textile machinery | 8 | A |
| 7326909000 | Other | 8 | B |
| 7401001000 | Copper mattes | 0 | A |
| 7401002000 | Cement copper (precipitated copper) | 0 | A |
| 7402001000 | Unrefined copper | 0 | A |
| 7402002000 | Copper anodes for electrolytic refining | 0 | A |
| 7403110000 | Cathodes and sections of cathodes | 3 | A |
| 7403120000 | Wire-bars | 5 | A |
| 7403130000 | Billets | 5 | A |
| 7403191000 | Slabs | 5 | A |
| 7403192000 | Ingots | 5 | A |
| 7403199000 | Other | 5 | A |
| 7403210000 | Copper-zinc base alloys (brass) | 5 | A |
| 7403220000 | Copper-tin base alloys (bronze) | 5 | A |
| 7403291010 | Copper-nickel base alloys (cupro-nickel) | 5 | A |
| 7403291020 | Copper-nickel-zinc base alloys (nickel silver) | 5 | A |
| 7403299000 | Other | 5 | A |
| 7404000000 | Copper waste and scrap. | 0 | A |
| 7405000000 | Master alloys of copper. | 5 | A |
| 7406100000 | Powders of non-lamellar structure | 8 | A |
| 7406201000 | Powders of lamellar structure | 8 | A |
| 7406202000 | Flakes | 8 | A |

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | but not further worked | | |
| 7419991010 | Cloth | 8 | A |
| 7419991090 | Other | 8 | A |
| 7419992000 | Copper springs | 8 | A |
| 7419999000 | Other | 8 | A |
| 7501100000 | Nickel mattes | 0 | A |
| 7501201010 | Containing by weight 88 % or more of nickel | 2 | A |
| 7501201090 | Other | 0 | A |
| 7501209010 | Containing by weight 88 % or more of nickel | 2 | A |
| 7501209090 | Other | 0 | A |
| 7502101000 | Cathode | 3 | A |
| 7502109000 | Other | 3 | A |
| 7502200000 | Nickel alloys | 3 | A |
| 7503000000 | Nickel waste and scrap. | 0 | A |
| 7504001000 | Powders | 5 | A |
| 7504002000 | Flakes | 5 | A |
| 7505110000 | Of nickel, not alloyed | 5 | A |
| 7505120000 | Of nickel alloys | 5 | A |
| 7505210000 | Of nickel, not alloyed | 5 | A |
| 7505220000 | Of nickel alloys | 5 | A |
| 7506101000 | Plates, sheets and strip | 3 | A |
| 7506102000 | Foil | 5 | A |
| 7506201000 | Plates, sheets and strip | 5 | A |
| 7506202000 | Foil | 5 | A |
| 7507110000 | Of nickel, not alloyed | 8 | A |
| 7507120000 | Of nickel alloys | 8 | A |
| 7507200000 | Tube or pipe fittings | 8 | A |
| 7508100000 | Cloth, grill and netting, of nickel wire | 8 | A |
| 7508901000 | Electro-plating anodes | 8 | A |
| 7508902010 | Of nickel, not alloyed | 5 | A |
| 7508902020 | Of nickel alloys | 8 | A |
| 7508909000 | Other | 8 | A |
| 7601100000 | Aluminium, not alloyed | 1 | A |
| 7601201000 | Casting alloy | 1 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7601202000 | Billet | 3 | A |
| 7601209000 | Other | 1 | A |
| 7602000000 | Aluminium waste and scrap. | 0 | A |
| 7603100000 | Powders of non-lamellar structure | 8 | A |
| 7603201000 | Powders | 8 | A |
| 7603202000 | Flakes | 8 | A |
| 7604101000 | Bars and rods | 8 | A |
| 7604102010 | Hollow profiles | 8 | A |
| 7604102090 | Other | 8 | A |
| 7604210000 | Hollow profiles | 8 | A |
| 7604291000 | Bars and rods | 8 | A |
| 7604299000 | Other profiles | 8 | A |
| 7605110000 | Of which the maximum cross-sectional dimension exceeds 7 ㎜ | 8 | A |
| 7605190000 | Other | 8 | A |
| 7605210000 | Of which the maximum cross-sectional dimension exceeds 7 ㎜ | 8 | A |
| 7605290000 | Other | 8 | A |
| 7606111000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7606119000 | Other | 8 | A |
| 7606120000 | Of aluminium alloys | 8 | A |
| 7606911000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7606919000 | Other | 8 | A |
| 7606920000 | Of aluminium alloys | 8 | A |
| 7607111000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7607119000 | Other | 8 | A |
| 7607191000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7607199000 | Other | 8 | A |
| 7607201000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7607209000 | Other | 8 | A |
| 7608100000 | Of aluminium, not alloyed | 8 | A |
| 7608200000 | Of aluminium alloys | 8 | A |
| 7609000000 | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves). | 8 | A |
| 7610100000 | Doors, windows and their frames and thresholds for doors | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7610901000 | Structures | 8 | A |
| 7610908000 | Other | 8 | A |
| 7610909000 | Parts | 8 | A |
| 7611000000 | Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | 8 | A |
| 7612100000 | Collapsible tubular containers | 8 | A |
| 7612901000 | Rigid tubular containers | 8 | A |
| 7612909010 | Less than 1 ℓ capacity | 8 | A |
| 7612909020 | Not less than 1 ℓ but less than 20 ℓ in capacity | 8 | A |
| 7612909030 | Not less than 20 ℓ in capacity | 8 | A |
| 7613001000 | For compressed gas | 8 | A |
| 7613002000 | For liquefied gas | 8 | A |
| 7614100000 | With steel core | 8 | A |
| 7614900000 | Other | 8 | A |
| 7615101000 | Pot scourers and scouring or polishing pads, gloves and the like | 8 | A |
| 7615109010 | Solar collectors and parts thereof | 5 | A |
| 7615109020 | Table, kitchen articles | 8 | A |
| 7615109030 | Other household articles | 8 | A |
| 7615109090 | Parts | 8 | A |
| 7615201000 | Sanitary ware | 8 | A |
| 7615202000 | Parts | 8 | A |
| 7616100000 | Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles | 8 | A |
| 7616910000 | Cloth, grill, netting and fencing, of aluminium wire | 8 | A |
| 7616991000 | Bobbins | 8 | A |
| 7616999010 | Aluminium pouch | 8 | A |
| 7616999020 | Aluminium knob | 8 | A |
| 7616999090 | Other | 8 | A |
| 7801101000 | Containing by weight 99.99 % or more of lead | 3 | A |
| 7801109000 | Other | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7801910000 | Containing by weight antimony as the principal other element | 3 | B |
| 7801991000 | Unrefined lead | 1 | A |
| 7801992010 | Lead-tin alloys | 3 | A |
| 7801992090 | Other | 3 | A |
| 7802000000 | Lead waste and scrap. | 0 | A |
| 7804111000 | Sheets and strip | 8 | A |
| 7804112000 | Foil | 8 | A |
| 7804190000 | Other | 8 | A |
| 7804201000 | Powders | 8 | A |
| 7804202000 | Flakes | 8 | A |
| 7806001000 | Lead containers | 8 | A |
| 7806002000 | Electro-plating anodes | 8 | A |
| 7806003010 | Bars and rods | 8 | A |
| 7806003020 | Profiles | 8 | A |
| 7806003030 | Wire | 8 | A |
| 7806004010 | Tubes and pipes | 8 | A |
| 7806004020 | Tubes or pipe fittings | 8 | A |
| 7806009000 | Other | 8 | A |
| 7901110000 | Containing by weight 99.99 % or more of zinc | 3 | A |
| 7901120000 | Containing by weight less than 99.99 % of zinc | 3 | A |
| 7901201000 | Zinc-aluminium alloy | 3 | A |
| 7901202000 | Zinc-copper alloy | 3 | A |
| 7901209000 | Other | 3 | A |
| 7902000000 | Zinc waste and scrap. | 0 | A |
| 7903100000 | Zinc dust | 8 | A |
| 7903901000 | Powders | 8 | A |
| 7903902000 | Flakes | 8 | A |
| 7904001000 | Bars and rods | 8 | A |
| 7904002000 | Profiles | 8 | A |
| 7904003000 | Wire | 8 | A |
| 7905001000 | Plates, sheets and strip | 8 | A |
| 7905002000 | Foil | 8 | A |
| 7907001000 | Gutters, roof capping, skylight frames and other fabricated building components | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7907002010 | Tubes and pipes | 8 | A |
| 7907002020 | Tube or pipe fittings | 8 | A |
| 7907009010 | Electro-plating anodes | 8 | A |
| 7907009090 | Other | 8 | A |
| 8001100000 | Tin, not alloyed | 2 | A |
| 8001200000 | Tin alloys | 3 | A |
| 8002000000 | Tin waste and scrap. | 0 | A |
| 8003001010 | Unalloyed | 8 | A |
| 8003001090 | Other | 8 | A |
| 8003002010 | Unalloyed | 8 | A |
| 8003002090 | Other | 8 | A |
| 8007001000 | Electro-plating anodes | 8 | A |
| 8007002000 | Plates, sheets and strip, of a thickness exceeding 0.2 ㎜ | 8 | A |
| 8007003010 | Foil | 8 | A |
| 8007003021 | Powders | 8 | A |
| 8007003022 | Flakes | 8 | A |
| 8007004000 | Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | 8 | A |
| 8007009000 | Other | 8 | A |
| 8101100000 | Powders | 3 | A |
| 8101940000 | Unwrought tungsten, including bars and rods obtained simply by sintering | 3 | A |
| 8101961000 | Spiral filament for electric bulbs or electronic bulbs | 8 | A |
| 8101969000 | Other | 8 | A |
| 8101970000 | Waste and scrap | 0 | A |
| 8101991010 | Bars and rods | 8 | A |
| 8101991020 | Profiles | 8 | A |
| 8101991030 | Plates, sheets and strips | 8 | A |
| 8101991040 | Foil | 8 | A |
| 8101999000 | Other | 8 | A |
| 8102100000 | Powders | 3 | A |
| 8102940000 | Unwrought molybdenum, including bars and rods obtained simply by sintering | 3 | A |
| 8102951000 | Bars and rods | 8 | A |
| 8102952000 | Profiles | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8102953000 | Plates, sheets and strip | 8 | A |
| 8102954000 | Foil | 8 | A |
| 8102961000 | Spiral filament for electric bulbs or electronic bulbs | 8 | A |
| 8102969000 | Other | 8 | A |
| 8102970000 | Waste and scrap | 0 | A |
| 8102990000 | Other | 8 | A |
| 8103201000 | Unwrought | 3 | A |
| 8103202000 | Powders | 3 | A |
| 8103300000 | Waste and scrap | 0 | A |
| 8103900000 | Other | 8 | A |
| 8104110000 | Containing at least 99.8 % by weight of magnesium | 3 | A |
| 8104190000 | Other | 3 | A |
| 8104200000 | Waste and scrap | 0 | A |
| 8104301000 | Raspings, turnings and granules | 8 | A |
| 8104302000 | Powders | 8 | A |
| 8104901000 | Bars and rods | 8 | A |
| 8104909000 | Other | 8 | A |
| 8105201000 | Unwrought cobalt | 3 | A |
| 8105202000 | Cobalt mattes and other intermediate products of cobalt metallurgy | 3 | A |
| 8105203000 | Powders | 2 | A |
| 8105300000 | Waste and scrap | 3 | A |
| 8105900000 | Other | 3 | A |
| 8106001010 | Unwrought bismuth | 3 | A |
| 8106001020 | Waste and scrap | 3 | A |
| 8106001030 | Powders | 3 | A |
| 8106009000 | Other | 3 | A |
| 8107201000 | Unwrought cadmium | 3 | A |
| 8107202000 | Powders | 3 | A |
| 8107300000 | Waste and scrap | 3 | A |
| 8107900000 | Other | 3 | A |
| 8108201000 | Unwrought | 2 | A |
| 8108202000 | Powders | 3 | A |
| 8108300000 | Waste and scrap | 3 | A |
| 8108901000 | Plates and strips | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8108902000 | Tubes and pipes | 8 | A |
| 8108909000 | Other | 8 | A |
| 8109201000 | Unwrought | 3 | A |
| 8109202000 | Powders | 3 | A |
| 8109300000 | Waste and scrap | 3 | A |
| 8109901010 | Tubes and pipes | 0 | A |
| 8109901020 | Plates, sheets and strips | 0 | A |
| 8109901030 | Bars | 0 | A |
| 8109901090 | Other | 0 | A |
| 8109909000 | Other | 3 | A |
| 8110100000 | Unwrought antimony; powders | 3 | A |
| 8110200000 | Waste and scrap | 3 | A |
| 8110900000 | Other | 3 | A |
| 8111000000 | Manganese and articles thereof, including waste and scrap. | 2 | A |
| 8112120000 | Unwrought; powders | 3 | A |
| 8112130000 | Waste and scrap | 3 | A |
| 8112190000 | Other | 3 | A |
| 8112210000 | Unwrought; powders | 3 | A |
| 8112220000 | Waste and scrap | 3 | A |
| 8112290000 | Other | 3 | A |
| 8112510000 | Unwrought; powders | 3 | A |
| 8112520000 | Waste and scrap | 3 | A |
| 8112590000 | Other | 3 | A |
| 8112921000 | Germanium | 3 | A |
| 8112922000 | Vanadium | 3 | A |
| 8112923000 | Gallium | 3 | A |
| 8112924000 | Hafnium | 3 | A |
| 8112925000 | Indium | 3 | A |
| 8112926000 | Niobium (Columbium) | 3 | A |
| 8112927000 | Rhenium | 3 | A |
| 8112929000 | Other | 3 | A |
| 8112991000 | Germanium | 3 | A |
| 8112992000 | Vanadium | 3 | A |
| 8112993000 | Gallium | 3 | A |
| 8112994000 | Hafnium | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8112995000 | Indium | 3 | A |
| 8112996000 | Niobium (Columbium) | 3 | A |
| 8112997000 | Rhenium | 3 | A |
| 8112999000 | Other | 3 | A |
| 8113000000 | Cermets and articles thereof, including waste and scrap. | 3 | A |
| 8201100000 | Spades and shovels | 8 | A |
| 8201300000 | Mattocks, picks, hoes and rakes | 8 | A |
| 8201400000 | Axes, bill hooks and similar hewing tools | 8 | A |
| 8201500000 | Secateurs and similar one-handed pruners and shears (including poultry shears) | 8 | A |
| 8201600000 | Hedge shears, two-handed pruning shears and similar two-handed shears | 8 | A |
| 8201901000 | Scythes and sickles | 8 | A |
| 8201902000 | Hay knives | 8 | A |
| 8201903000 | Timber wedges | 8 | A |
| 8201904000 | Forks | 8 | A |
| 8201909000 | Other | 8 | A |
| 8202101000 | For wood | 8 | A |
| 8202102000 | For metal | 8 | A |
| 8202109000 | Other | 8 | A |
| 8202200000 | Band saw blades | 8 | A |
| 8202310000 | With working part of steel | 8 | A |
| 8202391000 | With working part of tungsten carbide | 8 | A |
| 8202392010 | For machines sawing semiconductor wafer or device into each unit | 8 | A |
| 8202392090 | Other | 8 | A |
| 8202393000 | With working part of other materials | 8 | A |
| 8202399000 | Parts | 8 | A |
| 8202400000 | Chain saw blades | 8 | A |
| 8202911000 | Hack-saw blades | 8 | A |
| 8202919000 | Other | 8 | A |
| 8202991000 | For cutting sapphire ingots | 5 | A |
| 8202999000 | Other | 8 | A |
| 8203101000 | For saw blades | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8203109000 | Other | 8 | A |
| 8203201000 | Plier (including cutting pliers) | 8 | A |
| 8203202000 | Pincer | 8 | A |
| 8203203000 | Tweezers | 8 | A |
| 8203204000 | Nail pullers | 8 | A |
| 8203209000 | Other | 8 | A |
| 8203300000 | Metal cutting shears and similar tools | 8 | A |
| 8203401000 | Pipe cutters | 8 | A |
| 8203402000 | Bolt croppers and clippers | 8 | A |
| 8203403000 | Perforating punches | 8 | A |
| 8203409000 | Other | 8 | A |
| 8204110000 | Non-adjustable | 8 | A |
| 8204120000 | Adjustable | 8 | A |
| 8204200000 | Interchangeable spanner sockets, with or without handles | 8 | A |
| 8205101000 | For drilling | 8 | A |
| 8205102000 | For threading | 8 | A |
| 8205103000 | For tapping | 8 | A |
| 8205109000 | Other | 8 | A |
| 8205200000 | Hammers and sledge hammers | 8 | A |
| 8205300000 | Planes, chisels, gouges and similar cutting tools for working wood | 8 | A |
| 8205400000 | Screwdrivers | 8 | A |
| 8205510000 | Household tools | 8 | A |
| 8205591000 | Glaziers' diamond | 8 | A |
| 8205592000 | Soldering irons | 8 | A |
| 8205593000 | Grease guns | 8 | A |
| 8205595000 | Tools for mining and public works | 8 | A |
| 8205596000 | Tools for cement workers and painters | 8 | A |
| 8205597000 | Watch makers' tools | 8 | A |
| 8205599000 | Other | 8 | A |
| 8205600000 | Blow lamps | 8 | A |
| 8205701000 | Vices | 8 | A |
| 8205702000 | Clamps | 8 | A |
| 8205709000 | Other | 8 | A |
| 8205901000 | Anvils | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8205902000 | Hand or pedal-operated grinding wheels with frameworks | 8 | A |
| 8205909010 | Sets of articles of two or more subheadings of this heading | 8 | A |
| 8205909090 | Other | 8 | A |
| 8206000000 | Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale. | 8 | A |
| 8207130000 | With working part of cermets | 8 | A |
| 8207191000 | With working part of other materials | 8 | A |
| 8207199000 | Parts | 8 | A |
| 8207201000 | For drawing | 8 | A |
| 8207202000 | For extruding | 8 | A |
| 8207301000 | For pressing | 8 | A |
| 8207302000 | For stamping | 8 | A |
| 8207303000 | For punching | 8 | A |
| 8207309000 | Other | 8 | A |
| 8207401000 | For tapping | 8 | A |
| 8207402000 | For threading | 8 | A |
| 8207409000 | Other | 8 | A |
| 8207501010 | Of high speed steel | 8 | A |
| 8207501090 | Other | 8 | A |
| 8207502000 | Brace bits | 8 | A |
| 8207509000 | Other | 8 | A |
| 8207601000 | Reamers | 8 | A |
| 8207602000 | Laps | 8 | A |
| 8207603000 | Broaches | 8 | A |
| 8207609000 | Other | 8 | A |
| 8207701000 | Gear cutters | 8 | A |
| 8207702000 | Milling cutters | 8 | A |
| 8207703000 | Gear cutting hobs | 8 | A |
| 8207704000 | Rotary files | 8 | A |
| 8207709000 | Other | 8 | A |
| 8207801000 | Tools for lathes | 8 | A |
| 8207809000 | Other | 8 | A |
| 8207901000 | Diamond tools | 8 | A |
| 8207909000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8208100000 | For metal working | 8 | A |
| 8208200000 | For wood working | 8 | A |
| 8208300000 | For kitchen appliances or for machines used by the food industry | 8 | A |
| 8208400000 | For agricultural, horticultural or forestry machines | 8 | A |
| 8208900000 | Other | 8 | A |
| 8209001010 | Of tungsten carbide, treated with gamma coating | 8 | A |
| 8209001040 | Of cermets | 8 | A |
| 8209001090 | Others | 8 | A |
| 8209002010 | Of tungsten carbide | 8 | A |
| 8209002040 | Of cermets | 8 | A |
| 8209002090 | Other | 8 | A |
| 8210001000 | Mills and grinders | 8 | A |
| 8210002000 | Extractors and pressers | 8 | A |
| 8210003000 | Beaters and mixers | 8 | A |
| 8210004000 | Slicers and cutters | 8 | A |
| 8210005000 | Openers, corkers and sealers | 8 | A |
| 8210008000 | Other domestic food-processing appliances | 8 | A |
| 8210009000 | Parts | 8 | A |
| 8211100000 | Sets of assorted articles | 8 | A |
| 8211910000 | Table knives having fixed blades | 8 | A |
| 8211920000 | Other knives having fixed blades | 8 | A |
| 8211930000 | Knives having other than fixed blades | 8 | A |
| 8211940000 | Blades | 8 | A |
| 8211950000 | Handles of base metal | 8 | A |
| 8212100000 | Razors | 8 | A |
| 8212200000 | Safety razor blades, including razor blade blanks in strips | 8 | A |
| 8212900000 | Other parts | 8 | A |
| 8213001000 | Ordinary scissors | 8 | A |
| 8213002010 | For tailors and dressmakers | 8 | A |
| 8213002020 | For hairdressers | 8 | A |
| 8213002090 | Other | 8 | A |
| 8213003000 | Manicure scissors | 8 | A |
| 8213004000 | Scissor blades | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8213009000 | Other | 8 | A |
| 8214101000 | Pencil sharpeners | 8 | A |
| 8214109000 | Other | 8 | A |
| 8214200000 | Manicure or pedicure sets and instruments (including nail files) | 8 | A |
| 8214901000 | Hair clippers | 8 | A |
| 8214902000 | Butchers' or kitchen cleavers, choppers and mincing knives | 8 | A |
| 8214909000 | Other | 8 | A |
| 8215100000 | Sets of assorted articles containing at least one article plated with precious metal | 8 | A |
| 8215200000 | Other sets of assorted articles | 8 | A |
| 8215911000 | Spoons | 8 | A |
| 8215912000 | Forks | 8 | A |
| 8215913000 | Ladles and skimmers | 8 | A |
| 8215914000 | Fish-knives and butter-knives | 8 | A |
| 8215915000 | Tongs of all kinds | 8 | A |
| 8215919000 | Other | 8 | A |
| 8215991000 | Spoons | 8 | A |
| 8215992000 | Forks | 8 | A |
| 8215993000 | Ladles and skimmers | 8 | A |
| 8215994000 | Fish-knives and butter-knives | 8 | A |
| 8215995000 | Tong of all kinds | 8 | A |
| 8215999000 | Other | 8 | A |
| 8301100000 | Padlocks | 8 | A |
| 8301200000 | Locks of a kind used for motor vehicles | 8 | A |
| 8301300000 | Locks of a kind used for furniture | 8 | A |
| 8301401010 | Digital door locks | 8 | A |
| 8301401090 | Other | 8 | A |
| 8301409000 | Other | 8 | A |
| 8301500000 | Clasps and frames with clasps, incorporating locks | 8 | A |
| 8301600000 | Parts | 8 | A |
| 8301700000 | Keys presented separately | 8 | A |
| 8302100000 | Hinges | 8 | A |
| 8302200000 | Castors | 8 | A |
| 8302300000 | Other mountings, fittings and similar articles suitable for motor | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | vehicles | | |
| 8302411000 | Suitable for doors or windows | 8 | A |
| 8302419000 | Other | 8 | A |
| 8302420000 | Other, suitable for furniture | 8 | A |
| 8302491000 | Suitable for trunks, suitcases, or similar travel goods. | 8 | A |
| 8302499000 | Other | 8 | A |
| 8302500000 | Hat-racks, hat-pegs, brackets and similar fixtures | 8 | A |
| 8302600000 | Automatic door closers | 8 | A |
| 8303001000 | Safes | 8 | A |
| 8303009000 | Other | 8 | A |
| 8304000000 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03. | 8 | A |
| 8305100000 | Fittings for loose-leaf binders or files | 8 | A |
| 8305200000 | Staples in strips | 8 | A |
| 8305900000 | Other, including parts | 8 | A |
| 8306100000 | Bells, gongs and the like | 8 | A |
| 8306210000 | Plated with precious metal | 8 | A |
| 8306290000 | Other | 8 | A |
| 8306301000 | Photograph, picture or similar frames | 8 | A |
| 8306302000 | Mirrors of base metal | 8 | A |
| 8307100000 | Of iron or steel | 8 | A |
| 8307900000 | Of other base metal | 8 | A |
| 8308101000 | Hooks | 8 | A |
| 8308102000 | Eyes and eyelets | 8 | A |
| 8308200000 | Tubular or bifurcated rivets | 8 | A |
| 8308901000 | Clasps and frames with clasps | 8 | A |
| 8308902000 | Buckles and buckle-clasps | 8 | A |
| 8308903000 | Beads | 8 | A |
| 8308904000 | Spangles | 8 | A |
| 8308909000 | Other | 8 | A |
| 8309100000 | Crown corks | 8 | A |
| 8309901000 | Easy opener end | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8309909000 | Other | 8 | A |
| 8310000000 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05. | 8 | A |
| 8311101000 | For use in manufacturing semiconductor | 8 | A |
| 8311109000 | Other | 8 | A |
| 8311201000 | For use in manufacturing semiconductor | 8 | A |
| 8311209000 | Other | 8 | A |
| 8311301000 | For use in manufacturing semiconductor | 8 | A |
| 8311309010 | Lead-tin alloy solders | 8 | A |
| 8311309090 | Other | 8 | A |
| 8311901000 | For use in manufacturing semiconductor | 8 | A |
| 8311909000 | Other | 8 | A |
| 8401100000 | Nuclear reactors | 0 | A |
| 8401200000 | Machinery and apparatus for isotopic separation, and parts thereof | 0 | A |
| 8401300000 | Fuel elements (cartridges), non-irradiated | 0 | A |
| 8401400000 | Parts of nuclear reactors | 0 | A |
| 8402110000 | Watertube boilers with a steam production exceeding 45t per hour | 8 | A |
| 8402120000 | Watertube boilers with a steam production not exceeding 45t per hour | 8 | A |
| 8402191000 | Heating medium boiler | 8 | A |
| 8402199000 | Other | 8 | A |
| 8402200000 | Super-heated water boilers | 8 | A |
| 8402901000 | Of steam and other vapour generating boilers | 8 | A |
| 8402902000 | Of super-heated water boilers | 8 | A |
| 8403101000 | Central heating boilers, using fuel oil | 8 | A |
| 8403102000 | Central heating boilers, using coal or coke | 8 | A |
| 8403103000 | Central heating boilers, using gas | 8 | A |
| 8403109000 | Other | 8 | A |
| 8403900000 | Parts | 8 | A |
| 8404101000 | Economisers | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8404102000 | Super-heaters | 8 | A |
| 8404103000 | Soot removers | 8 | A |
| 8404104000 | Gas recoverers | 8 | A |
| 8404109000 | Other | 8 | A |
| 8404200000 | Condensers for steam or other vapour power units | 8 | A |
| 8404901000 | Of condensers for boilers | 8 | A |
| 8404902000 | Of condensers for vapour engines and power units | 8 | A |
| 8404909000 | Other | 8 | A |
| 8405101000 | Producer gas generators | 8 | A |
| 8405102000 | Water gas generators | 8 | A |
| 8405103000 | Acetylene gas generators | 8 | A |
| 8405104000 | Oxygen generators | 8 | A |
| 8405109000 | Other | 8 | A |
| 8405901000 | Of producer gas generators | 8 | A |
| 8405902000 | Of water gas generators | 8 | A |
| 8405903000 | Of acetylene gas generators | 8 | A |
| 8405904000 | Of oxygen generators | 8 | A |
| 8405909000 | Other | 8 | A |
| 8406103000 | Of an output exceeding 2 MW | 5 | A |
| 8406109000 | Other | 5 | A |
| 8406811000 | Of an output exceeding 40 MW but not exceeding 100 MW | 5 | A |
| 8406812000 | Of an output exceeding 100 MW but not exceeding 300 MW | 5 | A |
| 8406813000 | Of an output exceeding 300 MW | 5 | A |
| 8406820000 | Of an output not exceeding 40 MW | 5 | A |
| 8406901000 | Of steam turbines for marine propulsion | 8 | A |
| 8406909000 | Other | 8 | A |
| 8407100000 | Aircraft engines | 0 | A |
| 8407210000 | Outboard motors | 8 | A |
| 8407290000 | Other | 8 | A |
| 8407311000 | For moter-cycles | 8 | A |
| 8407319000 | Other | 8 | A |
| 8407321000 | For motor-cycles | 8 | A |
| 8407329000 | Other | 8 | A |
| 8407331000 | For motor-cycles | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8407339000 | Other | 8 | A |
| 8407341000 | For motor-cycles | 8 | A |
| 8407349000 | Other | 8 | A |
| 8407901000 | For railway locomotives | 0 | A |
| 8407909000 | Other | 8 | A |
| 8408101000 | With a rating not exceeding 300 kW | 8 | A |
| 8408102000 | With a rating more than 300 kW, not exceeding 2,000 kW | 8 | A |
| 8408103000 | With a rating more than 2,000 kW | 8 | A |
| 8408201000 | Of a cylinder capacity not exceeding 1,000cc | 8 | A |
| 8408202000 | Of a cylinder capacity exceeding 1,000cc but not exceeding 2,000cc | 8 | A |
| 8408203000 | Of a cylinder capacity exceeding 2,000cc but not exceeding 4,000cc | 8 | A |
| 8408204000 | Of a cylinder capacity exceeding 4,000cc but not exceeding 10,000cc | 8 | A |
| 8408205000 | Of a cylinder capacity exceeding 10,000cc | 8 | A |
| 8408901010 | Internal combustion engines for railway locomotives | 0 | A |
| 8408901090 | Other | 5 | A |
| 8408909010 | Internal combustion engines for ships | 8 | A |
| 8408909021 | For generating of a power not less than 400 kW (Of a rpm 1,500 or 1,800) | 4 | A |
| 8408909029 | Other | 8 | A |
| 8408909030 | Internal combustion engines for heading 84.29 | 8 | A |
| 8408909090 | Other | 8 | A |
| 8409100000 | For aircraft engines | 5 | A |
| 8409911000 | For vehicles of Chapter 87 | 8 | A |
| 8409912000 | For outboard motors | 8 | A |
| 8409919000 | Other | 8 | A |
| 8409991000 | For railway locomotives and rolling stock | 5 | A |
| 8409992000 | For vehicles of Chapter 87 | 8 | A |
| 8409993010 | Of internal combustion engines with a rating not exceeding 300 kW | 8 | A |
| 8409993020 | Of internal combustion engines with a rating exceeding 300 kW, but not exceeding 2,000 kW | 8 | A |
| 8409993030 | Of internal combustion engines with a rating exceeding 2,000 kW | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8409999010 | For generating | 8 | A |
| 8409999090 | Other | 8 | A |
| 8410111000 | Hydraulic turbines | 0 | A |
| 8410119000 | Other | 8 | A |
| 8410120000 | Of a power exceeding 1,000 kW but not exceeding 10,000 kW | 0 | A |
| 8410130000 | Of a power exceeding 10,000 kW | 0 | A |
| 8410901010 | For water turbines | 0 | A |
| 8410901090 | Other | 8 | A |
| 8410909010 | For water turbines | 0 | A |
| 8410909090 | Other | 8 | A |
| 8411111000 | For aircraft | 3 | A |
| 8411119010 | For marine | 8 | A |
| 8411119090 | Other | 8 | A |
| 8411121000 | For aircraft | 3 | A |
| 8411129010 | For marine | 8 | A |
| 8411129090 | Other | 8 | A |
| 8411211000 | For aircraft | 3 | A |
| 8411219010 | For marine | 8 | A |
| 8411219090 | Other | 8 | A |
| 8411221000 | For aircraft | 3 | A |
| 8411229010 | For marine | 8 | A |
| 8411229090 | Other | 8 | A |
| 8411811000 | For aircraft | 3 | A |
| 8411819010 | For marine | 8 | A |
| 8411819090 | Other | 8 | A |
| 8411821000 | For aircraft | 3 | A |
| 8411829010 | For marine | 8 | A |
| 8411829090 | Other | 8 | A |
| 8411911000 | For aircraft | 3 | A |
| 8411919000 | Other | 8 | A |
| 8411991000 | For aircraft | 3 | A |
| 8411999000 | Other | 8 | A |
| 8412101010 | Ram-jet or pulsejet engines | 5 | A |
| 8412101090 | Other | 5 | A |
| 8412109000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8412211000 | Hydraulic cylinder | 8 | A |
| 8412219000 | Other | 8 | A |
| 8412290000 | Other | 8 | A |
| 8412310000 | Linear acting (cylinders) | 8 | A |
| 8412390000 | Other | 8 | A |
| 8412800000 | Other | 8 | A |
| 8412901010 | Of ram-jet or pulse-jet engines | 5 | A |
| 8412901090 | Other | 5 | A |
| 8412902000 | Of water engines | 0 | A |
| 8412909000 | Other | 8 | A |
| 8413110000 | Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages | 8 | A |
| 8413190000 | Other | 8 | A |
| 8413200000 | Hand pumps, other than those of subheading 8413.11 or 8413. 19 | 8 | A |
| 8413301000 | For aircraft | 8 | A |
| 8413302000 | For railway locomotive | 8 | A |
| 8413303000 | For marine | 8 | A |
| 8413304000 | For vehicles falling within Chapter 87 | 8 | A |
| 8413309000 | Other | 8 | A |
| 8413400000 | Concrete pumps | 8 | A |
| 8413504000 | Pumps to be used with swimming pools | 8 | A |
| 8413509010 | Plunger pumps | 8 | A |
| 8413509020 | Piston pumps | 8 | A |
| 8413509030 | Diaphram pumps | 8 | A |
| 8413509090 | Other | 8 | A |
| 8413604000 | Pumps to be used with swimming pools | 8 | A |
| 8413609010 | Gear pumps | 8 | A |
| 8413609020 | Vane pumps | 8 | A |
| 8413609030 | Screw pumps | 8 | A |
| 8413609090 | Other | 8 | A |
| 8413703000 | Pumps to be used with swimming pools | 8 | A |
| 8413709010 | Turbine pumps | 8 | A |
| 8413709020 | Volute pumps | 8 | A |
| 8413709090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8413811000 | Pumps to be used with swimming pools | 8 | A |
| 8413819000 | Other | 8 | A |
| 8413820000 | Liquid elevators | 8 | A |
| 8413911000 | Of pumps for dispensing fuel or lubricants | 8 | A |
| 8413912000 | Of internal combustion engine | 8 | A |
| 8413913000 | Of reciprocating pumps | 8 | A |
| 8413914000 | Of contrifugal pumps | 8 | A |
| 8413915000 | Of rotary pumps | 8 | A |
| 8413919000 | Other | 8 | A |
| 8413920000 | Of liquid elevators | 8 | A |
| 8414101000 | For aircrafts | 8 | A |
| 8414109010 | For machines and mechanical appliances for making semiconductor devices (other than those of an ultimate vacuum less than 9×10-³Torr) | 3 | A |
| 8414109090 | Other | 8 | A |
| 8414200000 | Hand- or foot-operated air pumps | 8 | A |
| 8414301000 | Of a power requirement less than 11 kW | 8 | A |
| 8414302000 | Of a power requirement not less than 11 kW | 8 | A |
| 8414400000 | Air compressors mounted on a wheeled chassis for towing | 8 | A |
| 8414511000 | For aircrafts | 8 | A |
| 8414519000 | Other | 8 | A |
| 8414591000 | For aircrafts | 8 | A |
| 8414599000 | Other | 8 | A |
| 8414601000 | For aircrafts | 8 | A |
| 8414609000 | Other | 8 | A |
| 8414801000 | Hoods having a maximum horizontal side exceeding 120 cm | 8 | A |
| 8414809110 | For aircrafts | 8 | A |
| 8414809190 | Other | 8 | A |
| 8414809210 | Of a power requirement less than 74.6 kW | 8 | A |
| 8414809220 | Of a power requirement not less than 74.6 kW, less than 373 kW | 8 | A |
| 8414809230 | Of a power not less than 373 kW | 8 | A |
| 8414809900 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8414901000 | Of fans and hoods | 8 | A |
| 8414909010 | Of compressors used in refrigerating equipment | 8 | A |
| 8414909020 | Of air or gas compressors (excluding for refrigerating equipment) | 8 | A |
| 8414909090 | Other | 8 | A |
| 8415101011 | Of a power less than 11 kW | 8 | A |
| 8415101012 | Of a power not less than 11 kW | 8 | A |
| 8415101021 | Of a power less than 11 kW | 8 | A |
| 8415101022 | Of a power not less than 11 kW | 8 | A |
| 8415102010 | Of a power less than 11 kW | 8 | A |
| 8415102020 | Of a power not less than 11 kW | 8 | A |
| 8415200000 | Of a kind used for persons, in motor vehicles | 8 | A |
| 8415810000 | Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) | 8 | A |
| 8415820000 | Other, incorporating a refrigerating unit | 8 | A |
| 8415830000 | Not incorporating a refrigerating unit | 8 | A |
| 8415900000 | Parts | 8 | A |
| 8416101000 | Of the maximum consumption capacity of fuel not more than 200 ℓ per hour | 8 | A |
| 8416102000 | Of the maximum consumption capacity of fuel exceeding 200 ℓ, but less than 1,500 ℓ per hour | 8 | A |
| 8416103000 | Of the maximum consumption capacity of fuel not less than 1,500 ℓ per hour | 8 | A |
| 8416201000 | Furnace burners for pulverised solid fuel | 8 | A |
| 8416202000 | Furnace burners for gas | 8 | A |
| 8416209000 | Other | 8 | A |
| 8416300000 | Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | 8 | A |
| 8416901000 | Of furnace burners | 8 | A |
| 8416909000 | Other | 8 | A |
| 8417101010 | For iron-ores | 8 | A |
| 8417101090 | Other | 8 | A |
| 8417102010 | For iron or steel | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8417102090 | Other | 8 | A |
| 8417200000 | Bakery ovens, including biscuit ovens | 8 | A |
| 8417801010 | For cements | 8 | A |
| 8417801020 | For glass | 8 | A |
| 8417801030 | For ceramics | 8 | A |
| 8417801090 | Other | 8 | A |
| 8417802000 | Laboratory type | 8 | A |
| 8417809000 | Other | 8 | A |
| 8417900000 | Parts | 8 | A |
| 8418101010 | Of a capacity not exceeding 200 ℓ. | 8 | A |
| 8418101020 | Of a capacity exceeding 200 ℓ but not exceeding 400 ℓ | 8 | A |
| 8418101030 | Of a capacity exceeding 400 ℓ | 8 | A |
| 8418109000 | Other | 8 | A |
| 8418211000 | Of a capacity less than 200 ℓ | 8 | A |
| 8418212000 | Of a capacity not less than 200 ℓ, but less than 400 ℓ | 8 | A |
| 8418213000 | Of a capacity not less than 400 ℓ | 8 | A |
| 8418291000 | Absorption-type, electrical | 8 | A |
| 8418299000 | Other | 8 | A |
| 8418300000 | Freezers of the chest type, not exceeding 800 ℓ capacity | 8 | A |
| 8418400000 | Freezers of the upright type, not exceeding 900 ℓ capacity | 8 | A |
| 8418501000 | Show-cases | 8 | A |
| 8418509000 | Other | 8 | A |
| 8418610000 | Heat pumps other than air conditioning machines of heading 84.15 | 8 | A |
| 8418691000 | Blood storage refrigerators | 8 | A |
| 8418692010 | Ice-cream making machines | 8 | A |
| 8418692020 | Ice-cuber | 8 | A |
| 8418692030 | Water cooler | 8 | A |
| 8418692090 | Other | 8 | A |
| 8418693000 | Heat pumps | 8 | A |
| 8418910000 | Furniture designed to receive refrigerating or freezing equipment | 8 | A |
| 8418991000 | Of house hold type refrigerators | 8 | A |
| 8418999000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8419110000 | Instantaneous gas water heaters | 8 | A |
| 8419190000 | Other | 8 | A |
| 8419200000 | Medical, surgical or laboratory sterilisers | 0 | A |
| 8419310000 | For agricultural products | 8 | A |
| 8419320000 | For wood, paper pulp, paper or paperboard | 8 | A |
| 8419391000 | Spin dryers for machines and mechanical appliances for making semiconductor devices | 3 | A |
| 8419399000 | Other | 8 | A |
| 8419400000 | Distilling or rectifying plant | 8 | A |
| 8419501000 | For aircrafts | 8 | A |
| 8419509000 | Other | 8 | A |
| 8419600000 | Machinery for liquefying air or other gases | 8 | A |
| 8419810000 | For making hot drinks or for cooking or heating food | 8 | A |
| 8419891000 | Polymerization autoclaves for man-made fibre making | 8 | A |
| 8419899010 | Heating plant and machinery | 8 | A |
| 8419899020 | Cooling plant and machinery | 8 | A |
| 8419899030 | Evaporating plant and machinery | 8 | A |
| 8419899040 | Condensing plant and machinery | 8 | A |
| 8419899050 | Sollar-collectors and equipments | 8 | A |
| 8419899060 | Constant high or low temperature chambers | 8 | A |
| 8419899070 | Constant temperature and humidity chambers | 8 | A |
| 8419899080 | Air-conditioner | 8 | A |
| 8419899090 | Other | 8 | A |
| 8419901000 | Of polymerization autoclaves for man-made fibre making | 8 | A |
| 8419909010 | Of instantaneous or storage water heaters | 8 | A |
| 8419909020 | Of making hot drinks or for cooking or heating food machinery and equipment | 8 | A |
| 8419909030 | Of air-conditioning machinery, plant and equipment | 8 | A |
| 8419909040 | Of medical, surgical or laboratory sterilisers | 0 | A |
| 8419909090 | Other | 8 | A |
| 8420101000 | For paper making | 8 | A |
| 8420102000 | For textile fabrics | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8420103000 | For leather | 8 | A |
| 8420104000 | For rubber or plastic | 8 | A |
| 8420109000 | Other | 8 | A |
| 8420910000 | Cylinders | 8 | A |
| 8420990000 | Other | 8 | A |
| 8421110000 | Cream separators | 8 | A |
| 8421120000 | Clothes-dryers | 8 | A |
| 8421191000 | For medical, surgical or laboratory use | 8 | A |
| 8421192000 | For food industry use | 8 | A |
| 8421193000 | For petro-chemical industry use | 8 | A |
| 8421199000 | Other | 8 | A |
| 8421211000 | Of the household type | 8 | A |
| 8421219010 | Filtering or purifying machinery and apparatus to be used with swimming pools | 8 | A |
| 8421219020 | Filtering or purifying machinery and apparatus for making semiconductor devices | 3 | A |
| 8421219090 | Other | 8 | A |
| 8421220000 | For filtering or purifying beverages other than water | 8 | A |
| 8421231000 | For internal combustion engines for vehicles of Chapter 87 | 8 | A |
| 8421232000 | For aircrafts | 8 | A |
| 8421239000 | Other | 8 | A |
| 8421291000 | For dairy industry | 8 | A |
| 8421292000 | For the treatment of harmful waste water | 8 | A |
| 8421293000 | For the purpose of semiconductor manufacturing | 0 | A |
| 8421294000 | For aircrafts | 8 | A |
| 8421299000 | Other | 8 | A |
| 8421311000 | For internal combustion engines for vehicles of Chapter 87 | 8 | A |
| 8421312000 | For aircrafts | 8 | A |
| 8421319000 | Other | 8 | A |
| 8421391000 | For the household type | 8 | A |
| 8421392000 | For purifying exhaust gas for vehicles of Chapter 87 | 8 | A |
| 8421399010 | For the treatment of harmful exhaust gas | 8 | A |
| 8421399020 | For the purpose of semiconductor | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | manufacturing | | |
| 8421399030 | For aircrafts | 8 | A |
| 8421399090 | Other | 8 | A |
| 8421910000 | Of centrifuges, including centrifugal dryers | 8 | A |
| 8421991000 | For purifying exhaust gas for vehicles of Chapter 87 | 8 | A |
| 8421999010 | Of filtering or purifying machinery and apparatus, for internal combustion engines | 8 | A |
| 8421999020 | Filter for purifying machinery | 8 | A |
| 8421999030 | For the purpose of semiconductor manufacturing | 0 | A |
| 8421999090 | Other | 8 | A |
| 8422110000 | Of the household type | 8 | A |
| 8422190000 | Other | 8 | A |
| 8422200000 | Machinery for cleaning or drying bottles or other containers | 8 | A |
| 8422301000 | Machinery for filling bottles or other containers | 8 | A |
| 8422302000 | Machinery for closing or sealing bottles or other containers | 8 | A |
| 8422303000 | Machinery for capsuling or labelling bottles or other containers | 8 | A |
| 8422304000 | Machinery for aerating beverages | 8 | A |
| 8422309000 | Other | 8 | A |
| 8422404000 | Heat shrink wrapping machinery | 8 | A |
| 8422409010 | Automatic wrapping machinery | 8 | A |
| 8422409020 | Automatic pack tiers | 8 | A |
| 8422409030 | Vacuum packers | 8 | A |
| 8422409090 | Other | 8 | A |
| 8422901000 | Of dish washing machines | 8 | A |
| 8422902000 | Of other packing or wrapping machinery | 8 | A |
| 8422909000 | Other | 8 | A |
| 8423100000 | Personal weighing machines, including baby scales; household scales | 8 | A |
| 8423201000 | Conveyer scale | 8 | A |
| 8423202000 | Feed meter or feed weighers | 8 | A |
| 8423209000 | Other | 8 | A |
| 8423300000 | Constant weight scales and scales for discharging a predetermined weight of material into a bag or | 8 | A |

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8427909000 | Other | 8 | A |
| 8428101000 | Lifts | 0 | A |
| 8428102000 | Skip hoists | 0 | A |
| 8428201000 | Pneumatic elevators | 0 | A |
| 8428202000 | Pneumatic conveyors | 0 | A |
| 8428310000 | Specially designed for underground use | 0 | A |
| 8428320000 | Other, bucket type | 0 | A |
| 8428331010 | Of a lifting speed less than 240m per minute | 0 | A |
| 8428331020 | Of a lifting speed not less than 240m per minute | 0 | A |
| 8428332000 | Conveyors | 0 | A |
| 8428390000 | Other | 0 | A |
| 8428401000 | Escalators | 0 | A |
| 8428402000 | Moving walkways | 0 | A |
| 8428600000 | Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars | 0 | A |
| 8428901000 | Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment | 0 | A |
| 8428909000 | Other | 0 | A |
| 8429111000 | Bulldozers | 0 | A |
| 8429112000 | Angledozers | 0 | A |
| 8429190000 | Other | 0 | A |
| 8429200000 | Graders and levellers | 0 | A |
| 8429300000 | Scrapers | 0 | A |
| 8429401000 | Tamping machines | 0 | A |
| 8429402000 | Road rollers | 0 | A |
| 8429511011 | New | 0 | A |
| 8429511012 | Used | 0 | A |
| 8429511021 | New | 0 | A |
| 8429511022 | Used | 0 | A |
| 8429511031 | New | 0 | A |
| 8429511032 | Used | 0 | A |
| 8429511091 | New | 0 | A |
| 8429511092 | Used | 0 | A |
| 8429519000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8429521011 | New | 0 | A |
| 8429521012 | Used | 0 | A |
| 8429521021 | New | 0 | A |
| 8429521022 | Used | 0 | A |
| 8429521090 | Other | 0 | A |
| 8429529000 | Other | 0 | A |
| 8429591000 | Mechanical shovel | 0 | A |
| 8429599000 | Other | 0 | A |
| 8430100000 | Pile-drivers and pile-extractors | 0 | A |
| 8430200000 | Snow-ploughs and snow-blowers | 0 | A |
| 8430310000 | Self-propelled | 0 | A |
| 8430390000 | Other | 0 | A |
| 8430411000 | Boring machines | 0 | A |
| 8430412000 | Sinking machines | 0 | A |
| 8430491000 | Test boring machines | 0 | A |
| 8430499000 | Other | 0 | A |
| 8430500000 | Other machinery, self-propelled | 0 | A |
| 8430610000 | Tamping or compacting machinery | 0 | A |
| 8430690000 | Other | 0 | A |
| 8431100000 | Of machinery of heading 84.25 | 0 | A |
| 8431200000 | Of machinery of heading 84.27 | 8 | A |
| 8431310000 | Of lifts, skip hoists or escalators | 0 | A |
| 8431390000 | Other | 0 | A |
| 8431411000 | Of excavators | 0 | A |
| 8431419000 | Other | 0 | A |
| 8431420000 | Bulldozer or angledozer blades | 0 | A |
| 8431430000 | Parts for boring or sinking machinery of subheading 8430.41 or 8430.49 | 0 | A |
| 8431491000 | Hydraulic breaker | 0 | A |
| 8431492000 | Crushers | 0 | A |
| 8431499000 | Other | 0 | A |
| 8432100000 | Ploughs | 0 | A |
| 8432210000 | Disc harrows | 0 | A |
| 8432291000 | Scarifiers | 0 | A |
| 8432292000 | Weeders | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8432299000 | Other | 0 | A |
| 8432301000 | Seeders | 0 | A |
| 8432302000 | Planters | 0 | A |
| 8432303000 | Transplanters | 0 | A |
| 8432309000 | Other | 0 | A |
| 8432401000 | Manure spreaders | 0 | A |
| 8432402000 | Fertiliser distributors | 0 | A |
| 8432800000 | Other machinery | 0 | A |
| 8432901000 | Of ploughs | 0 | A |
| 8432902000 | Of automatic cultivators | 0 | A |
| 8432909000 | Other | 0 | A |
| 8433110000 | Powered, with the cutting device rotating in a horizontal plane | 0 | A |
| 8433190000 | Other | 0 | A |
| 8433200000 | Other mowers, including cutter bars for tractor mounting | 0 | A |
| 8433300000 | Other haymaking machinery | 0 | A |
| 8433400000 | Straw or fodder balers, including pick-up balers | 0 | A |
| 8433510000 | Combine harvester-threshers | 0 | A |
| 8433520000 | Other threshing machinery | 0 | A |
| 8433530000 | Root or tuber harvesting machines | 0 | A |
| 8433590000 | Other | 0 | A |
| 8433601000 | Eggs grading machines | 0 | A |
| 8433609010 | Grading machines for agricultural produce | 0 | A |
| 8433609090 | Other | 0 | A |
| 8433901000 | Of combine harvester-threshers | 0 | A |
| 8433902000 | Of hay or grass mowers | 0 | A |
| 8433909000 | Other | 0 | A |
| 8434100000 | Milking machines | 0 | A |
| 8434201000 | Homogenisers | 0 | A |
| 8434209000 | Other | 0 | A |
| 8434901000 | Of milking machines | 0 | A |
| 8434902000 | Of homogenisers | 0 | A |
| 8434909000 | Other | 0 | A |
| 8435101000 | Presses for the extraction of fruit juice | 8 | A |
| 8435102000 | Crushers for the extraction of fruit | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | juice | | |
| 8435103000 | Homogenisers for the preparation of fruit juice | 8 | A |
| 8435109000 | Other | 8 | A |
| 8435900000 | Parts | 8 | A |
| 8436101000 | Feed cutter | 8 | A |
| 8436102000 | Feed grinder, mill or crusher | 8 | A |
| 8436103000 | Feed mixer | 8 | A |
| 8436109000 | Other | 8 | A |
| 8436211000 | Incubators | 8 | A |
| 8436219000 | Other | 8 | A |
| 8436290000 | Other | 8 | A |
| 8436800000 | Other machinery | 8 | A |
| 8436910000 | Of poultry-keeping machinery or poultry incubators and brooders | 8 | A |
| 8436990000 | Other | 8 | A |
| 8437101000 | Forage-grass seed selectors | 8 | A |
| 8437109000 | Other | 8 | A |
| 8437801000 | Machinery used in the milling industry | 8 | A |
| 8437802000 | Machinery for the working of cereals or dried leguminous vegetables | 8 | A |
| 8437901000 | Of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables | 8 | A |
| 8437909000 | Other | 8 | A |
| 8438101000 | Bakery machinery | 8 | A |
| 8438109000 | Other | 8 | A |
| 8438200000 | Machinery for the manufacture of confectionery, cocoa or chocolate | 8 | A |
| 8438300000 | Machinery for sugar manufacture | 8 | A |
| 8438400000 | Brewery machinery | 8 | A |
| 8438501000 | Machinery used in meat preparation | 8 | A |
| 8438509000 | Other | 8 | A |
| 8438600000 | Machinery for the preparation of fruits, nuts or vegetables | 8 | A |
| 8438801000 | Machines for preparing fish, shell fish, etc | 8 | A |
| 8438809000 | Other | 8 | A |
| 8438900000 | Parts | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8439101000 | Grinders | 8 | A |
| 8439102000 | Cutters | 8 | A |
| 8439103000 | Strainers | 8 | A |
| 8439104000 | Press-pate machines | 8 | A |
| 8439105000 | Beaters | 8 | A |
| 8439109000 | Other | 8 | A |
| 8439201000 | Machines for forming paper | 8 | A |
| 8439202000 | Paper making machine | 8 | A |
| 8439209000 | Other | 8 | A |
| 8439301000 | Reeling machines | 8 | A |
| 8439302000 | Machines for working surface | 8 | A |
| 8439303000 | Machines for impregnating paper or paperboard | 8 | A |
| 8439309000 | Other | 8 | A |
| 8439910000 | Of machinery for making pulp of fibrous cellulosic material | 8 | A |
| 8439990000 | Other | 8 | A |
| 8440101000 | Book-sewing machines | 8 | A |
| 8440102000 | Leaf-folding machines for book-binding | 8 | A |
| 8440109000 | Other | 8 | A |
| 8440901000 | Of book-sewing machines | 8 | A |
| 8440909000 | Other | 8 | A |
| 8441100000 | Cutting machines | 8 | A |
| 8441201000 | Machines for making bags or sacks | 8 | A |
| 8441202000 | Machines for making envelopes | 8 | A |
| 8441300000 | Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding | 8 | A |
| 8441400000 | Machines for moulding articles in paper pulp, paper or paperboard | 8 | A |
| 8441801000 | Paper or paperboard trimming machines | 8 | A |
| 8441809000 | Other | 8 | A |
| 8441900000 | Parts | 8 | A |
| 8442301000 | Machinery and apparatus for type-founding | 8 | A |
| 8442302000 | Special moulding presses | 8 | A |
| 8442303000 | Acid etching machines | 8 | A |
| 8442304000 | Phototype-setting and composing | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | machines | | |
| 8442305000 | Machinery,apparatus and equipment for type-setting or composing by other processes,with or without founding device | 8 | A |
| 8442309000 | Other | 8 | A |
| 8442401000 | Of machinery and apparatus for type-setting | 8 | A |
| 8442402000 | Of machinery and apparatus for type-founding | 8 | A |
| 8442409000 | Other | 8 | A |
| 8442500000 | Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | 8 | A |
| 8443110000 | Offset printing machinery, reel fed | 8 | A |
| 8443120000 | Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state) | 8 | A |
| 8443130000 | Other offset printing machinery | 8 | A |
| 8443140000 | Letterpress printing machinery, reel fed, excluding flexographic printing | 8 | A |
| 8443150000 | Letterpress printing machinery, other than reel fed, excluding flexographic printing | 8 | A |
| 8443160000 | Flexographic printing machinery | 8 | A |
| 8443170000 | Gravure printing machinery | 8 | A |
| 8443191000 | Textile printing machines | 8 | A |
| 8443192000 | Other printing machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials | 8 | A |
| 8443199000 | Other | 8 | A |
| 8443311010 | Laser beam printer | 0 | A |
| 8443311020 | Dot-matrix printer | 0 | A |
| 8443311030 | ink-jet printer | 0 | A |
| 8443311090 | Other | 0 | A |
| 8443312000 | Facsimile machine which perform one or more of the functions of printing or copying | 0 | A |
| 8443313010 | Operating by reproducing the original image directly onto the | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | copy (direct process) | | |
| 8443313020 | Operating by reproducing the original image via an intermediate onto the copy (indirect process) | 8 | A |
| 8443314000 | Ink-jet printing machines, other than subheading 8443.31.10 | 8 | A |
| 8443321010 | Laser beam printer | 0 | A |
| 8443321020 | Dot-matrix printer | 0 | A |
| 8443321030 | Ink-jet printer | 0 | A |
| 8443321090 | Other | 0 | A |
| 8443322000 | Facsimile machine | 0 | A |
| 8443323000 | Teleprinters | 0 | A |
| 8443324010 | Operating by reproducing the original image directly onto the copy (direct process) | 0 | A |
| 8443324020 | Operating by reproducing the original image via an intermediate onto the copy (indirect process) | 8 | A |
| 8443325010 | For the purpose of semiconductor manufacturing | 0 | A |
| 8443325090 | Other | 8 | A |
| 8443391010 | For the purpose of semiconductor manufacturing | 0 | A |
| 8443391090 | Other | 8 | A |
| 8443392010 | Operating by reproducing the original image directly onto the copy (direct process) | 0 | A |
| 8443392020 | Operating by reproducing the original image via an intermediate onto the copy (indirect process) | 8 | A |
| 8443393010 | Incorporating an optical system | 0 | A |
| 8443393020 | Of the contact type | 8 | A |
| 8443394000 | Thermo-copying apparatus | 8 | A |
| 8443399000 | Other | 8 | A |
| 8443911010 | Automatic feeders | 8 | A |
| 8443911020 | Folders, gummers, perforators and staplers | 8 | A |
| 8443911030 | Serial numbering machines | 8 | A |
| 8443911090 | Other | 8 | A |
| 8443919000 | Other | 8 | A |
| 8443991000 | Of subheading 8443.31.10 or 8443.32.10 | 0 | A |
| 8443992000 | Of facsimile machines | 0 | A |
| 8443993000 | Of teleprinters | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8443994010 | Automatic document feeders | 0 | A |
| 8443994020 | Paper feeders | 0 | A |
| 8443994030 | Sorters | 0 | A |
| 8443994090 | Others | 0 | A |
| 8443995000 | Of subheading 8443.31.4000, 8443.32.5010, 8443.32.5090, 8443.39.1010 or 8443.39.1090 | 8 | A |
| 8443999000 | Other | 8 | A |
| 8444001000 | Machines for extruding man-made textiles | 5 | A |
| 8444002000 | Machines for drawing man-made textiles | 5 | A |
| 8444003000 | Machines for texturing man-made textiles | 5 | A |
| 8444004000 | Machines for cutting man-made textiles | 5 | A |
| 8444009000 | Other | 5 | A |
| 8445110000 | Carding machines | 5 | A |
| 8445120000 | Combing machines | 5 | A |
| 8445130000 | Drawing or roving machines | 5 | A |
| 8445191000 | Blowing and mixing machines | 5 | A |
| 8445192000 | Lap machines | 5 | A |
| 8445193000 | Cotton gin | 8 | A |
| 8445199000 | Other | 5 | A |
| 8445201010 | Fine spinning frames | 5 | A |
| 8445201090 | Other | 5 | A |
| 8445202010 | Fine spinning frames | 5 | A |
| 8445202090 | Other | 5 | A |
| 8445203000 | For silk | 5 | A |
| 8445209000 | Other | 5 | A |
| 8445301000 | For filament yarns | 5 | A |
| 8445302000 | For spun yarns | 5 | A |
| 8445309000 | Other | 5 | A |
| 8445401000 | Cone winders | 5 | A |
| 8445402000 | Cheese winders | 5 | A |
| 8445409000 | Other | 5 | A |
| 8445901000 | Warping machines | 8 | A |
| 8445902000 | Warp sizing machines | 8 | A |
| 8445903000 | Drawing-in machines | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8445904000 | Warp tying-in machines | 8 | A |
| 8445909000 | Other | 8 | A |
| 8446100000 | For weaving fabrics of a width not exceeding 30 cm | 8 | A |
| 8446211000 | For cotton | 8 | A |
| 8446212000 | For wool | 8 | A |
| 8446213000 | For silk | 8 | A |
| 8446219000 | Other | 8 | A |
| 8446290000 | Other | 8 | A |
| 8446301010 | For cotton | 8 | A |
| 8446301020 | For silk | 8 | A |
| 8446301030 | For towel | 8 | A |
| 8446301090 | Other | 8 | A |
| 8446302010 | For cotton | 8 | A |
| 8446302020 | For silk | 8 | A |
| 8446302030 | For towel | 8 | A |
| 8446302090 | Other | 8 | A |
| 8446303010 | For cotton | 8 | A |
| 8446303020 | For silk | 8 | A |
| 8446303030 | For towel | 8 | A |
| 8446303090 | Other | 8 | A |
| 8446309010 | For cotton | 8 | A |
| 8446309020 | For silk | 8 | A |
| 8446309030 | For towel | 8 | A |
| 8446309090 | Other | 8 | A |
| 8447111000 | Stocking knitting machines | 8 | A |
| 8447119000 | Other | 8 | A |
| 8447120000 | With cylinder diameter exceeding 165 ㎜ | 8 | A |
| 8447201010 | Hand-knitting machines (including semi- automatic flat knitting machines) | 8 | A |
| 8447201020 | Automatic flat knitting machines | 8 | A |
| 8447201090 | Other | 8 | A |
| 8447202010 | Raschel knitting machines | 8 | A |
| 8447202020 | Tricot knitting machines | 8 | A |
| 8447202090 | Other | 8 | A |
| 8447209000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8447901000 | Lace machines | 8 | A |
| 8447902010 | Automatic embroidery machines | 8 | A |
| 8447902090 | Other | 8 | A |
| 8447903000 | Machines for making knotted net | 8 | A |
| 8447909000 | Other | 8 | A |
| 8448111000 | Dobbies | 8 | A |
| 8448112000 | Jacquards | 8 | A |
| 8448113000 | Card punching machines | 8 | A |
| 8448119000 | Other | 8 | A |
| 8448191000 | Warp beam stands or creels | 8 | A |
| 8448192000 | Automatic stop motions | 8 | A |
| 8448193000 | Warp tyers | 8 | A |
| 8448199010 | Auxiliary machines for making yarn (excluding cotton gin) | 5 | A |
| 8448199090 | Other | 8 | A |
| 8448201000 | Extruding nipples | 5 | A |
| 8448209000 | Other | 5 | A |
| 8448310000 | Card clothing | 8 | A |
| 8448321000 | For carding machine (excluding garnet wires) | 5 | A |
| 8448329000 | Other | 8 | A |
| 8448331000 | Spindle flyers | 5 | A |
| 8448339010 | Spindle | 8 | A |
| 8448339020 | Spinning ring | 8 | A |
| 8448339030 | Ring travellers | 8 | A |
| 8448391000 | Warp beams | 8 | A |
| 8448399000 | Other | 8 | A |
| 8448420000 | Reeds for looms, healds and heald-frames | 8 | A |
| 8448491000 | Shuttles | 8 | A |
| 8448499000 | Other | 8 | A |
| 8448511000 | Hosiery needles | 8 | A |
| 8448512000 | Needles for embroidery machines | 8 | A |
| 8448513000 | Needles for lace machines | 8 | A |
| 8448519000 | Other | 8 | A |
| 8448590000 | Other | 8 | A |
| 8449001010 | Machinery for making felt hats | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8449001090 | Other | 8 | A |
| 8449002000 | Blocks for making hats | 8 | A |
| 8449009000 | Parts | 8 | A |
| 8450110000 | Fully-automatic machines | 8 | A |
| 8450120000 | Other machines, with built-in centrifugal drier | 8 | A |
| 8450190000 | Other | 8 | A |
| 8450200000 | Machines, each of a dry linen capacity exceeding 10 kg | 8 | A |
| 8450900000 | Parts | 8 | A |
| 8451100000 | Dry-cleaning machines | 8 | A |
| 8451210000 | Each of a dry linen capacity not exceeding 10 kg | 8 | A |
| 8451290000 | Other | 8 | A |
| 8451301000 | Steam presses | 8 | A |
| 8451309000 | Other | 8 | A |
| 8451401000 | Washing machines | 8 | A |
| 8451402000 | Bleaching machines | 8 | A |
| 8451403000 | Dyeing machines | 8 | A |
| 8451501000 | Reeling, unreeling machines | 8 | A |
| 8451502000 | Cutting machines | 8 | A |
| 8451509000 | Other | 8 | A |
| 8451801000 | Heat treating machines | 8 | A |
| 8451802000 | Stentering machines | 8 | A |
| 8451803000 | Mercerising machines | 8 | A |
| 8451809010 | Shrinking machines | 8 | B |
| 8451809020 | Coating or impregnating machines | 8 | A |
| 8451809030 | Raising machines | 8 | A |
| 8451809040 | Padding machines | 8 | A |
| 8451809090 | Other | 8 | A |
| 8451901000 | Of dry cleaning machines | 8 | A |
| 8451902000 | Of drying machines | 8 | A |
| 8451909000 | Other | 8 | A |
| 8452101010 | For straight stitch | 8 | A |
| 8452101020 | For zigzag stitch | 8 | A |
| 8452101030 | Of free arm type | 8 | A |
| 8452101090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8452102000 | Of manual type | 8 | A |
| 8452211000 | For manufacturing shoes | 8 | A |
| 8452212000 | For sewing sacks | 8 | A |
| 8452213000 | For sewing leather or other thick stuffs | 8 | A |
| 8452214000 | For sewing furs | 8 | A |
| 8452219000 | Other | 8 | A |
| 8452291000 | For manufacturing shoes | 8 | A |
| 8452292000 | For sewing sacks | 8 | A |
| 8452293000 | For sewing leather or other thick stuffs | 8 | A |
| 8452294000 | For sewing furs | 8 | A |
| 8452299000 | Other | 8 | A |
| 8452300000 | Sewing machine needles | 8 | A |
| 8452901000 | Furniture, bases and covers for sewing machines and parts thereof | 8 | A |
| 8452909000 | Other parts of sewing machines | 8 | A |
| 8453101000 | Machinery for preparing hides, skins or leather | 8 | A |
| 8453102000 | Machinery for tanning hides, skins or leather | 8 | A |
| 8453103000 | Machinery for working hides, skins or leather | 8 | A |
| 8453201000 | Machinery for making footwear | 8 | A |
| 8453202000 | Machinery for repairing footwear | 8 | A |
| 8453800000 | Other machinery | 8 | A |
| 8453900000 | Parts | 8 | A |
| 8454100000 | Converters | 8 | A |
| 8454200000 | Ingot moulds and ladles | 8 | A |
| 8454301010 | Die-casting machines | 8 | A |
| 8454301090 | Other | 8 | A |
| 8454309000 | Other | 8 | A |
| 8454901000 | Of converters | 8 | A |
| 8454909000 | Other | 8 | A |
| 8455100000 | Tube mills | 8 | A |
| 8455210000 | Hot or combination hot and cold | 8 | A |
| 8455220000 | Cold | 8 | A |
| 8455301000 | Of casting | 8 | A |
| 8455302000 | Of forging | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8455309000 | Other | 8 | A |
| 8455900000 | Other parts | 8 | A |
| 8456103000 | Operated by laser processes | 8 | A |
| 8456109000 | Other | 8 | A |
| 8456200000 | Operated by ultrasonic processes | 8 | A |
| 8456301010 | Wire-cut machine,operated by electro-discharge processes | 8 | A |
| 8456301090 | Other | 8 | A |
| 8456309000 | Other | 8 | A |
| 8456901000 | Water-jet cutting machines | 8 | A |
| 8456909000 | Other | 8 | A |
| 8457101000 | Of vertical type | 8 | A |
| 8457102000 | Of horizontal type | 8 | A |
| 8457103000 | Of double column type | 8 | A |
| 8457109000 | Other | 8 | A |
| 8457200000 | Unit construction machines (single station) | 8 | A |
| 8457300000 | Multi-station transfer machines | 8 | A |
| 8458110000 | Numerically controlled | 8 | A |
| 8458190000 | Other | 8 | A |
| 8458910000 | Numerically controlled | 8 | A |
| 8458990000 | Other | 8 | A |
| 8459100000 | Way-type unit head machines | 8 | A |
| 8459210000 | Numerically controlled | 8 | A |
| 8459291000 | Radial drilling machines | 8 | A |
| 8459292000 | Upright drilling machines | 8 | A |
| 8459293000 | Multi-spindle drilling machines | 8 | A |
| 8459299000 | Other | 8 | A |
| 8459310000 | Numerically controlled | 8 | A |
| 8459390000 | Other | 8 | A |
| 8459401000 | Jig boring machines | 8 | A |
| 8459402000 | Horizontal boring machines | 8 | A |
| 8459409000 | Other | 8 | A |
| 8459510000 | Numerically controlled | 8 | A |
| 8459590000 | Other | 8 | A |
| 8459611000 | Bed type milling machines | 8 | A |
| 8459612000 | Planing milling machines | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8459619000 | Other | 8 | A |
| 8459691000 | Bed type milling machines | 8 | A |
| 8459692000 | Planing milling machines | 8 | A |
| 8459693000 | Universal tool milling machines | 8 | A |
| 8459694000 | Profile milling machines | 8 | A |
| 8459699000 | Other | 8 | A |
| 8459701000 | Tapping machines | 8 | A |
| 8459709000 | Other threading machines | 8 | A |
| 8460110000 | Numerically controlled | 8 | A |
| 8460190000 | Other | 8 | A |
| 8460211000 | Cylindrical grinders | 8 | A |
| 8460212000 | Internal grinders | 8 | A |
| 8460213000 | Centerless grinders | 8 | A |
| 8460214000 | Profile grinders | 8 | A |
| 8460219000 | Other | 8 | A |
| 8460291000 | Cylindrical grinders | 8 | A |
| 8460292000 | Internal grinders | 8 | A |
| 8460293000 | Centerless grinders | 8 | A |
| 8460294000 | Profile grinders | 8 | A |
| 8460299000 | Other | 8 | A |
| 8460310000 | Numerically controlled | 8 | A |
| 8460390000 | Other | 8 | A |
| 8460401000 | Honing machines | 8 | A |
| 8460402000 | Lapping machines | 8 | A |
| 8460900000 | Other | 8 | A |
| 8461200000 | Shaping or slotting machines | 8 | A |
| 8461300000 | Broaching machines | 8 | A |
| 8461401010 | Numerically controlled | 8 | A |
| 8461401090 | Other | 8 | A |
| 8461402000 | Gear grinding or gear finishing machines | 8 | A |
| 8461500000 | Sawing or cutting-off machines | 8 | A |
| 8461900000 | Other | 8 | A |
| 8462101000 | Air hammer | 8 | A |
| 8462109000 | Other | 8 | A |
| 8462210000 | Numerically controlled | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8462290000 | Other | 8 | A |
| 8462310000 | Numerically controlled | 8 | A |
| 8462390000 | Other | 8 | A |
| 8462411000 | Punching machines (including combined shearing machines) | 8 | A |
| 8462412000 | Notching machines | 8 | A |
| 8462491000 | Punching machines (including combined shearing machines) | 8 | A |
| 8462492000 | Notching machines | 8 | A |
| 8462911000 | Of the maximum pressure not more than 100 metric tons | 8 | A |
| 8462912000 | Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons | 8 | A |
| 8462913000 | Of the maximum pressure more than 300 metric tons, but not more than 1000 metric tons | 8 | A |
| 8462914000 | Of the maximum pressure more than 1000 metric tons | 8 | A |
| 8462991010 | Of the maximum pressure not more than 30 metric tons | 8 | A |
| 8462991020 | Of the maximum pressure more than 30 metric tons, but not more than 100 metric tons | 8 | A |
| 8462991030 | Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons | 8 | A |
| 8462991040 | Of the maximum pressure more than 300 metric tons, but not more than 600 metric tons | 8 | A |
| 8462991050 | Of the maximum pressure more than 600 metric tons, but not more than 1,500 metric tons | 8 | A |
| 8462991090 | Other | 8 | A |
| 8462999000 | Other | 8 | A |
| 8463100000 | Draw-benches for bars, tubes, profiles, wire or the like | 8 | A |
| 8463200000 | Thread rolling machines | 8 | A |
| 8463300000 | Machines for working wire | 8 | A |
| 8463900000 | Other | 8 | A |
| 8464100000 | Sawing machines | 8 | A |
| 8464201000 | For working optical or spectacle glass | 8 | A |
| 8464202000 | For working other glass | 8 | A |
| 8464209000 | Other | 8 | A |
| 8464901000 | Machine-tools for cold working glass | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8464902000 | Machine-tools for working concrete | 8 | A |
| 8464903000 | Machine-tools for working ceramics | 8 | A |
| 8464909000 | Other | 8 | A |
| 8465101000 | For working wood | 8 | A |
| 8465109000 | Other | 8 | A |
| 8465911000 | For working wood | 8 | A |
| 8465919000 | Other | 8 | A |
| 8465921000 | For working wood | 8 | A |
| 8465929000 | Other | 8 | A |
| 8465931000 | For working wood | 8 | A |
| 8465939000 | Other | 8 | A |
| 8465941000 | For working wood | 8 | A |
| 8465949000 | Other | 8 | A |
| 8465951000 | For working wood | 8 | A |
| 8465959000 | Other | 8 | A |
| 8465961000 | For working wood | 8 | A |
| 8465969000 | Other | 8 | A |
| 8465991000 | For working wood | 8 | A |
| 8465999000 | Other | 8 | A |
| 8466100000 | Tool holders and self-opening dieheads | 8 | A |
| 8466201000 | For aircrafts | 8 | A |
| 8466209000 | Other | 8 | A |
| 8466300000 | Dividing heads and other special attachments for machine-tools | 8 | A |
| 8466910000 | For machines of heading 84.64 | 8 | A |
| 8466920000 | For machines of heading 84.65 | 8 | A |
| 8466930000 | For machines of headings 84.56 to 84.61 | 8 | A |
| 8466940000 | For machines of heading 84.62 or 84.63 | 8 | A |
| 8467111000 | Rock drillers | 8 | A |
| 8467112000 | Screw drivers | 8 | A |
| 8467113000 | Grinders | 8 | A |
| 8467114000 | Impact wrench | 8 | A |
| 8467115000 | Drill | 8 | A |
| 8467119000 | Other | 8 | A |
| 8467191000 | Rock drillers | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8467199000 | Other | 8 | A |
| 8467210000 | Drills of all kinds | 8 | A |
| 8467220000 | Saws | 8 | A |
| 8467290000 | Other | 8 | A |
| 8467810000 | Chain saws | 8 | A |
| 8467891010 | Of subheading 8430.49 or 8479.10 | 0 | A |
| 8467891020 | Of subheading 8479.89.9010, 8479.89.9030 or 8479.89.9091 | 8 | A |
| 8467891090 | Other | 8 | A |
| 8467899000 | Other | 8 | A |
| 8467910000 | Of chain saws | 8 | A |
| 8467920000 | Of pneumatic tools | 8 | A |
| 8467990000 | Other | 8 | A |
| 8468100000 | Hand-held blow pipes | 8 | A |
| 8468201000 | Gas welding machines | 8 | A |
| 8468202000 | Gas automatic cutting machines | 8 | A |
| 8468209000 | Other | 8 | A |
| 8468800000 | Other machinery and apparatus | 8 | A |
| 8468900000 | Parts | 8 | A |
| 8469001010 | Word-processing machines | 0 | A |
| 8469001020 | Automatic typewriters | 8 | A |
| 8469002000 | Other typewriters, electric | 8 | A |
| 8469003000 | Other typewriters, non-electric | 8 | A |
| 8470103010 | Less than 17 digits | 0 | A |
| 8470103020 | Not less than 17 digits | 0 | A |
| 8470104010 | Of subheading 8472.90.9000 | 0 | A |
| 8470104090 | Other | 0 | A |
| 8470211000 | Less than 17 digits | 0 | A |
| 8470212000 | Not less than 17 digits | 0 | A |
| 8470290000 | Other | 0 | A |
| 8470300000 | Other calculating machines | 0 | A |
| 8470500000 | Cash registers | 0 | A |
| 8470901000 | Postage-franking machines | 0 | A |
| 8470902000 | Ticket-issuing machines | 0 | A |
| 8470903000 | Accounting machines | 0 | A |
| 8470909000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8471300000 | Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display | 0 | A |
| 8471411000 | Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage | 0 | A |
| 8471412000 | Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage | 0 | A |
| 8471419000 | Other | 0 | A |
| 8471491010 | Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage | 0 | A |
| 8471491020 | Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage | 0 | A |
| 8471491090 | Other | 0 | A |
| 8471499000 | Other | 0 | A |
| 8471501000 | Those of not less than 64 bit in delivering data of CPU and of not less than 64 mega byte in capacity of main memory storage | 0 | A |
| 8471502000 | Those of not less than 32 bit in delivering data of CPU and of not less than 16 mega byte in capacity of main memory storage | 0 | A |
| 8471509000 | Other | 0 | A |
| 8471601010 | Character (mark) readers | 0 | A |
| 8471601020 | Key entry system | 0 | A |
| 8471601030 | Mouse | 0 | A |
| 8471601040 | Scanners | 0 | A |
| 8471601090 | Other | 0 | A |
| 8471602000 | Output units | 0 | A |
| 8471603020 | Videotex or teletex | 0 | A |
| 8471603030 | Voice input output devices | 0 | A |
| 8471603090 | Other | 0 | A |
| 8471701000 | Main storage units (RAM & ROM) | 0 | A |
| 8471702010 | Floppy disk drive | 0 | A |
| 8471702020 | Hard disk drive | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8471702031 | Compact disc drive | 0 | A |
| 8471702032 | Digital video disc drive | 0 | A |
| 8471702033 | Blu-ray disk drive | 0 | A |
| 8471702039 | Other | 0 | A |
| 8471702090 | Other | 0 | A |
| 8471709000 | Other | 0 | A |
| 8471800000 | Other units of automatic data processing machines | 0 | A |
| 8471900000 | Other | 0 | A |
| 8472100000 | Duplicating machines | 8 | A |
| 8472301000 | Letters sorting machines | 8 | A |
| 8472302000 | Machines for cancelling postage stamps | 8 | A |
| 8472309000 | Other | 8 | A |
| 8472901010 | Automatic banknote or coin dispensers | 0 | A |
| 8472901020 | Automatic banknote or coin receiving machines | 0 | A |
| 8472901040 | Automatic banknote or coin dispencing and receiving machines | 0 | A |
| 8472901050 | Coin-counting or wrapping machines | 8 | A |
| 8472901090 | Other | 8 | A |
| 8472902000 | Automatic sheet making machines for duplicating and printing | 8 | A |
| 8472903000 | Ticket-issuing machines | 8 | A |
| 8472904000 | Pencil-sharpening machines | 8 | A |
| 8472905000 | Paper shredders | 8 | A |
| 8472906000 | Addressing machines and address plate embossing machines | 8 | A |
| 8472909000 | Other | 8 | A |
| 8473101000 | Flat panel displays for word-processing machines (including LCD, EL (electro luminescence), plasma and other technologies) | 0 | A |
| 8473102000 | PCA (printed circuit assemblies) for word-processing machines, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 8473109000 | Other | 8 | A |
| 8473210000 | Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | 0 | A |
| 8473291000 | Of machines of subheading 8470.30 | 0 | A |
| 8473293000 | Of machines of subheading 8470.50 | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8473294000 | Of machines of subheading 8470.90 | 0 | A |
| 8473301000 | Magnetic head | 0 | A |
| 8473302000 | Main board, designed to be equipped with microprocessor unit | 0 | A |
| 8473303000 | Case for computer | 0 | A |
| 8473304010 | Sound Cards | 0 | A |
| 8473304020 | Video Cards | 0 | A |
| 8473304030 | Multimedia Cards | 0 | A |
| 8473304050 | Communication Interface Cards | 0 | A |
| 8473304060 | DRAM Modules | 0 | A |
| 8473304090 | Others | 0 | A |
| 8473309010 | Central processing unit (CPU) for computer, not classified in heading 85.42 | 0 | A |
| 8473309090 | Other | 0 | A |
| 8473401000 | Flat panel displays for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090 (including LCD, EL (electro luminescence), plasma and other technologies) | 0 | A |
| 8473402000 | PCA (printed circuit assemblies) for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 8473409000 | Other | 8 | A |
| 8473501000 | Suitable for use principally with the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | 0 | A |
| 8473509000 | Other | 0 | A |
| 8474100000 | Sorting, screening, separating or washing machines | 0 | A |
| 8474201000 | Of crushing or grinding capacity not exceeding 20 tons per hour | 0 | A |
| 8474209000 | Other | 0 | A |
| 8474311000 | Batcher plants | 0 | A |
| 8474319000 | Other | 0 | A |
| 8474321000 | Asphalt plants | 0 | A |
| 8474329000 | Other | 0 | A |
| 8474390000 | Other | 0 | A |
| 8474801000 | Machines for forming foundry moulds of sands | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8474802000 | Machinery for agglomerating, moulding or shaping | 0 | A |
| 8474809000 | Other | 0 | A |
| 8474900000 | Parts | 0 | A |
| 8475100000 | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes | 8 | A |
| 8475210000 | Machines for making optical fibres and preforms thereof | 8 | A |
| 8475291000 | For the manufacture of plate glass | 8 | A |
| 8475292000 | For the manufacture of glass-bottle | 8 | A |
| 8475299000 | Other | 8 | A |
| 8475901000 | Of machines for the manufacture of plate glass | 8 | A |
| 8475909000 | Other | 8 | A |
| 8476210000 | Incorporating heating or refrigerating devices | 8 | A |
| 8476290000 | Other | 8 | A |
| 8476811000 | For selling foods | 8 | A |
| 8476819000 | Other | 8 | A |
| 8476891000 | For selling foods | 8 | A |
| 8476893000 | For selling cigarettes | 8 | A |
| 8476894000 | For money-changing | 8 | A |
| 8476899000 | Other | 8 | A |
| 8476900000 | Parts | 8 | A |
| 8477101000 | For rubber-industry | 8 | A |
| 8477102000 | For plastic-industry | 8 | A |
| 8477201000 | For rubber-industry | 8 | A |
| 8477202000 | For plastic-industry | 8 | A |
| 8477300000 | Blow moulding machines | 8 | A |
| 8477400000 | Vacuum moulding machines and other thermoforming machines | 8 | A |
| 8477510000 | For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes | 8 | A |
| 8477590000 | Other | 8 | A |
| 8477800000 | Other machinery | 8 | A |
| 8477900000 | Parts | 8 | A |
| 8478100000 | Machinery | 8 | A |
| 8478900000 | Parts | 8 | A |
| 8479101000 | Mortar or concrete spreading | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | machines | | |
| 8479102000 | Other road making machines | 0 | A |
| 8479109000 | Others | 0 | A |
| 8479200000 | Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | 8 | A |
| 8479300000 | Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork | 8 | A |
| 8479400000 | Rope or cable-making machines | 8 | A |
| 8479501000 | Of subheading 8479.81, 8479.82, 8479.89.9010, 8479.89.9030, 8479.89.9040, 8479.89.9060 or 8479.89.9091 | 8 | A |
| 8479502000 | Of Subheading 8479.89.9080 | 8 | A |
| 8479509000 | Other | 8 | A |
| 8479600000 | Evaporative air coolers | 8 | A |
| 8479710000 | Of a kind used in airports | 8 | A |
| 8479790000 | Other | 8 | A |
| 8479811000 | Metal scouring machines | 8 | A |
| 8479812010 | For the purpose of semiconductor manufacturing | 3 | A |
| 8479812090 | Other | 8 | A |
| 8479813000 | Winding machines | 8 | A |
| 8479814000 | Insulating or protective material covering machines | 8 | A |
| 8479819000 | Other | 8 | A |
| 8479821000 | Mixers | 8 | A |
| 8479822000 | Crushers and grinders | 8 | A |
| 8479823000 | Homogenisers | 8 | A |
| 8479824000 | Agitators | 8 | A |
| 8479829000 | Other | 8 | A |
| 8479891010 | Air purifiers (having functions of humidifying and dehumidifying) | 8 | A |
| 8479891090 | Other | 8 | A |
| 8479899010 | Presses or extruding machines | 8 | A |
| 8479899020 | Machines and appliances for ships or fishing industry | 8 | A |
| 8479899030 | Eyeletting or tubular rivetting machines | 8 | A |
| 8479899040 | Automatic magnetic tape assembling machines | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8479899050 | Coating machines | 8 | A |
| 8479899060 | Auto-door operators | 8 | A |
| 8479899080 | Automatic winding machines for fishing | 8 | A |
| 8479899091 | For vehicles of Chapter 87 | 8 | A |
| 8479899092 | Surface mount machines for electronic parts | 8 | A |
| 8479899099 | Other | 8 | A |
| 8479901010 | Of air coolers (including parts of carcoolers) | 8 | A |
| 8479901020 | Of machines and mechanical appliances of the household type | 8 | A |
| 8479901030 | Of vehicles of Chapter 87 | 8 | A |
| 8479902000 | Of those specified in subheading 8479.89.9080 | 8 | A |
| 8479903000 | Of machines and mechanical appliances for making semi-conductor devices | 8 | A |
| 8479904000 | Of subheading 8479.7 | 8 | A |
| 8479909010 | Of machinery for public works, building or the like | 8 | A |
| 8479909020 | Of machinery for the extraction or preparation of animal or fixed vegetable fats or oils | 8 | A |
| 8479909030 | Of rope or cable-making machines | 8 | A |
| 8479909040 | Of machines and appliances for treating metal | 8 | A |
| 8479909050 | Of mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines | 8 | A |
| 8479909060 | Of presses or extruding machines | 8 | A |
| 8479909070 | Of machines and appliances of ships or fishing industry | 8 | A |
| 8479909080 | Of automatic magnetic tape assembling machines | 8 | A |
| 8479909090 | Other | 8 | A |
| 8480100000 | Moulding boxes for metal foundry | 8 | A |
| 8480200000 | Mould bases | 8 | A |
| 8480300000 | Moulding patterns | 8 | A |
| 8480410000 | Injection or compression types | 8 | A |
| 8480490000 | Other | 8 | A |
| 8480500000 | Moulds for glass | 8 | A |
| 8480600000 | Moulds for mineral materials | 8 | A |
| 8480710000 | Injection or compression types | 8 | A |

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

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

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8486306090 | Other | 8 | A |
| 8486307000 | Centrifuges, including centrifugal dryers | 8 | A |
| 8486308000 | Mechanical appliances for projecting, dispersing or spraying liquids or powders | 8 | A |
| 8486309020 | Robots for making flat panel displays | 8 | A |
| 8486309090 | Other | 8 | A |
| 8486401010 | Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates | 0 | A |
| 8486401020 | Focused ionic-beam milling machines for removing or repairing mask and reticle | 0 | A |
| 8486401030 | Machines of coating and developing or stabilizing photoresist | 0 | A |
| 8486401040 | Machines and apparatus for etching, cleaning or stripping mask and reticle | 8 | A |
| 8486401090 | Other | 8 | A |
| 8486402010 | Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors | 0 | A |
| 8486402020 | Machines for inserting or removing semiconductor devices | 8 | A |
| 8486402031 | Encapsulation equipment for assembly of semiconductors | 0 | A |
| 8486402039 | Other | 8 | A |
| 8486402040 | Machines to attach solder ball on semiconductor circuit board or ceramic board | 3 | A |
| 8486402050 | Apparatus designed to bond or detach wafer on ceramic block | 8 | A |
| 8486402070 | Moulds for rubber or plastics of injection or compression types | 0 | A |
| 8486402080 | Machines for bonding semiconductor die, washing wafers, carrier or tube | 0 | A |
| 8486402091 | Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, for semiconductor leads, whether or not numerically controlled | 0 | A |
| 8486402092 | Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, other than semiconductor leads, whether or not numerically controlled | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8486402093 | Machines for forming connections (bump) on an entire wafer before dicing | 8 | A |
| 8486402094 | Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process, for projecting, dispersing or spraying liquids or powders | 0 | A |
| 8486402095 | Resistance heated electric furnaces and ovens | 0 | A |
| 8486402099 | Other | 8 | A |
| 8486403010 | Automated machines and apparatus for transport, handling and storage of semiconductor wafers, wafer cassettes, boxes and other material for semiconductor devices | 0 | A |
| 8486403090 | Other | 0 | A |
| 8486901010 | Of subheading 8486.10.1000, 8486.10.2000, 8486.10.3010, 8486.10.3020, 8486.10.4011, 8486.10.4021, 8486.10.5010, 8486.10.5020 or 8486.10.5030 | 0 | A |
| 8486901020 | Of subheading 8486.10.3090, 8486.10.4019, 8486.10.4029 or 8486.10.9000 | 8 | A |
| 8486902010 | Of subheading 8486.20.1000, 8486.20.2100, 8486.20.2210, 8486.20.2310, 8486.20.2390, 8486.20.3000, 8486.20.4000, 8486.20.5110, 8486.20.5910, 8486.20.6010, 8486.20.6020, 8486.20.6090, 8486.20.7000, 8486.20.8110, 8486.20.8120, 8486.20.8410, 8486.20.8420, 8486.20.9110, 8486.20.9120, 8486.20.9190, 8486.20.9200, 8486.20.9310, 8486.20.9320, 8486.20.9400, 8486.20.9500 or 8486.20.9600 | 0 | A |
| 8486902020 | Of subheading 8486.20.2290, 8486.20.5190, 8486.20.5990, 8486.20.8190, 8486.20.8490, 8486.20.9390 or 8486.20.9900 | 8 | A |
| 8486903010 | Of subheading 8486.30.1000 or 8486.30.2000 | 0 | A |
| 8486903020 | Of subheading 8486.30.3010, 8486.30.3020, 8486.30.3030, 8486.30.3042, 8486.30.3043, 8486.30.3049, 8486.30.4010, 8486.30.4090, 8486.30.6020, 8486.30.7000, 8486.30.8000, 8486.30.9020 or 8486.30.9090 | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8486903030 | Of subheading 8486.30.5011, 8486.30.5019, 8486.30.5020, 8486.30.5041, 8486.30.5042, 8486.30.5049, 8486.30.5051, 8486.30.5052, 8486.30.5059, 8486.30.6010, 8486.30.6030, or 8486.30.6090 | 8 | A |
| 8486904010 | Of subheading 8486.40.1010, 8486.40.1020, 8486.40.1030, 8486.40.2010, 8486.40.2031, 8486.40.2070, 8486.40.2080, 8486.40.2091, 8486.40.2094, 8486.40.2095, 8486.40.3010, 8486.40.3090 | 0 | A |
| 8486904020 | Of subheading 8486.40.1040, 8486.40.1090, 8486.40.2020, 8486.40.2039, 8486.40.2040, 8486.40.2050, 8486.40.2092, 8486.40.2093, 8486.40.2099 | 8 | A |
| 8487100000 | Ships' or boats' propellers and blades therefor | 8 | A |
| 8487901000 | For vehicles of Chapter 87 | 8 | A |
| 8487909010 | Oil seal rings | 8 | A |
| 8487909090 | Other | 8 | A |
| 8501101000 | DC motors | 8 | B |
| 8501102000 | AC motors | 8 | A |
| 8501103000 | Universal AC/DC motors | 8 | A |
| 8501201000 | Of an output exceeding 37.5 W, but not exceeding 100 W | 8 | A |
| 8501202000 | Of an output exceeding 100 W, but not exceeding 750 W | 8 | A |
| 8501203000 | Of an output exceeding 750 W | 8 | A |
| 8501311010 | Of an output not exceeding 100 W | 8 | A |
| 8501311090 | Other | 8 | A |
| 8501312000 | DC generators | 8 | A |
| 8501321000 | DC motors | 8 | A |
| 8501322000 | DC generators | 8 | A |
| 8501331000 | DC motors | 8 | B |
| 8501332000 | DC generators | 8 | A |
| 8501341000 | DC motors | 8 | A |
| 8501342000 | DC generators | 8 | A |
| 8501401000 | Of an output not exceeding 100 W | 8 | A |
| 8501402000 | Of an output exceeding 100 W but not exceeding 750 W | 8 | A |
| 8501403000 | Of an output exceeding 750 W but | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | not exceeding 75 kW | | |
| 8501404000 | Of an output exceeding 75 kW | 8 | A |
| 8501510000 | Of an output not exceeding 750 W | 8 | A |
| 8501520000 | Of an output exceeding 750 W but not exceeding 75 kW | 8 | A |
| 8501531000 | Of an output not exceeding 375 kW | 8 | B |
| 8501532000 | Of an output exceeding 375 kW but not exceeding 1500 kW | 8 | B |
| 8501534000 | Of an output exceeding 1500 kW | 8 | A |
| 8501611000 | Of an output not exceeding 750 VA | 8 | A |
| 8501612000 | Of an output exceeding 750 VA but not exceeding 75 kVA | 8 | A |
| 8501620000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8501631000 | Not less than an output equivalent to 400 kW | 0 | A |
| 8501639000 | Other | 8 | A |
| 8501640000 | Of an output exceeding 750 kVA | 0 | A |
| 8502111000 | Of an output not exceeding 750 VA | 8 | A |
| 8502112000 | Of an output exceeding 750 VA but not exceeding 75 kVA | 8 | A |
| 8502120000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8502131010 | Not less than an output equivalent to 400 kW | 0 | A |
| 8502131090 | Other | 8 | A |
| 8502132000 | Of an output exceeding 750 kVA but not exceeding 3500 kVA | 0 | A |
| 8502134000 | Of an output exceeding 3500 kVA | 0 | A |
| 8502201000 | Of an output not exceeding 75 kVA | 8 | A |
| 8502202000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8502203010 | Not less than an output equivalent to 400 kW | 0 | A |
| 8502203090 | Other | 8 | A |
| 8502204000 | Of an output exceeding 750 kVA | 0 | A |
| 8502311000 | Of an output not exceeding 75 kVA | 8 | A |
| 8502312000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8502313000 | Of an output exceeding 375 kVA but not exceeding 750 kVA | 8 | A |
| 8502314000 | Of an output exceeding 750 kVA | 8 | A |
| 8502391000 | Of an output not exceeding 75 kVA | 8 | A |
| 8502392000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8502393000 | Of an output exceeding 375 kVA but not exceeding 750 kVA | 8 | A |
| 8502394000 | Of an output exceeding 750 kVA | 8 | A |
| 8502400000 | Electric rotary converters | 8 | A |
| 8503001000 | Of motors | 8 | A |
| 8503002010 | For wind-powered generators | 5 | A |
| 8503002090 | Other | 8 | A |
| 8503003000 | Of rotary converters | 8 | A |
| 8504101010 | Rated at not more than 1 A | 8 | A |
| 8504101020 | Rated at more than 1 A but not more than 20 A | 8 | A |
| 8504102000 | Rated at more than 20 A but not more than 60 A | 8 | A |
| 8504103000 | Rated at more than 60 A | 8 | A |
| 8504211000 | Instrument transformers | 8 | A |
| 8504219010 | Having a power handling capacity not exceeding 100 kVA | 8 | A |
| 8504219020 | Having a power handling capacity exceeding 100 kVA but not exceeding 650 kVA | 8 | A |
| 8504221000 | Instrument transformers | 8 | A |
| 8504229010 | Having a power handling capacity exceeding 650 kVA but not exceeding 1,000 kVA | 8 | A |
| 8504229020 | Having a power handling capacity exceeding 1,000 kVA but not exceeding 5,000 kVA | 8 | A |
| 8504229030 | Having a power handling capacity exceeding 5,000 kVA but not exceeding 10,000 kVA | 8 | A |
| 8504230000 | Having a power handling capacity exceeding 10,000 kVA | 8 | A |
| 8504311000 | Instrument transformers | 8 | A |
| 8504312000 | Voltage regulators | 8 | A |
| 8504319010 | Having a power handling capacity not exceeding 100 VA | 8 | A |
| 8504319020 | Having a power handling capacity exceeding 100 VA but not exceeding 500 VA | 8 | A |
| 8504319040 | Having a power handling capacity exceeding 500 VA but not exceeding 1 kVA | 8 | A |
| 8504321000 | Instrument transformers | 8 | A |
| 8504322000 | Voltage regulators | 8 | A |
| 8504329010 | Having a power handling capacity exceeding 1 kVA but not exceeding 5 kVA | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8504329020 | Having a power handling capacity exceeding 5 kVA but not exceeding 16 kVA | 8 | A |
| 8504331000 | Instrument transformers | 8 | A |
| 8504332000 | Voltage regulators | 8 | A |
| 8504339010 | Having a power handling capacity exceeding 16 kVA but not exceeding 30 kVA | 8 | A |
| 8504339020 | Having a power handling capacity exceeding 30 kVA but not exceeding 100 kVA | 8 | A |
| 8504339040 | Having a power handling capacity exceeding 100 kVA but not exceeding 500 kVA | 8 | A |
| 8504341000 | Instrument transformers | 8 | A |
| 8504342000 | Voltage regulators | 8 | A |
| 8504349010 | Having a power handling capacity exceeding 500 kVA but not exceeding 2,000 kVA | 8 | A |
| 8504349030 | Having a power handling capacity exceeding 2,000 kVA | 8 | A |
| 8504401010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504401090 | Other | 8 | A |
| 8504402011 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504402019 | Other | 8 | A |
| 8504402091 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504402099 | Other | 8 | A |
| 8504403010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504403090 | Other | 8 | A |
| 8504404010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504404090 | Other | 8 | A |
| 8504405010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504405090 | Other | 8 | A |
| 8504409011 | For automatic data processing machines | 0 | A |
| 8504409019 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8504409091 | For telecommunication apparatus | 0 | A |
| 8504409099 | Other | 8 | A |
| 8504501010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504501090 | Other | 8 | A |
| 8504502010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504502090 | Other | 8 | A |
| 8504509010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504509090 | Other | 8 | A |
| 8504901000 | PCA (printed circuit assemblies) of subheadings 8504.40, 8504.50 which consist of one or more printed circuits of heading 85.34, for automatic data processing machines and units thereof and telecommunication apparatus | 0 | A |
| 8504909000 | Other | 8 | A |
| 8505111000 | Of alnico | 8 | A |
| 8505119000 | Other | 8 | A |
| 8505191000 | Of iron oxide | 8 | A |
| 8505199000 | Other | 8 | A |
| 8505200000 | Electro-magnetic couplings, clutches and brakes | 8 | A |
| 8505901000 | Electro-magnets | 8 | A |
| 8505902000 | Electro-magnetic or permanent magnet chucks, clamps, vices and similar work holders | 8 | A |
| 8505903000 | Electro-magnetic lifting heads | 8 | A |
| 8505909000 | Parts | 8 | A |
| 8506101000 | Manganese batteries | 13 | A |
| 8506102000 | Alkali manganese batteries | 13 | A |
| 8506109000 | Other | 8 | A |
| 8506300000 | Mercuric oxide | 8 | A |
| 8506400000 | Silver oxide | 8 | A |
| 8506500000 | Lithium | 8 | A |
| 8506600000 | Air-Zinc | 8 | A |
| 8506801000 | Zinc oxide | 8 | A |
| 8506809000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8506900000 | Parts | 8 | A |
| 8507100000 | Lead-acid, of a kind used for starting piston engines | 8 | A |
| 8507200000 | Other lead-acid accumulators | 8 | A |
| 8507300000 | Nickel-cadmium | 8 | A |
| 8507400000 | Nickel-iron | 8 | A |
| 8507500000 | Nickel-metal hydride | 8 | A |
| 8507600000 | Lithium-ion | 8 | A |
| 8507803000 | Lithium polymer | 8 | A |
| 8507809000 | Other | 8 | A |
| 8507901000 | Seperators | 8 | A |
| 8507909000 | Other | 8 | A |
| 8508111000 | Of robot type | 8 | A |
| 8508119000 | Other | 8 | A |
| 8508192000 | Of robot type | 8 | A |
| 8508199000 | Other | 8 | A |
| 8508600000 | Other vacuum cleaners | 8 | A |
| 8508701000 | Of subheading 8508.11.9000 | 8 | A |
| 8508702000 | Of subheading 8508.19.9000 or 8508.60.0000 | 8 | A |
| 8508703000 | Of subheading 8508.11.1000 or 8508.19.2000 | 8 | A |
| 8509400000 | Food grinders and mixers; fruit or vegetable juice extractors | 8 | A |
| 8509801000 | Coffee grinders | 8 | A |
| 8509802000 | Ice grinders | 8 | A |
| 8509803000 | Floor polishers | 8 | A |
| 8509804000 | Kitchen waste disposers | 8 | A |
| 8509809000 | Other | 8 | A |
| 8509900000 | Parts | 8 | A |
| 8510100000 | Shavers | 8 | A |
| 8510200000 | Hair clippers | 8 | A |
| 8510300000 | Hair-removing appliances | 8 | A |
| 8510901000 | Of shavers | 8 | A |
| 8510902000 | Of hair clippers | 8 | A |
| 8510903000 | Of hair-removing appliances | 8 | A |
| 8511101000 | For aircrafts | 3 | A |
| 8511109000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8511201000 | For aircrafts | 3 | A |
| 8511209000 | Other | 8 | A |
| 8511301000 | For aircrafts | 3 | A |
| 8511309000 | Other | 8 | A |
| 8511401000 | For aircrafts | 3 | A |
| 8511409000 | Other | 8 | A |
| 8511501000 | For aircrafts | 3 | A |
| 8511509000 | Other | 8 | A |
| 8511801000 | For aircraft | 3 | A |
| 8511809000 | Other | 8 | A |
| 8511901000 | For aircraft | 3 | A |
| 8511909000 | Other | 8 | A |
| 8512101000 | Of light-emitting diode (LED) | 8 | A |
| 8512109000 | Other | 8 | A |
| 8512201010 | Of light-emitting diode (LED) | 8 | A |
| 8512201090 | Other | 8 | A |
| 8512202010 | Of light-emitting diode (LED) | 8 | A |
| 8512202090 | Other | 8 | A |
| 8512300000 | Sound signalling equipment | 8 | A |
| 8512400000 | Windscreen wipers, defrosters and demisters | 8 | A |
| 8512900000 | Parts | 8 | A |
| 8513101000 | Safety lamps of a kind used in mining | 8 | A |
| 8513102010 | Of light-emitting diode (LED) | 8 | A |
| 8513102090 | Other | 8 | A |
| 8513109010 | Of light-emitting diode (LED) | 8 | A |
| 8513109090 | Other | 8 | A |
| 8513900000 | Parts | 8 | A |
| 8514101000 | For laboratory | 8 | A |
| 8514102000 | For metal industry | 8 | A |
| 8514103000 | For food industry | 8 | A |
| 8514109000 | Other | 8 | A |
| 8514201000 | For laboratory | 8 | A |
| 8514202000 | For metal industry | 8 | A |
| 8514203000 | For food industry | 8 | A |
| 8514209000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8514300000 | Other furnaces and ovens | 8 | A |
| 8514401000 | For the purpose of semiconductor manufacturing | 0 | A |
| 8514409000 | Other | 8 | A |
| 8514901000 | For the purpose of semiconductor manufacturing | 0 | A |
| 8514909000 | Other | 8 | A |
| 8515110000 | Soldering irons and guns | 8 | A |
| 8515190000 | Other | 8 | A |
| 8515211010 | Of robot type | 8 | A |
| 8515211090 | Other | 8 | A |
| 8515212010 | Of robot type | 8 | A |
| 8515212090 | Other | 8 | A |
| 8515213010 | Of robot type | 8 | A |
| 8515213090 | Other | 8 | A |
| 8515219010 | Of robot type | 8 | A |
| 8515219090 | Other | 8 | A |
| 8515291000 | Spot welders | 8 | A |
| 8515292000 | Seam welders | 8 | A |
| 8515293000 | Butt welders | 8 | A |
| 8515299000 | Other | 8 | A |
| 8515311010 | Of robot type | 8 | A |
| 8515311090 | Other | 8 | A |
| 8515319010 | Of robot type | 8 | A |
| 8515319090 | Other | 8 | A |
| 8515391000 | AC arc welding machines and apparatus | 8 | A |
| 8515399000 | Other | 8 | A |
| 8515801000 | Ultrasonic machines | 8 | A |
| 8515802000 | Electron beam machines | 8 | A |
| 8515803000 | Laser operated machines | 8 | A |
| 8515809000 | Other | 8 | A |
| 8515901010 | Of a laser operated welder | 8 | A |
| 8515901090 | Other | 8 | A |
| 8515909000 | Other | 8 | A |
| 8516100000 | Electric instantaneous or storage water heaters and immersion heaters | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8516210000 | Storage heating radiators | 8 | A |
| 8516290000 | Other | 8 | A |
| 8516310000 | Hair dryers | 8 | A |
| 8516320000 | Other hair-dressing apparatus | 8 | A |
| 8516330000 | Hand-drying apparatus | 8 | A |
| 8516400000 | Electric smoothing irons | 8 | A |
| 8516500000 | Microwave ovens | 8 | A |
| 8516601000 | Electrical ovens | 8 | A |
| 8516602000 | Electric rice cookers (including with constant warming function) | 8 | A |
| 8516609000 | Other | 8 | A |
| 8516710000 | Coffee or tea makers | 8 | A |
| 8516720000 | Toasters | 8 | A |
| 8516791000 | Electric jar | 8 | A |
| 8516799000 | Other | 8 | A |
| 8516800000 | Electric heating resistors | 8 | A |
| 8516900000 | Parts | 8 | A |
| 8517110000 | Line telephone sets with cordless handsets | 0 | A |
| 8517121010 | With digital broadcasting receiver | 0 | A |
| 8517121090 | Other | 0 | A |
| 8517122010 | With digital broadcasting receiver | 0 | A |
| 8517122090 | Other | 0 | A |
| 8517123010 | With digital broadcasting receiver | 0 | A |
| 8517123090 | Other | 0 | A |
| 8517124010 | With digital broadcasting receiver | 0 | A |
| 8517124090 | Other | 0 | A |
| 8517129010 | With digital broadcasting receiver | 0 | A |
| 8517129090 | Other | 0 | A |
| 8517181000 | Of push button type | 0 | A |
| 8517189000 | Other | 0 | A |
| 8517611000 | Base stations transceiver | 0 | A |
| 8517619000 | Other | 0 | A |
| 8517621000 | Teleprinters | 0 | A |
| 8517622010 | For public exchange | 0 | A |
| 8517622020 | For private exchange | 0 | A |
| 8517622090 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8517623110 | Terminal equipment | 0 | A |
| 8517623120 | Repeater | 0 | A |
| 8517623190 | Other | 0 | A |
| 8517623210 | Terminal equipment | 0 | A |
| 8517623220 | Repeater | 0 | A |
| 8517623290 | Other | 0 | A |
| 8517623310 | Optical repeater | 0 | A |
| 8517623320 | Optical terminal equipment | 0 | A |
| 8517623390 | Other | 0 | A |
| 8517623410 | Analog to digital, digital to analog converter | 0 | A |
| 8517623420 | Codec (coder and decoder ) | 0 | A |
| 8517623430 | Modem (including modem card) | 0 | A |
| 8517623490 | Other | 0 | A |
| 8517623510 | FDM (frequency division modulation) type | 0 | A |
| 8517623520 | TDM (time division modulation) type | 0 | A |
| 8517623590 | Other | 0 | A |
| 8517623900 | Other | 0 | A |
| 8517624010 | Key-phone | 0 | A |
| 8517624020 | Picture telegraphic apparatus | 0 | A |
| 8517624090 | Other | 0 | A |
| 8517625000 | Transmission apparatus for radio-telephony, radio-telegraphy | 0 | A |
| 8517626010 | Printing telegraphic apparatus | 0 | A |
| 8517626020 | Picture telegraphic apparatus | 0 | A |
| 8517626031 | Walkie-talkie sets | 0 | A |
| 8517626039 | Other | 0 | A |
| 8517626040 | Facsimile transmission equipments | 0 | A |
| 8517626050 | Switching apparatus for radio telecommunication | 0 | A |
| 8517626060 | Repeater for radio telecommunication | 0 | A |
| 8517626090 | Other | 0 | A |
| 8517627000 | Other units of automatic data processing machines | 0 | A |
| 8517629000 | Other | 0 | A |
| 8517691100 | HF (high frequency), MF (medium frequency) or LF (low frequency) receiving apparatus | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8517691211 | Portable receivers for calling alerting or paging | 0 | A |
| 8517691219 | Other | 8 | A |
| 8517691290 | Other | 8 | A |
| 8517691900 | Other | 8 | A |
| 8517692000 | Videophones | 0 | A |
| 8517699000 | Other | 0 | A |
| 8517701010 | Of line telephone sets | 0 | A |
| 8517701021 | Key pads | 0 | A |
| 8517701022 | Cases | 0 | A |
| 8517701029 | Other | 0 | A |
| 8517701090 | Other | 0 | A |
| 8517702000 | Of subheading 8517.61 | 0 | A |
| 8517703010 | Of teleprinters | 0 | A |
| 8517703021 | Of public exchange | 0 | A |
| 8517703022 | Of private exchange | 0 | A |
| 8517703029 | Other | 0 | A |
| 8517703031 | Of co-axial cable carrier equipment | 0 | A |
| 8517703032 | Of optical fibre transmission system | 0 | A |
| 8517703039 | Other | 0 | A |
| 8517703041 | Of picture telegraphic apparatus | 0 | A |
| 8517703049 | Other | 0 | A |
| 8517703050 | Of transmission apparatus for radio-telephony, radio-telegraphy | 0 | A |
| 8517703060 | Transmission apparatus incorporating reception apparatus for radio-telephony, radio-telegraphy other than subheading 8517.70.10 | 0 | A |
| 8517703070 | Other units of automatic data processing machines | 0 | A |
| 8517703090 | Other | 0 | A |
| 8517704011 | Of portable receiver for calling, alerting or paging | 0 | A |
| 8517704019 | Other | 8 | A |
| 8517704020 | Of videophones | 0 | A |
| 8517704090 | Other | 8 | A |
| 8518101000 | Microphones having a frequency range of 300 Hz to 3.4KHz with a diameter of not exceeding 10mm and a height not exceeding 3 mm, | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | for telecommunication use | | |
| 8518109000 | Other | 8 | A |
| 8518210000 | Single loudspeakers, mounted in their enclosures | 8 | A |
| 8518220000 | Multiple loudspeakers, mounted in the same enclosure | 8 | A |
| 8518291000 | For telecommunication use, (without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50 mm) | 0 | A |
| 8518299000 | Other | 8 | A |
| 8518304000 | Line telephone handsets | 0 | A |
| 8518309000 | Other | 8 | A |
| 8518400000 | Audio-frequency electric amplifiers | 8 | A |
| 8518500000 | Electric sound amplifier sets | 8 | A |
| 8518901000 | PCA (printed circuit assemblies) of subheadings 8518.10.1000, 8518.29.1000 | 0 | A |
| 8518909000 | Other | 8 | A |
| 8519201000 | Coin- or disc-operated record-players, not incorporating a sound recording device | 8 | A |
| 8519209000 | Other, not incorporating a sound recording device | 8 | A |
| 8519301000 | With automatic record changing mechanism | 8 | A |
| 8519309000 | Other | 8 | A |
| 8519500000 | Telephone answering machines | 0 | A |
| 8519811000 | Transcribing machines, not incorporating a sound recording device | 8 | A |
| 8519812100 | Cassette-players, as defined in Subheading Note 1 to Chapter 85 | 8 | A |
| 8519812210 | For vehicles | 8 | A |
| 8519812220 | Of portable type, other than as defined in Subheading Notes 1 to Chapter 85 | 8 | A |
| 8519812290 | Other | 8 | A |
| 8519812310 | For vehicles | 8 | A |
| 8519812320 | Of portable type | 8 | A |
| 8519812390 | Other | 8 | A |
| 8519812900 | Other | 8 | A |
| 8519813000 | Dictating machines not capable of operating without an external source of power | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8519814111 | For vehicles | 8 | A |
| 8519814112 | Of portable type | 8 | A |
| 8519814119 | Other | 8 | A |
| 8519814190 | Other | 8 | A |
| 8519814210 | For vehicles | 8 | A |
| 8519814220 | Of portable type | 8 | A |
| 8519814290 | Other | 8 | A |
| 8519814310 | Of reel type | 8 | A |
| 8519814390 | Other | 8 | A |
| 8519815010 | Of reel type | 8 | A |
| 8519815020 | Of disc type | 8 | A |
| 8519815030 | Cassette-type | 8 | A |
| 8519815090 | Other | 8 | A |
| 8519819000 | Other sound recording apparatus, whether or not incorporating a sound reproducing device | 8 | A |
| 8519891010 | Without loudspeaker | 8 | A |
| 8519891090 | Other | 8 | A |
| 8519892000 | Transcribing machines, not incorporating a sound recording device | 8 | A |
| 8519893000 | Decks, whether or not incorporating a sound reproducing device | 8 | A |
| 8519899010 | Other sound reproducing apparatus, not incorporating a sound recording device | 8 | A |
| 8519899020 | Other sound recording apparatus, whether or not incorporating a sound reproducing device | 8 | A |
| 8521101000 | Of a width exceeding 12.7 ㎜ | 8 | A |
| 8521102000 | Of a width not exceeding 12.7 ㎜ | 8 | A |
| 8521901000 | Of disc type | 8 | A |
| 8521909000 | Other | 8 | A |
| 8522100000 | Pick-up cartridges | 8 | A |
| 8522901010 | For audio recording | 8 | A |
| 8522901020 | For video recording | 8 | A |
| 8522901090 | Other | 8 | A |
| 8522902000 | Laser pick-up | 8 | A |
| 8522909010 | Flat panel displays (including LCD, EL (electro luminescence), plasma and other technologies) for | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | telephone answering machines | | |
| 8522909020 | PCA (printed circuit assemblies) of telephone answering machines, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 8522909090 | Other | 8 | A |
| 8523210000 | Cards incorporating a magnetic stripe, whether or not recording | 8 | A |
| 8523291110 | Of a width not exceeding 4 ㎜ | 0 | A |
| 8523291120 | Of a width exceeding 4 ㎜ but not exceeding 6.5 ㎜ | 0 | A |
| 8523291130 | Of a width exceeding 6.5 ㎜ | 0 | A |
| 8523291210 | Floppy discs | 0 | A |
| 8523291290 | Other | 0 | A |
| 8523291900 | Other | 0 | A |
| 8523292111 | Containing computer software | 0 | A |
| 8523292119 | Other | 0 | A |
| 8523292121 | Containing computer software | 0 | A |
| 8523292129 | Other | 0 | A |
| 8523292131 | Containing computer software | 0 | A |
| 8523292139 | Other | 0 | A |
| 8523292211 | Those recorded video | 8 | A |
| 8523292219 | Other | 8 | A |
| 8523292221 | Those recorded video | 8 | A |
| 8523292229 | Other | 8 | A |
| 8523292231 | Those recorded video | 20won/min(at standard speed) | A |
| 8523292239 | Other | 8 | A |
| 8523292911 | Containing computer software | 0 | A |
| 8523292919 | Other | 0 | A |
| 8523292991 | Those recorded video | 8 | A |
| 8523292992 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523292999 | Other | 8 | A |
| 8523410000 | Unrecorded | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8523491011 | Containing computer software | 0 | A |
| 8523491019 | Other | 0 | A |
| 8523491020 | For reproducing sound only | 8 | A |
| 8523491031 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523491039 | Other | 8 | A |
| 8523499011 | Containing computer software | 0 | A |
| 8523499019 | Other | 0 | A |
| 8523499091 | Those recorded video | 8 | A |
| 8523499092 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523499099 | Other | 8 | A |
| 8523511000 | Unrecorded media | 0 | A |
| 8523512110 | Containing computer software | 0 | A |
| 8523512190 | Other | 0 | A |
| 8523512910 | Those recorded video | 8 | A |
| 8523512920 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523512990 | Other | 8 | A |
| 8523521000 | Cards incorporating an electronic integrated circuit and parts thereof | 0 | A |
| 8523529000 | Other and parts thereof | 8 | A |
| 8523591000 | Unrecorded media | 0 | A |
| 8523592110 | Containing computer software | 0 | A |
| 8523592190 | Other | 0 | A |
| 8523592910 | Those recorded video | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8523592920 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523592990 | Other | 8 | A |
| 8523593000 | Proximity cards and tags | 0 | A |
| 8523801000 | Unrecorded media | 0 | A |
| 8523802100 | Gramophone records | 8 | A |
| 8523802210 | Containing computer software | 0 | A |
| 8523802290 | Other | 0 | A |
| 8523802910 | Those recorded video | 8 | A |
| 8523802920 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523802990 | Other | 8 | A |
| 8525501000 | Radio-broadcasting apparatus | 8 | A |
| 8525502000 | Television transmission apparatus | 8 | A |
| 8525509000 | Other | 8 | A |
| 8525601000 | Radio-broadcasting apparatus | 0 | A |
| 8525602000 | Television transmission apparatus | 0 | A |
| 8525609000 | Other | 0 | A |
| 8525801010 | For video tape recorder | 8 | A |
| 8525801020 | For monitor television | 8 | A |
| 8525801090 | Other | 8 | A |
| 8525802010 | Still image video cameras | 0 | A |
| 8525802090 | Other | 0 | A |
| 8525803000 | Video camera recorders | 0 | A |
| 8526101000 | For aircrafts | 8 | A |
| 8526109000 | Other | 8 | A |
| 8526911010 | For aircrafts | 8 | A |
| 8526911090 | Other | 8 | A |
| 8526912010 | For aircrafts | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8526912090 | Other | 8 | A |
| 8526913010 | For aircrafts | 8 | A |
| 8526913020 | For vehicles | 8 | A |
| 8526913090 | Other | 8 | A |
| 8526914000 | Loran receivers | 8 | A |
| 8526919010 | For aircrafts | 8 | A |
| 8526919020 | For vehicles | 8 | A |
| 8526919090 | Other | 8 | A |
| 8526920000 | Radio remote control apparatus | 8 | A |
| 8527120000 | Pocket-size radio cassette-players | 8 | A |
| 8527131000 | Of cassette-type | 8 | A |
| 8527132000 | Of disc type | 8 | A |
| 8527133000 | Combined with Cassette-type and disc type | 8 | A |
| 8527139000 | Other | 8 | A |
| 8527190000 | Other | 8 | A |
| 8527211000 | Of cassette-type | 8 | A |
| 8527212000 | Of disc type | 8 | A |
| 8527213000 | Combined with Cassette-type and disc type | 8 | A |
| 8527219000 | Other | 8 | A |
| 8527290000 | Other | 8 | A |
| 8527911010 | Of cassette-type | 8 | A |
| 8527911020 | Of disc type | 8 | A |
| 8527911030 | Combined with Cassette-type and disc type | 8 | A |
| 8527911090 | Other | 8 | A |
| 8527919000 | Other | 8 | A |
| 8527920000 | Not combined with sound recording or reproducing apparatus but combined with a clock | 8 | A |
| 8527990000 | Other | 8 | A |
| 8528410000 | Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0 | A |
| 8528491010 | Television monitors specially manufactured for medical purpose | 8 | A |
| 8528491090 | Other | 8 | A |
| 8528492010 | Television monitors specially manufactured for medical purpose | 8 | A |
| 8528492090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8528511000 | LCD (liquid crystal display) monitor | 0 | A |
| 8528519000 | Other | 0 | A |
| 8528591010 | Television monitors specially manufactured for medical purpose | 8 | A |
| 8528591090 | Other | 8 | A |
| 8528592010 | Television monitors specially manufactured for medical purpose | 8 | A |
| 8528592090 | Other | 8 | A |
| 8528610000 | Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0 | A |
| 8528690000 | Other | 8 | A |
| 8528711010 | Colour | 8 | A |
| 8528711020 | Black and white or other monochrome | 8 | A |
| 8528712020 | With a bilateral-communication function | 8 | A |
| 8528712090 | Other | 8 | A |
| 8528719010 | Colour | 8 | A |
| 8528719020 | Black and white or other monochrome | 8 | A |
| 8528721010 | Of analog | 8 | A |
| 8528721020 | Of digital | 8 | A |
| 8528722010 | Of analog | 8 | A |
| 8528722020 | Of digital | 8 | A |
| 8528723010 | Of analog | 8 | A |
| 8528723020 | Of digital | 8 | A |
| 8528724010 | Of analog | 8 | A |
| 8528724020 | Of digital | 8 | A |
| 8528725010 | Of analog | 8 | A |
| 8528725020 | Of digital | 8 | A |
| 8528729000 | Other | 8 | A |
| 8528731000 | Of the length of fluorescent screen of braun tube under 37 cm in diagonal line | 8 | A |
| 8528732000 | Of the length of fluorescent screen of braun tube not less than 37 cm but under 45.72 cm in diagonal line | 8 | A |
| 8528733000 | Of the length of fluorescent screen of braun tube not less than 45.72 cm in diagonal line | 8 | A |
| 8528739000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8529101000 | For radar apparatus | 8 | A |
| 8529109100 | For radio navigational aid or radio remote control apparatus | 8 | A |
| 8529109210 | For receiving from satellites | 8 | A |
| 8529109290 | Other | 8 | A |
| 8529109300 | Of a kind used with apparatus for radiotelephony and radiotelegraphy | 0 | A |
| 8529109900 | Other | 8 | A |
| 8529901000 | Of radar apparatus | 8 | A |
| 8529909100 | Of radio navigational aid or radio remote control apparatus | 8 | A |
| 8529909200 | Of transmission apparatus for radio-broadcasting or television | 8 | A |
| 8529909400 | Of radio-broadcast receivers | 8 | A |
| 8529909500 | Of television cameras | 8 | B |
| 8529909610 | Tuner for colour | 8 | A |
| 8529909620 | Tuner for black and white or monochrome | 8 | A |
| 8529909630 | Screen for video projector | 8 | A |
| 8529909641 | For plasma display panel type | 8 | B |
| 8529909642 | For liquid cristal display (LCD) type | 8 | A |
| 8529909643 | For organic light emitting display (OLED) type | 8 | A |
| 8529909649 | Other | 8 | A |
| 8529909650 | Other parts for black and white or monochrome | 8 | A |
| 8529909910 | Of transmission apparatus incorporating reception apparatus or digital cameras (including digital still image video cameras) | 0 | A |
| 8529909920 | Of subheading 8528.51, 8528.41.0000 or 8528.61.0000 | 0 | A |
| 8529909990 | Other | 8 | A |
| 8530101010 | For ground equipment | 8 | A |
| 8530101090 | Other | 8 | A |
| 8530109000 | Other | 8 | A |
| 8530800000 | Other equipment | 8 | A |
| 8530900000 | Parts | 8 | A |
| 8531101000 | Burglar alarms | 8 | A |
| 8531102000 | Fire alarms | 8 | A |
| 8531103000 | Gas alarms | 8 | A |
| 8531104000 | Electric bells | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8531105000 | Sirens | 8 | A |
| 8531109000 | Other sound or signalling apparatus | 8 | A |
| 8531201010 | Of mobile telephones for cellular networks | 0 | A |
| 8531201090 | Other | 0 | A |
| 8531202000 | Indicator panels incorporating light emitting diodes (LED) | 0 | A |
| 8531801010 | Of mobile telephones for cellular networks | 8 | A |
| 8531801090 | Other | 8 | A |
| 8531809000 | Other | 8 | A |
| 8531901000 | Of subheading 8531.10 | 8 | A |
| 8531902000 | Of subheading 8531.20 | 0 | A |
| 8531909000 | Other | 8 | A |
| 8532100000 | Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) | 0 | A |
| 8532210000 | Tantalum | 0 | A |
| 8532220000 | Aluminium electrolytic | 0 | A |
| 8532230000 | Ceramic dielectric, single layer | 0 | A |
| 8532240000 | Ceramic dielectric, multilayer | 0 | A |
| 8532250000 | Dielectric of paper or plastics | 0 | A |
| 8532290000 | Other | 0 | A |
| 8532301000 | Variable polyethylene capacitors | 0 | A |
| 8532309000 | Other | 0 | A |
| 8532901000 | Of fixed capacitors | 0 | A |
| 8532902000 | Of variable capacitors | 0 | A |
| 8532909000 | Other | 0 | A |
| 8533100000 | Fixed carbon resistors, composition or film types | 0 | A |
| 8533211000 | Of chip-type | 0 | A |
| 8533219000 | Other | 0 | A |
| 8533291000 | Of chip-type | 0 | A |
| 8533299000 | Other | 0 | A |
| 8533310000 | For a power handling capacity not exceeding 20 W | 0 | A |
| 8533390000 | Other | 0 | A |
| 8533401000 | Variable carbon resistors | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8533402000 | Thermistor | 0 | A |
| 8533403000 | Varistor | 0 | A |
| 8533409000 | Other | 0 | A |
| 8533901000 | Of variable resistors | 0 | A |
| 8533909000 | Other | 0 | A |
| 8534001000 | Obtained by forming with passive elements (inductances, resistors and capacitors) | 0 | A |
| 8534002000 | Of tape type or obtained by forming with circuits which function as lead frames | 0 | A |
| 8534009000 | Other | 0 | A |
| 8535100000 | Fuses | 8 | A |
| 8535211000 | Rated at less than 7.25 kV | 8 | A |
| 8535212000 | Rated at 7.25 kV and more but less than 72.5 kV | 8 | A |
| 8535291000 | Rated at less than 200 kV | 8 | A |
| 8535292000 | Rated at 200 kV and more | 8 | A |
| 8535301000 | Rated at less than 7.25 kV | 8 | A |
| 8535302000 | Rated at 7.25 kV and more but less than 72.5 kV | 8 | A |
| 8535303000 | Rated at 72.5 kV and more but less than 200 kV | 8 | A |
| 8535304000 | Rated at 200 kV and more | 8 | A |
| 8535400000 | Lightning arresters, voltage limiters and surge suppressors | 8 | A |
| 8535901000 | Connector | 8 | A |
| 8535902000 | Electrical terminal | 8 | A |
| 8535909000 | Other | 8 | A |
| 8536101000 | Of tube-type | 8 | A |
| 8536109000 | Other | 8 | A |
| 8536200000 | Automatic circuit breakers | 8 | A |
| 8536300000 | Other apparatus for protecting electrical circuits | 8 | A |
| 8536410000 | For a voltage not exceeding 60 V | 8 | A |
| 8536490000 | Other | 8 | A |
| 8536501000 | Rotary type | 8 | A |
| 8536502000 | Push-button type | 8 | A |
| 8536503000 | Micro-type | 8 | A |
| 8536504000 | Of magnet switches (including magnetic contactors) | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8536509010 | Electromechanical snap-action switches for a current not exceeding 11 A | 0 | A |
| 8536509020 | Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches) | 0 | A |
| 8536509030 | Of temperature protected, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 V | 0 | A |
| 8536509090 | Other | 8 | A |
| 8536610000 | Lamp-holders | 8 | A |
| 8536691000 | For co-axial cables and printed circuits | 0 | A |
| 8536699000 | Other | 8 | B |
| 8536701000 | Of plastics | 6.5 | B |
| 8536702000 | Of ceramic wares for laboratory, chemical or other technical uses | 8 | A |
| 8536703010 | Cast, moulded, stamped or forged, but not further worked | 0 | A |
| 8536703090 | Other | 8 | A |
| 8536901000 | Junction boxes | 0 | A |
| 8536909010 | Connection and contact elements for wires or cables | 0 | A |
| 8536909090 | Other | 8 | A |
| 8537101000 | Switch boards | 8 | A |
| 8537102000 | Control panels | 8 | A |
| 8537109000 | Other | 8 | A |
| 8537201000 | Switch boards | 8 | A |
| 8537202000 | Control panels | 8 | A |
| 8537209000 | Other | 8 | A |
| 8538100000 | Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus | 8 | A |
| 8538901000 | Of switches | 8 | A |
| 8538902000 | Of automatic circuit breakers | 8 | A |
| 8538903000 | Of relays | 8 | A |
| 8538904000 | Of control panels | 8 | A |
| 8538909000 | Other | 8 | B |
| 8539100000 | Sealed beam lamp units | 8 | A |
| 8539210000 | Tungsten halogen | 8 | A |

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8541909000 | Other | 0 | A |
| 8542311000 | Monolithic integrated circuits | 0 | A |
| 8542312000 | Hybrid integrated circuits | 0 | A |
| 8542313000 | Multichip integrated circuits | 0 | A |
| 8542321010 | DRAM (Dynamic random access memory) | 0 | A |
| 8542321020 | SRAM (Static random access memory) | 0 | A |
| 8542321030 | Flash memory | 0 | A |
| 8542321090 | Other | 0 | A |
| 8542322000 | Hybrid integrated circuits | 0 | A |
| 8542323000 | Multichip integrated circuits | 0 | A |
| 8542331000 | Monolithic integrated circuits | 0 | A |
| 8542332000 | Hybrid integrated circuits | 0 | A |
| 8542333000 | Multichip integrated circuits | 0 | A |
| 8542391000 | Monolithic integrated circuits | 0 | A |
| 8542392000 | Hybrid integrated circuits | 0 | A |
| 8542393000 | Multichip integrated circuits | 0 | A |
| 8542901000 | Of monolithic integrated circuits | 0 | A |
| 8542902000 | Of hybrid integrated circuits | 0 | A |
| 8542903000 | Of multichip integrated circuits | 0 | A |
| 8543100000 | Particle accelerators | 8 | A |
| 8543200000 | Signal generators | 8 | A |
| 8543300000 | Machines and apparatus for electroplating, electrolysis or electrophoresis | 8 | A |
| 8543701000 | Electric fence energisers | 8 | A |
| 8543702010 | Medicated water electrolysis apparatus | 8 | A |
| 8543702020 | Electrical beauty appliances | 8 | A |
| 8543702030 | Audio mixers | 8 | A |
| 8543702040 | Equalizers | 8 | A |
| 8543702050 | Ozon generator | 8 | A |
| 8543702090 | Other | 8 | A |
| 8543703000 | Electrical machines with translation or dictionary functions | 0 | A |
| 8543704010 | Of containing solutions with nicotine | 8 | A |
| 8543704090 | Other | 8 | A |
| 8543709010 | High frequency amplifiers | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8543709020 | Detectors, including optical sensor | 8 | A |
| 8543709030 | Electrical nerve stimulation (T.E.N.S) | 0 | A |
| 8543709090 | Other | 8 | B |
| 8543901000 | Electronic microassemblies | 0 | A |
| 8543909011 | Organic light emitting diodes (OLED) | 0 | A |
| 8543909019 | Other | 0 | A |
| 8543909020 | PCA (printed circuit assemblies) for electrical machines with translation or dictionary functions, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 8543909090 | Other | 8 | A |
| 8544111000 | Insulating lacquer or enamel insulated | 8 | A |
| 8544119000 | Other | 8 | A |
| 8544190000 | Other | 8 | A |
| 8544200000 | Co-axial cable and other co-axial electric conductors | 8 | B |
| 8544300000 | Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships | 8 | A |
| 8544421010 | Of a kind used for telecommunications | 0 | A |
| 8544421090 | Other | 8 | B |
| 8544422010 | Of a kind used for telecommunications | 0 | A |
| 8544422090 | Other | 8 | B |
| 8544429010 | Of a kind used for telecommunications | 0 | A |
| 8544429090 | Other | 8 | B |
| 8544491011 | For a voltage not exceeding 80 V | 0 | A |
| 8544491012 | For a voltage exceeding 80V but not exceeding 1,000 V | 8 | B |
| 8544491090 | Other | 8 | B |
| 8544492011 | For a voltage not exceeding 80 V | 0 | A |
| 8544492012 | For a voltage exceeding 80 V but not exceeding 1,000 V | 8 | B |
| 8544492090 | Other | 8 | B |
| 8544499011 | For a voltage not exceeding 80 V | 0 | A |
| 8544499012 | For a voltage exceeding 80 V but not exceeding 1,000 V | 8 | B |
| 8544499090 | Other | 8 | B |
| 8544601010 | Plastic insulated wire | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8544601090 | Other | 8 | A |
| 8544602010 | Plastic insulated wire | 8 | A |
| 8544602090 | Other | 8 | A |
| 8544603010 | Plastic insulated wire | 8 | A |
| 8544603090 | Other | 8 | A |
| 8544700000 | Optical fibre cables | 0 | A |
| 8545110000 | Of a kind used for furnaces | 5 | A |
| 8545190000 | Other | 5 | A |
| 8545200000 | Brushes | 8 | A |
| 8545901000 | Carbon rod | 8 | A |
| 8545909000 | Other | 8 | A |
| 8546101000 | Rated at not more than 1,000 V | 8 | A |
| 8546102000 | Rated at more than 1,000 V | 8 | A |
| 8546201000 | Rated at not more than 1,000 V | 8 | A |
| 8546202000 | Rated at more than 1,000 V but not more than 10 kV | 8 | A |
| 8546203000 | Rated at more than 10 kV but not more than 100 kV | 8 | A |
| 8546204000 | Rated at more than 100 kV but not more than 300 kV | 8 | A |
| 8546205000 | Rated at more than 300 kV | 8 | A |
| 8546901000 | Artificial plastic insulators | 8 | A |
| 8546909000 | Other | 8 | A |
| 8547100000 | Insulating fittings of ceramics | 8 | A |
| 8547200000 | Insulating fittings of plastics | 8 | A |
| 8547900000 | Other | 8 | A |
| 8548101000 | Of subheading 3824.90 | 6.5 | A |
| 8548102000 | Of subheading 7204.21, 7204.29, 7204.30 or 7204.49 | 0 | A |
| 8548103000 | Of subheading 7404.00 | 0 | A |
| 8548104010 | Of subheading 7503.00 | 0 | A |
| 8548104020 | Of subheading 7902.00 | 0 | A |
| 8548105000 | Of subheading 7802.00 | 0 | A |
| 8548106010 | Of subheading 8107.30 | 3 | A |
| 8548106020 | Of subheading 8111.00 | 3 | A |
| 8548107000 | Of subheading 8506.10, 8506.30, 8506.40, 8506.50, 8506.60 or 8506.80 | 8 | A |
| 8548109000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8548901000 | Electronic microassemblies | 0 | A |
| 8548909000 | Other | 8 | A |
| 8601100000 | Powered from an external source of electricity | 5 | A |
| 8601200000 | Powered by electric accumulators | 5 | A |
| 8602100000 | Diesel-electric locomotives | 0 | A |
| 8602900000 | Other | 0 | A |
| 8603101000 | Coaches | 5 | A |
| 8603102000 | Vans and trucks | 5 | A |
| 8603901000 | Coaches | 5 | A |
| 8603902000 | Vans and trucks | 5 | A |
| 8604001000 | Workshops | 5 | A |
| 8604002000 | Cranes | 5 | A |
| 8604003000 | Testing coaches | 5 | A |
| 8604004000 | Track inspection vehicles | 5 | A |
| 8604009000 | Other | 5 | A |
| 8605001010 | Sleeping cars | 5 | A |
| 8605001090 | Other | 5 | A |
| 8605002000 | Luggage vans | 5 | A |
| 8605003000 | Travelling post office coaches | 5 | A |
| 8605004000 | Hospital coaches | 5 | A |
| 8605009000 | Other | 5 | A |
| 8606100000 | Tank wagons and the like | 0 | A |
| 8606300000 | Self-discharging vans and wagons, other than those of subheading 8606.10. | 0 | A |
| 8606911000 | Insulated or refrigerated vans and wagons, other than those of subheading 8606.10 | 0 | A |
| 8606919000 | Other | 0 | A |
| 8606920000 | Open, with non-removable sides of a height exceeding 60 cm | 0 | A |
| 8606990000 | Other | 0 | A |
| 8607110000 | Driving bogies and bissel-bogies | 5 | A |
| 8607120000 | Other bogies and bissel-bogies | 5 | A |
| 8607191000 | Axles | 5 | A |
| 8607192000 | Wheels | 5 | A |
| 8607193000 | Pair of axle and wheel | 5 | A |
| 8607199000 | Other | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8607210000 | Air brakes and parts thereof | 5 | A |
| 8607290000 | Other | 5 | A |
| 8607301000 | Hooks | 5 | A |
| 8607302000 | Coupling device | 5 | A |
| 8607303000 | Buffers | 5 | A |
| 8607309000 | Other | 5 | A |
| 8607910000 | Of locomotives | 5 | A |
| 8607990000 | Other | 5 | A |
| 8608001000 | Railway or tramway track fixtures and fittings | 8 | A |
| 8608002000 | Mechanical signalling, safety or traffic control equipment | 8 | A |
| 8608009000 | Parts | 8 | A |
| 8609001000 | For the transport of fluids | 0 | A |
| 8609002000 | For the transport of compressed gas | 0 | A |
| 8609003000 | For the transport of ordinary goods and material | 0 | A |
| 8609004000 | For the transport of live animals | 0 | A |
| 8609005000 | Of freezer and refrigerator | 0 | A |
| 8609009000 | Other | 0 | A |
| 8701100000 | Pedestrian controlled tractors | 8 | A |
| 8701201000 | New | 8 | A |
| 8701202000 | Used | 8 | A |
| 8701300000 | Track-laying tractors | 0 | A |
| 8701901010 | New | 8 | A |
| 8701901020 | Used | 8 | A |
| 8701909110 | Of less than 50HP | 0 | A |
| 8701909190 | Other | 0 | A |
| 8701909900 | Other | 8 | A |
| 8702101010 | New | 10 | A |
| 8702101020 | Used | 10 | A |
| 8702102010 | New | 10 | A |
| 8702102020 | Used | 10 | A |
| 8702103010 | New | 10 | A |
| 8702103020 | Used | 10 | A |
| 8702901010 | New | 10 | A |
| 8702901020 | Used | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8702902010 | New | 10 | A |
| 8702902020 | Used | 10 | A |
| 8702903010 | New | 10 | A |
| 8702903020 | Used | 10 | A |
| 8703101000 | For travelling on snow | 8 | A |
| 8703102000 | Golf cars | 8 | A |
| 8703109000 | Other | 8 | A |
| 8703217000 | New | 8 | A |
| 8703218000 | Used | 8 | A |
| 8703227000 | New | 8 | A |
| 8703228000 | Used | 8 | A |
| 8703231010 | New | 8 | A |
| 8703231020 | Used | 8 | A |
| 8703239010 | New | 8 | A |
| 8703239020 | Used | 8 | A |
| 8703241010 | New | 8 | A |
| 8703241020 | Used | 8 | A |
| 8703249010 | New | 8 | A |
| 8703249020 | Used | 8 | A |
| 8703317000 | New | 8 | A |
| 8703318000 | Used | 8 | A |
| 8703321010 | New | 8 | A |
| 8703321020 | Used | 8 | A |
| 8703329010 | New | 8 | A |
| 8703329020 | Used | 8 | A |
| 8703337000 | New | 8 | A |
| 8703338000 | Used | 8 | A |
| 8703907000 | Electric vehicle | 8 | A |
| 8703909000 | Other | 8 | A |
| 8704100000 | Dumpers designed for off-highway use | 0 | A |
| 8704211010 | New | 10 | A |
| 8704211020 | Used | 10 | A |
| 8704219010 | Freezer and refrigerator vehicles | 10 | A |
| 8704219020 | Tank lorries | 10 | A |
| 8704219090 | Other | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8704221011 | New | 10 | A |
| 8704221012 | Used | 10 | A |
| 8704221091 | New | 10 | A |
| 8704221092 | Used | 10 | A |
| 8704229010 | Freezer and refrigerator vehicles | 10 | A |
| 8704229020 | Tank lorries | 10 | A |
| 8704229090 | Other | 10 | A |
| 8704231010 | New | 10 | A |
| 8704231020 | Used | 10 | A |
| 8704239010 | Freezer and refrigerator vehicles | 10 | A |
| 8704239020 | Tank lorries | 10 | A |
| 8704239090 | Other | 10 | A |
| 8704311010 | New | 10 | A |
| 8704311020 | Used | 10 | A |
| 8704319010 | Freezer and refrigerator vehicles | 10 | A |
| 8704319020 | Tank lorries | 10 | A |
| 8704319090 | Other | 10 | A |
| 8704321010 | New | 10 | A |
| 8704321020 | Used | 10 | A |
| 8704329010 | Freezer and refrigerator vehicles | 10 | A |
| 8704329020 | Tank lorries | 10 | A |
| 8704329090 | Other | 10 | A |
| 8704901010 | New | 10 | A |
| 8704901020 | Used | 10 | A |
| 8704909010 | Freezer and refrigerator vehicles | 10 | A |
| 8704909020 | Tank lorries | 10 | A |
| 8704909090 | Other | 10 | A |
| 8705101000 | Of telescopic boom type | 8 | A |
| 8705102000 | Of latticed boom type | 8 | A |
| 8705109000 | Other | 8 | A |
| 8705200000 | Mobile drilling derricks | 8 | A |
| 8705300000 | Fire fighting vehicles | 8 | A |
| 8705400000 | Concrete-mixer lorries | 8 | A |
| 8705901010 | Agricultural spraying lorries | 8 | A |
| 8705901090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8705909010 | Breakdown lorries | 8 | A |
| 8705909020 | Road sweeper lorries | 8 | A |
| 8705909030 | Mobile workshops | 8 | A |
| 8705909040 | Mobile broadcast vans | 8 | A |
| 8705909050 | Mobile clinics | 8 | A |
| 8705909060 | Telegraphy, radiotelegraphy and radiotelephony transmitting and receiving vans and radar vehicles | 8 | A |
| 8705909070 | Snow-ploughs and snow-blowers | 8 | A |
| 8705909090 | Other | 8 | A |
| 8706001010 | Of those specified in subheading 8701.20 or 8701.90.10 | 8 | A |
| 8706001090 | Other | 8 | A |
| 8706002000 | For the motor vehicles falling within heading 87.02 | 8 | A |
| 8706003000 | For the motor vehicles falling within heading 87.03 | 8 | A |
| 8706004000 | For the motor vehicles falling within heading 87.04 | 8 | A |
| 8706005000 | For the motor vehicles falling within heading 87.05 | 8 | A |
| 8707100000 | For the vehicles of heading 87.03 | 8 | A |
| 8707901010 | Of those specified in subheading 8701.20 or 8701.90.10 | 8 | A |
| 8707901090 | Other | 8 | A |
| 8707902000 | For the motor vehicles falling within heading 87.02 | 8 | A |
| 8707903000 | For the motor vehicles falling within heading 87.04 | 8 | A |
| 8707904000 | For the motor vehicles falling within heading 87.05 | 8 | A |
| 8708100000 | Bumpers and parts thereof | 8 | A |
| 8708210000 | Safety seat belts | 8 | A |
| 8708290000 | Other | 8 | A |
| 8708301000 | Mounted brake linings | 8 | A |
| 8708302000 | Brake booster | 8 | A |
| 8708303000 | Electronic control brakes | 8 | A |
| 8708309000 | Other | 8 | A |
| 8708400000 | Gear boxes and parts thereof | 8 | A |
| 8708501000 | Drive-axles with differential, whether or not provided with other transmission components and parts thereof | 8 | A |
| 8708502000 | Non-driving axles and parts thereof | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8708700000 | Road wheels and parts and accessories thereof | 8 | A |
| 8708800000 | Suspension systems and parts thereof (including shock-absorbers) | 8 | A |
| 8708910000 | Radiators and parts thereof | 8 | A |
| 8708920000 | Silencers (mufflers) and exhaust pipes; parts thereof | 8 | A |
| 8708930000 | Clutches and parts thereof | 8 | A |
| 8708940000 | Steering wheels, steering columns and steering boxes; parts thereof | 8 | A |
| 8708951000 | Air bags | 8 | A |
| 8708959000 | Other | 8 | A |
| 8708991010 | For the motor vehicles falling within heading 87.01 | 8 | A |
| 8708991020 | For the motor vehicles falling within heading 87.02 | 8 | A |
| 8708991030 | For the motor vehicles falling within heading 87.03 | 8 | A |
| 8708991040 | For the motor vehicles falling within heading 87.04 | 8 | A |
| 8708991050 | For the motor vehicles falling within heading 87.05 | 8 | A |
| 8708999000 | Other | 8 | B |
| 8709110000 | Electrical | 8 | A |
| 8709190000 | Other | 8 | A |
| 8709900000 | Parts | 8 | A |
| 8710001000 | Tanks | 0 | A |
| 8710002000 | Other armoured fighting vehicles, motorized | 0 | A |
| 8710009000 | Parts | 0 | A |
| 8711101000 | Motor cycles | 8 | A |
| 8711102000 | Mopeds | 8 | A |
| 8711103000 | Side-cars | 8 | A |
| 8711109000 | Other | 8 | A |
| 8711201000 | Motor cycles | 8 | A |
| 8711202000 | Side-cars | 8 | A |
| 8711209000 | Other | 8 | A |
| 8711301000 | Motor cycles | 8 | A |
| 8711302000 | Side-cars | 8 | A |
| 8711309000 | Other | 8 | A |
| 8711401000 | Motor cycles | 8 | A |
| 8711402000 | Side-cars | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8711409000 | Other | 8 | A |
| 8711501000 | Motor cycles | 8 | A |
| 8711502000 | Side-cars | 8 | A |
| 8711509000 | Other | 8 | A |
| 8711901000 | Motor cycles | 8 | A |
| 8711902000 | Side-cars | 8 | A |
| 8711909000 | Other | 8 | A |
| 8712001000 | Racing bicycles | 8 | A |
| 8712009010 | For transportation of goods | 8 | A |
| 8712009020 | Tricycles | 8 | A |
| 8712009090 | Other | 8 | A |
| 8713100000 | Not mechanically propelled | 0 | A |
| 8713900000 | Other | 0 | A |
| 8714101000 | Saddles | 8 | A |
| 8714109000 | Other | 8 | A |
| 8714200000 | Of carriages for disabled persons | 0 | A |
| 8714911000 | Frames | 8 | A |
| 8714912000 | Forks | 8 | A |
| 8714919000 | Parts thereof | 8 | A |
| 8714921000 | Wheel Rims | 8 | A |
| 8714922000 | Spokes | 8 | A |
| 8714931000 | Hubs, other than coaster braking hubs and hub brakes | 8 | A |
| 8714932000 | Free-wheel sprocket-wheels | 8 | A |
| 8714941000 | Coaster braking hubs and hub brakes | 8 | A |
| 8714942000 | Other brakes | 8 | A |
| 8714949000 | Parts thereof | 8 | A |
| 8714950000 | Saddles | 8 | A |
| 8714961000 | Pedals | 8 | A |
| 8714962000 | Crankgear | 8 | A |
| 8714969000 | Parts thereof | 8 | A |
| 8714990000 | Other | 8 | A |
| 8715000000 | Baby carriages and parts thereof. | 5 | A |
| 8716100000 | Trailers and semi-trailers of the caravan type, for housing or camping | 8 | A |
| 8716200000 | Self-loading or self-unloading | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | trailers and semi-trailers for agricultural purposes | | |
| 8716310000 | Tanker trailers and tanker semi-trailers | 8 | A |
| 8716390000 | Other | 8 | A |
| 8716400000 | Other trailers and semi-trailers | 8 | A |
| 8716801000 | Hand-carts | 8 | A |
| 8716802000 | Carts drawn by ox or horse | 8 | A |
| 8716803000 | Sledges | 8 | A |
| 8716809000 | Other | 8 | A |
| 8716901000 | Of trailers and semi-trailers | 8 | A |
| 8716909000 | Other | 8 | A |
| 8801001010 | Gliders | 0 | A |
| 8801001020 | Hang gliders | 0 | A |
| 8801009010 | Balloons and dirigibles | 8 | A |
| 8801009090 | Other | 0 | A |
| 8802111000 | For military use | 0 | A |
| 8802119000 | Other | 0 | A |
| 8802121000 | For military use | 0 | A |
| 8802129000 | Other | 0 | A |
| 8802201000 | Of propeller type | 0 | A |
| 8802202000 | Of turbo-propeller type | 0 | A |
| 8802203000 | Of turbo-jet type | 0 | A |
| 8802209000 | Other | 0 | A |
| 8802301000 | Of propeller type | 0 | A |
| 8802302000 | Of turbo-propeller type | 0 | A |
| 8802303000 | Of turbo-jet type | 0 | A |
| 8802309000 | Other | 0 | A |
| 8802401000 | Of propeller type | 0 | A |
| 8802402000 | Of turbo-propeller type | 0 | A |
| 8802403000 | Of turbo-jet type | 0 | A |
| 8802409000 | Other | 0 | A |
| 8802601010 | Satellites | 0 | A |
| 8802601090 | Other | 0 | A |
| 8802602000 | Spacecraft launch vehicles | 0 | A |
| 8802603000 | Suborbital | 0 | A |
| 8803100000 | Propellers and rotors and parts | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | thereof | | |
| 8803200000 | Under-carriages and parts thereof | 0 | A |
| 8803301000 | Of aeroplanes | 0 | A |
| 8803302000 | Of helicopters | 0 | A |
| 8803901000 | Of gliders and hang gliders | 0 | A |
| 8803902000 | Spacecraft (including satelliters) | 0 | A |
| 8803909000 | Other | 0 | A |
| 8804001000 | Parachutes (including dirigible parachutes and paragliders) | 0 | A |
| 8804002000 | Rotochutes | 0 | A |
| 8804009010 | Of parachutes (including dirigible parachutes and paragliders) | 0 | A |
| 8804009020 | Of rotochutes | 0 | A |
| 8805101010 | For military use and police use | 0 | A |
| 8805101090 | Other | 5 | A |
| 8805102010 | For military use and police use | 0 | A |
| 8805102090 | Other | 5 | A |
| 8805109010 | For military use and police use | 0 | A |
| 8805109090 | Other | 5 | A |
| 8805211010 | For military and police use | 0 | A |
| 8805211090 | Other | 5 | A |
| 8805212010 | For military and police use | 0 | A |
| 8805212090 | Other | 5 | A |
| 8805291010 | For military and police use | 0 | A |
| 8805291090 | Other | 5 | A |
| 8805292010 | For military and police use | 0 | A |
| 8805292090 | Other | 5 | A |
| 8901100000 | Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds | 0 | A |
| 8901200000 | Tankers | 0 | A |
| 8901300000 | Refrigerated vessels, other than those of subheading 8901.20 | 0 | A |
| 8901901000 | Vessels for the transport of goods | 0 | A |
| 8901902000 | Vessels for the transport of both persons and goods | 0 | A |
| 8902001010 | Steel ships | 0 | A |
| 8902001020 | FRP ships | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8902001030 | Wooden ships | 0 | A |
| 8902001090 | Other | 0 | A |
| 8902002010 | Factory ships and other vessels for processing, preserving fishery products | 0 | A |
| 8902002090 | Other | 0 | A |
| 8903100000 | Inflatable | 8 | A |
| 8903910000 | Sailboats, with or without auxiliary motor | 8 | A |
| 8903920000 | Motorboats, other than outboard motorboats | 8 | A |
| 8903991000 | Outboard motorboats | 8 | A |
| 8903999000 | Other | 8 | A |
| 8904001000 | Tugs | 5 | A |
| 8904002000 | Pusher craft | 5 | A |
| 8904009000 | Other | 5 | A |
| 8905100000 | Dredgers | 5 | A |
| 8905201000 | Drilling ships platforms | 5 | A |
| 8905202000 | Production platforms | 5 | A |
| 8905209000 | Other | 5 | A |
| 8905901000 | Light-vessels | 5 | A |
| 8905902000 | Fire-floats | 5 | A |
| 8905903000 | Floating cranes | 5 | A |
| 8905904000 | Generating vessels | 5 | A |
| 8905905000 | Salvage ships | 5 | A |
| 8905906000 | Work-shop vessels | 5 | A |
| 8905907000 | Drilling ships | 5 | A |
| 8905908000 | Floating docks | 5 | A |
| 8905909000 | Other | 5 | A |
| 8906100000 | War ships | 0 | A |
| 8906900000 | Other | 0 | A |
| 8907100000 | Inflatable rafts | 5 | A |
| 8907901000 | Rafts (other than subheading 8907.10) | 5 | A |
| 8907902000 | Tanks | 5 | A |
| 8907903000 | Coffer-dams | 5 | A |
| 8907904000 | Landing-stages | 5 | A |
| 8907905000 | Buoys | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8907906000 | Beacons | 5 | A |
| 8907909000 | Other | 5 | A |
| 8908001000 | Ship, boats and other vessels for breaking up | 0 | A |
| 8908009000 | Other | 0 | A |
| 9001101000 | Optical fibres | 8 | A |
| 9001102000 | Optical fibre bundles | 8 | A |
| 9001103000 | Optical fibre cables | 8 | A |
| 9001200000 | Sheets and plates of polarising material | 8 | A |
| 9001300000 | Contact lenses | 8 | A |
| 9001401000 | For vision correction | 8 | A |
| 9001409000 | Other | 8 | A |
| 9001501000 | For vision correction | 8 | A |
| 9001509000 | Other | 8 | A |
| 9001901000 | Prisms | 8 | A |
| 9001902000 | Mirrors | 8 | A |
| 9001903000 | Other lenses | 8 | A |
| 9001909000 | Other | 8 | A |
| 9002111000 | For photographic cameras. | 8 | A |
| 9002119010 | For movie cameras and VTR (video tape recorder) cameras | 8 | A |
| 9002119020 | For projectors | 8 | A |
| 9002119090 | Other | 8 | A |
| 9002191000 | For microscopes | 8 | A |
| 9002192000 | For astronomical telescopes | 8 | A |
| 9002199000 | Other | 8 | A |
| 9002201000 | For photographic cameras | 8 | A |
| 9002209000 | Other | 8 | A |
| 9002901000 | For photographic cameras | 8 | A |
| 9002909010 | Of machines and mechanical appliances for making semiconductor devices | 3 | A |
| 9002909090 | Other | 8 | A |
| 9003110000 | Of plastics | 8 | A |
| 9003191000 | Made of or combined with precious metals | 8 | A |
| 9003199000 | Other | 8 | A |
| 9003900000 | Parts | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9004101000 | Made of or combined with precious metals | 8 | A |
| 9004109000 | Other | 8 | A |
| 9004901010 | Made of, or combined with, precious metals | 8 | A |
| 9004901090 | Other | 8 | A |
| 9004902000 | 3D glasses (Active or passive) | 8 | A |
| 9004909010 | Made of, or combined with, precious metals | 8 | A |
| 9004909090 | Other | 8 | A |
| 9005100000 | Binoculars | 8 | A |
| 9005801000 | Monoculars | 8 | A |
| 9005802010 | Reflecting telescopes | 8 | A |
| 9005802020 | Astronomical refracting telescopes | 8 | A |
| 9005802030 | Transit instruments, equatorial or zenith telescopes and altazimuths | 8 | A |
| 9005802090 | Other | 8 | A |
| 9005809000 | Other | 8 | A |
| 9005900000 | Parts and accessories (including mountings) | 8 | A |
| 9006100000 | Cameras of a kind used for preparing printing plates or cylinders | 8 | A |
| 9006301000 | For subaqueous photography | 8 | A |
| 9006302000 | Air survey cameras | 8 | A |
| 9006303000 | For medical or surgical examination of internal organs | 8 | A |
| 9006304000 | Comparison cameras for forensic and criminological purposes | 8 | A |
| 9006401000 | Instant polaroid cameras | 8 | A |
| 9006402000 | Instant sticker cameras | 8 | A |
| 9006409000 | Other | 8 | A |
| 9006511000 | Photographic cameras for special use | 8 | A |
| 9006519000 | Other | 8 | A |
| 9006521000 | Photographic cameras for special use | 8 | A |
| 9006529010 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 8 | A |
| 9006529090 | Other | 8 | A |
| 9006531000 | Photographic cameras for special use | 8 | A |
| 9006539010 | Single use/disposable cameras | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9006539020 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 8 | A |
| 9006539090 | Other | 8 | A |
| 9006591000 | Photographic cameras for special use | 8 | A |
| 9006599010 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 8 | A |
| 9006599090 | Other | 8 | A |
| 9006610000 | Discharge lamp ("electronic") flashlight apparatus | 8 | A |
| 9006691000 | Flashbulbs, flashcubes and the like | 8 | A |
| 9006699000 | Other | 8 | A |
| 9006910000 | For cameras | 8 | A |
| 9006990000 | Other | 8 | A |
| 9007100000 | Cameras | 8 | A |
| 9007201000 | For film of less than 16 ㎜ width | 8 | A |
| 9007209010 | For film of less than 20 ㎜ width | 8 | A |
| 9007209020 | For film of not less than 20 ㎜ width | 8 | A |
| 9007910000 | For cameras | 8 | B |
| 9007920000 | For projectors | 8 | A |
| 9008501000 | Microfilm, microfiche or other microform readers, whether or not capable of producing copies | 8 | A |
| 9008502000 | Other image projectors | 8 | A |
| 9008503000 | Photographic(other than cinematographic) enlargers and reducers | 8 | A |
| 9008900000 | Parts and accessories | 8 | A |
| 9010101000 | For photo-engraving | 8 | A |
| 9010102000 | For microfilm | 8 | A |
| 9010109010 | For the purpose of semiconductor manufacturing | 0 | A |
| 9010109090 | Other | 8 | A |
| 9010501000 | Developing apparatus for semiconductor manufacturing | 0 | A |
| 9010509000 | Other | 8 | A |
| 9010600000 | Projection screens | 8 | A |
| 9010901010 | Of the apparatus of subheading 9010.50.1000 | 0 | A |
| 9010901090 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9010909000 | Other | 8 | A |
| 9011101000 | Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles | 0 | A |
| 9011109000 | Other | 8 | A |
| 9011201010 | Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles | 0 | A |
| 9011201090 | Other | 8 | A |
| 9011209000 | Other | 8 | A |
| 9011801000 | Polarising microscopes | 8 | A |
| 9011802000 | Metallurgical microscopes | 8 | A |
| 9011803000 | Phase contrast and interference microscopes | 8 | A |
| 9011804000 | Biological microscopes | 8 | A |
| 9011805000 | Comparison microscopes | 8 | A |
| 9011809000 | Other | 8 | A |
| 9011901000 | Of subheadings 9011.10.1000, 9011.20.1010 | 0 | A |
| 9011909000 | Other | 8 | A |
| 9012101010 | Electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles | 0 | A |
| 9012101090 | Other | 8 | A |
| 9012102000 | Diffraction apparatus | 8 | A |
| 9012901000 | Of subheading 9012.10.1010 | 0 | A |
| 9012909000 | Other | 8 | A |
| 9013100000 | Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI | 8 | A |
| 9013200000 | Lasers, other than laser diodes | 8 | A |
| 9013801110 | For opto-electronic watches | 8 | A |
| 9013801120 | For electronic calculators | 0 | A |
| 9013801130 | For televisions | 8 | A |
| 9013801140 | For monitor | 8 | A |
| 9013801190 | Other | 8 | A |
| 9013801910 | For opto-electronic watches | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9013801920 | For electronic calculators | 0 | A |
| 9013801930 | For televisions | 8 | A |
| 9013801990 | Other | 8 | A |
| 9013802000 | Magnifiers, loupes, thread counters | 8 | A |
| 9013803000 | Door viewers (door eyes) | 8 | A |
| 9013809000 | Other | 8 | A |
| 9013901000 | Of subheading 9013.80.1120, 9013.80.1920 | 0 | A |
| 9013909000 | Other | 8 | A |
| 9014101010 | For aircrafts | 8 | A |
| 9014101090 | Other | 8 | A |
| 9014102010 | For aircrafts | 8 | A |
| 9014102090 | Other | 8 | A |
| 9014109000 | Other | 8 | A |
| 9014200000 | Instruments and appliances for aeronautical or space navigation (other than compasses) | 8 | A |
| 9014800000 | Other instruments and appliances | 8 | A |
| 9014901000 | For aircrafts | 8 | A |
| 9014909000 | Other | 8 | A |
| 9015100000 | Rangefinders | 8 | A |
| 9015200000 | Theodolites and tachymeters (tacheometers) | 8 | A |
| 9015300000 | Levels | 8 | A |
| 9015400000 | Photogrammetrical surveying instruments and appliances | 8 | A |
| 9015801000 | For use in the field. | 8 | A |
| 9015802000 | For hydrographic use | 8 | A |
| 9015803000 | For oceanographic use | 8 | A |
| 9015804000 | For hydrological use | 8 | A |
| 9015805000 | For meteorological use | 8 | A |
| 9015809000 | Other | 8 | A |
| 9015900000 | Parts and accessories | 8 | A |
| 9016001000 | Direct reading balances | 8 | A |
| 9016002000 | Electronic balances | 8 | A |
| 9016008000 | Other | 8 | A |
| 9016009000 | Parts or accessories | 8 | A |
| 9017101000 | Plotters | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9017109000 | Other | 8 | A |
| 9017201010 | Plotters | 0 | A |
| 9017201090 | Other | 8 | A |
| 9017202010 | Plotters | 0 | A |
| 9017202090 | Other | 8 | A |
| 9017203000 | Mathematical calculating instruments | 8 | A |
| 9017209000 | Other | 8 | A |
| 9017301000 | Micrometers | 8 | A |
| 9017302000 | Dialgauges | 8 | A |
| 9017303000 | Vernier callipers | 8 | A |
| 9017309000 | Other | 8 | A |
| 9017801000 | Divided scales, measuring rod and tapes | 8 | A |
| 9017809010 | For the purpose of semiconductor manufacturing | 0 | A |
| 9017809090 | Other | 8 | A |
| 9017901000 | For the purpose of semiconductor manufacturing | 0 | A |
| 9017909010 | PCA (printed circuit assemblies) of plotters, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 9017909020 | Flat panel displays for plotters (including LCD, EL (electro luminescence), plasma and other technologies) | 0 | A |
| 9017909090 | Other | 8 | A |
| 9018111000 | Electro-cardiographs | 8 | A |
| 9018119000 | Parts and accessories | 8 | A |
| 9018120000 | Ultrasonic scanning apparatus | 8 | A |
| 9018130000 | Magnetic resonance imaging apparatus | 8 | A |
| 9018140000 | Scintigraphic apparatus | 8 | A |
| 9018191000 | Electro-encephalographs | 8 | A |
| 9018192000 | Audiometers and similar apparatus | 8 | A |
| 9018194000 | Electro-tonographs | 8 | A |
| 9018197000 | Patient monitoring system | 8 | A |
| 9018198000 | Other | 8 | A |
| 9018199000 | Parts and accessories | 8 | A |
| 9018201000 | Ultra-violet or infra-red ray apparatus | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9018209000 | Parts and accessories | 8 | A |
| 9018310000 | Syringes, with or without needles | 8 | A |
| 9018321000 | Needles for injections | 8 | A |
| 9018322000 | Needles for sutures | 8 | A |
| 9018329000 | Other | 8 | A |
| 9018391000 | Blood transfusion set or intravenous set | 8 | B |
| 9018392000 | Catheters | 8 | B |
| 9018398000 | Other | 8 | B |
| 9018399000 | Parts and accessories | 8 | B |
| 9018411000 | Dental drill engines | 8 | A |
| 9018419000 | Parts and accessories | 8 | A |
| 9018491000 | Dental burs | 8 | A |
| 9018492000 | Dental units | 8 | A |
| 9018493000 | Scalers for treating tartar | 8 | A |
| 9018498000 | Other | 8 | A |
| 9018499000 | Parts and accessories | 8 | A |
| 9018501010 | Laser operated instrument | 8 | A |
| 9018501090 | Other | 8 | A |
| 9018509000 | Parts and accessories | 8 | A |
| 9018901000 | Pregnancy diagnostic apparatus | 8 | B |
| 9018909011 | Laser operated instrument | 8 | B |
| 9018909019 | Other | 8 | B |
| 9018909020 | Gynaecological or obstetrical instruments | 8 | B |
| 9018909030 | Endoscopes (gastroscopes, peritoneoscopes, cystoscopes and the like) | 8 | B |
| 9018909040 | Artificial kidney apparatus | 8 | B |
| 9018909050 | Dialyzers for artificial kidney apparatus | 8 | B |
| 9018909060 | Veterinary instrument and appliances | 8 | B |
| 9018909071 | Of medical, dermatologic uses | 8 | B |
| 9018909079 | Other | 8 | B |
| 9018909080 | Other | 8 | B |
| 9018909090 | Parts and accessories | 8 | B |
| 9019101000 | Mechano-therapy appliances | 0 | A |
| 9019102000 | Massage apparatus | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9019103000 | Psychological aptitude-testing apparatus | 0 | A |
| 9019109000 | Parts and accessories | 0 | A |
| 9019201000 | Ozone therapy apparatus | 0 | A |
| 9019202000 | Oxygen therapy apparatus | 0 | A |
| 9019203000 | Aerosol therapy apparatus | 0 | A |
| 9019204000 | Artificial respiration apparatus | 0 | A |
| 9019208000 | Other | 0 | A |
| 9019209000 | Parts and accessories | 0 | A |
| 9020001000 | Gas masks | 8 | A |
| 9020008000 | Other breathing appliances | 8 | A |
| 9020009000 | Parts and accessories | 8 | A |
| 9021100000 | Orthopaedic or fracture appliances | 0 | A |
| 9021210000 | Artificial teeth | 0 | A |
| 9021290000 | Other | 0 | A |
| 9021310000 | Artificial joints | 0 | A |
| 9021390000 | Other | 0 | A |
| 9021400000 | Hearing aids, excluding parts and accessories | 0 | A |
| 9021500000 | Pacemakers for stimulating heart muscles, excluding parts and accessories | 0 | A |
| 9021901000 | Screws, staples, pins or the like which are inserted inside the human body | 0 | A |
| 9021908000 | Other | 0 | A |
| 9021909000 | Parts and accessories | 0 | A |
| 9022120000 | Computed tomography apparatus | 8 | A |
| 9022130000 | Other, for dental uses | 8 | A |
| 9022141020 | Angiography units | 8 | A |
| 9022141030 | Bone densimeter | 8 | A |
| 9022141090 | Other | 8 | A |
| 9022142000 | For veterinary use | 8 | A |
| 9022191000 | For physical or chemical testing | 8 | A |
| 9022192000 | For industrial use | 8 | A |
| 9022199000 | Other | 8 | A |
| 9022211010 | Gamma cameras | 8 | A |
| 9022211020 | Linear accelerators | 8 | A |
| 9022211030 | Cobalt 60 therapy units | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9022211090 | Other | 8 | A |
| 9022212000 | For veterinary use | 8 | A |
| 9022291000 | For physical or chemical testing | 8 | A |
| 9022292000 | For industrial use | 8 | A |
| 9022299000 | Other | 8 | A |
| 9022300000 | X-ray tubes | 8 | A |
| 9022901010 | X-ray generators | 8 | A |
| 9022901020 | X-ray screens | 8 | A |
| 9022901030 | X-ray high tension generators | 8 | A |
| 9022901090 | Other | 8 | A |
| 9022909000 | Parts and accessories | 8 | A |
| 9023001000 | Models of human or animal anatomies | 8 | A |
| 9023009000 | Other | 8 | A |
| 9024101000 | Hardness testing machines | 8 | A |
| 9024102000 | Tensile testing machines | 8 | A |
| 9024103000 | Compression testing machines | 8 | A |
| 9024104000 | Fatigue testing machines | 8 | A |
| 9024105000 | Universal type testing machines | 8 | A |
| 9024106000 | Machines and appliances for testing adhesive strength or shear force of ball or wire of printed circuits board, semiconductor device and electronic integrated circuit | 8 | A |
| 9024109000 | Other | 8 | A |
| 9024801010 | Testing machines to detect changes in the dimensions of textile | 8 | A |
| 9024801020 | Abrasion testing machines | 8 | A |
| 9024801090 | Other | 8 | A |
| 9024809010 | Elasticity meters | 8 | A |
| 9024809020 | Plastometers | 8 | A |
| 9024809090 | Other | 8 | A |
| 9024901000 | Sensor (devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal) | 8 | A |
| 9024909000 | Other | 8 | A |
| 9025111000 | Clinical or veterinary thermometers | 0 | A |
| 9025119000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9025191000 | Thermometers | 8 | A |
| 9025192010 | Optical pyrometers | 8 | A |
| 9025192090 | Other | 8 | A |
| 9025801000 | Hydrometers and similar floating instruments | 8 | A |
| 9025802010 | Mercury barometer | 8 | A |
| 9025802090 | Other | 8 | A |
| 9025803010 | Psychrometers | 8 | A |
| 9025803020 | Hair hygrometers | 8 | A |
| 9025803090 | Other | 8 | A |
| 9025809000 | Other | 8 | A |
| 9025900000 | Parts and accessories | 8 | A |
| 9026101000 | Flow meters | 0 | A |
| 9026102000 | Level gauges | 0 | A |
| 9026109000 | Other | 0 | A |
| 9026201110 | Liquid type | 0 | A |
| 9026201120 | Metallic type | 0 | A |
| 9026201190 | Other | 0 | A |
| 9026201900 | Other | 0 | A |
| 9026209000 | Other | 0 | A |
| 9026801000 | Heat meters | 0 | A |
| 9026802000 | Anemometers | 0 | A |
| 9026809000 | Other | 0 | A |
| 9026900000 | Parts and accessories | 0 | A |
| 9027100000 | Gas or smoke analysis apparatus | 8 | A |
| 9027200000 | Chromatographs and electrophoresis instruments | 0 | A |
| 9027301000 | Spectrometers | 0 | A |
| 9027302000 | Spectrophotometers | 0 | A |
| 9027303000 | Spectrograph | 0 | A |
| 9027501000 | Polarimeters | 0 | A |
| 9027502000 | Refractometers | 0 | A |
| 9027503000 | Colorimeters | 0 | A |
| 9027504000 | Luxmeters | 0 | A |
| 9027509000 | Other | 0 | A |
| 9027801000 | For physical or chemical analysis | 0 | A |
| 9027802010 | pH meters | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9027802020 | Calori meters | 0 | A |
| 9027802030 | Visco meters | 0 | A |
| 9027802040 | Expansion meters | 0 | A |
| 9027802050 | Exposure meters | 8 | A |
| 9027802090 | Other | 0 | A |
| 9027901000 | Microtomes | 8 | A |
| 9027909010 | For the purpose of semiconductor manufacturing | 0 | A |
| 9027909091 | For gas or smoke analysis apparatus and microtomes | 8 | A |
| 9027909099 | Other | 0 | A |
| 9028101010 | Of digital type | 8 | A |
| 9028101090 | Other | 8 | A |
| 9028102000 | Calibrating meters | 8 | A |
| 9028201010 | Of digital type | 8 | A |
| 9028201090 | Other | 8 | A |
| 9028202000 | Calibrating meters | 8 | A |
| 9028301010 | Not less than 50 A | 8 | A |
| 9028301020 | Less than 50 A | 8 | A |
| 9028302000 | Calibrating meters | 8 | A |
| 9028900000 | Parts and accessories | 8 | A |
| 9029101000 | Revolution counters | 8 | A |
| 9029102000 | Production counters | 8 | A |
| 9029103000 | Taximeters | 8 | A |
| 9029104000 | Mileometers | 8 | A |
| 9029105000 | Counters for indicating the working hours of machines | 8 | A |
| 9029109000 | Other | 8 | A |
| 9029201010 | Chronometric system | 8 | A |
| 9029201090 | Other | 8 | A |
| 9029202000 | Stroboscopes | 8 | A |
| 9029900000 | Parts and accessories | 8 | A |
| 9030100000 | Instruments and apparatus for measuring or detecting ionising radiations | 8 | A |
| 9030201010 | Of cathode-ray | 8 | A |
| 9030201090 | Other | 8 | A |
| 9030202010 | Of cathode-ray | 8 | A |

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9032819090 | Other | 8 | A |
| 9032891010 | For aircraft | 5 | A |
| 9032891090 | Other | 8 | A |
| 9032892010 | For aircraft | 5 | A |
| 9032892090 | Other | 8 | A |
| 9032893010 | For aircraft | 5 | A |
| 9032893090 | Other | 8 | A |
| 9032899010 | For aircraft | 5 | A |
| 9032899090 | Other | 8 | A |
| 9032901000 | For aircraft | 5 | A |
| 9032909000 | Other | 8 | A |
| 9033000000 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90. | 8 | A |
| 9101110000 | With mechanical display only | 8 | A |
| 9101191000 | With opto-electronic display only | 8 | A |
| 9101199000 | Other | 8 | A |
| 9101210000 | With automatic winding | 8 | A |
| 9101290000 | Other | 8 | A |
| 9101910000 | Electrically operated | 8 | A |
| 9101990000 | Other | 8 | A |
| 9102111000 | For the blind | 8 | A |
| 9102112000 | With dials, bands or similar of precious metal or of metal clad with precious metal | 8 | A |
| 9102119010 | Battery or accumulator operated | 8 | A |
| 9102119090 | Other | 8 | A |
| 9102121000 | Battery or accumulator operated | 8 | A |
| 9102129010 | For the blind | 8 | A |
| 9102129020 | With dials, bands or similar of precious metal or of metal clad with precious metal | 8 | A |
| 9102129090 | Other | 8 | A |
| 9102191000 | Battery or accumulator operated | 8 | A |
| 9102199010 | For the blind | 8 | A |
| 9102199020 | With dials, bands or similar of precious metal or of metal clad with precious metal | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9102199090 | Other | 8 | A |
| 9102211000 | For the blind | 8 | A |
| 9102212000 | With dials, bands or similar of precious metal or of metal clad with precious metal | 8 | A |
| 9102219000 | Other | 8 | A |
| 9102291000 | For the blind | 8 | A |
| 9102292000 | With dials bands or similar of precious metal or of metal clad with precious metal. | 8 | A |
| 9102299000 | Other | 8 | A |
| 9102911000 | Stop-watches | 8 | A |
| 9102912000 | For the blind | 8 | A |
| 9102919010 | Battery or accumulator powered | 8 | A |
| 9102919090 | Other | 8 | A |
| 9102991000 | Stop-watches | 8 | A |
| 9102992000 | For the blind | 8 | A |
| 9102999000 | Other | 8 | A |
| 9103101000 | Travel clocks | 8 | A |
| 9103109000 | Other | 8 | A |
| 9103901000 | Travel clocks | 8 | A |
| 9103909000 | Other | 8 | A |
| 9104001000 | For vehicles | 8 | A |
| 9104002000 | For aircraft | 8 | A |
| 9104004000 | For vessels | 8 | A |
| 9104009000 | Other | 8 | A |
| 9105110000 | Electrically operated | 8 | A |
| 9105190000 | Other | 8 | A |
| 9105210000 | Electrically operated | 8 | A |
| 9105290000 | Other | 8 | A |
| 9105910000 | Electrically operated | 8 | A |
| 9105990000 | Other | 8 | A |
| 9106100000 | Time-registers; time-recorders | 8 | A |
| 9106901000 | Watchmen's telltales | 8 | A |
| 9106902000 | Timers | 8 | A |
| 9106903000 | Parking meters | 8 | A |
| 9106909000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9107001000 | With synchronous motor | 8 | A |
| 9107009000 | Other | 8 | A |
| 9108110000 | With mechanical display only or with a device to which a mechanical display can be incorporated | 5 | A |
| 9108120000 | With opto-electronic display only | 5 | A |
| 9108190000 | Other | 5 | A |
| 9108200000 | With automatic winding | 5 | A |
| 9108900000 | Other | 5 | A |
| 9109100000 | Electrically operated | 8 | A |
| 9109900000 | Other | 8 | A |
| 9110111000 | Battery or accumulator powered | 8 | A |
| 9110112000 | With automatic winding | 8 | A |
| 9110119000 | Other | 8 | A |
| 9110121000 | Battery or accumulator powered. | 8 | A |
| 9110122000 | With automatic winding | 8 | A |
| 9110129000 | Other | 8 | A |
| 9110191000 | Battery or accumulator powered | 8 | A |
| 9110192000 | With automatic winding | 8 | A |
| 9110199000 | Other | 8 | A |
| 9110901000 | Battery or accumulator powered | 8 | A |
| 9110909000 | Other | 8 | A |
| 9111100000 | Cases of precious metal or of metal clad with precious metal | 8 | A |
| 9111200000 | Cases of base metal, whether or not gold- or silver- plated | 8 | A |
| 9111800000 | Other cases | 8 | A |
| 9111901000 | Of precious metal or metal clad with precious metal | 8 | A |
| 9111909000 | Other | 8 | A |
| 9112200000 | Cases | 8 | A |
| 9112900000 | Parts | 8 | A |
| 9113100000 | Of precious metal or of metal clad with precious metal | 8 | A |
| 9113200000 | Of base metal, whether or not gold- or silver- plated | 8 | A |
| 9113901000 | Of plastics | 8 | A |
| 9113902000 | Of leather or composition leather | 8 | A |
| 9113909000 | Other | 8 | A |
| 9114100000 | Springs, including hair-springs | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9114300000 | Dials | 8 | A |
| 9114400000 | Plates and bridges | 8 | A |
| 9114900000 | Other | 8 | A |
| 9201101000 | Of automatic | 8 | A |
| 9201109000 | Other | 8 | A |
| 9201200000 | Grand pianos | 8 | A |
| 9201901000 | Harpsichords | 8 | A |
| 9201909000 | Other | 8 | A |
| 9202101000 | Violins | 8 | A |
| 9202102000 | Violoncellos | 8 | A |
| 9202109000 | Other | 8 | A |
| 9202901000 | Guitars | 8 | A |
| 9202902000 | Harps | 8 | A |
| 9202903000 | Mandolines | 8 | A |
| 9202904000 | Banjo | 8 | A |
| 9202909000 | Other | 8 | A |
| 9205101000 | Trumpets | 8 | A |
| 9205102000 | Trombones | 8 | A |
| 9205109000 | Other | 8 | A |
| 9205901010 | Flutes | 8 | A |
| 9205901020 | Clarinets | 8 | A |
| 9205901030 | Saxophones | 8 | A |
| 9205901040 | Recorder | 8 | A |
| 9205901090 | Other | 8 | A |
| 9205902010 | Pipe organs | 8 | A |
| 9205902020 | Reed organs | 8 | A |
| 9205902090 | Other | 8 | A |
| 9205903010 | Accordions | 8 | A |
| 9205903020 | Melodicas | 8 | A |
| 9205903090 | Other | 8 | A |
| 9205904000 | Mouth organs | 8 | A |
| 9205909000 | Other | 8 | A |
| 9206001000 | Drums | 8 | A |
| 9206002000 | Xylophones | 8 | A |
| 9206003000 | Cymbals | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9206004000 | Castanets | 8 | A |
| 9206005000 | Maracas | 8 | A |
| 9206006000 | Tambourine | 8 | A |
| 9206009000 | Other | 8 | A |
| 9207101000 | Organs (including synthesizers) | 8 | A |
| 9207103000 | Pianos | 8 | A |
| 9207109000 | Other | 8 | A |
| 9207901000 | Guitars | 8 | A |
| 9207902000 | Accordions | 8 | A |
| 9207903000 | Rhythm box | 8 | A |
| 9207909000 | Other | 8 | A |
| 9208100000 | Musical boxes | 8 | A |
| 9208901000 | Fairground organs | 8 | A |
| 9208902000 | Mechanical street organs | 8 | A |
| 9208903000 | Mechanical singing birds | 8 | A |
| 9208904000 | Musical saws | 8 | A |
| 9208909000 | Other | 8 | A |
| 9209301000 | Of metal wire | 8 | A |
| 9209309000 | Other | 8 | A |
| 9209910000 | Parts and accessories for pianos | 8 | A |
| 9209920000 | Parts and accessories for the musical instruments of heading 92.02 | 8 | A |
| 9209940000 | Parts and accessories for the musical instruments of heading 92.07 | 8 | A |
| 9209991000 | For musical movements | 8 | A |
| 9209992000 | Metronomes, tuning forks and pitch pipes of all kinds | 8 | A |
| 9209993000 | Mechanisms for musical boxes | 8 | A |
| 9209999000 | Other | 8 | A |
| 9301101000 | Self-propelled | 0 | A |
| 9301109000 | Other | 0 | A |
| 9301200000 | Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors | 0 | A |
| 9301901000 | Fully automatic shotguns | 0 | A |
| 9301902010 | Bolt action | 0 | A |
| 9301902020 | Semi-automatic | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9301902030 | Fully automatic | 0 | A |
| 9301902090 | Other | 0 | A |
| 9301903000 | Machine-guns | 0 | A |
| 9301904010 | Fully automatic pistols | 0 | A |
| 9301904090 | Other | 0 | A |
| 9301909000 | Other | 0 | A |
| 9302001010 | Revolvers | 0 | A |
| 9302001021 | Semi-automatic | 0 | A |
| 9302001029 | Other | 0 | A |
| 9302001030 | Pistols, multiple barrel | 0 | A |
| 9302001090 | Other | 0 | A |
| 9302009010 | Revolvers | 0 | A |
| 9302009021 | Semi-automatic | 0 | A |
| 9302009029 | Other | 0 | A |
| 9302009030 | Pistols, multiple barrel | 0 | A |
| 9302009090 | Other | 0 | A |
| 9303100000 | Muzzle-loading firearms | 8 | A |
| 9303201011 | Pump-action | 8 | A |
| 9303201012 | Semi-automatic | 8 | A |
| 9303201019 | Other | 8 | A |
| 9303201020 | Shotguns, multiple barrel, including combination guns | 8 | A |
| 9303201090 | Other | 8 | A |
| 9303209011 | Pump-action | 8 | A |
| 9303209012 | Semi-automatic | 8 | A |
| 9303209019 | Other | 8 | A |
| 9303209020 | Shotguns, multiple barrel, including combination guns | 8 | A |
| 9303209090 | Other | 8 | A |
| 9303301010 | Single-shot | 8 | A |
| 9303301020 | Semi-automatic | 8 | A |
| 9303301090 | Other | 8 | A |
| 9303309010 | Single-shot | 8 | A |
| 9303309020 | Semi-automatic | 8 | A |
| 9303309090 | Other | 8 | A |
| 9303900000 | Other | 8 | A |
| 9304001000 | Air guns | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9304009000 | Other | 8 | A |
| 9305101010 | Firing mechanisms | 0 | A |
| 9305101020 | Frames and receivers | 0 | A |
| 9305101030 | Barrels | 0 | A |
| 9305101040 | Pistons, locking lugs and gas buffers | 0 | A |
| 9305101050 | Magazines and parts thereof | 0 | A |
| 9305101060 | Silencers (sound moderators) and parts thereof | 0 | A |
| 9305101070 | Butts, grips and plates | 0 | A |
| 9305101080 | Slides (for pistols) and cylinders (for revolvers) | 0 | A |
| 9305101090 | Other | 0 | A |
| 9305109010 | Firing mechanisms | 8 | A |
| 9305109020 | Frames and receivers | 8 | A |
| 9305109030 | Barrels | 8 | A |
| 9305109040 | Pistons, locking lugs and gas buffers | 8 | A |
| 9305109050 | Magazines and parts thereof | 8 | A |
| 9305109060 | Silencers (sound moderators) and parts thereof | 8 | A |
| 9305109070 | Butts, grips and plates | 8 | A |
| 9305109080 | Slides (for pistols) and cylinders (for revolvers) | 8 | A |
| 9305109090 | Other | 8 | A |
| 9305201000 | Shotgun barrels | 8 | A |
| 9305209010 | Rifle barrels | 8 | A |
| 9305209020 | Magazines and parts thereof | 8 | A |
| 9305209090 | Other | 8 | A |
| 9305911010 | Firing mechanisms | 0 | A |
| 9305911020 | Frames and receivers | 0 | A |
| 9305911030 | Barrels | 0 | A |
| 9305911040 | Pistons, locking lugs and gas buffers | 0 | A |
| 9305911050 | Magazines and parts thereof | 0 | A |
| 9305911060 | Silencers (sound moderators) and parts thereof | 0 | A |
| 9305911070 | Flash eliminators and parts thereof | 0 | A |
| 9305911080 | Breeches, bolts (gunlocks) and bolt carriers | 0 | A |
| 9305911090 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9305919000 | Other | 0 | A |
| 9305990000 | Other | 8 | A |
| 9306210000 | Cartridges | 0 | A |
| 9306290000 | Other | 0 | A |
| 9306301000 | Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof | 0 | A |
| 9306309000 | Other | 0 | A |
| 9306900000 | Other | 0 | A |
| 9307000000 | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor. | 0 | A |
| 9401100000 | Seats of a kind used for aircraft | 0 | A |
| 9401200000 | Seats of a kind used for motor vehicles | 8 | A |
| 9401302000 | Of cane | 0 | A |
| 9401303000 | Covered with leather | 0 | A |
| 9401309000 | Other | 0 | A |
| 9401401000 | Of cane | 0 | A |
| 9401402000 | Covered with leather | 0 | A |
| 9401409000 | Other | 0 | A |
| 9401510000 | Of bamboo or rattan | 0 | A |
| 9401591000 | Of cane | 0 | A |
| 9401599000 | Other | 0 | A |
| 9401611000 | Covered with leather | 0 | A |
| 9401619000 | Other | 0 | A |
| 9401691000 | Covered with leather | 0 | A |
| 9401699000 | Other | 0 | A |
| 9401711000 | Covered with leather | 0 | A |
| 9401719000 | Other | 0 | A |
| 9401791000 | Covered with leather | 0 | A |
| 9401799000 | Other | 0 | A |
| 9401801000 | Of stone | 0 | A |
| 9401809000 | Other | 0 | A |
| 9401901000 | Of wood | 8 | A |
| 9401902000 | Of metal | 8 | A |
| 9401909000 | Other | 8 | A |
| 9402101010 | Dentists' chairs | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9402101020 | Optical chairs | 0 | A |
| 9402101090 | Other | 0 | A |
| 9402109010 | Barbers or beauty shop's chairs | 0 | A |
| 9402109090 | Other | 0 | A |
| 9402901000 | Operating tables | 0 | A |
| 9402902000 | Gynecologic tables | 0 | A |
| 9402903000 | Delivery tables | 0 | A |
| 9402908000 | Other | 0 | A |
| 9402909000 | Parts | 0 | A |
| 9403100000 | Metal furniture of a kind used in offices | 0 | A |
| 9403201000 | Beds | 0 | A |
| 9403209000 | Other | 0 | A |
| 9403301000 | Desks | 0 | A |
| 9403309000 | Other | 0 | A |
| 9403401000 | Dinner tables | 8 | A |
| 9403409000 | Other | 8 | A |
| 9403501000 | Beds | 0 | A |
| 9403509000 | Other | 0 | A |
| 9403601010 | Stationery chests | 0 | A |
| 9403601020 | Dressing tables | 0 | A |
| 9403601030 | Dressers (wardrobes) | 0 | A |
| 9403601090 | Other | 0 | A |
| 9403609010 | Stationery chests | 0 | A |
| 9403609020 | Dressing tables | 0 | A |
| 9403609030 | Dressers (wardrobes) | 0 | A |
| 9403609090 | Other | 0 | A |
| 9403701000 | Baby's step training | 0 | A |
| 9403709000 | Other | 0 | A |
| 9403810000 | Of bamboo or rattan | 0 | A |
| 9403890000 | Other | 0 | A |
| 9403900000 | Parts | 8 | A |
| 9404100000 | Mattress supports | 8 | A |
| 9404210000 | Of cellular rubber or plastics, whether or not covered | 8 | A |
| 9404290000 | Of other materials | 8 | A |
| 9404300000 | Sleeping bags | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9404900000 | Other | 8 | A |
| 9405101000 | Of filament lamps | 8 | A |
| 9405102000 | Of fluorescent lamps | 8 | A |
| 9405103000 | Of light-emitting diode (LED) | 8 | A |
| 9405109000 | Other | 8 | A |
| 9405201000 | Of filament lamps | 8 | A |
| 9405202000 | Of fluorescent lamps | 8 | A |
| 9405203000 | Of light-emitting diode (LED) | 8 | A |
| 9405209000 | Other | 8 | A |
| 9405301000 | Of filament lamps | 8 | A |
| 9405302000 | Of light-emitting diode (LED) | 8 | A |
| 9405309000 | Other | 8 | A |
| 9405401000 | Of anti-explosive type | 8 | A |
| 9405402000 | Of flood type | 8 | A |
| 9405403000 | Of street type | 8 | A |
| 9405409000 | Other | 8 | A |
| 9405500000 | Non-electrical lamps and lighting fittings | 8 | A |
| 9405601000 | Of neon tubes | 8 | A |
| 9405602000 | Of filament lamps | 8 | A |
| 9405603000 | Of fluorescent lamps | 8 | A |
| 9405604000 | Of light-emitting diode (LED) | 8 | A |
| 9405609000 | Other | 8 | A |
| 9405911000 | Of chandeliers | 8 | A |
| 9405919000 | Other | 8 | A |
| 9405921000 | Of chandeliers | 8 | A |
| 9405929000 | Other | 8 | A |
| 9405991000 | Of chandeliers | 8 | A |
| 9405999000 | Other | 8 | A |
| 9406001000 | Of wood | 8 | E |
| 9406009010 | Of plastic | 8 | A |
| 9406009020 | Of iron or steel | 8 | A |
| 9406009030 | Of aluminium | 8 | A |
| 9406009090 | Other | 8 | A |
| 9503001100 | Children's tricycles | 0 | A |
| 9503001200 | Scooters | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9503001300 | Pedal cars | 0 | A |
| 9503001400 | Dolls' carriages | 0 | A |
| 9503001800 | Other | 0 | A |
| 9503001900 | Parts and accessories | 0 | A |
| 9503002110 | Of textile materials | 8 | A |
| 9503002120 | Of rubbers | 0 | A |
| 9503002130 | Of plastics | 8 | A |
| 9503002140 | Of ceramics | 0 | A |
| 9503002150 | Of glasses | 0 | A |
| 9503002160 | Of wood | 0 | A |
| 9503002190 | Other | 8 | A |
| 9503002910 | Garments and accessories therefor, footwear and headgear | 8 | A |
| 9503002990 | Other | 0 | A |
| 9503003110 | Electric trains | 0 | A |
| 9503003190 | Accessories | 0 | A |
| 9503003200 | Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.00.31 | 0 | A |
| 9503003300 | Other construction sets and constructional toys | 0 | A |
| 9503003411 | Of textile materials | 8 | A |
| 9503003419 | Other | 8 | A |
| 9503003491 | Of textile material | 8 | A |
| 9503003492 | Of rubbers | 0 | A |
| 9503003493 | Of plastics | 8 | A |
| 9503003494 | Of metal | 8 | A |
| 9503003495 | Of ceramics | 0 | A |
| 9503003496 | Of glasses | 0 | A |
| 9503003497 | Of wood | 0 | A |
| 9503003499 | Other | 8 | A |
| 9503003500 | Toy musical instruments and apparatus | 8 | A |
| 9503003600 | Puzzles | 0 | A |
| 9503003700 | Other toys, put up in sets or outfits | 8 | A |
| 9503003800 | Other toys and models, incorporating a motor | 8 | A |
| 9503003911 | Balloons, toy balls, kites and the like | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9503003919 | Other | 8 | A |
| 9503003990 | Parts and accessories (excluding those of subheading 9503.00.3190) | 0 | A |
| 9504201000 | Billiard tables | 0 | A |
| 9504202000 | Billiard balls | 0 | A |
| 9504209000 | Other | 0 | A |
| 9504300000 | Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment | 0 | A |
| 9504400000 | Playing cards | 0 | A |
| 9504501000 | Video games of a kind used with a television receiver | 0 | A |
| 9504509000 | Other | 0 | A |
| 9504901010 | Pin tables | 0 | A |
| 9504901020 | Pin setters | 0 | A |
| 9504901030 | Bowling balls | 0 | A |
| 9504901040 | Lane | 0 | A |
| 9504901050 | Bowling pins | 0 | A |
| 9504901090 | Other | 0 | A |
| 9504902000 | Electronic games | 0 | A |
| 9504903000 | Other articles and equipment | 0 | A |
| 9504909010 | Of video games | 0 | A |
| 9504909020 | Of electronic games | 0 | A |
| 9504909090 | Other | 0 | A |
| 9505100000 | Articles for Christmas festivities | 8 | A |
| 9505900000 | Other | 8 | A |
| 9506110000 | Skis | 8 | A |
| 9506120000 | Ski-fastenings (ski-bindings) | 8 | A |
| 9506190000 | Other | 8 | A |
| 9506210000 | Sailboards | 8 | A |
| 9506290000 | Other | 8 | A |
| 9506310000 | Clubs, complete | 8 | A |
| 9506320000 | Balls | 8 | A |
| 9506391000 | Parts of clubs | 8 | A |
| 9506399000 | Other | 8 | A |
| 9506401000 | Table-tennis tables | 8 | A |
| 9506402000 | Table-tennis rackets | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9506403000 | Table-tennis balls | 8 | A |
| 9506409000 | Other | 8 | A |
| 9506510000 | Lawn-tennis rackets, whether or not strung | 8 | A |
| 9506591000 | Badminton rackets | 8 | A |
| 9506599000 | Other | 8 | A |
| 9506610000 | Lawn-tennis balls | 8 | A |
| 9506621000 | Soccer balls | 8 | A |
| 9506622000 | Basket balls | 8 | A |
| 9506623000 | Volley balls | 8 | A |
| 9506624000 | Hand balls | 8 | A |
| 9506625000 | American footballs | 8 | A |
| 9506629000 | Other | 8 | A |
| 9506691000 | Badminton shuttlecock | 8 | A |
| 9506692000 | Baseballs | 8 | A |
| 9506699000 | Other | 8 | A |
| 9506700000 | Ice skates and roller skates, including skating boots with skates attached | 8 | A |
| 9506910000 | Articles and equipment for general physical exercise, gymnastics or athletics | 8 | A |
| 9506990000 | Other | 8 | A |
| 9507101000 | Of glass fibre | 8 | A |
| 9507102000 | Of carbon | 8 | A |
| 9507109000 | Other | 8 | A |
| 9507200000 | Fish-hooks, whether or not snelled | 8 | A |
| 9507300000 | Fishing reels | 8 | A |
| 9507901000 | Fish landing nets and other fishing tackles | 8 | A |
| 9507909000 | Other | 8 | A |
| 9508100000 | Travelling circuses and travelling menageries | 8 | A |
| 9508900000 | Other | 8 | A |
| 9601100000 | Worked ivory and articles of ivory | 8 | A |
| 9601901010 | A nucleus for cultivating pearl | 0 | A |
| 9601901090 | Other | 8 | A |
| 9601902000 | Of horn | 8 | A |
| 9601903000 | Of bone | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9601904000 | Of coral | 8 | A |
| 9601909010 | A nucleus for cultivating pearl | 0 | A |
| 9601909090 | Other | 8 | A |
| 9602001000 | Gelatin capsules | 8 | A |
| 9602009010 | Worked vegetable carving material (for example, corozo) and articles of vegetable carving material | 8 | A |
| 9602009020 | Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances | 8 | A |
| 9602009090 | Other | 8 | A |
| 9603100000 | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles | 8 | A |
| 9603210000 | Tooth brushes, including dental-plate brushes | 8 | A |
| 9603290000 | Other | 8 | A |
| 9603300000 | Artists' brushes, writing brushes and similar brushes for the application of cosmetics | 8 | A |
| 9603400000 | Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers | 8 | A |
| 9603500000 | Other brushes constituting parts of machines, appliances or vehicles | 8 | A |
| 9603900000 | Other | 8 | A |
| 9604000000 | Hand sieves and hand riddles. | 8 | A |
| 9605000000 | Travel sets for personal toilet, sewing or shoe or clothes cleaning. | 8 | A |
| 9606100000 | Press-fasteners, snap-fasteners and press-studs and parts therefor | 8 | A |
| 9606210000 | Of plastics, not covered with textile material | 8 | A |
| 9606220000 | Of base metal, not covered with textile material | 8 | A |
| 9606291000 | Of shell-fish shell | 8 | A |
| 9606299000 | Other | 8 | A |
| 9606300000 | Button moulds and other parts of buttons; button blanks | 8 | A |
| 9607110000 | Fitted with chain scoops of base metal | 8 | A |
| 9607191000 | Of plastic | 8 | A |
| 9607199000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9607201000 | Of base metal | 8 | A |
| 9607202000 | Of plastic | 8 | A |
| 9607209000 | Other | 8 | A |
| 9608100000 | Ball point pens | 8 | A |
| 9608200000 | Felt tipped and other porous-tipped pens and markers | 8 | A |
| 9608301000 | Fountainpens | 8 | A |
| 9608309000 | Other | 8 | A |
| 9608401000 | Propelling Pencils | 8 | A |
| 9608402010 | Of mechanical type | 8 | A |
| 9608402090 | Other | 8 | A |
| 9608500000 | Sets of articles from two or more of the foregoing subheadings | 8 | A |
| 9608600000 | Refills for ball point pens, comprising the ball point and ink-reservoir | 8 | A |
| 9608911000 | Pen nibs | 8 | A |
| 9608912000 | Nib points | 8 | A |
| 9608991000 | Parts | 8 | A |
| 9608999000 | Other | 8 | A |
| 9609101000 | Pencils | 8 | A |
| 9609102000 | Color pencils | 8 | A |
| 9609103000 | Crayons | 8 | A |
| 9609200000 | Pencil leads, black or coloured | 8 | A |
| 9609901000 | Crayons and oil pastels. | 8 | A |
| 9609902000 | Pastels | 8 | A |
| 9609903010 | For writing | 8 | A |
| 9609903090 | Other | 8 | A |
| 9609909000 | Other | 8 | A |
| 9610001000 | Slates | 8 | A |
| 9610002000 | Black boards | 8 | A |
| 9610009000 | Other | 8 | A |
| 9611001000 | Stamps | 8 | A |
| 9611002000 | Hand printing sets | 8 | A |
| 9611009000 | Other | 8 | A |
| 9612101000 | For typewriter | 8 | A |
| 9612102000 | For EDPS machines | 8 | A |
| 9612109000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9612200000 | Ink-pads | 8 | A |
| 9613100000 | Pocket lighters, gas fuelled, non-refillable | 8 | A |
| 9613200000 | Pocket lighters, gas fuelled, refillable | 8 | A |
| 9613800000 | Other lighters | 8 | A |
| 9613901000 | Piezo-electric ignition units | 8 | A |
| 9613909000 | Other | 8 | A |
| 9614001000 | Pipes and pipe bowls | 8 | A |
| 9614009000 | Other | 8 | A |
| 9615111000 | Combs | 8 | A |
| 9615119000 | Other | 8 | A |
| 9615191000 | Combs | 8 | A |
| 9615199000 | Other | 8 | A |
| 9615901000 | Hair-pins | 8 | A |
| 9615909000 | Other | 8 | A |
| 9616100000 | Scent sprays and similar toilet sprays, and mounts and heads therefor | 8 | A |
| 9616200000 | Powder-puffs and pads for the application of cosmetics or toilet preparations | 8 | A |
| 9617001000 | Vacuum flasks | 8 | A |
| 9617002000 | Vacuum lunch-boxes | 8 | A |
| 9617008000 | Other | 8 | A |
| 9617009000 | Parts | 8 | A |
| 9618001000 | Tailors' dummies | 8 | A |
| 9618002000 | Automata | 8 | A |
| 9618009000 | Other | 8 | A |
| 9619001010 | Napkins and napkin liners for babies | 0 | A |
| 9619001090 | Other | 0 | A |
| 9619002000 | Of wadding of textile materials | 8 | B |
| 9619003010 | Of subheadings 6108.21, 6108.22, 6108.29, 6111.20, 6111.30, 6111.90, 6209.20, 6209.30, 6209.90 or 6210.50 | 13 | B |
| 9619003020 | Of heading 6113, of subheadings 6208.91, 6208.92 or 6208.99 | 13 | B |
| 9619004000 | Other made up textile articles, other than goods of notes 2 to chapter 63 | 10 | B |
| 9619009000 | Other | 6.5 | B |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9701101000 | Paintings | 0 | A |
| 9701102000 | Drawings | 0 | A |
| 9701103000 | Pastels | 0 | A |
| 9701900000 | Other | 0 | A |
| 9702001000 | Engravings | 0 | A |
| 9702002000 | Prints | 0 | A |
| 9702003000 | Lithographs | 0 | A |
| 9703001000 | Sculptures | 0 | A |
| 9703002000 | Statuary | 0 | A |
| 9704001000 | Postage stamps | 0 | A |
| 9704009000 | Other | 0 | A |
| 9705000000 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest. | 0 | A |
| 9706001000 | Ceramics | 0 | A |
| 9706002000 | Musical instruments | 0 | A |
| 9706009000 | Other | 0 | A |

# Tariff Schedule of Honduras

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

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0206.49.10 | - - - Skin | 5 | G |
| 0206.49.90 | - - - Other | 15 | G |
| 0206.80.00 | - Other, fresh or chilled | 15 | G |
| 0206.90.00 | - Other, frozen | 15 | G |
| 0207.11.00 | - - Not cut in pieces, fresh or chilled | 35 | X |
| 0207.12.00 | - - Not cut in pieces, frozen | 35 | X |
| 0207.13.10 | - - - In paste form, mechanically boned | 5 | X |
| 0207.13.91 | - - - - Breasts | 35 | X |
| 0207.13.92 | - - - - Wings | 35 | X |
| 0207.13.93 | - - - - Legs, thighs, whether or not joined | 164 | X |
| 0207.13.94 | - - - - Pieces including legs and thighs, whether or not joined | 164 | X |
| 0207.13.99 | - - - - Other | 35 | X |
| 0207.14.10 | - - - In paste form, mechanically boned | 5 | X |
| 0207.14.91 | - - - - Breasts | 35 | X |
| 0207.14.92 | - - - - Wings | 35 | X |
| 0207.14.93 | - - - - Legs, thighs, whether or not joined | 164 | X |
| 0207.14.94 | - - - - Pieces including legs and thighs, whether or not joined | 164 | X |
| 0207.14.99 | - - - - Other | 35 | X |
| 0207.24.00 | - - Not cut in pieces, fresh or chilled | 35 | G |
| 0207.25.00 | - - Not cut in pieces, frozen | 35 | G |
| 0207.26.10 | - - - In paste form, mechanically boned | 5 | G |
| 0207.26.90 | - - - Other | 35 | G |
| 0207.27.10 | - - - In paste form, mechanically boned | 5 | G |
| 0207.27.90 | - - - Other | 35 | G |
| 0207.41.00 | - - Not cut in pieces, fresh or chilled | 15 | E |
| 0207.42.00 | - - Not cut in pieces, frozen | 15 | E |
| 0207.43.00 | - - Fatty livers, fresh or chilled | 15 | E |
| 0207.44.10 | - - - In paste form, mechanically boned | 5 | E |
| 0207.44.90 | - - - Other | 15 | E |
| 0207.45.10 | - - - In paste form, mechanically boned | 5 | E |
| 0207.45.90 | - - - Other | 15 | E |
| 0207.51.00 | - - Not cut in pieces, fresh or chilled | 15 | E |
| 0207.52.00 | - - Not cut in pieces, frozen | 15 | E |
| 0207.53.00 | - - Fatty livers, fresh or chilled | 15 | E |
| 0207.54.10 | - - - In paste form, mechanically boned | 5 | E |
| 0207.54.90 | - - - Other | 15 | E |
| 0207.55.10 | - - - In paste form, mechanically boned | 5 | E |
| 0207.55.90 | - - - Other | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0207.60.10 | - - Not cut in pieces, fresh or chilled | 15 | E |
| 0207.60.20 | - - Not cut in pieces, frozen | 15 | E |
| 0207.60.30 | - - Fatty livers, fresh or chilled | 15 | E |
| 0207.60.41 | - - - In paste form, mechanically boned | 5 | E |
| 0207.60.49 | - - - Other | 15 | E |
| 0207.60.51 | - - - In paste form, mechanically boned | 5 | E |
| 0207.60.59 | - - - Other | 15 | E |
| 0208.10.00 | - Of rabbits or hares | 15 | A |
| 0208.30.00 | - Of primates | 15 | A |
| 0208.40.00 | - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | 15 | A |
| 0208.50.00 | - Of reptiles (including snakes and sea turtles) | 15 | A |
| 0208.60.00 | - Of camels and other camelids (Camelidae) | 15 | A |
| 0208.90.10 | - - Frogs' legs | 15 | A |
| 0208.90.90 | - - Other | 15 | A |
| 0209.10.10 | - - Bacon | 15 | X |
| 0209.10.20 | - - Pig fat | 5 | G |
| 0209.90.00 | - Other | 15 | X |
| 0210.11.00 | - - Hams, shoulders and cuts thereof, with bone in | 15 | X |
| 0210.12.00 | - - Bellies (streaky) and cuts thereof | 15 | X |
| 0210.19.00 | - - Other | 15 | X |
| 0210.20.00 | - Meat of bovine animals | 15 | G |
| 0210.91.00 | - - Of primates | 10 | A |
| 0210.92.10 | - - - Of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | 15 | A |
| 0210.92.90 | - - - Other | 10 | A |
| 0210.93.00 | - - Of reptiles (including snakes and sea turtles) | 10 | A |
| 0210.99.10 | - - - Poultry livers, salted or in brine | 15 | E |
| 0210.99.20 | - - - Poultry livers, dried or smoked | 15 | E |
| 0210.99.30 | - - - Flours and meals of meat or meat offal | 10 | E |
| 0210.99.90 | - - - Other | 15 | E |
| 0301.11.00 | - - Freshwater | 15 | E |
| 0301.19.00 | - - Other | 15 | E |
| 0301.91.10 | - - - Fry for restocking | 0 | A |
| 0301.91.90 | - - - Other | 10 | E |
| 0301.92.10 | - - - Fry for restocking | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0301.92.90 | - - - Other | 10 | E |
| 0301.93.10 | - - - Fry for restocking | 5 | C |
| 0301.93.90 | - - - Other | 10 | E |
| 0301.94.00 | - - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | 0 | A |
| 0301.95.00 | - - Southern bluefin tunas (Thunnus maccoyii) | 0 | A |
| 0301.99.10 | - - - Fry for restocking | 0 | A |
| 0301.99.91 | - - - - Tuna (of the genus Thunnus, excluding Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), sardines (Sardina pilchardus, Sardinops spp.) and mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 0 | A |
| 0301.99.99 | - - - - Other | 10 | E |
| 0302.11.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 15 | E |
| 0302.13.00 | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | 10 | E |
| 0302.14.00 | - - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 10 | E |
| 0302.19.00 | - - Other | 10 | E |
| 0302.21.00 | - - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | 10 | E |
| 0302.22.00 | - - Plaice (Pleuronectes platessa) | 10 | E |
| 0302.23.00 | - - Sole (Solea spp.) | 10 | E |
| 0302.24.00 | - - Turbots (Psetta maxima) | 10 | E |
| 0302.29.00 | - - Other | 10 | E |
| 0302.31.00 | - - Albacore or longfinned tunas (Thunnus alalunga) | 0 | A |
| 0302.32.00 | - - Yellowfin tunas (Thunnus albacares) | 0 | A |
| 0302.33.00 | - - Skipjack or stripe-bellied bonito | 0 | A |
| 0302.34.00 | - - Bigeye tunas (Thunnus obesus) | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0302.35.00 | - - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | 0 | A |
| 0302.36.00 | - - Southern bluefin tunas (Thunnus maccoyii) | 0 | A |
| 0302.39.00 | - - Other | 0 | A |
| 0302.41.00 | - - Herrings (Clupea harengus, Clupea pallasii) | 10 | E |
| 0302.42.00 | - - Anchovies (Engraulis spp.) | 15 | E |
| 0302.43.00 | - - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) | 0 | A |
| 0302.44.00 | - - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 10 | E |
| 0302.45.00 | - - Jack and horse mackerel (Trachurus spp.) | 15 | E |
| 0302.46.00 | - - Cobia (Rachycentron canadum) | 15 | E |
| 0302.47.00 | - - Swordfish (Xiphias gladius) | 15 | E |
| 0302.51.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10 | E |
| 0302.52.00 | - - Haddock (Melanogrammus aeglefinus) | 10 | E |
| 0302.53.00 | - - Coalfish (Pollachius virens) | 10 | E |
| 0302.54.00 | - - Hake (Merluccius spp., Urophycis spp.) | 15 | E |
| 0302.55.00 | - - Alaska pollock (Theragra chalcogramma) | 15 | E |
| 0302.56.00 | - - Blue whitings (Micromesistius poutassou, Micromesistius australis) | 15 | E |
| 0302.59.00 | - - Other | 15 | E |
| 0302.71.00 | - - Tilapias (Oreochromis spp.) | 15 | G |
| 0302.72.00 | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 15 | E |
| 0302.73.00 | - - Carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp. Cirrhinus spp., Mylopharyngodon piceus) | 15 | E |
| 0302.74.00 | - - Eels (Anguilla spp.) | 10 | E |
| 0302.79.00 | - - Other | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0302.81.00 | - - Dogfish and other sharks | 10 | E |
| 0302.82.00 | - - Rays and skates (Rajidae) | 15 | E |
| 0302.83.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 15 | E |
| 0302.84.00 | - - Seabass (Dicentrarchus spp.) | 15 | E |
| 0302.85.00 | - - Seabream (Sparidae) | 15 | E |
| 0302.89.10 | - - - Snappers (Lutjanus spp.) | 15 | E |
| 0302.89.20 | - - - Dolphin fish (Coryphaena hippurus ) | 15 | E |
| 0302.89.30 | - - - Groupers (Epinephelus spp., Paralabrax spp. ) | 15 | E |
| 0302.89.40 | - - - Croakers (Sciaena spp.) | 15 | E |
| 0302.89.50 | - - - Spearfishes (Makaira spp., Tetrapturus spp.) | 15 | E |
| 0302.89.60 | - - - Tilapias, other than those included in tariff subdivision 0302.71.00 | 15 | G |
| 0302.89.70 | - - - Dusky sea-perch (Epinephelus guaza ) | 15 | E |
| 0302.89.90 | - - - Other | 15 | E |
| 0302.90.00 | - Livers and roes | 5 | E |
| 0303.11.00 | - - Red salmon (Oncorhynchus nerka) | 10 | E |
| 0303.12.00 | - - Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | 10 | E |
| 0303.13.00 | - - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 10 | E |
| 0303.14.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 15 | E |
| 0303.19.00 | - - Other | 10 | E |
| 0303.23.00 | - - Tilapias (Oreochromis spp.) | 10 | G |
| 0303.24.00 | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 10 | E |
| 0303.25.00 | - - Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp. Cirrhinus spp., Mylopharyngodon piceus) | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0303.26.00 | - - Eels (Anguilla spp.) | 10 | E |
| 0303.29.00 | - - Other | 10 | E |
| 0303.31.00 | - - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | 10 | E |
| 0303.32.00 | - - Plaice (Pleuronectes platessa) | 10 | E |
| 0303.33.00 | - - Sole (Solea spp.) | 10 | E |
| 0303.34.00 | - - Turbots (Psetta maxima) | 10 | E |
| 0303.39.00 | - - Other | 10 | E |
| 0303.41.00 | - - Albacore or longfinned tunas (Thunnus alalunga) | 0 | A |
| 0303.42.00 | - - Yellowfin tunas (Thunnus albacares) | 0 | A |
| 0303.43.00 | - - Skipjack or stripe-bellied bonito | 0 | A |
| 0303.44.00 | - - Bigeye tunas (Thunnus obesus) | 0 | A |
| 0303.45.00 | - - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | 0 | A |
| 0303.46.00 | - - Southern bluefin tunas (Thunnus maccoyii) | 0 | A |
| 0303.49.00 | - - Other | 0 | A |
| 0303.51.00 | - - Herrings (Clupea harengus, Clupea pallasii) | 10 | E |
| 0303.53.00 | - -Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) | 0 | A |
| 0303.54.00 | - -Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 0 | A |
| 0303.55.00 | - - Jack and horse mackerel (Trachurus spp.) | 10 | E |
| 0303.56.00 | - - Cobia (Rachycentron canadum) | 10 | E |
| 0303.57.00 | - - Swordfish (Xiphias gladius) | 10 | E |
| 0303.63.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10 | E |
| 0303.64.00 | - - Haddock (Melanogrammus aeglefinus) | 10 | E |
| 0303.65.00 | - - Coalfish (Pollachius virens) | 10 | E |
| 0303.66.00 | - - Hake (Merluccius spp., Urophycis spp.) | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0303.67.00 | - - Alaska pollock (Theragra chalcogramma) | 10 | E |
| 0303.68.00 | - - Blue whitings (Micromesistius poutassou, Micromes istius australis) | 10 | E |
| 0303.69.00 | - - Other | 10 | E |
| 0303.81.00 | - - Dogfish and other sharks | 10 | E |
| 0303.82.00 | - - Rays and skates (Rajidae) | 10 | E |
| 0303.83.00 | - - Antarctic toothfish and Patagonian toothfish (Dissos tichus spp.) | 10 | E |
| 0303.84.00 | - - Sea bass (Dicentrarchus spp.) | 15 | E |
| 0303.89.00 | - - Other | 10 | E |
| 0303.90.00 | - Livers and roes | 5 | C |
| 0304.31.00 | - - Tilapias (Oreochromis spp.) | 15 | E |
| 0304.32.00 | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., I ctalurus spp.) | 15 | E |
| 0304.33.00 | - - Nile Perch (Lates niloticus) | 15 | E |
| 0304.39.00 | - - Other | 15 | E |
| 0304.41.00 | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawy tscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) Atlantic Salmon(Salmo salar) and Danube salmon (Hucho hucho) | 15 | E |
| 0304.42.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhy nchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae Oncorhynchus apache, and Oncorhynchus chrysog aster) | 15 | E |
| 0304.43.00 | - - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) | 15 | E |
| 0304.44.00 | - - Fish of the families Bregmacerotidae, Euclichthyida e, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | 15 | E |
| 0304.45.00 | - - Swordfish (Xiphias gladius) | 15 | E |
| 0304.46.00 | - - Antarctic toothfish and Patagonian toothfish (Dissos tichus spp.) | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0304.49.00 | - - Other | 15 | E |
| 0304.51.00 | - -Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp.,Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15 | E |
| 0304.52.00 | - - Salmonidae | 15 | E |
| 0304.53.00 | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | 15 | E |
| 0304.54.00 | - - Swordfish (Xiphias gladius) | 15 | E |
| 0304.55.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 15 | E |
| 0304.59.00 | - - Other | 15 | E |
| 0304.61.00 | - - Tilapias (Oreochromis spp.) | 15 | E |
| 0304.62.00 | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 15 | E |
| 0304.63.00 | - - Nile Perch (Lates niloticus) | 15 | E |
| 0304.69.00 | - - Other | 15 | E |
| 0304.71.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 15 | E |
| 0304.72.00 | - - Haddock (Melanogrammus aeglefinus) | 15 | E |
| 0304.73.00 | - - Coalfish (Pollachius virens) | 15 | E |
| 0304.74.00 | - - Hake (Merluccius spp., Urophycis spp.) | 15 | E |
| 0304.75.00 | - - Alaska pollock (Theragra chalcogramma) | 15 | E |
| 0304.79.00 | - - Other | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0304.81.00 | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) Atlantic Salmon(Salmo salar) and Danube salmon (Hucho hucho) | 15 | E |
| 0304.82.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae Oncorhynchus apache and Oncorhynchus chrysogaster) | 15 | E |
| 0304.83.00 | - - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) | 15 | E |
| 0304.84.00 | - - Swordfish (Xiphias gladius) | 15 | E |
| 0304.85.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 15 | E |
| 0304.86.00 | - - Herrings (Clupea harengus, Clupea pallasii) | 15 | E |
| 0304.87.00 | - - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) | 15 | E |
| 0304.89.10 | - - - Snappers (Lutjanus spp.) | 15 | E |
| 0304.89.20 | - - - Dolphin fish (Coryphaena hippurus ) | 15 | E |
| 0304.89.30 | - - - Groupers (Epinephelus spp., Paralabrax spp. ) | 15 | E |
| 0304.89.40 | - - - Croakers (Sciaena spp.) | 15 | E |
| 0304.89.50 | - - - Spearfishes (Makaria spp., Tetrapturus spp.) | 15 | E |
| 0304.89.60 | - - - Tilapias, other than those included in tariff subdivision 0304.61.00 | 15 | E |
| 0304.89.70 | - - - Dusky sea-perch (Epinephelus guaza ) | 15 | E |
| 0304.89.90 | - - - Other | 15 | E |
| 0304.91.00 | - - Swordfish (Xiphias gladius) | 15 | E |
| 0304.92.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0304.93.00 | - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15 | E |
| 0304.94.00 | - - Alaska pollock (Theragra chalcogramma) | 15 | E |
| 0304.95.00 | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska pollock (Theragra chalcogramma) | 15 | E |
| 0304.99.00 | - - Other | 15 | E |
| 0305.10.00 | - Flours, meals and pellets of fish, fit for human consumption | 0 | A |
| 0305.20.00 | - Livers and roes of fish, dried, smoked, salted or in brine | 10 | E |
| 0305.31.00 | - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15 | E |
| 0305.32.00 | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | 15 | E |
| 0305.39.00 | - - Other | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0305.41.00 | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon (Hucho hucho) | 15 | E |
| 0305.42.00 | - - Herrings (Clupea harengus, Clupea pallasii) | 15 | E |
| 0305.43.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 15 | E |
| 0305.44.00 | - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15 | E |
| 0305.49.00 | - - Other | 15 | E |
| 0305.51.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 15 | E |
| 0305.59.00 | - - Other | 15 | E |
| 0305.61.00 | - - Herrings (Clupea harengus, Clupea pallasii) | 15 | E |
| 0305.62.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 15 | E |
| 0305.63.00 | - - Anchovies (Engraulis spp.) | 15 | E |
| 0305.64.00 | - -Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0305.69.00 | - - Other | 15 | E |
| 0305.71.00 | - - Shark fins | 15 | E |
| 0305.72.00 | - - Fish heads, tails and maws | 15 | E |
| 0305.79.00 | - - Other | 15 | E |
| 0306.11.11 | - - - - Whole, not smoked | 10 | E |
| 0306.11.12 | - - - - Heads, not smoked | 10 | E |
| 0306.11.13 | - - - - Tails, not smoked | 10 | E |
| 0306.11.14 | - - - - Whole, heads and tails, smoked, whether or not cooked before or during the smoking process | 15 | E |
| 0306.11.21 | - - - - Smoked, whether or not cooked before or during the smoking process | 15 | E |
| 0306.11.29 | - - - - Other | 10 | E |
| 0306.12.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.12.90 | - - - Other | 10 | E |
| 0306.14.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.14.90 | - - - Other | 10 | E |
| 0306.15.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.15.90 | - - - Other | 10 | E |
| 0306.16.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.16.90 | - - - Other | 10 | E |
| 0306.17.11 | - - - - Cultivated, not smoked | 10 | E |
| 0306.17.12 | - - - - Cultivated, smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.17.13 | - - - - Other, smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.17.19 | - - - - Other | 10 | E |
| 0306.17.91 | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0306.17.99 | - - - - Other | 10 | E |
| 0306.19.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.19.90 | - - - Other, including flours, meals and pellets of crust aceans, fit for human consumption | 10 | E |
| 0306.21.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.21.90 | - - - Other | 10 | E |
| 0306.22.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.22.90 | - - - Other | 10 | E |
| 0306.24.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.24.90 | - - - Other | 10 | E |
| 0306.25.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.25.90 | - - - Other | 10 | E |
| 0306.26.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.26.90 | - - - Other | 10 | E |
| 0306.27.10 | - - - Larvae for restocking | 0 | A |
| 0306.27.91 | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.27.99 | - - - - Other | 10 | E |
| 0306.29.10 | - - - Flours, meals and pellets | 10 | E |
| 0306.29.91 | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.29.99 | - - - - Other | 10 | E |
| 0307.11.00 | - - Live, fresh or chilled | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0307.19.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.19.90 | - - - Other | 10 | E |
| 0307.21.00 | - - Live, fresh or chilled | 10 | E |
| 0307.29.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.29.90 | - - - Other | 10 | E |
| 0307.31.00 | - - Live, fresh or chilled | 10 | E |
| 0307.39.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.39.90 | - - - Other | 10 | E |
| 0307.41.00 | - - Live, fresh or chilled | 10 | E |
| 0307.49.11 | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.49.19 | - - - - Other | 0 | A |
| 0307.49.91 | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.49.99 | - - - - Other | 10 | E |
| 0307.51.00 | - - Live, fresh or chilled | 10 | E |
| 0307.59.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.59.90 | - - - Other | 10 | E |
| 0307.60.10 | - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.60.90 | - - Other | 10 | E |
| 0307.71.00 | - - Live, fresh or chilled | 10 | E |
| 0307.79.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.79.90 | - - - Other | 10 | E |
| 0307.81.00 | - - Live, fresh or chilled | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0307.89.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.89.90 | - - - Other | 10 | E |
| 0307.91.00 | - - Live, fresh or chilled | 10 | E |
| 0307.99.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0307.99.90 | - - - Other | 10 | E |
| 0308.11.00 | - - Live, fresh or chilled | 10 | E |
| 0308.19.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0308.19.90 | - - - Other | 10 | E |
| 0308.21.00 | - - Live, fresh or chilled | 10 | E |
| 0308.29.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0308.29.90 | - - - Other | 10 | E |
| 0308.30.10 | - - Live, fresh or chilled | 10 | E |
| 0308.30.91 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0308.30.99 | - - - Other | 10 | E |
| 0308.90.10 | - - Live, fresh or chilled | 10 | A |
| 0308.90.91 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | C |
| 0308.90.99 | - - - Other | 10 | C |
| 0401.10.00 | - Of a fat content, by weight, not exceeding 1% | 35 | X |
| 0401.20.00 | - Of a fat content, by weight, exceeding 1% but not exceeding 6% | 35 | X |
| 0401.40.00 | - Of a fat content, by weight, exceeding 6% but not exceeding 10% | 35 | X |
| 0401.50.00 | - Of a fat content, by weight, exceeding 10% | 35 | X |
| 0402.10.00 | - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% | 15 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0402.21.11 | - - - - In containers of a net content of less than 3 kg | 20 | X |
| 0402.21.12 | - - - - In containers of a net content of 3 kg or more | 20 | X |
| 0402.21.21 | - - - - In containers of a net content of less than 5 kg | 15 | X |
| 0402.21.22 | - - - - In containers of a net content of 5 kg or more | 15 | X |
| 0402.29.00 | - - Other | 25 | X |
| 0402.91.10 | - - - Evaporated milk | 10 | X |
| 0402.91.20 | - - - Cream | 20 | X |
| 0402.91.90 | - - - Other | 20 | X |
| 0402.99.10 | - - - Condensed milk | 10 | X |
| 0402.99.90 | - - - Other | 20 | X |
| 0403.10.10 | - - Fermented milk, heat-treated, in powder | 35 | X |
| 0403.10.90 | - - Other | 35 | X |
| 0403.90.10 | - - Buttermilk | 35 | X |
| 0403.90.90 | - - Other | 35 | X |
| 0404.10.00 | -Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter | 0 | A |
| 0404.90.00 | - Other | 10 | X |
| 0405.10.00 | - Butter | 20 | X |
| 0405.20.00 | - Dairy spreads | 20 | X |
| 0405.90.10 | - - Butter oil | 5 | C |
| 0405.90.90 | - - Other | 20 | X |
| 0406.10.10 | - - Mozzarella cheese | 15 | X |
| 0406.10.90 | - - Other | 20 | X |
| 0406.20.10 | - - Cheddar type, dried | 0 | A |
| 0406.20.20 | - - Mozzarella cheese | 35 | X |
| 0406.20.90 | - - Other | 35 | X |
| 0406.30.00 | - Processed cheese, not grated or powdered | 35 | X |
| 0406.40.00 | - Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti | 15 | X |
| 0406.90.20 | - - Cheddar type, in blocks or slabs | 35 | X |
| 0406.90.90 | - - Other | 20 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0407.11.00 | - - Of fowls of the species Gallus domesticus | 0 | A |
| 0407.19.00 | - - Other | 0 | A |
| 0407.21.00 | - - Of fowls of the species Gallus domesticus | 15 | X |
| 0407.29.10 | - - - Of ostrich | 10 | E |
| 0407.29.90 | - - - Other | 15 | E |
| 0407.90.10 | - - Of ostrich | 10 | E |
| 0407.90.90 | - - Other | 15 | G |
| 0408.11.00 | - - Dried | 10 | G |
| 0408.19.00 | - - Other | 10 | X |
| 0408.91.00 | - - Dried | 10 | X |
| 0408.99.00 | - - Other | 10 | X |
| 0409.00.00 | NATURAL HONEY | 15 | G |
| 0410.00.00 | EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED | 15 | C |
| 0501.00.00 | UNWORKED HAIR, WHETHER OR NOT WASHED OR DEFATTED; WASTE OF HAIR | 5 | A |
| 0502.10.00 | - Pigs', hogs' or boars' bristles and waste thereof | 0 | A |
| 0502.90.00 | - Other | 5 | A |
| 0504.00.10 | - Of bovine | 5 | A |
| 0504.00.20 | - Of swine, sheep or lamb | 5 | A |
| 0504.00.90 | - Other | 5 | A |
| 0505.10.00 | - Feathers of the kind used for stuffing; down | 5 | A |
| 0505.90.00 | - Other | 5 | A |
| 0506.10.00 | - Ossein and bones treated with acid | 5 | A |
| 0506.90.00 | - Other | 5 | A |
| 0507.10.00 | - Ivory; ivory powder and waste | 5 | A |
| 0507.90.00 | - Other | 5 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0508.00.00 | CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE -BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF | 5 | A |
| 0510.00.00 | AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIE; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED | 0 | A |
| 0511.10.00 | - Bovine semen | 0 | A |
| 0511.91.10 | - - - Roes and milt | 0 | A |
| 0511.91.90 | - - - Other | 5 | A |
| 0511.99.10 | - - - Fertilised eggs | 0 | A |
| 0511.99.20 | - - - Natural sponges of animal origin | 5 | A |
| 0511.99.90 | - - - Other | 5 | A |
| 0601.10.00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant | 0 | A |
| 0601.20.00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots | 0 | A |
| 0602.10.00 | - Unrooted cuttings and slips | 0 | A |
| 0602.20.10 | - - Seedlings | 10 | C |
| 0602.20.90 | - - Other | 0 | A |
| 0602.30.00 | - Rhododendrons and azaleas, grafted or not | 0 | A |
| 0602.40.00 | - Roses, grafted or not | 0 | A |
| 0602.90.10 | - - Young vegetable or tobacco plants | 10 | C |
| 0602.90.90 | - - Other | 0 | A |
| 0603.11.00 | - - Roses | 15 | G |
| 0603.12.00 | - - Carnations | 15 | G |
| 0603.13.00 | - - Orchids | 15 | E |
| 0603.14.00 | - - Chrysanthemums | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0603.15.00 | - - Lilies (Lilium spp.) | 15 | E |
| 0603.19.10 | - - - Ginger lilies | 15 | G |
| 0603.19.20 | - - - Bird-of-paradise flowers | 15 | E |
| 0603.19.30 | - - - Calla lilies | 15 | E |
| 0603.19.50 | - - - Sysophilia | 15 | E |
| 0603.19.60 | - - - Gerberas | 15 | G |
| 0603.19.70 | - - - Statice | 15 | E |
| 0603.19.80 | - - - Astromerias | 15 | E |
| 0603.19.91 | - - - - Agapanthus | 15 | E |
| 0603.19.92 | - - - - Gladioli | 15 | E |
| 0603.19.93 | - - - - Anthurium flowers | 15 | E |
| 0603.19.94 | - - - - Heliconias | 15 | E |
| 0603.19.99 | - - - - Other | 15 | E |
| 0603.90.10 | - - Flower arrangements | 15 | G |
| 0603.90.90 | - - Other | 15 | E |
| 0604.20.10 | - - Mosses and lichens | 15 | E |
| 0604.20.20 | - - Arrangements | 15 | E |
| 0604.20.90 | - - Other | 15 | E |
| 0604.90.10 | - - Mosses and lichens | 15 | E |
| 0604.90.20 | - - Arrangements | 15 | E |
| 0604.90.90 | - - Other | 15 | E |
| 0701.10.00 | - For sowing | 0 | A |
| 0701.90.00 | - Other | 15 | X |
| 0702.00.00 | TOMATOES, FRESH OR CHILLED | 15 | G |
| 0703.10.11 | - - - Yellow | 15 | X |
| 0703.10.12 | - - - White | 15 | X |
| 0703.10.13 | - - - Red | 15 | X |
| 0703.10.19 | - - - Other | 15 | X |
| 0703.10.20 | - - Shallots | 15 | G |
| 0703.20.00 | - Garlic | 15 | E |
| 0703.90.00 | - Leeks and other alliaceous vegetables | 15 | E |
| 0704.10.00 | - Cauliflowers and headed broccoli | 15 | E |
| 0704.20.00 | - Brussels sprouts | 15 | E |
| 0704.90.00 | - Other | 15 | E |
| 0705.11.00 | - - Cabbage lettuce (head lettuce) | 15 | E |
| 0705.19.00 | - - Other | 15 | E |
| 0705.21.00 | - - Witloof chicory (Cichorium intybus var. foliosum) | 15 | E |
| 0705.29.00 | - - Other | 15 | E |
| 0706.10.00 | - Carrots and turnips | 15 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0706.90.00 | - Other | 15 | C |
| 0707.00.00 | CUCUMBERS AND GHERKINS, FRESH OR CHILLED | 15 | G |
| 0708.10.00 | - Peas (Pisum sativum) | 15 | E |
| 0708.20.00 | - Beans (Vigna spp., Phaseolus spp.) | 15 | C |
| 0708.90.00 | - Other | 15 | C |
| 0709.20.00 | - Asparagus | 15 | E |
| 0709.30.00 | - Aubergines (egg-plants) | 15 | E |
| 0709.40.00 | - Celery other than celeriac | 15 | C |
| 0709.51.00 | - - Mushrooms of the genus Agaricus | 5 | C |
| 0709.59.00 | - - Other | 5 | C |
| 0709.60.10 | - - Sweet peppers | 15 | E |
| 0709.60.20 | - - Chillies (Capsicum frutescens L.) | 15 | G |
| 0709.60.90 | - - Other | 15 | G |
| 0709.70.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 15 | E |
| 0709.91.00 | - - Globe artichokes | 15 | C |
| 0709.92.00 | - - Olives | 15 | E |
| 0709.93.10 | - - - Squash | 15 | E |
| 0709.93.20 | - - - Pumpkins | 15 | E |
| 0709.93.90 | - - - Other | 15 | E |
| 0709.99.10 | - - - Sweet corn | 15 | G |
| 0709.99.20 | - - - Chayote | 15 | G |
| 0709.99.30 | - - - Okras | 15 | E |
| 0709.99.90 | - - - Other | 15 | E |
| 0710.10.00 | - Potatoes | 15 | X |
| 0710.21.00 | - - Peas (Pisum sativum) | 15 | E |
| 0710.22.00 | - - Beans (Vigna spp., Phaseolus spp.) | 15 | C |
| 0710.29.00 | - - Other | 15 | E |
| 0710.30.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 15 | E |
| 0710.40.00 | - Sweet corn | 15 | E |
| 0710.80.00 | - Other vegetables | 15 | E |
| 0710.90.00 | - Mixtures of vegetables | 15 | E |
| 0711.20.00 | - Olives | 0 | A |
| 0711.40.00 | - Cucumbers and gherkins | 15 | E |
| 0711.51.00 | - - Mushrooms of the genus Agaricus | 0 | A |
| 0711.59.00 | - - Other | 0 | A |
| 0711.90.20 | - - Onions | 15 | X |
| 0711.90.30 | - - Capers | 0 | A |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0713.60.00 | - Pigeon peas (Cajanus cajan) | 15 | E |
| 0713.90.00 | - Other | 15 | C |
| 0714.10.00 | - Cassava (manioc) roots | 15 | C |
| 0714.20.00 | - Sweet potatoes | 15 | C |
| 0714.30.10 | - - Cush-cush yams (Dioscorea trifida) | 15 | C |
| 0714.30.20 | - - White yams (Dioscorea alata) | 15 | C |
| 0714.30.90 | - - Other | 15 | C |
| 0714.40.10 | - - Dasheens (Colocasia esculenta) | 15 | C |
| 0714.40.90 | - - Other | 15 | C |
| 0714.50.10 | - - Yautia (Xanthosoma saggittifolium) | 15 | C |
| 0714.50.90 | - - Other | 15 | C |
| 0714.90.00 | - Other | 15 | C |
| 0801.11.00 | - - Dried | 10 | A |
| 0801.12.00 | - - In the inner shell (endocarp) | 15 | A |
| 0801.19.00 | - - Other | 15 | A |
| 0801.21.00 | - - In shell | 15 | A |
| 0801.22.00 | - - Shelled | 15 | A |
| 0801.31.00 | - - In shell | 15 | E |
| 0801.32.00 | - - Shelled | 15 | E |
| 0802.11.00 | - - In shell | 0 | A |
| 0802.12.00 | - - Shelled | 0 | A |
| 0802.21.00 | - - In shell | 0 | A |
| 0802.22.00 | - - Shelled | 0 | A |
| 0802.31.00 | - - In shell | 15 | E |
| 0802.32.00 | - - Shelled | 15 | E |
| 0802.41.00 | - - In shell | 15 | E |
| 0802.42.00 | - - Shelled | 15 | E |
| 0802.51.00 | - - In shell | 0 | A |
| 0802.52.00 | - - Shelled | 0 | A |
| 0802.61.00 | - - In shell | 15 | G |
| 0802.62.00 | - - Shelled | 15 | G |
| 0802.70.00 | - Kola nuts (Cola spp.) | 15 | E |
| 0802.80.00 | - Areca nuts | 15 | E |
| 0802.90.00 | - Other | 15 | G |
| 0803.10.00 | - Plantains | 15 | E |
| 0803.90.11 | - - - Fresh | 15 | E |
| 0803.90.12 | - - - Dried | 15 | E |
| 0803.90.90 | - - Other | 15 | E |
| 0804.10.00 | - Dates | 15 | C |
| 0804.20.00 | - Figs | 15 | C |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0810.90.40 | - - Granadillas (Passiflora edulis var. sims) | 15 | C |
| 0810.90.51 | - - - Red, unshelled | 15 | C |
| 0810.90.52 | - - - Yellow, unshelled | 15 | C |
| 0810.90.53 | - - - Other, unshelled | 15 | C |
| 0810.90.54 | - - - Shelled | 15 | C |
| 0810.90.70 | - - Rambutan (Nephelium lappaceum) | 15 | C |
| 0810.90.90 | - - Other | 15 | C |
| 0811.10.00 | - Strawberries | 15 | C |
| 0811.20.00 | - Raspberries, blackberries, mulberries, loganberries and currants | 15 | C |
| 0811.90.00 | - Other | 15 | C |
| 0812.10.10 | - - Morello cherries | 0 | A |
| 0812.10.90 | - - Other | 10 | A |
| 0812.90.10 | - - Strawberries | 15 | C |
| 0812.90.90 | - - Other | 15 | C |
| 0813.10.00 | - Apricots | 15 | C |
| 0813.20.00 | - Prunes | 15 | C |
| 0813.30.10 | - - In pieces | 15 | E |
| 0813.30.90 | - - Other | 15 | E |
| 0813.40.00 | - Other fruit | 15 | E |
| 0813.50.00 | - Mixtures of nuts or dried fruits of this Chapter | 15 | E |
| 0814.00.00 | PEEL OF CITRUS FRUIT, MELONS OR<br><br>WATERMELONS, FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS | 15 | C |
| 0901.11.10 | - - - Raw, in berries | 10 | X |
| 0901.11.20 | - - - Parchment coffee | 15 | X |
| 0901.11.30 | - - - Café oro (unroasted coffee beans) | 15 | X |
| 0901.11.90 | - - - Other | 15 | X |
| 0901.12.00 | - - Decaffeinated | 15 | X |
| 0901.21.00 | - - Not decaffeinated | 15 | X |
| 0901.22.00 | - - Decaffeinated | 15 | X |
| 0901.90.00 | - Other | 15 | X |
| 0902.10.00 | - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0902.20.00 | - Other green tea (not fermented) | 15 | E |
| 0902.30.00 | - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg | 15 | E |
| 0902.40.00 | - Other black tea (fermented) and other partly fermented tea | 15 | E |
| 0903.00.00 | MATE | 15 | A |
| 0904.11.10 | - - - Black pepper | 10 | E |
| 0904.11.90 | - - - Other | 0 | A |
| 0904.12.00 | - - Crushed or ground | 5 | E |
| 0904.21.00 | - - Dried, neither crushed nor ground | 10 | C |
| 0904.22.00 | - - Crushed or ground | 5 | C |
| 0905.10.00 | - Neither crushed nor ground | 10 | C |
| 0905.20.00 | - Crushed or ground | 10 | A |
| 0906.11.00 | - - Cinnamon (Cinnamomum zeylanicum Blume) | 0 | A |
| 0906.19.00 | - - Other | 0 | A |
| 0906.20.00 | - Crushed or ground | 10 | C |
| 0907.10.00 | - Neither crushed nor ground | 0 | A |
| 0907.20.00 | - Crushed or ground | 0 | A |
| 0908.11.00 | - - Neither crushed nor ground | 0 | A |
| 0908.12.00 | - - Crushed or ground | 0 | A |
| 0908.21.00 | - - Neither crushed nor ground | 0 | A |
| 0908.22.00 | - - Crushed or ground | 0 | A |
| 0908.31.10 | - - - Amoms | 10 | C |
| 0908.31.20 | - - - Cardamoms | 15 | C |
| 0908.32.10 | - - - Amoms | 10 | C |
| 0908.32.20 | - - - Cardamoms | 15 | C |
| 0909.21.00 | - - Neither crushed nor ground | 0 | A |
| 0909.22.00 | - - Crushed or ground | 0 | A |
| 0909.31.00 | - - Neither crushed nor ground | 0 | A |
| 0909.32.00 | - - Crushed or ground | 0 | A |
| 0909.61.10 | - - - Seeds os anise or badian | 0 | A |
| 0909.61.20 | - - - Seeds of caraway | 0 | A |
| 0909.61.30 | - - - Seeds of fennel; juniper berries | 0 | A |
| 0909.62.10 | - - - Seeds os anise or badian | 0 | A |
| 0909.62.20 | - - - Seeds of caraway | 0 | A |
| 0909.62.30 | - - - Seeds of fennel; juniper berries | 0 | A |
| 0910.11.10 | - - - Dried | 10 | C |
| 0910.11.90 | - - - Other | 10 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0910.12.10 | - - - Dried | 10 | C |
| 0910.12.90 | - - - Other | 10 | C |
| 0910.20.00 | - Saffron | 10 | C |
| 0910.30.00 | - Turmeric (curcuma) | 10 | A |
| 0910.91.00 | - - Mixtures referred to in Note 1 b) to this Chapter | 10 | C |
| 0910.99.10 | - - - Thyme | 10 | C |
| 0910.99.20 | - - - Bay leaves | 10 | C |
| 0910.99.30 | - - - Curry | 10 | C |
| 0910.99.90 | - - - Other | 10 | C |
| 1001.11.00 | - - Seed | 0 | A |
| 1001.19.00 | - - Other | 0 | A |
| 1001.91.00 | - - Seed | 0 | A |
| 1001.99.00 | - - Other | 0 | A |
| 1002.10.00 | - Seed | 0 | A |
| 1002.90.00 | - Other | 0 | A |
| 1003.10.00 | - Seed | 0 | A |
| 1003.90.00 | - Other | 0 | A |
| 1004.10.00 | - Seed | 0 | A |
| 1004.90.00 | - Other | 0 | A |
| 1005.10.00 | - Seed | 0 | A |
| 1005.90.10 | - - Popcorn (Zea mays everta) | 0 | A |
| 1005.90.20 | - - Yellow maize (corn) | 15 | X |
| 1005.90.30 | - - White maize (corn) | 15 | X |
| 1005.90.90 | - - Other | 15 | X |
| 1006.10.10 | - - Seed | 0 | A |
| 1006.10.90 | - - Other | 45 | X |
| 1006.20.00 | - Husked (brown) rice | 45 | X |
| 1006.30.10 | - - Medium grain rice, broken at one end, of a fat content from 0.60 % to 0.75 % for puffing, in sacks holding 50 kg, duly labelled | 45 | X |
| 1006.30.90 | - - Other | 45 | X |
| 1006.40.00 | - Broken rice | 45 | X |
| 1007.10.00 | - Seed | 0 | A |
| 1007.90.00 | - Other | 15 | X |
| 1008.10.00 | - Buckwheat | 15 | C |
| 1008.21.00 | - - Seed | 0 | A |
| 1008.29.00 | - - Other | 15 | A |
| 1008.30.00 | - Canary seeds | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1008.40.00 | - Fonio (Digitaria spp.) | 15 | C |
| 1008.50.00 | - Quinoa (Chenopodium quinoa) | 0 | A |
| 1008.60.00 | - Triticale | 15 | C |
| 1008.90.00 | - Other cereals | 15 | C |
| 1101.00.00 | WHEAT OR MESLIN FLOUR | 10 | X |
| 1102.20.00 | - Maize (corn) flour | 15 | X |
| 1102.90.10 | - - Barley flour | 0 | A |
| 1102.90.20 | - - Oat flour | 10 | E |
| 1102.90.30 | - - Rice flour | 15 | X |
| 1102.90.40 | - - Rye flour | 0 | A |
| 1102.90.90 | - - Other | 10 | E |
| 1103.11.00 | - - Of wheat | 5 | E |
| 1103.13.10 | - - - Pregelatinised meal (for example meal used as additive in the brewing industry) | 15 | E |
| 1103.13.90 | - - - Other | 15 | E |
| 1103.19.10 | - - - Of oats | 0 | A |
| 1103.19.20 | - - - Of rice | 15 | X |
| 1103.19.90 | - - - Other | 0 | A |
| 1103.20.10 | - - Of wheat | 5 | E |
| 1103.20.90 | - - Other | 5 | E |
| 1104.12.00 | - - Of oats | 10 | E |
| 1104.19.10 | - - - Of barley | 0 | A |
| 1104.19.90 | - - - Other | 10 | E |
| 1104.22.11 | - - - - Stabilized by heat treatment for enzyme inactivation | 0 | A |
| 1104.22.19 | - - - - Other | 0 | A |
| 1104.22.90 | - - - Other | 10 | E |
| 1104.23.00 | - - Of maize (corn) | 5 | E |
| 1104.29.10 | - - - Of barley | 0 | A |
| 1104.29.90 | - - - Other | 10 | E |
| 1104.30.00 | - Germ of cereals, whole, rolled, flaked or ground | 10 | E |
| 1105.10.00 | - Flour, meal and powder | 0 | A |
| 1105.20.10 | - - Flakes and granules | 0 | A |
| 1105.20.20 | - - Pellets | 10 | E |
| 1106.10.00 | - Of the vegetables of heading 07.13 | 0 | A |
| 1106.20.00 | - Of sago or of roots or tubers of heading 07.14 | 0 | A |
| 1106.30.00 | - Of the products of Chapter 8 | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1107.10.00 | - Not roasted | 0 | A |
| 1107.20.00 | - Roasted | 0 | A |
| 1108.11.00 | - - Wheat starch | 0 | A |
| 1108.12.00 | - - Maize (corn) starch | 0 | A |
| 1108.13.00 | - - Potato starch | 0 | A |
| 1108.14.00 | - - Manioc (cassava) starch | 0 | A |
| 1108.19.00 | - - Other starches | 10 | E |
| 1108.20.00 | - Inulin | 0 | A |
| 1109.00.00 | WHEAT GLUTEN, WHETHER OR NOT DRIED | 0 | A |
| 1201.10.00 | - For sowing | 0 | A |
| 1201.90.00 | - Other | 0 | A |
| 1202.30.00 | - For sowing | 0 | A |
| 1202.41.00 | - - In shell | 10 | E |
| 1202.42.00 | - - Shelled, whether or not broken | 10 | E |
| 1203.00.00 | COPRA | 5 | A |
| 1204.00.00 | LINSEED, WHETHER OR NOT BROKEN | 0 | A |
| 1205.10.10 | - - For sowing | 0 | A |
| 1205.10.90 | - - Other | 0 | A |
| 1205.90.10 | - - For sowing | 0 | A |
| 1205.90.90 | - - Other | 0 | A |
| 1206.00.00 | SUNFLOWER SEEDS, WHETHER OR NOT BROKEN | 0 | A |
| 1207.10.10 | - - For sowing | 0 | A |
| 1207.10.90 | - - Other | 5 | A |
| 1207.21.00 | - - For sowing | 0 | A |
| 1207.29.00 | - - Other | 0 | A |
| 1207.30.00 | - Castor oil seeds | 0 | A |
| 1207.40.10 | - - In shell | 0 | A |
| 1207.40.20 | - - Shelled | 0 | A |
| 1207.50.00 | - Mustard seeds | 0 | A |
| 1207.60.00 | - Safflower (Carthamus tinctorius) seeds | 0 | A |
| 1207.70.00 | - Melon seeds | 0 | A |
| 1207.91.00 | - - Poppy seeds | 0 | A |
| 1207.99.00 | - - Other | 0 | A |
| 1208.10.00 | - Of soybeans | 5 | A |
| 1208.90.00 | - Other | 5 | A |
| 1209.10.00 | - Sugar beet seeds | 0 | A |
| 1209.21.00 | - - Of lucerne (alfalfa) | 0 | A |
| 1209.22.00 | - - Of clover (Trifolium spp.) | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1209.23.00 | - - Of fescue | 0 | A |
| 1209.24.00 | - - Of Kentucky blue grass (Poa pratensis L.) | 0 | A |
| 1209.25.00 | - - Of rye grass (Lolium multiflorum Lam., Lolium perenne L.) | 0 | A |
| 1209.29.10 | - - - Beet seeds, other than sugar beet seed | 0 | A |
| 1209.29.20 | - - - Timothy grass (Phleum pratensis) seed | 0 | A |
| 1209.29.90 | - - - Other | 0 | A |
| 1209.30.10 | - - Of petunia | 0 | A |
| 1209.30.90 | - - Other | 0 | A |
| 1209.91.00 | - - Vegetable seeds | 0 | A |
| 1209.99.00 | - - Other | 0 | A |
| 1210.10.00 | - Hop cones, neither ground nor powdered nor in the form of pellets | 0 | A |
| 1210.20.00 | - Hop cones, ground, powdered or in the form of pellets; lupulin | 0 | A |
| 1211.20.00 | - Ginseng roots | 0 | A |
| 1211.30.00 | - Coca leaves | 0 | A |
| 1211.40.00 | - Poppy straw | 0 | A |
| 1211.90.10 | - - Raicilla or ipecacuana | 0 | A |
| 1211.90.20 | - - Liquorice roots | 0 | A |
| 1211.90.90 | - - Other | 0 | A |
| 1212.21.00 | - - Fit for human consumption | 0 | A |
| 1212.29.00 | - - Other | 0 | A |
| 1212.91.00 | - - Sugar beet | 0 | A |
| 1212.92.10 | - - - Seeds | 0 | A |
| 1212.92.90 | - - - Other | 0 | A |
| 1212.93.00 | - - Sugar cane | 10 | C |
| 1212.94.00 | - - Chicory roots | 0 | A |
| 1212.99.30 | - - - Apricot, peach (including nectarine) or plum stones and kernels | 0 | A |
| 1212.99.90 | - - - Other | 0 | A |
| 1213.00.00 | CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS | 5 | C |
| 1214.10.00 | - Lucerne (alfalfa) meal and pellets | 5 | A |
| 1214.90.00 | - Other | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1301.20.00 | - Gum arabic | 0 | A |
| 1301.90.10 | - - Lac | 0 | A |
| 1301.90.90 | - - Other | 0 | A |
| 1302.11.00 | - - Opium | 0 | A |
| 1302.12.00 | - - Of liquorice | 0 | A |
| 1302.13.00 | - - Of hops | 0 | A |
| 1302.19.10 | - - - For medicinal use | 0 | A |
| 1302.19.20 | - - - For insecticidal, fungicidal or similar uses | 0 | A |
| 1302.19.30 | - - - Juices and extracts of pyrethrum or of roots containing rotenone | 0 | A |
| 1302.19.90 | - - - Other | 0 | A |
| 1302.20.00 | - Pectic substances, pectinates and pectates | 0 | A |
| 1302.31.00 | - - Agar-agar | 0 | A |
| 1302.32.00 | - - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | 0 | A |
| 1302.39.00 | - - Other | 0 | A |
| 1401.10.00 | - Bamboos | 5 | A |
| 1401.20.00 | - Rattans | 0 | A |
| 1401.90.10 | - - Osier | 0 | A |
| 1401.90.20 | - - Reeds | 0 | A |
| 1401.90.90 | - - Other | 0 | A |
| 1404.20.00 | - Cotton linters | 0 | A |
| 1404.90.10 | - - Vegetable materials of the kind used primarily as stuffing (for example: kapok, vegetable hair and eel grass), whether or not put up as a layer or with supporting of other materials | 0 | A |
| 1404.90.20 | - - Vegetable materials of the kind used primarily in the manufacture of brooms, or in brushes (for example: sorghum, piassava, couch-grass or istle), whether or not in hanks or bundles | 5 | A |
| 1404.90.31 | - - - Annatto (achiote) | 15 | E |
| 1404.90.39 | - - - Other | 5 | A |
| 1404.90.90 | - - Other | 5 | A |
| 1501.10.00 | - Lard | 15 | E |
| 1501.20.00 | - Other pig fat | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1501.90.00 | - Other | 15 | E |
| 1502.10.00 | - Tallow | 0 | A |
| 1502.90.00 | - Other | 0 | A |
| 1503.00.10 | - Solar stearin, and lard oil | 15 | E |
| 1503.00.90 | - Other | 0 | A |
| 1504.10.00 | - Fish-liver oils and their fractions | 0 | A |
| 1504.20.00 | - Fats and oils and their fractions, of fish, other than liver oils | 0 | A |
| 1504.30.00 | - Fats and oils and their fractions, of marine mammals | 0 | A |
| 1505.00.00 | WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM, INCLUDING LANOLIN | 0 | A |
| 1506.00.00 | OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED | 10 | E |
| 1507.10.00 | - Crude oil, whether or not degummed | 5 | E |
| 1507.90.00 | - Other | 15 | X |
| 1508.10.00 | - Crude oil | 5 | E |
| 1508.90.00 | - Other | 15 | E |
| 1509.10.00 | - Virgin | 10 | E |
| 1509.90.00 | - Other | 10 | E |
| 1510.00.00 | OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF SUCH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09 | 15 | E |
| 1511.10.00 | - Crude oil | 5 | X |
| 1511.90.10 | - - Palm stearin with an iodine index not exceeding 48 | 5 | X |
| 1511.90.90 | - - Other | 15 | X |
| 1512.11.00 | - - Crude oil | 5 | E |
| 1512.19.00 | - - Other | 15 | X |
| 1512.21.00 | - - Crude oil, whether or not gossypol has been removed | 5 | E |
| 1512.29.00 | - - Other | 15 | X |
| 1513.11.00 | - - Crude oil | 5 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1513.19.00 | - - Other | 15 | X |
| 1513.21.00 | - - Crude oil | 5 | G |
| 1513.29.00 | - - Other | 15 | X |
| 1514.11.00 | - - Crude oil | 5 | E |
| 1514.19.00 | - - Other | 15 | E |
| 1514.91.00 | - - Crude oil | 5 | E |
| 1514.99.00 | - - Other | 15 | E |
| 1515.11.00 | - - Crude oil | 5 | E |
| 1515.19.00 | - - Other | 5 | E |
| 1515.21.00 | - - Crude oil | 5 | X |
| 1515.29.00 | - - Other | 15 | X |
| 1515.30.00 | - Castor oil and its fractions | 5 | E |
| 1515.50.00 | - Sesame oil and its fractions | 15 | E |
| 1515.90.10 | - - Other drying oils | 5 | G |
| 1515.90.20 | - - Jojoba oil and its fractions | 5 | E |
| 1515.90.30 | - - Tung oil and its fractions | 5 | E |
| 1515.90.90 | - - Other | 15 | X |
| 1516.10.00 | - Animal fats and oils and their fractions | 15 | X |
| 1516.20.10 | - - Non-lauric vegetable fat, partially hydrogenated with a softening scope not less than 32 ℃ and not greater than 41 ℃, of the kind used as substitutes of cocoa butter | 0 | A |
| 1516.20.90 | - - Other | 15 | X |
| 1517.10.00 | - Margarine, excluding liquid margarine | 15 | X |
| 1517.90.10 | - - Preparations with a base of mixed fats with added flavouring substances, for use in the preparation of foodstuffs | 15 | X |
| 1517.90.20 | - - Preparations with a base of hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for confectionary and bakery products | 0 | A |
| 1517.90.90 | - - Other | 10 | X |
| 1518.00.10 | - Epoxidised soyabean oil, used exclusively in industry for the production of polymer compounds | 0 | A |
| 1518.00.90 | - Other | 5 | E |
| 1520.00.00 | GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES | 5 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1521.10.00 | - Vegetable waxes | 5 | E |
| 1521.90.00 | - Other | 5 | E |
| 1522.00.00 | DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES | 10 | E |
| 1601.00.10 | - Of bovine animals | 15 | X |
| 1601.00.20 | - Of poultry of heading 01.05 | 15 | X |
| 1601.00.30 | - Of swine | 15 | X |
| 1601.00.80 | - Other | 15 | X |
| 1601.00.90 | - Mixtures | 15 | X |
| 1602.10.10 | - - Of meat or meat offal of bovine animals | 15 | X |
| 1602.10.20 | - - Of meat or meat offal of poultry of heading 01.05 | 15 | X |
| 1602.10.30 | - - Of meat or meat offal of swine | 15 | X |
| 1602.10.80 | - - Other | 15 | X |
| 1602.10.90 | - - Mixtures | 15 | X |
| 1602.20.00 | - Of liver of any animal | 15 | G |
| 1602.31.00 | - Of turkeys (gallopavus) | 15 | X |
| 1602.32.10 | - - - Legs and thighs, whether or not joined | 164 | X |
| 1602.32.90 | - - - Other | 15 | X |
| 1602.39.00 | - - Other | 15 | X |
| 1602.41.00 | - - Hams and cuts thereof | 15 | X |
| 1602.42.00 | - - Shoulders and cuts thereof | 15 | X |
| 1602.49.10 | - - - Pigskin, dried, cooked and pressed | 5 | E |
| 1602.49.90 | - - - Other | 15 | X |
| 1602.50.00 | - Of bovine animals | 15 | E |
| 1602.90.00 | - Other, including preparations of blood of any animal | 15 | G |
| 1603.00.00 | EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES | 5 | A |
| 1604.11.00 | - - Salmon | 15 | A |
| 1604.12.00 | - - Herrings | 15 | C |
| 1604.13.00 | - - Sardines, sardinella and brisling or sprats | 15 | G |
| 1604.14.10 | - - - Cooked loins of tuna, frozen | 15 | E |
| 1604.14.90 | - - - Other | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1604.15.00 | - - Mackerel | 15 | C |
| 1604.16.00 | - - Anchovies | 15 | C |
| 1604.17.00 | - - Eels | 15 | E |
| 1604.19.00 | - - Other | 15 | C |
| 1604.20.00 | - Other prepared or preserved fish | 15 | C |
| 1604.31.00 | - - Caviar | 15 | E |
| 1604.32.00 | - - Caviar substitutes | 15 | C |
| 1605.10.00 | - Crabs, excluding macrura | 15 | C |
| 1605.21.00 | - - - Not in airtight containers | 15 | E |
| 1605.29.00 | - - Other | 15 | E |
| 1605.30.00 | - Lobster | 15 | E |
| 1605.40.10 | - - Lobsters | 15 | E |
| 1605.40.90 | - - Other | 15 | E |
| 1605.51.00 | - - Oysters | 15 | C |
| 1605.52.00 | - - Scallops, queen scallops and other molluscs of the genera Pecten, Chlamys or Placopecten | 15 | E |
| 1605.53.00 | - - Mussels | 15 | C |
| 1605.54.00 | - - Cuttle fish and squid | 15 | C |
| 1605.55.00 | - - Octopus | 15 | E |
| 1605.56.00 | - - Clams, cockles and arkshells | 15 | C |
| 1605.57.00 | - - Abalone | 15 | E |
| 1605.58.00 | - - Snails, other than sea snails | 15 | E |
| 1605.59.00 | - - Other | 15 | C |
| 1605.61.00 | - - Sea cucumbers | 15 | E |
| 1605.62.00 | - - Sea urchins | 15 | E |
| 1605.63.00 | - - Jellyfish | 15 | E |
| 1605.69.00 | - - Other | 15 | C |
| 1701.12.00 | - - Beet sugar | 15 | X |
| 1701.13.00 | - - Cane sugar specified in Subheading Note 2 to this Chapter | 40 | X |
| 1701.14.00 | - - Other cane sugar | 40 | X |
| 1701.91.00 | - - Containing added flavouring or colouring matter | 15 | X |
| 1701.99.00 | - - Other | 15 | X |
| 1702.11.00 | - - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter | 0 | A |
| 1702.19.00 | - - Other | 0 | A |
| 1702.20.00 | - Maple sugar and maple syrup | 10 | X |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1806.32.00 | - - Not filled | 15 | X |
| 1806.90.00 | - Other | 15 | X |
| 1901.10.11 | - - - For infant feeding ("infant formula") | 0 | A |
| 1901.10.19 | - - - Other | 0 | A |
| 1901.10.20 | - - Preparations for infant feeding ("infant formula") other than those included in tariff subdivision 1901.10. 11 | 0 | A |
| 1901.10.90 | - - Other | 10 | X |
| 1901.20.00 | - Mixes and doughs for the preparation of pastry, biscuits, or other bakers' wares of heading 19.05 | 15 | X |
| 1901.90.10 | - - Malt extract | 0 | A |
| 1901.90.20 | - - Modified milk powder other than goods of subdivisions 1901.10.11 and 1901.10.19 | 0 | A |
| 1901.90.40 | - - Food preparations of the kind referred to in Note 1 a) to Chapter 30, other than goods of subdivision 220 2.90.10 | 10 | X |
| 1901.90.90 | - - Other | 15 | X |
| 1902.11.00 | - - Containing eggs | 15 | X |
| 1902.19.00 | - - Other | 15 | X |
| 1902.20.00 | - Stuffed pasta, whether or not cooked or otherwise prepared | 15 | X |
| 1902.30.00 | - Other pasta | 15 | X |
| 1902.40.00 | - Couscous | 15 | A |
| 1903.00.00 | TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS OR SIFTINGS OR IN SIMILAR FORMS | 15 | C |
| 1904.10.10 | - - Rice flour pellets | 15 | A |
| 1904.10.90 | - - Other | 15 | X |
| 1904.20.00 | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | 15 | X |
| 1904.30.00 | - Bulgur wheat | 15 | C |
| 1904.90.10 | - - Pre-cooked rice | 35 | X |
| 1904.90.90 | - - Other | 15 | X |
| 1905.10.00 | - Crispbread called "knäckebrot" | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1905.20.00 | - Gingerbread and the like | 15 | E |
| 1905.31.10 | - - - Containing added cocoa, for ice cream wafers | 15 | X |
| 1905.31.90 | - - - Other | 15 | X |
| 1905.32.00 | - - Waffles and wafers, whether or not filled | 15 | X |
| 1905.40.00 | - Toasted bread and similar toasted products | 15 | X |
| 1905.90.00 | - Other | 15 | X |
| 2001.10.00 | - Cucumbers and gherkins | 15 | G |
| 2001.90.10 | - - Elotitos (young maize (corn) kernels) | 15 | E |
| 2001.90.20 | - - Onions | 15 | G |
| 2001.90.90 | - - Other | 15 | G |
| 2002.10.00 | - Tomatoes, whole or in pieces | 15 | G |
| 2002.90.10 | - - Tomato concentrate | 0 | A |
| 2002.90.90 | - - Other | 15 | X |
| 2003.10.00 | - Mushrooms of the genus Agaricus | 10 | C |
| 2003.90.10 | - - Truffles | 15 | E |
| 2003.90.90 | - - Other | 10 | E |
| 2004.10.00 | - Potatoes | 15 | X |
| 2004.90.00 | - Other vegetables and mixtures of vegetables | 15 | G |
| 2005.10.00 | - Homogenized vegetables | 15 | G |
| 2005.20.00 | - Potatoes | 15 | X |
| 2005.40.00 | - Peas (Pisum sativum) | 15 | G |
| 2005.51.00 | - - Shelled | 15 | X |
| 2005.59.00 | - - Other | 15 | X |
| 2005.60.00 | - Asparagus | 15 | E |
| 2005.70.00 | - Olives | 15 | E |
| 2005.80.00 | - Sweet corn (Zea mays var. Saccharata) | 15 | E |
| 2005.91.00 | - - Bamboo shoots | 15 | E |
| 2005.99.00 | - - Other | 15 | G |
| 2006.00.00 | VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLIZED) | 15 | E |
| 2007.10.00 | - Homogenized preparations | 15 | E |
| 2007.91.00 | - - Citrus fruit | 15 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2007.99.10 | - - - Pear, apple, apricot or peach paste for industrial transformation, in containers with a net content of 5 kg or more | 0 | A |
| 2007.99.90 | - - - Other | 15 | E |
| 2008.11.10 | - - - Butter | 15 | G |
| 2008.11.90 | - - - Other | 15 | G |
| 2008.19.10 | - - - Almond, hazelnut or other nut pastes, not containing added sugar | 5 | E |
| 2008.19.90 | - - - Other | 15 | E |
| 2008.20.00 | - Pineapples | 15 | E |
| 2008.30.00 | - Citrus fruit | 15 | E |
| 2008.40.00 | - Pears | 15 | E |
| 2008.50.00 | - Apricots | 15 | E |
| 2008.60.00 | - Cherries | 15 | E |
| 2008.70.00 | - Peaches, including nectarines | 15 | E |
| 2008.80.00 | - Strawberries | 15 | E |
| 2008.91.00 | - - Palm hearts | 15 | E |
| 2008.93.00 | - - Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) | 15 | E |
| 2008.97.00 | - - Mixtures | 15 | X |
| 2008.99.00 | - - Other | 15 | E |
| 2009.11.00 | - - Frozen | 25 | E |
| 2009.12.00 | - - Not frozen, of a Brix value not exceeding 20 | 15 | E |
| 2009.19.10 | - - - Concentrated juice | 30 | G |
| 2009.19.90 | - - - Other | 15 | E |
| 2009.21.00 | - - Of a Brix value not exceeding 20 | 15 | G |
| 2009.29.10 | - - - Concentrated juice | 5 | G |
| 2009.29.90 | - - - Other | 15 | G |
| 2009.31.00 | - - Of a Brix value not exceeding 20 | 15 | G |
| 2009.39.00 | - - Other | 15 | G |
| 2009.41.00 | - - Of a Brix value not exceeding 20 | 15 | X |
| 2009.49.00 | - - Other | 15 | X |
| 2009.50.00 | - Tomato juice | 15 | G |
| 2009.61.00 | - - Of a Brix value not exceeding 30 | 15 | G |
| 2009.69.10 | - - - Concentrated juice, whether or not frozen | 0 | A |
| 2009.69.20 | - - - Grape must | 0 | A |
| 2009.69.90 | - - - Other | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2009.71.00 | - - Of a Brix value not exceeding 20 | 15 | X |
| 2009.79.10 | - - - Concentrated juice, whether or not frozen | 0 | A |
| 2009.79.90 | - - - Other | 15 | X |
| 2009.81.00 | - - Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice | 15 | X |
| 2009.89.10 | - - - Pear, quince, apricot, cherry, peach, plums or sloe s concentrated juice, whether or not frozen | 0 | A |
| 2009.89.20 | - - - Passion fruit juice (Passiflora spp.) | 15 | G |
| 2009.89.30 | - - - Soursop juice (Annona muricata) | 15 | G |
| 2009.89.40 | - - - Concentrated tamarind juice | 15 | G |
| 2009.89.90 | - - - Other | 15 | G |
| 2009.90.00 | - Mixtures of juices | 15 | G |
| 2101.11.00 | - - Extracts, essences and concentrates | 15 | X |
| 2101.12.00 | - - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | 15 | X |
| 2101.20.00 | - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté | 15 | X |
| 2101.30.00 | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | 15 | E |
| 2102.10.10 | - - Culture yeasts | 0 | A |
| 2102.10.90 | - - Other | 0 | A |
| 2102.20.00 | - Inactive yeasts; other dead single-cell micro-organism s | 0 | A |
| 2102.30.00 | - Prepared baking powders | 10 | X |
| 2103.10.00 | - Soy sauce | 15 | E |
| 2103.20.00 | - Tomato ketchup and other tomato sauces | 15 | X |
| 2103.30.10 | - - Mustard flour | 5 | A |
| 2103.30.20 | - - Prepared mustard | 15 | E |
| 2103.90.00 | - Other | 15 | X |
| 2104.10.00 | - Soups and broths and preparations therefor; prepared soups and broths | 15 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2104.20.00 | - Homogenized composite food preparations | 15 | G |
| 2105.00.00 | ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA | 35 | X |
| 2106.10.00 | - Protein concentrates and textured protein substances | 0 | A |
| 2106.90.10 | - - Vegetable protein hydrolysates | 0 | A |
| 2106.90.20 | - - Powders for table creams, jellies, ice creams, and similar preparations, whether or not sweetened | 15 | G |
| 2106.90.30 | - - Compound preparations for the drinks industry, other than goods of subdivision 3302.10.20 | 0 | A |
| 2106.90.40 | - - Improvers for bread-making | 10 | E |
| 2106.90.50 | - - Autolyzed yeasts (yeast extracts) | 5 | C |
| 2106.90.60 | - - Dairy products substitutes, whether or not containing products from headings 04.01 to 04.06 | 15 | X |
| 2106.90.71 | - - - Preparations for infant feeding ("infant formula"), packaged for retail sale | 0 | A |
| 2106.90.79 | - - - Other | 10 | X |
| 2106.90.80 | - - Liquid preparations based on maize syrup and partially hydrogenated palm oil, of the kind used for decorating and filling pastry products, in containers holding more than 2 kg | 0 | A |
| 2106.90.91 | - - - Preparation for the food industry of a stabiliser/ emulsifier type | 0 | A |
| 2106.90.92 | - - - Antioxidant preparations based on ascorbyl palmitate, tocopherol and lecithin, of the kind used in the food industry | 0 | A |
| 2106.90.93 | - - - Preparations of the kind used as flavorings in the food industry, based mainly of: dairy solids, caseinates, sodium chloride, carbohydrates and fats | 15 | X |
| 2106.90.99 | - - - Other | 15 | X |
| 2201.10.00 | - Mineral waters and aerated waters | 15 | X |
| 2201.90.00 | - Other | 15 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2202.10.00 | - Waters including mineral waters and aerated waters, containing added sugar or other sweetener or flavouring | 15 | E |
| 2202.90.10 | - - Food preparations of the kind referred to in Note 1 a) to Chapter 30, for use as beverages | 10 | E |
| 2202.90.90 | - - Other | 15 | G |
| 22029090 A | (exclusively milk-based drinks) | 15 | X |
| 2203.00.00 | BEER MADE FROM MALT | 15 | E |
| 2204.10.00 | - Sparkling wine | 15 | E |
| 2204.21.00 | - - In containers holding 2 litres or less | 15 | E |
| 2204.29.00 | - - Other | 15 | E |
| 2204.30.00 | - Other grape must | 15 | E |
| 2205.10.00 | - In containers holding 2 litres or less | 15 | E |
| 2205.90.00 | - Other | 15 | E |
| 2206.00.00 | OTHER FERMENTED BEVERAGES (FOR EXAMPLE CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT SPECIFIED OR INCLUDED ELSEWHERE | 15 | E |
| 2207.10.10 | - - Absolute ethyl alcohol | 15 | E |
| 2207.10.90 | - - Other | 15 | E |
| 2207.20.00 | - Ethyl alcohol and other spirits, denatured, of any strength | 15 | E |
| 2208.20.10 | - With an alcoholic strength by volume of 60 % vol or more | 15 | E |
| 2208.20.90 | - - Other | 15 | E |
| 2208.30.10 | - - With an alcoholic strength by volume exceeding 60 % vol | 5 | E |
| 2208.30.90 | - - Other | 15 | E |
| 2208.40.10 | - - Rum | 15 | E |
| 2208.40.90 | - - Other | 15 | E |
| 2208.50.00 | - Gin and Geneva | 15 | E |
| 2208.60.10 | - - With an alcoholic strength by volume exceeding 60 % vol | 5 | E |
| 2208.60.90 | - - Other | 15 | E |
| 2208.70.00 | - Liqueurs | 15 | E |
| 2208.90.10 | - - Undenatured ethyl alcohol | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2208.90.90 | - - Other | 15 | E |
| 2209.00.00 | VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID | 15 | C |
| 2301.10.00 | - Flours, meals and pellets, of meat or meat offal; greaves | 10 | E |
| 2301.20.10 | - - Fish flour | 0 | A |
| 2301.20.90 | - - Other | 5 | C |
| 2302.10.00 | - Of maize (corn) | 5 | A |
| 2302.30.00 | - Of wheat | 5 | A |
| 2302.40.10 | - - Of rice | 5 | A |
| 2302.40.90 | - - Other | 5 | E |
| 2302.50.00 | - Of leguminous plants | 5 | A |
| 2303.10.10 | - - Of maize (corn) including the commercially called maize gluten | 0 | A |
| 2303.10.90 | - - Other | 5 | A |
| 2303.20.00 | - Beet-pulp, bagasse and other waste of sugar manufacture | 5 | A |
| 2303.30.00 | - Brewing or distilling dregs and waste | 5 | A |
| 2304.00.10 | - Flour | 0 | A |
| 2304.00.90 | - Other | 5 | E |
| 2305.00.00 | OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL | 5 | A |
| 2306.10.00 | - Of cotton seeds | 5 | C |
| 2306.20.00 | - Of linseed | 5 | A |
| 2306.30.00 | - Of sunflower seeds | 5 | A |
| 2306.41.00 | - - Rape or colza seeds with a low erucic acid content | 5 | C |
| 2306.49.00 | - - Other | 5 | C |
| 2306.50.00 | - Of coconut or copra | 5 | C |
| 2306.60.00 | - Of palm nuts or kernels | 5 | E |
| 2306.90.10 | - - Of maize (corn) germ | 5 | C |
| 2306.90.90 | - - Other | 5 | A |
| 2307.00.00 | WINE LEES; ARGOL | 5 | A |
| 2308.00.10 | - Acorns and horse-chestnuts | 5 | C |
| 2308.00.90 | - Other | 5 | C |
| 2309.10.00 | - Dog or cat food, put up for retail sale | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2309.90.11 | - - - For aquarium fish | 15 | E |
| 2309.90.19 | - - - Other | 15 | E |
| 2309.90.20 | - - Feeding preparations for birds | 15 | E |
| 2309.90.30 | - - Forage preparations with molasses or sugar added | 10 | E |
| 2309.90.41 | - - - Containing antibiotics or vitamins, whether or not intermixed | 0 | A |
| 2309.90.49 | - - - Other | 5 | E |
| 2309.90.90 | - - Other | 15 | G |
| 2401.10.10 | - - Virginia | 5 | E |
| 2401.10.20 | - - Burley | 5 | E |
| 2401.10.30 | - - Turkish (oriental) | 0 | A |
| 2401.10.90 | - - Other | 5 | E |
| 2401.20.10 | - - Virginia | 5 | E |
| 2401.20.20 | - - Burley | 5 | E |
| 2401.20.30 | - - Turkish (oriental) | 0 | A |
| 2401.20.90 | - - Other | 5 | E |
| 2401.30.10 | - - Virginia | 5 | E |
| 2401.30.20 | - - Burley | 5 | E |
| 2401.30.30 | - - Turkish (oriental) | 0 | A |
| 2401.30.90 | - - Other | 5 | E |
| 2402.10.00 | - Cigars, cheroots and cigarillos, containing tobacco | 15 | G |
| 2402.20.00 | - Cigarettes containing tobacco | 55 | X |
| 2402.90.00 | - Other | 15 | G |
| 2403.11.00 | - - Water pipe tobacco specified in Subheading Note 1 to this Chapter | 15 | G |
| 2403.19.10 | - - - Shredded tobacco, for making cigarettes | 15 | G |
| 2403.19.90 | - - - Other | 15 | G |
| 2403.91.00 | - - "Homogenized" or "reconstituted" tobacco | 0 | A |
| 2403.99.00 | - - Other | 5 | G |
| 2501.00.10 | - Sodium chloride with a purity of 99.9 % or more | 0 | A |
| 2501.00.20 | - Refined salt | 15 | E |
| 2501.00.90 | - Other | 15 | E |
| 2502.00.00 | UNROASTED IRON PYRITES | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2503.00.00 | SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR | 0 | A |
| 2504.10.00 | - In powder or in flakes | 0 | A |
| 2504.90.00 | - Other | 0 | A |
| 2505.10.00 | - Silica sands and quartz sands | 0 | A |
| 2505.90.00 | - Other | 0 | A |
| 2506.10.00 | - Quartz | 0 | A |
| 2506.20.10 | - - Crude or roughly trimmed | 0 | A |
| 2506.20.90 | - - Other | 0 | A |
| 2507.00.00 | KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED | 0 | A |
| 2508.10.00 | - Bentonite | 0 | A |
| 2508.30.00 | - Fire-clay | 0 | A |
| 2508.40.10 | - - Decolourizing earths and fuller's earth | 0 | A |
| 2508.40.90 | - - Other | 0 | A |
| 2508.50.00 | - Andalusite, kyanite and sillimanite | 0 | A |
| 2508.60.00 | - Mullite | 0 | A |
| 2508.70.00 | - Chamotte or dinas earths | 0 | A |
| 2509.00.00 | CHALK | 0 | A |
| 2510.10.00 | - Unground | 0 | A |
| 2510.20.00 | - Ground | 0 | A |
| 2511.10.00 | - Natural barium sulphate (barytes) | 0 | A |
| 2511.20.00 | - Natural barium carbonate (witherite) | 0 | A |
| 2512.00.00 | SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIES ELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, WITH AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS | 0 | A |
| 2513.10.10 | - - Crude or in irregular pieces, including crushed pum ice stone ("bimskies") | 0 | A |
| 2513.10.90 | - - Other | 0 | A |
| 2513.20.00 | - Emery, natural corundum, natural garnet and other na tural abrasives | 0 | A |
| 2514.00.00 | SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2515.11.00 | - - Crude or roughly trimmed | 10 | E |
| 2515.12.00 | - - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs | 10 | E |
| 2515.20.00 | - Ecaussine and other calcareous monumental or building stone; alabaster | 10 | E |
| 2516.11.00 | - - Crude or roughly trimmed | 5 | C |
| 2516.12.00 | - - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs | 5 | C |
| 2516.20.10 | - - Crude or roughly trimmed | 5 | C |
| 2516.20.20 | - - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs | 5 | C |
| 2516.90.00 | - Other monumental or building stone | 5 | C |
| 2517.10.00 | - Pebbles, gravel, broken or crushed stone, of the kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated | 5 | A |
| 2517.20.00 | - Macadam of slag, dross or similar industrial waste, w hether or not incorporating the materials cited in subheading 2517.10 | 5 | A |
| 2517.30.00 | - Tarred macadam | 5 | A |
| 2517.41.00 | - - Of marble | 5 | A |
| 2517.49.00 | - - Other | 5 | E |
| 2518.10.00 | - Dolomite, not calcined or sintered, called "crude" | 5 | A |
| 2518.20.00 | - Calcined or sintered dolomite | 5 | E |
| 2518.30.00 | - Dolomite ramming mix | 5 | A |
| 2519.10.00 | - Natural magnesium carbonate (magnesite) | 0 | A |
| 2519.90.00 | - Other | 0 | A |
| 2520.10.00 | - Gypsum; anhydrite | 5 | C |
| 2520.20.00 | - Plasters | 5 | C |
| 2521.00.00 | LIMESTONE FLUX; STONE OF THE KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT | 5 | A |
| 2522.10.00 | - Quicklime | 10 | E |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2601.20.00 | - Roasted iron pyrites (pyrites ashes) | 0 | A |
| 2602.00.00 | MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT | 0 | A |
| 2603.00.00 | COPPER ORES AND CONCENTRATES | 0 | A |
| 2604.00.00 | NICKEL ORES AND CONCENTRATES | 0 | A |
| 2605.00.00 | COBALT ORES AND CONCENTRATES | 0 | A |
| 2606.00.00 | ALUMINIUM ORES AND CONCENTRATES | 0 | A |
| 2607.00.00 | LEAD ORES AND CONCENTRATES | 0 | A |
| 2608.00.00 | ZINC ORES AND CONCENTRATES | 0 | A |
| 2609.00.00 | TIN ORES AND CONCENTRATES | 0 | A |
| 2610.00.00 | CHROMIUM ORES AND CONCENTRATES | 0 | A |
| 2611.00.00 | TUNGSTEN ORES AND CONCENTRATES | 0 | A |
| 2612.10.00 | - Uranium ores and concentrates | 0 | A |
| 2612.20.00 | - Thorium ores and concentrates | 0 | A |
| 2613.10.00 | - Roasted | 0 | A |
| 2613.90.00 | - Other | 0 | A |
| 2614.00.00 | TITANIUM ORES AND CONCENTRATES | 0 | A |
| 2615.10.00 | - Zirconium ores and concentrates | 0 | A |
| 2615.90.00 | - Other | 0 | A |
| 2616.10.00 | - Silver ores and concentrates | 5 | A |
| 2616.90.10 | - - Of gold | 5 | A |
| 2616.90.90 | - - Other | 5 | A |
| 2617.10.00 | - Antimony ores and concentrates | 0 | A |
| 2617.90.00 | - Other | 0 | A |
| 2618.00.00 | GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL | 0 | A |
| 2619.00.00 | SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL | 0 | A |
| 2620.11.00 | - - Hard zinc spelter | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2620.19.00 | - - Other | 0 | A |
| 2620.21.00 | - - Leaded gasoline sludges and leaded anti-knock compound sludges | 0 | A |
| 2620.29.00 | - - Other | 0 | A |
| 2620.30.00 | - Containing mainly copper | 0 | A |
| 2620.40.00 | - Containing mainly aluminium | 0 | A |
| 2620.60.00 | - Containing arsenic, mercury, thallium or their mixtures, of the kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | 0 | A |
| 2620.91.00 | - - Containing antimony, beryllium, cadmium, chromium or their mixtures | 0 | A |
| 2620.99.00 | - - Other | 0 | A |
| 2621.10.00 | - Ash and residues from the incineration of municipal waste | 0 | A |
| 2621.90.00 | - Other | 0 | A |
| 2701.11.00 | - - Anthracite | 5 | C |
| 2701.12.00 | - - Bituminous coal | 5 | A |
| 2701.19.00 | - - Other coal | 5 | C |
| 2701.20.00 | - Briquettes, ovoids and similar solid fuels manufactured from coal | 5 | C |
| 2702.10.00 | - Lignites, whether or not pulverised, but not agglomerated | 5 | E |
| 2702.20.00 | - Agglomerated lignites | 5 | E |
| 2703.00.00 | PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED | 0 | A |
| 2704.00.10 | - Coke of coal | 0 | A |
| 2704.00.90 | - Other | 0 | A |
| 2705.00.00 | COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS | 5 | A |
| 2706.00.00 | TARS DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS | 5 | E |
| 2707.10.00 | - Benzol (benzene) | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2707.20.00 | - Toluol (toluene) | 10 | E |
| 2707.30.00 | - Xylol (xylenes) | 10 | E |
| 2707.40.00 | - Naphthalene | 10 | E |
| 2707.50.00 | - Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 ° C by the ASTM D 86 method | 10 | E |
| 2707.91.00 | - - Creosote oils | 10 | E |
| 2707.99.10 | - - - Phenols | 10 | E |
| 2707.99.90 | - - - Other | 5 | E |
| 2708.10.00 | - Pitch | 10 | C |
| 2708.20.00 | - Pitch coke | 10 | C |
| 2709.00.10 | - Crude petroleum | 0 | A |
| 2709.00.90 | - Other | 0 | A |
| 2710.12.10 | - - - Petroleum ether | 0 | A |
| 2710.12.20 | - - - Aviation gasoline | 0 | A |
| 2710.12.30 | - - - Other gasolines | 0 | A |
| 2710.12.40 | - - - White spirit | 5 | E |
| 2710.12.51 | - - - - Naphtha | 5 | E |
| 2710.12.59 | - - - - Other | 5 | E |
| 2710.12.90 | - - - Other | 5 | E |
| 2710.19.11 | - - - - Kerosene-type jet fuel ("Avjet turbo fuel") | 0 | A |
| 2710.19.12 | - - - - Other kerosenes | 0 | A |
| 2710.19.13 | - - - - Other oils for industrial use | 0 | A |
| 2710.19.19 | - - - - Other | 5 | E |
| 2710.19.21 | - - - - Diesel oil (gas oil) | 0 | A |
| 2710.19.22 | - - - - Fuel oil No. 6 (Bunker C ) | 0 | A |
| 2710.19.23 | - - - - Other fuel oils | 0 | A |
| 2710.19.24 | - - - - Paraffinic or naphthenic base oils, refined | 0 | A |
| 2710.19.29 | - - - - Other | 5 | E |
| 2710.19.91 | - - - - Lubricating oils and greases | 15 | E |
| 2710.19.92 | - - - - Liquids for hydraulic systems | 5 | E |
| 2710.19.93 | - - - - Oils for use in agriculture, of the kind used for pest and disease control | 0 | A |
| 2710.19.99 | - - - - Other | 10 | E |
| 2710.20.10 | - - Light oils and preparations | 5 | E |
| 2710.20.20 | - - Medium oils and preparations | 5 | E |
| 2710.20.30 | - - Heavy oils and preparations | 5 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710.20.90 | - - Other preparations, not specified or included elsewhere | 10 | E |
| 2710.91.00 | - - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | 15 | E |
| 2710.99.00 | - - Other | 15 | E |
| 2711.11.00 | - - Natural gas | 0 | A |
| 2711.12.00 | - - Propane | 0 | A |
| 2711.13.00 | - - Butanes | 0 | A |
| 2711.14.00 | - - Ethylene, propylene, butylene and butadiene | 0 | A |
| 2711.19.00 | - - Other | 0 | A |
| 2711.21.00 | - - Natural gas | 0 | A |
| 2711.29.00 | - - Other | 0 | A |
| 2712.10.00 | - Petroleum jelly | 0 | A |
| 2712.20.00 | - Paraffin wax containing less than 0.75 % oil by weight | 0 | A |
| 2712.90.00 | - Other | 0 | A |
| 2713.11.00 | - - Not calcined | 0 | A |
| 2713.12.00 | - - Calcined | 5 | C |
| 2713.20.00 | - Petroleum bitumen | 0 | A |
| 2713.90.00 | - Other residues of petroleum oils or of oils obtained from bituminous minerals | 5 | E |
| 2714.10.00 | - Bitumionus or oil shales and tar sands | 5 | E |
| 2714.90.00 | - Other | 0 | A |
| 2715.00.00 | BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE BITUMINOUS MASTICS, CUT-BACKS) | 5 | C |
| 2716.00.00 | ELECTRICAL ENERGY | 0 | A |
| 2801.10.00 | - Chlorine | 0 | A |
| 2801.20.00 | - Iodine | 0 | A |
| 2801.30.00 | - Fluorine; bromine | 0 | A |
| 2802.00.00 | SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2803.00.00 | CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE) | 0 | A |
| 2804.10.00 | - Hydrogen | 10 | C |
| 2804.21.00 | - - Argon | 0 | A |
| 2804.29.00 | - - Other | 0 | A |
| 2804.30.00 | - Nitrogen | 0 | A |
| 2804.40.00 | - Oxygen | 10 | C |
| 2804.50.00 | - Boron; tellurium | 0 | A |
| 2804.61.00 | - Containing no less than 99.99 % silicon by weight | 0 | A |
| 2804.69.00 | - - Other | 0 | A |
| 2804.70.00 | - Phosphorus | 0 | A |
| 2804.80.00 | - Arsenic | 0 | A |
| 2804.90.00 | - Selenium | 0 | A |
| 2805.11.00 | - - Sodium | 0 | A |
| 2805.12.00 | - - Calcium | 0 | A |
| 2805.19.00 | - - Other | 0 | A |
| 2805.30.00 | - Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed | 0 | A |
| 2805.40.00 | - Mercury | 0 | A |
| 2806.10.00 | - Hydrogen chloride (hydrochloric acid) | 0 | A |
| 2806.20.00 | - Chlorosulphuric acid | 0 | A |
| 2807.00.10 | - Reagent grade sulphuric acid | 0 | A |
| 2807.00.90 | - Other | 10 | E |
| 2808.00.00 | NITRIC ACID; SULPHONITRIC ACIDS | 0 | A |
| 2809.10.00 | - Diphosphorus pentoxide | 0 | A |
| 2809.20.00 | - Phosphoric acid and polyphosphoric acids | 0 | A |
| 2810.00.00 | OXIDES OF BORON; BORIC ACIDS | 0 | A |
| 2811.11.00 | - - Hydrogen fluoride (hydrofluoric acid) | 0 | A |
| 2811.19.10 | - - - Hydrogen cyanide (CAS 74-90-8) | 0 | A |
| 2811.19.20 | - - - Perchloric acid (CAS 7601-90-3), with a concentration, by weight, not less than 72% | 0 | A |
| 2811.19.90 | - - - Other | 0 | A |
| 2811.21.00 | - - Carbon dioxide | 0 | A |
| 2811.22.00 | - - Silicon dioxide | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2811.29.10 | - - - Sulphur dioxide | 0 | A |
| 2811.29.90 | - - - Other | 0 | A |
| 2812.10.11 | - - - Phosphorus trichloride (CAS 7719-12-2) | 0 | A |
| 2812.10.12 | - - - Phosphorus pentachloride (CAS 10026-13-8) | 0 | A |
| 2812.10.13 | - - - Arsenic trichloride (CAS 7784-34-1) | 0 | A |
| 2812.10.14 | - - - Sulfur monochloride (CAS 10025-67-9) | 0 | A |
| 2812.10.15 | - - - Sulfur dichloride (CAS 10545-99-0) | 0 | A |
| 2812.10.19 | - - - Other | 0 | A |
| 2812.10.21 | - - - Phosphorus oxychloride (CAS 10025-87-3) | 0 | A |
| 2812.10.22 | - - - Phosgene (CAS 75-44-5) | 0 | A |
| 2812.10.23 | - - - Thionyl chloride (CAS 7719-09-7) | 0 | A |
| 2812.10.29 | - - - Other | 0 | A |
| 2812.90.00 | - Other | 0 | A |
| 2813.10.00 | - Carbon disulphide | 0 | A |
| 2813.90.00 | - Other | 0 | A |
| 2814.10.00 | - Anhydrous ammonia (liquefied) | 0 | A |
| 2814.20.00 | - Ammonia in aqueous solution | 0 | A |
| 2815.11.00 | - - Solid | 0 | A |
| 2815.12.00 | - - In aqueous solution (soda lye or caustic soda) | 0 | A |
| 2815.20.00 | - Potassium hydroxide (caustic potash) | 0 | A |
| 2815.30.00 | - Peroxides of sodium or potassium | 0 | A |
| 2816.10.00 | - Hydroxide and peroxide of magnesium | 0 | A |
| 2816.40.00 | - Oxides, hydroxides and peroxides, of strontium or ba rium | 0 | A |
| 2817.00.00 | ZINC OXIDE; ZINC PEROXIDE | 0 | A |
| 2818.10.00 | - Artificial corundum, whether or not chemically defined | 0 | A |
| 2818.20.00 | - Aluminium oxide, other than artificial corundum | 0 | A |
| 2818.30.00 | - Aluminium hydroxide | 0 | A |
| 2819.10.00 | - Chromium trioxide | 0 | A |
| 2819.90.00 | - Other | 0 | A |
| 2820.10.00 | - Manganese dioxide | 0 | A |
| 2820.90.00 | - Other | 0 | A |
| 2821.10.00 | - Iron oxides and hydroxides | 0 | A |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2828.10.00 | - Commercial calcium hypochlorite and other calcium hypochlorites | 5 | A |
| 2828.90.10 | - - Sodium hypochlorite | 10 | C |
| 2828.90.20 | - - Other hypochlorites | 0 | A |
| 2828.90.90 | - - Other | 0 | A |
| 2829.11.00 | - - Of sodium | 0 | A |
| 2829.19.00 | - - Other | 0 | A |
| 2829.90.10 | - - Potassium bromate (CAS 7758-01-2) | 0 | A |
| 2829.90.20 | - - Potassium iodate (CAS 7758-05-6) | 0 | A |
| 2829.90.30 | - - Calcium iodate (CAS 7789-80-2) | 0 | A |
| 2829.90.90 | - - Other | 0 | A |
| 2830.10.00 | - Sodium sulphides | 0 | A |
| 2830.90.10 | - - Zinc sulphide | 0 | A |
| 2830.90.20 | - - Cadmium sulphide | 0 | A |
| 2830.90.90 | - - Other | 0 | A |
| 2831.10.00 | - Of sodium | 0 | A |
| 2831.90.00 | - Other | 0 | A |
| 2832.10.00 | - Sodium sulphites | 0 | A |
| 2832.20.00 | - Other sulphites | 0 | A |
| 2832.30.00 | - Thiosulphates | 0 | A |
| 2833.11.00 | - - Disodium sulphate | 0 | A |
| 2833.19.00 | - - Other | 0 | A |
| 2833.21.00 | - - Of magnesium | 0 | A |
| 2833.22.00 | - - Of aluminium | 0 | A |
| 2833.24.00 | - - Of nickel | 0 | A |
| 2833.25.00 | - - Of copper | 0 | A |
| 2833.27.00 | - - Of barium | 0 | A |
| 2833.29.10 | - - - Of chromium | 0 | A |
| 2833.29.20 | - - - Of zinc | 0 | A |
| 2833.29.90 | - - - Other | 0 | A |
| 2833.30.00 | - Alums | 0 | A |
| 2833.40.00 | - Peroxosulphates (persulphates) | 0 | A |
| 2834.10.00 | - Nitrites | 0 | A |
| 2834.21.00 | - - Of potassium | 0 | A |
| 2834.29.00 | - - Other | 0 | A |
| 2835.10.00 | - Phosphinates (hypophosphites) and phosphonates (phosphites) | 0 | A |
| 2835.22.00 | - - Of mono- or disodium | 0 | A |
| 2835.24.00 | - - Of potassium | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2835.25.00 | - - Calcium hydrogenorthophosphate ("dicalcium phosphate") | 0 | A |
| 2835.26.00 | - - Other phosphates of calcium | 0 | A |
| 2835.29.10 | - - - Of trisodium | 0 | A |
| 2835.29.90 | - - - Other | 0 | A |
| 2835.31.00 | - Sodium triphosphate (sodium tripolyphosphate) | 0 | A |
| 2835.39.00 | - - Other | 0 | A |
| 2836.20.00 | - Disodium carbonate | 0 | A |
| 2836.30.00 | - Sodium hydrogencarbonate (sodium bicarbonate) | 0 | A |
| 2836.40.00 | - Potassium carbonates | 0 | A |
| 2836.50.00 | - Calcium carbonate | 0 | A |
| 2836.60.00 | - Barium carbonate | 0 | A |
| 2836.91.00 | - - Lithium carbonates | 0 | A |
| 2836.92.00 | - - Strontium carbonate | 0 | A |
| 2836.99.10 | - - - Commercial ammonium carbonate and other ammonium carbonates | 0 | A |
| 2836.99.20 | - - - Lead carbonates | 0 | A |
| 2836.99.90 | - - - Other | 0 | A |
| 2837.11.00 | - - Of sodium | 0 | A |
| 2837.19.00 | - - Other | 0 | A |
| 2837.20.00 | - Complex cyanides | 0 | A |
| 2839.11.00 | - - Metasilicates | 0 | A |
| 2839.19.00 | - - Other | 0 | A |
| 2839.90.10 | - - Of potassium | 0 | A |
| 2839.90.90 | - - Other | 0 | A |
| 2840.11.00 | - - Anhydrous | 0 | A |
| 2840.19.00 | - - Other | 0 | A |
| 2840.20.00 | - Other borates | 0 | A |
| 2840.30.00 | - Peroxoborates (perborates) | 0 | A |
| 2841.30.00 | - Sodium dichromate | 0 | A |
| 2841.50.10 | - Chromates of zinc or of lead | 0 | A |
| 2841.50.20 | - - Ammonium dichromate (CAS 7789-09-5) | 0 | A |
| 2841.50.90 | - - Other | 0 | A |
| 2841.61.00 | - - Potassium permanganate | 0 | A |
| 2841.69.00 | - - Other | 0 | A |
| 2841.70.00 | - Molybdates | 0 | A |
| 2841.80.00 | - Wolframates (tungstates) | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2841.90.10 | - - Aluminates | 0 | A |
| 2841.90.90 | - - Other | 0 | A |
| 2842.10.00 | - Double or complex silicates, including aluminosilicates whether or not chemically defined | 0 | A |
| 2842.90.10 | - - Fulminates, cyanates and thiocyanates | 0 | A |
| 2842.90.90 | - - Other | 0 | A |
| 2843.10.00 | - Colloidal precious metals | 0 | A |
| 2843.21.00 | - - Silver nitrate | 0 | A |
| 2843.29.00 | - - Other | 0 | A |
| 2843.30.00 | - Gold compounds | 0 | A |
| 2843.90.00 | - Other compounds; amalgams | 0 | A |
| 2844.10.00 | - Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds | 0 | A |
| 2844.20.00 | - Uranium enriched in U 235 and its compounds; pluto nium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products | 0 | A |
| 2844.30.00 | - Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products | 0 | A |
| 2844.40.00 | - Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 28 44.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues | 0 | A |
| 2844.50.00 | - Spent (irradiated) fuel elements (cartridges) of nuclear reactors | 0 | A |
| 2845.10.00 | - Heavy water (deuterium oxide) | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2845.90.00 | - Other | 0 | A |
| 2846.10.00 | - Cerium compounds | 0 | A |
| 2846.90.00 | - Other | 0 | A |
| 2847.00.10 | - With a concentration, by weight, not less than 70% (CAS 7722-84-1) | 0 | A |
| 2847.00.90 | - Other | 0 | A |
| 2848.00.00 | PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS | 0 | A |
| 2849.10.00 | - Of calcium | 0 | A |
| 2849.20.00 | - Of silicon | 0 | A |
| 2849.90.00 | - Other | 0 | A |
| 2850.00.00 | HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 28.49 | 0 | A |
| 2852.10.00 | - Chemically defined | 0 | A |
| 2852.90.00 | - Other | 0 | A |
| 2853.00.10 | - Cyanogen chloride (CAS 506-77-4) | 0 | A |
| 2853.00.90 | - Other | 0 | A |
| 2901.10.00 | - Saturated | 0 | A |
| 2901.21.00 | - - Ethylene | 0 | A |
| 2901.22.00 | - - Propene (propylene) | 0 | A |
| 2901.23.00 | - - Butene (butylene) and its isomers | 0 | A |
| 2901.24.00 | - - Buta-1,3-diene and isoprene | 0 | A |
| 2901.29.10 | - - - Acetylene | 10 | C |
| 2901.29.90 | - - - Other | 0 | A |
| 2902.11.00 | - - Cyclohexane | 0 | A |
| 2902.19.10 | - - -Camphene (3,3 dimethyl-2-methylenenorcamphane) | 0 | A |
| 2902.19.90 | - - - Other | 0 | A |
| 2902.20.00 | - Benzene | 0 | A |
| 2902.30.00 | - Toluene | 0 | A |
| 2902.41.00 | - - o-Xylene | 5 | A |
| 2902.42.00 | - - m-Xylene | 5 | A |
| 2902.43.00 | - - p-Xylene | 5 | A |
| 2902.44.00 | - - Mixed xylene isomers | 5 | A |
| 2902.50.00 | - Styrene | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2902.60.00 | - Ethylbenzene | 0 | A |
| 2902.70.00 | - Cumene | 0 | A |
| 2902.90.00 | - Other | 0 | A |
| 2903.11.00 | - - Chloromethane (methyl chloride) and chloroethane (ethyl chloride) | 0 | A |
| 2903.12.00 | - - Dichloromethane (methylene chloride) | 0 | A |
| 2903.13.00 | - - Chloroform (trichloromethane) | 0 | A |
| 2903.14.00 | - - Carbon tetrachloride | 0 | A |
| 2903.15.00 | - - Ethylene dichloride (ISO) (1,2-dichloroethane) | 0 | A |
| 2903.19.10 | - - - 1,1,1,-Trichloroethane (methyl chloroform) | 0 | A |
| 2903.19.90 | - - - Other | 0 | A |
| 2903.21.00 | - - Vinyl chloride (chloroethylene) | 0 | A |
| 2903.22.00 | - - Trichloroethylene | 0 | A |
| 2903.23.00 | - - Tetrachloroethylene (perchloroethylene) | 0 | A |
| 2903.29.00 | - - Other | 0 | A |
| 2903.31.00 | - - Ethylene dibromide (ISO) (1,2-dibromoethane) | 0 | A |
| 2903.39.10 | - - - 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1-propene (CAS 382-21-8) | 0 | A |
| 2903.39.21 | - - - - Difluoromethane | 0 | A |
| 2903.39.22 | - - - - Trifluoromethane | 0 | A |
| 2903.39.29 | - - - - Other | 0 | A |
| 2903.39.31 | - - - - Difluoroethane | 0 | A |
| 2903.39.32 | - - - - Trifluoroethane | 0 | A |
| 2903.39.33 | - - - - Tetrafluoroethane | 0 | A |
| 2903.39.34 | - - - - Pentafluoroethane | 0 | A |
| 2903.39.39 | - - - - Other | 0 | A |
| 2903.39.40 | - - - Methyl bromide | 0 | A |
| 2903.39.90 | - - - Other | 0 | A |
| 2903.71.00 | - - Chlorodifluoromethane | 0 | A |
| 2903.72.00 | - - Dichlorotrifluoroethanes | 0 | A |
| 2903.73.00 | - - Dichlorofluoroethanes | 0 | A |
| 2903.74.00 | - - Chlorodifluoroethanes | 0 | A |
| 2903.75.00 | - - Dichloropentafluoropropanes | 0 | A |
| 2903.76.10 | - - - Bromochlorodifluoromethane | 0 | A |
| 2903.76.20 | - - - Bromotrifluoromethane | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2903.76.30 | - - - Dibromotetrafluoroethanes | 0 | A |
| 2903.77.10 | - - - Trichlorofluoromethane | 0 | A |
| 2903.77.20 | - - - Dichlorodifluoromethane | 0 | A |
| 2903.77.30 | - - - Trichlorotrifluoroethanes | 0 | A |
| 2903.77.41 | - - - - Dichlorotetrafluoroethanes | 0 | A |
| 2903.77.42 | - - - - Chloropentafluoroethane | 0 | A |
| 2903.77.51 | - - - - Chlorotrifluoromethane | 0 | A |
| 2903.77.52 | - - - - Pentachlorofluoroethane | 0 | A |
| 2903.77.53 | - - - - Tetrachlorodifluoroethane | 0 | A |
| 2903.77.54 | - - - - Other chlorofluoroethanes | 0 | A |
| 2903.77.55 | - - - -Heptachlorofluoropropanes, hexachlorodifluoropropanes | 0 | A |
| 2903.77.56 | - - - -Pentachlorotrifluoropropanes, tetrachlorotetrafluoropropanes | 0 | A |
| 2903.77.57 | - - - - Trichloropentafluoropropanes, dichlorohexafluoropropanes | 0 | A |
| 2903.77.58 | - - - - Chloroheptafluoropropanes | 0 | A |
| 2903.77.59 | - - - - Other chlorofluoropropanes | 0 | A |
| 2903.77.90 | - - - Other | 0 | A |
| 2903.78.00 | - - Other perhalogenated derivatives | 0 | A |
| 2903.79.11 | - - - - Dichlorofluoromethane | 0 | A |
| 2903.79.19 | - - - - Other | 0 | A |
| 2903.79.22 | - - - - 2-chloro-1,1,1,2-tetrafluoroethane | 0 | A |
| 2903.79.25 | - - - - Trichlorofluoroethanes | 0 | A |
| 2903.79.29 | - - - - Other | 0 | A |
| 2903.79.30 | - - - Dibromochloropropane (DBCP) | 0 | A |
| 2903.79.60 | - - - Bromofluoromethane | 0 | A |
| 2903.79.90 | - - - Other | 0 | A |
| 2903.81.00 | - - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN) | 0 | A |
| 2903.82.10 | - - - Aldrin (ISO) | 0 | A |
| 2903.82.20 | - - - Chlordane (ISO) | 0 | A |
| 2903.82.30 | - - - Heptachlor (ISO) | 0 | A |
| 2903.89.10 | - - - Camphechlor (Toxaphene) | 0 | A |
| 2903.89.20 | - - - Mirex | 0 | A |
| 2903.89.90 | - - - Other | 0 | A |
| 2903.91.00 | - - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene | 0 | A |
| 2903.92.10 | - - - Hexachlorobenzene (ISO) | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2903.92.20 | - - - DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) | 0 | A |
| 2903.99.10 | - - - Pentachlorobenzene | 0 | A |
| 2903.99.20 | - - - Hexabromobiphenyl (CAS 36355-01-8) | 0 | A |
| 2903.99.90 | - - - Other | 0 | A |
| 2904.10.00 | - Derivatives containing only sulpho groups, their salts and ethyl esters | 0 | A |
| 2904.20.00 | - Derivatives containing only nitro or only nitroso groups | 0 | A |
| 2904.90.10 | - - Trichloronitromethane (Chloropicrin) (CAS 76-06-2) | 0 | A |
| 2904.90.20 | - - Perfluorooctane sulfonate | 0 | A |
| 2904.90.90 | - - Other | 0 | A |
| 2905.11.00 | - - Methanol (methyl alcohol) | 0 | A |
| 2905.12.00 | - - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) | 0 | A |
| 2905.13.00 | - - Butan-1-ol (n-butyl alcohol) | 0 | A |
| 2905.14.00 | - - Other butanols | 0 | A |
| 2905.16.00 | - - Octanol (octyl alcohol) and its isomers | 0 | A |
| 2905.17.00 | - - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) | 0 | A |
| 2905.19.10 | - - - Pentanol (amyl alcohol) and its isomers | 0 | A |
| 2905.19.91 | - - - - Pinacolyl alcohol (CAS 464-07-3) | 0 | A |
| 2905.19.99 | - - - - Other | 0 | A |
| 2905.22.00 | - - Acyclic terpene alcohols | 0 | A |
| 2905.29.00 | - - Other | 0 | A |
| 2905.31.00 | - - Ethylene glycol (ethanediol) | 0 | A |
| 2905.32.00 | - - Propylene glycol (propane-1,2-diol) | 0 | A |
| 2905.39.00 | - - Other | 0 | A |
| 2905.41.00 | - - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane) | 0 | A |
| 2905.42.00 | - - Pentaerythritol (pentaerythrite) | 0 | A |
| 2905.43.00 | - - Mannitol | 0 | A |
| 2905.44.00 | - - D-glucitol (sorbitol) | 0 | A |
| 2905.45.00 | - - Glycerol | 5 | A |
| 2905.49.00 | - - Other | 0 | A |
| 2905.51.00 | - - Ethchlorvynol (INN) | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2905.59.00 | - - Other | 0 | A |
| 2906.11.00 | - - Menthol | 0 | A |
| 2906.12.00 | - - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols | 0 | A |
| 2906.13.00 | - - Sterols and inositols | 0 | A |
| 2906.19.10 | - - - Terpineols | 0 | A |
| 2906.19.90 | - - - Other | 0 | A |
| 2906.21.00 | - - Benzyl alcohol | 0 | A |
| 2906.29.00 | - - Other | 0 | A |
| 2907.11.00 | - - Phenol (hydroxybenzene) and its salts | 0 | A |
| 2907.12.00 | - - Cresols and their salts | 0 | A |
| 2907.13.00 | - - Octylphenol, nonylphenol and their isomers; salts thereof | 0 | A |
| 2907.15.00 | - - Naphthols and their salts | 0 | A |
| 2907.19.10 | - - - Xylenols and their salts | 0 | A |
| 2907.19.90 | - - - Other | 0 | A |
| 2907.21.00 | - - Resorcinol and its salts | 0 | A |
| 2907.22.00 | - - Hydroquinone and its salts | 0 | A |
| 2907.23.00 | - - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts | 0 | A |
| 2907.29.10 | - - - Phenol-alcohols | 0 | A |
| 2907.29.90 | - - - Other | 0 | A |
| 2908.11.00 | - - Pentachlorophenol (ISO) | 0 | A |
| 2908.19.00 | - - Other | 0 | A |
| 2908.91.00 | - - Dinoseb (ISO) and its salts | 0 | A |
| 2908.92.00 | - - 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts | 0 | A |
| 2908.99.10 | - - - Derivatives containing only sulpho groups, their salts and esters | 0 | A |
| 2908.99.91 | - - - - Picric acid (trinitrophenol) (CAS 88-89-1) | 0 | A |
| 2908.99.99 | - - - - Other | 0 | A |
| 2909.11.00 | - - Diethyl ether (ethyl oxide) | 0 | A |
| 2909.19.00 | - - Other | 0 | A |
| 2909.20.00 | - Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | 0 | A |
| 2909.30.10 | - - Octabromodiphenyl ether | 0 | A |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2912.42.00 | - - Ethylvanillin (ethyl protocatechuic aldehyde) | 0 | A |
| 2912.49.10 | - - - Aldehyde-alcohols | 0 | A |
| 2912.49.90 | - - - Other | 0 | A |
| 2912.50.00 | - Cyclic polymers of aldehydes | 0 | A |
| 2912.60.00 | - Paraformaldehyde | 0 | A |
| 2913.00.00 | HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 29.12 | 0 | A |
| 2914.11.00 | - - Acetone | 0 | A |
| 2914.12.00 | - - Butanone (methyl ethyl ketone) | 0 | A |
| 2914.13.00 | - - 4-Methylpentan-2-one (methyl isobutyl ketone) | 0 | A |
| 2914.19.00 | - - Other | 0 | A |
| 2914.22.00 | - - Cyclohexanone and methylcyclohexanones | 0 | A |
| 2914.23.00 | - - Ionones and methylionones | 0 | A |
| 2914.29.10 | - - - Camphor | 0 | A |
| 2914.29.90 | - - - Other | 0 | A |
| 2914.31.00 | - - Phenylacetone (phenylpropan-2-one) | 0 | A |
| 2914.39.00 | - - Other | 0 | A |
| 2914.40.00 | - Ketone-alcohols and ketone-aldehydes | 0 | A |
| 2914.50.00 | - Ketone-phenols and ketones with other oxygen 6s< - function | 0 | A |
| 2914.61.00 | - - Anthraquinone | 0 | A |
| 2914.69.00 | - - Other | 0 | A |
| 2914.70.10 | - - Chlordecone | 0 | A |
| 2914.70.90 | - - Other | 0 | A |
| 2915.11.00 | - - Formic acid | 0 | A |
| 2915.12.00 | - - Salts of formic acid | 0 | A |
| 2915.13.00 | - - Esters of formic acid | 0 | A |
| 2915.21.00 | - - Acetic acid | 0 | A |
| 2915.24.00 | - - Acetic anhydride | 0 | A |
| 2915.29.10 | - - - Sodium acetate | 0 | A |
| 2915.29.20 | - - - Cobalt acetates | 0 | A |
| 2915.29.90 | - - - Other | 0 | A |
| 2915.31.00 | - - Ethyl acetate | 0 | A |
| 2915.32.00 | - - Vinyl acetate | 0 | A |
| 2915.33.00 | - - n-Butyl acetate | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2915.36.00 | - - Dinoseb acetate (ISO) | 0 | A |
| 2915.39.10 | - - - Isobutyl acetate | 0 | A |
| 2915.39.20 | - - - 2-Ethoxyethyl acetate | 0 | A |
| 2915.39.90 | - - - Other | 0 | A |
| 2915.40.00 | - Mono-, di- or trichloroacetic acids, their salts and esters | 0 | A |
| 2915.50.00 | - Propionic acid, its salts and esters | 0 | A |
| 2915.60.00 | - Butanoic (butyric) acids, pentanoic (valeric) acids, their salts and esters | 0 | A |
| 2915.70.00 | - Palmitic acid, stearic acid, their salts and esters | 0 | A |
| 2915.90.00 | - Other | 0 | A |
| 2916.11.00 | - - Acrylic acid and its salts | 0 | A |
| 2916.12.00 | - - Esters of acrylic acid | 0 | A |
| 2916.13.00 | - - Methacrylic acid and its salts | 0 | A |
| 2916.14.00 | - - Esters of methacrylic acid | 0 | A |
| 2916.15.00 | - - Oleic, linoleic or linolenic acids, their salts and esters | 0 | A |
| 2916.16.00 | - - Binapacryl (ISO) | 0 | A |
| 2916.19.00 | - - Other | 0 | A |
| 2916.20.00 | - Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 0 | A |
| 2916.31.00 | - - Benzoic acid, its salts and esters | 0 | A |
| 2916.32.00 | - - Benzoyl peroxide and benzoyl chloride | 0 | A |
| 2916.34.00 | - - Phenylacetic acid and its salts | 0 | A |
| 2916.39.10 | - - - Esters of phenylacetic acid | 0 | A |
| 2916.39.90 | - - - Other | 0 | A |
| 2917.11.00 | - - Oxalic acid, its salts and esters | 0 | A |
| 2917.12.10 | - - - Dioctyl adipate, di-isobutyl adepate, didecyl adepate and di-isodecyl adepate | 0 | A |
| 2917.12.90 | - - - Other | 0 | A |
| 2917.13.00 | - - Azelaic acid, sebacic acid, their salts and esters | 0 | A |
| 2917.14.00 | - - Maleic anhydride | 0 | A |
| 2917.19.00 | - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2917.20.00 | - Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 0 | A |
| 2917.32.10 | - - - Of a purity of 99 % or more | 0 | A |
| 2917.32.90 | - - - Other | 10 | C |
| 2917.33.00 | - - Dinonyl or didecyl orthophthalates | 0 | A |
| 2917.34.10 | - - - Dibutyl orthophthalates | 0 | A |
| 2917.34.90 | - - - Other | 0 | A |
| 2917.35.00 | - - Phthalic anhydride | 0 | A |
| 2917.36.00 | - - Terephthalic acid and its salts | 0 | A |
| 2917.37.00 | - - Dimethyl terephthalate | 0 | A |
| 2917.39.00 | - - Other | 0 | A |
| 2918.11.00 | - - Lactic acid, its salts and esters | 0 | A |
| 2918.12.00 | - - Tartaric acid | 0 | A |
| 2918.13.00 | - - Salts and esters of tartaric acid | 0 | A |
| 2918.14.00 | - - Citric acid | 0 | A |
| 2918.15.00 | - - Salts and esters of citric acid | 0 | A |
| 2918.16.00 | - - Gluconic acid, its salts and esters | 0 | A |
| 2918.18.00 | - - Chlorobenzilate (ISO) | 0 | A |
| 2918.19.10 | - - - 2,2-Diphenyl-2-hydroxyacetic acid (CAS 76-93-7) | 0 | A |
| 2918.19.90 | - - - Other | 0 | A |
| 2918.21.00 | - - Salicylic acid and its salts | 0 | A |
| 2918.22.00 | - - O-Acetylsalicylic acid, its salts and esters | 0 | A |
| 2918.23.00 | - - Other esters of salicylic acid and their salts | 0 | A |
| 2918.29.00 | - - Other | 0 | A |
| 2918.30.00 | - Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 0 | A |
| 2918.91.00 | - - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters | 0 | A |
| 2918.99.00 | - - Other | 0 | A |
| 2919.10.00 | - Tris (2,3-dibromopropyl) phosphate | 0 | A |
| 2919.90.00 | - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2920.11.10 | - - - Parathion (ISO) | 0 | A |
| 2920.11.20 | - - - Parathion-methyl (ISO) (methyl-parathion) | 0 | A |
| 2920.19.00 | - - Other | 0 | A |
| 2920.90.11 | - - - Trimethyl phosphite (CAS 121-45-9) | 0 | A |
| 2920.90.12 | - - - Triethyl phosphite (CAS 122-52-1) | 0 | A |
| 2920.90.13 | - - - Dimethyl phosphite (CAS 868-85-9) | 0 | A |
| 2920.90.14 | - - - Diethyl phosphite (CAS 762-04-9) | 0 | A |
| 2920.90.19 | - - - Other | 0 | A |
| 2920.90.20 | - - Endosulfan | 0 | A |
| 2920.90.90 | - - Other | 0 | A |
| 2921.11.00 | - - Methylamine, di- or trimethylamine and their salts | 0 | A |
| 2921.19.10 | - - - Diethylamine and its salts | 0 | A |
| 2921.19.21 | - - - - bis (2-chloroethyl) ethylamine (nitrogen mustard HN1) (CAS 538-07-8) | 0 | A |
| 2921.19.22 | - - - - bis (2-chloroethyl) methylamine (nitrogen mustard HN2) (CAS 51-75-2) | 0 | A |
| 2921.19.23 | - - - - tri (2-chloroethyl) amine (nitrogen mustard HN3) (CAS 555-77-1) | 0 | A |
| 2921.19.24 | - - - - Chlorides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) ethylamine and corresponding protonated salts thereof | 0 | A |
| 2921.19.29 | - - - - Other | 0 | A |
| 2921.19.90 | - - - Other | 0 | A |
| 2921.21.00 | - - Ethylenediamine and its salts | 0 | A |
| 2921.22.00 | - - Hexamethylenediamine and its salts | 0 | A |
| 2921.29.00 | - - Other | 0 | A |
| 2921.30.00 | - Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof | 0 | A |
| 2921.41.00 | - - Aniline and its salts | 0 | A |
| 2921.42.00 | - - Aniline derivatives and their salts | 0 | A |
| 2921.43.10 | - - - Trifluralin (a,a,a-trifluoro- 2,6-dinitro-N,N-dipropyl -p-toluidine) | 5 | A |
| 2921.43.20 | - - - Toluidine | 0 | A |
| 2921.43.30 | - - - Chloromethylaniline | 0 | A |
| 2921.43.90 | - - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2921.44.00 | - - Diphenylamine and its derivatives; salts thereof | 0 | A |
| 2921.45.00 | - - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof | 0 | A |
| 2921.46.00 | - - Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), ethylamphetamine (INN), phencamphamine (INN), phentermine (INN, lephetamine (INN), levamphetamine (INN) and mefenorex (INN); salts thereof | 0 | A |
| 2921.49.00 | - - Other | 0 | A |
| 2921.51.00 | - - o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof | 0 | A |
| 2921.59.00 | - - Other | 0 | A |
| 2922.11.00 | - - Monoethanolamine and its salts | 0 | A |
| 2922.12.00 | - - Diethanolamine and its salts | 0 | A |
| 2922.13.00 | - - Triethanolamine and its salts | 0 | A |
| 2922.14.00 | - - Dextropropoxyphene (INN) and its salts | 0 | A |
| 2922.19.11 | - - - - N, N-dimethylaminoethanol (CAS 108-01-0) and corresponding protonated salts | 0 | A |
| 2922.19.12 | - - - - N,N-Diethylaminoethanol (CAS 100-37-8) and corresponding protonated salts | 0 | A |
| 2922.19.19 | - - - - Other | 0 | A |
| 2922.19.20 | - - - Ethyldiethanolamine (CAS 139-87-7) | 0 | A |
| 2922.19.30 | - - - Methyldiethanolamine (CAS 105-59-9) | 0 | A |
| 2922.19.90 | - - - Other | 0 | A |
| 2922.21.00 | - - Aminonaphthosulphonic acids and their salts | 0 | A |
| 2922.29.10 | - - - Anisidines, dianisidines, phenetidines, and their salts | 0 | A |
| 2922.29.90 | - - - Other | 0 | A |
| 2922.31.00 | - - Amphepramone (INN), methadone (INN) and normethadone (INN); salts thereof | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2922.39.00 | - - Other | 0 | A |
| 2922.41.00 | - - Lysine and its esters; salts thereof | 0 | A |
| 2922.42.00 | - - Glutamic acid and its salts | 0 | A |
| 2922.43.00 | - - Anthranilic acid and its salts | 0 | A |
| 2922.44.00 | - - Tilidine (INN) and its salts | 0 | A |
| 2922.49.00 | - - Other | 0 | A |
| 2922.50.00 | - Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function | 0 | A |
| 2923.10.00 | - Choline and its salts | 0 | A |
| 2923.20.00 | - Lecithins and other phosphoaminolipids | 0 | A |
| 2923.90.00 | - Other | 0 | A |
| 2924.11.00 | - - Meprobamate (INN) | 0 | A |
| 2924.12.10 | - - - Fluoroacetamide (ISO) | 0 | A |
| 2924.12.20 | - - - Phosphamidon (ISO) | 0 | A |
| 2924.12.30 | - - - Monocrotophos (ISO) | 0 | A |
| 2924.19.00 | - - Other | 0 | A |
| 2924.21.00 | - - Ureines and their derivatives; salts thereof | 0 | A |
| 2924.23.00 | - - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts | 0 | A |
| 2924.24.00 | - - Ethinamate (INN) | 0 | A |
| 2924.29.00 | - - Other | 0 | A |
| 2925.11.00 | - - Saccharin and its salts | 0 | A |
| 2925.12.00 | - - Glutethimide (INN) | 0 | A |
| 2925.19.00 | - - Other | 0 | A |
| 2925.21.00 | - - Chlordimeform (ISO) | 0 | A |
| 2925.29.00 | - - Other | 0 | A |
| 2926.10.00 | - Acrylonitrile | 0 | A |
| 2926.20.00 | - 1-Cyanoguanidine (dicyandiamide) | 0 | A |
| 2926.30.00 | - Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano2-dimethylamino-4,4-diphenylbutane) | 0 | A |
| 2926.90.00 | - Other | 0 | A |
| 2927.00.00 | DIAZO-, AZO- OR AZOXY-COMPOUNDS | 0 | A |
| 2928.00.00 | ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE | 0 | A |
| 2929.10.00 | - Isocyanates | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2929.90.10 | - - Dihalides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphoramidic | 0 | A |
| 2929.90.20 | - - N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphoramidates dialkyl (methyl, ethyl, propyl (normal or iso propyl) | 0 | A |
| 2929.90.90 | - - Other | 0 | A |
| 2930.20.00 | - Thiocarbamates and dithiocarbamates | 0 | A |
| 2930.30.00 | - Thiuram mono-, di- or tetrasulphides | 0 | A |
| 2930.40.00 | - Methionine | 0 | A |
| 2930.50.10 | - - Methamidophos (ISO) | 5 | A |
| 2930.50.20 | - - Captafol (ISO) | 0 | A |
| 2930.90.20 | - - Dithiocarbonates (xanthates and xanthogenates) | 0 | A |
| 2930.90.31 | - - - 2-chloroethyl chloromethyl sulfide (CAS 2625-76-5) | 0 | A |
| 2930.90.32 | - - - bis (2-chloroethyl) sulfide (CAS 505-60-2) | 0 | A |
| 2930.90.33 | - - - bis (2-chloroethylthio) methane (CAS 63869-13-6) | 0 | A |
| 2930.90.34 | - - - 1,2-bis (2-chloroethyl(thio)) ethane (CAS 3563-36-8) | 0 | A |
| 2930.90.35 | - - - 1,3-Bis (2-chloroethylthio) n-propane (CAS 63905-10-2) | 0 | A |
| 2930.90.36 | - - - 1,4-Bis (2-chloroethylthio) n-butane (CAS 142868-93-7) | 0 | A |
| 2930.90.37 | - - - 1,5-bis (2-chloroethylthio) n-pentane (CAS 142868-94-8) | 0 | A |
| 2930.90.38 | - - - bis (2-chloroethylthiomethyl) ether (CAS 63918-90-1) and bis (2-chloroethylthioethyl) ether (CAS 63918-89-8) | 0 | A |
| 2930.90.39 | - - - Other | 0 | A |
| 2930.90.41 | - - - VX (S-2-diisopropylaminoethyloethylmethylphosphonothiolate) (CAS 50782-69-9) | 0 | A |
| 2930.90.49 | - - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2930.90.91 | - - - Amiton (O,O-Diethyl S-2-(diethylamino) ethyl phosphorothiolate) (CAS 78-53-5) and their corresponding alkylated or protonated salts | 0 | A |
| 2930.90.92 | - - N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) aminoetanotioles-2 and its corresponding protonated salts | 0 | A |
| 2930.90.93 | - - - Thiodiglycol (CAS 111-48-8) | 0 | A |
| 2930.90.94 | - - - Fonophos (O-Ethyl S-phenyl ethyl phosphonothiolothionate) (CAS 944-22-9) | 0 | A |
| 2930.90.99 | - - - Other | 0 | A |
| 2931.10.10 | - - Tetramethyl lead | 0 | A |
| 2931.10.20 | - - Tetraethyl lead | 0 | A |
| 2931.20.10 | - - Tributyl stannan (CAS 688-73-3) | 0 | A |
| 2931.20.90 | - - Other | 0 | A |
| 2931.90.10 | - - Alkyl-lead, other than those specified in tariff subdivisions 2931.10.10 or 2931.10.20 | 0 | A |
| 2931.90.21 | - - - Sarin (O-Isopropyl methylphosphonofluoridate) (CAS 107-44-8) | 0 | A |
| 2931.90.22 | - - - Soman (O-Pinacolyl methylphosphonofluoridate) (CAS 96-64-0) | 0 | A |
| 2931.90.23 | - - - Chlorosarin (O-Isopropyl methylphosphonochloridate) (CAS 1445-76-7) | 0 | A |
| 2931.90.24 | - - - Chlorosoman (O-pinacolyl methylphosphonochloridate) (CAS 7040-57-5) | 0 | A |
| 2931.90.29 | - - - Other | 0 | A |
| 2931.90.31 | - - - Tabun (O-Ethyl N,N-dimethyl phosphoramidocyanidate) (CAS 77-81-6) | 0 | A |
| 2931.90.39 | - - - Other | 0 | A |
| 2931.90.41 | - - - Lewisite 1 (2-Chlorovinyldichloroarsine) (CAS 541-25-3) | 0 | A |
| 2931.90.42 | - - - Lewisite 2 (Bis(2-chlorovinyl)chloroarsine) (CAS 40334-69-8) | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2931.90.43 | - - - Lewisite 3 (Tris-(2-Chlorovinyl) arsine) (CAS 403 34-70-1) | 0 | A |
| 2931.90.49 | - - - Other | 0 | A |
| 2931.90.51 | - - -DF (Methylphosphonyl difluoride) (CAS 676-99-3) | 0 | A |
| 2931.90.59 | - - - Other | 0 | A |
| 2931.90.61 | - - - QL (O-Ethyl O-2-diisopropylaminoethyl methylph osphonite) (CAS 57856-11-8) | 0 | A |
| 2931.90.69 | - - - Other | 0 | A |
| 2931.90.71 | - - - Methylphosphonyl dichloride (CAS 676-97-1) | 0 | A |
| 2931.90.72 | - - - Dimethyl methylphosphonate (CAS 756-79-6) | 0 | A |
| 2931.90.79 | - - - Other | 0 | A |
| 2931.90.90 | - - Other | 0 | A |
| 2932.11.00 | - - Tetrahydrofuran | 0 | A |
| 2932.12.00 | - - 2-Furaldehyde (furfuraldehyde) | 0 | A |
| 2932.13.00 | - - Furfuryl alcohol and tetrahydrofurfuryl alcohol | 0 | A |
| 2932.19.00 | - - Other | 0 | A |
| 2932.20.10 | - - Coumarin, methylcoumarins and ethylcoumarins | 0 | A |
| 2932.20.90 | - - Other lactones | 0 | A |
| 2932.91.00 | - - Isosafrole | 0 | A |
| 2932.92.00 | - - 1- (1,3-Benzodioxol-5-yl) propan-2-one | 0 | A |
| 2932.93.00 | - - Piperonal | 0 | A |
| 2932.94.00 | - - Safrole | 0 | A |
| 2932.95.00 | - - Tetrahydrocannabinols (all isomers) | 0 | A |
| 2932.99.00 | - - Other | 0 | A |
| 2933.11.00 | - - Phenazone (antipyrin) and its derivatives | 0 | A |
| 2933.19.00 | - - Other | 0 | A |
| 2933.21.00 | - - Hydantoin and its derivatives | 0 | A |
| 2933.29.00 | - - Other | 0 | A |
| 2933.31.00 | - - Pyridine and its salts | 0 | A |
| 2933.32.00 | - - Piperidine and its salts | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2933.33.00 | - - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof | 0 | A |
| 2933.39.10 | - - - 3-Quinuclidinol (CAS 1619-34-7) | 0 | A |
| 2933.39.20 | - - - BZ (3-Quinuclidinyl benzilate) (CAS 6581-06-2) | 0 | A |
| 2933.39.90 | - - - Other | 0 | A |
| 2933.41.00 | - - Levorphanol (INN) and its salts | 0 | A |
| 2933.49.00 | - - Other | 0 | A |
| 2933.52.00 | - - Malonylurea (barbituric acid) and its salts | 0 | A |
| 2933.53.00 | - - Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof | 0 | A |
| 2933.54.00 | - - Other derivatives of malonylurea (barbituric acid); salts thereof | 0 | A |
| 2933.55.00 | - - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof | 0 | A |
| 2933.59.00 | - - Other | 0 | A |
| 2933.61.00 | - - Melamine | 0 | A |
| 2933.69.00 | - - Other | 0 | A |
| 2933.71.00 | - - 6-Hexanelactam (epsilon-caprolactam) | 0 | A |
| 2933.72.00 | - - Clobazam (INN) and methyprylon (INN) | 0 | A |
| 2933.79.00 | - - Other lactams | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2933.91.00 | - - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN),lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN),temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof | 0 | A |
| 2933.99.00 | - - Other | 0 | A |
| 2934.10.00 | - Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure | 0 | A |
| 2934.20.00 | - Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused | 0 | A |
| 2934.30.00 | - Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused | 0 | A |
| 2934.91.00 | - - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof | 0 | A |
| 2934.99.00 | - - Other | 0 | A |
| 2935.00.00 | SULPHONAMIDES | 0 | A |
| 2936.21.10 | - - - Retinyl palmitate | 0 | A |
| 2936.21.90 | - - - Other | 0 | A |
| 2936.22.00 | - - Vitamin B1 and its derivatives | 0 | A |
| 2936.23.00 | - - Vitamin B2 and its derivatives | 0 | A |
| 2936.24.00 | - - D- or DL-Pantothenic acid (vitamin B3 or vitamin B5) and its derivatives | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2936.25.00 | - - Vitamin B6 and its derivatives | 0 | A |
| 2936.26.00 | - - Vitamin B12 and its derivatives | 0 | A |
| 2936.27.00 | - - Vitamin C and its derivatives | 0 | A |
| 2936.28.00 | - - Vitamin E and its derivatives | 0 | A |
| 2936.29.00 | - - Other vitamins and their derivatives | 0 | A |
| 2936.90.10 | - - Provitamins, unmixed | 0 | A |
| 2936.90.90 | - - Other | 0 | A |
| 2937.11.00 | - - Somatotropin, its derivatives and structural analogues | 0 | A |
| 2937.12.00 | - - Insulin and its salts | 0 | A |
| 2937.19.00 | - - Other | 0 | A |
| 2937.21.00 | - - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone) | 0 | A |
| 2937.22.00 | - - Halogenated derivatives of corticosteroidal hormones | 0 | A |
| 2937.23.00 | - - Oestrogens and progestogens | 0 | A |
| 2937.29.00 | - - Other | 0 | A |
| 2937.50.00 | - Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues | 0 | A |
| 2937.90.11 | - - - Epinephrine (adrenaline) | 0 | A |
| 2937.90.19 | - - - Other | 0 | A |
| 2937.90.20 | - - Derivatives of amino acids | 0 | A |
| 2937.90.90 | - - Other | 0 | A |
| 2938.10.00 | - Rutoside (rutin) and its derivatives | 0 | A |
| 2938.90.00 | - Other | 0 | A |
| 2939.11.00 | - - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof | 0 | A |
| 2939.19.00 | - - Other | 0 | A |
| 2939.20.10 | - - Quinine and its salts | 0 | A |
| 2939.20.90 | - - Other | 0 | A |
| 2939.30.00 | - Caffeine and its salts | 0 | A |

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

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3004.32.20 | - - - For veterinary use | 0 | A |
| 3004.39.10 | - - - For human use | 0 | A |
| 3004.39.20 | - - - For veterinary use | 0 | A |
| 3004.40.11 | - - - Containing ephedrine and its salts | 0 | A |
| 3004.40.12 | - - - Containing pseudoephedrine and its salts | 0 | A |
| 3004.40.13 | - - - Containing norephedrine and its salts | 0 | A |
| 3004.40.19 | - - - Other | 0 | A |
| 3004.40.21 | - - - Containing ephedrine and its salts | 0 | A |
| 3004.40.22 | - - - Containing pseudoephedrine and its salts | 0 | A |
| 3004.40.23 | - - - Containing norephedrine and its salts | 0 | A |
| 3004.40.29 | - - - Other | 0 | A |
| 3004.50.10 | - - For human use | 0 | A |
| 3004.50.20 | - - For veterinary use | 0 | A |
| 3004.90.11 | - - - For human use | 0 | A |
| 3004.90.12 | - - - For veterinary use | 0 | A |
| 3004.90.21 | - - - For human use | 0 | A |
| 3004.90.22 | - - - For veterinary use | 0 | A |
| 3004.90.91 | - - - For human use | 0 | A |
| 3004.90.92 | - - - For veterinary use | 0 | A |
| 3005.10.00 | - Adhesive dressings and other articles having an adhesive layer | 0 | A |
| 3005.90.00 | - Other | 5 | C |
| 3006.10.00 | - Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable | 0 | A |
| 3006.20.00 | - Blood-grouping reagents | 0 | A |
| 3006.30.10 | - - Opacifying preparations | 0 | A |
| 3006.30.20 | - - Diagnostic reagents | 0 | A |
| 3006.40.00 | - Dental cements and other dental fillings; bone reconstruction cements | 0 | A |
| 3006.50.00 | - First-aid boxes and kits | 5 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3006.60.00 | - Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides | 0 | A |
| 3006.70.00 | - Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments | 0 | A |
| 3006.91.00 | - - Appliances identifiable for ostomy use | 0 | A |
| 3006.92.00 | - - Pharmaceutical waste | 15 | A |
| 3101.00.00 | ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS | 0 | A |
| 3102.10.00 | - Urea, whether or not in aqueous solution | 0 | A |
| 3102.21.00 | - - Ammonium sulphate | 0 | A |
| 3102.29.00 | - - Other | 0 | A |
| 3102.30.00 | - Ammonium nitrate, whether or not in aqueous solution | 0 | A |
| 3102.40.00 | - Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances | 0 | A |
| 3102.50.00 | - Sodium nitrate | 0 | A |
| 3102.60.00 | - Double salts and mixtures of calcium nitrate and ammonium nitrate | 0 | A |
| 3102.80.00 | - Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution | 0 | A |
| 3102.90.10 | - - Calcium cyanamide | 0 | A |
| 3102.90.90 | - - Other | 0 | A |
| 3103.10.00 | - Superphosphates | 0 | A |
| 3103.90.10 | - - Basic slag | 0 | A |
| 3103.90.90 | - - Other | 0 | A |
| 3104.20.00 | - Potassium chloride | 0 | A |
| 3104.30.00 | - Potassium sulphate | 0 | A |
| 3104.90.10 | - - Carnallite, sylvite and other natural potassium salts, in raw form | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3104.90.90 | - - Other | 0 | A |
| 3105.10.00 | - Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | 0 | A |
| 3105.20.00 | - Mineral or chemical fertilisers containing the three fertilising elements: nitrogen, phosphorus and potassium | 0 | A |
| 3105.30.00 | - Diammonium hydrogenorthophosphate (diammonium phosphate) | 0 | A |
| 3105.40.00 | - Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | 0 | A |
| 3105.51.00 | - - Containing nitrates and phosphates | 0 | A |
| 3105.59.00 | - - Other | 0 | A |
| 3105.60.00 | - Mineral or chemical fertilisers containing the two fertilising elements: phosphorus and potassium | 0 | A |
| 3105.90.00 | - Other | 0 | A |
| 3201.10.00 | - Quebracho extract | 0 | A |
| 3201.20.00 | - Wattle extract | 0 | A |
| 3201.90.00 | - Other | 0 | A |
| 3202.10.00 | - Synthetic organic tanning substances | 0 | A |
| 3202.90.00 | - Other | 0 | A |
| 3203.00.00 | COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN | 0 | A |
| 3204.11.00 | - - Disperse dyes and preparations based thereon | 0 | A |
| 3204.12.00 | - - Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3204.13.00 | - - Basic dyes and preparations based thereon | 0 | A |
| 3204.14.00 | - - Direct dyes and preparations based thereon | 0 | A |
| 3204.15.00 | - - Vat dyes (including those usable in that state as pig ments) and preparations based thereon | 0 | A |
| 3204.16.00 | - - Reactive dyes and preparations based thereon | 0 | A |
| 3204.17.00 | - - Pigments and preparations based thereon | 0 | A |
| 3204.19.00 | - - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19 | 0 | A |
| 3204.20.00 | - Synthetic organic products of the kind used as fluorescent brightening agents | 0 | A |
| 3204.90.00 | - Other | 0 | A |
| 3205.00.00 | COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES | 0 | A |
| 3206.11.00 | - - Containing 80 % or more by weight of titanium dioxide calculated on the dry matter | 0 | A |
| 3206.19.00 | - - Other | 0 | A |
| 3206.20.00 | - Pigments and preparations based on chromium compounds | 0 | A |
| 3206.41.00 | - - Ultramarine and preparations based thereon | 0 | A |
| 3206.42.00 | - - Lithopone and other pigments and preparations based on zinc sulphide | 0 | A |
| 3206.49.10 | - - - Pigments and preparations based on cadmium compounds | 0 | A |
| 3206.49.20 | - - - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides) | 0 | A |
| 3206.49.90 | - - - Other | 0 | A |
| 3206.50.00 | - Inorganic products of the kind used as luminophores | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3207.10.00 | - Prepared pigments, prepared opacifiers, prepared colours and similar preparations | 0 | A |
| 3207.20.00 | - Vitrifiable enamels and glazes, engobes (slips) and similar preparations | 0 | A |
| 3207.30.00 | - Liquid lustres and similar preparations | 0 | A |
| 3207.40.00 | - Glass frit and other glass, in the form of powder, granules or flakes | 0 | A |
| 3208.10.10 | - - Oven drying anti-rust enamel paints, for coating metal strips | 0 | A |
| 3208.10.20 | - - Printer's varnish | 0 | A |
| 3208.10.30 | - - Colourless varnish, for curing concrete for road construction | 0 | A |
| 3208.10.40 | - - Put up in aerosol containers | 15 | G |
| 3208.10.50 | - - Solutions as defined in note 4 of this Chapter | 0 | A |
| 3208.10.90 | - - Other | 15 | G |
| 3208.20.10 | - - Printer's varnish | 0 | A |
| 3208.20.20 | - - Colourless varnish, for curing concrete for road construction | 0 | A |
| 3208.20.30 | - - Put up in aerosol containers | 15 | G |
| 3208.20.40 | - - Solutions as defined in note 4 of this chapter | 0 | A |
| 3208.20.90 | - - Other | 15 | G |
| 3208.90.10 | - - Solutions as defined in note 4 of this chapter | 0 | A |
| 3208.90.20 | - - Printer's varnish | 0 | A |
| 3208.90.30 | - - Colourless varnish, for curing concrete for road construction | 0 | A |
| 3208.90.40 | - - Epoxyphenolic paints and varnishes for sanitary use | 0 | A |
| 3208.90.50 | - - Put up in aerosol containers | 15 | G |
| 3208.90.91 | - - - Other paints | 15 | G |
| 3208.90.92 | - - - Other varnishes | 15 | G |
| 3209.10.10 | - - Printer's varnish | 0 | A |
| 3209.10.90 | - - Other | 15 | G |
| 3209.90.10 | - - Other paints | 15 | G |
| 3209.90.20 | - - Other varnishes | 15 | G |
| 3210.00.10 | - Prepared water pigments of the kind used for finishing leather | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3210.00.90 | - Other | 15 | G |
| 3211.00.00 | PREPARED DRIERS | 0 | A |
| 3212.10.00 | - Stamping foils | 0 | A |
| 3212.90.10 | - - Aluminium powder dispersed in non-aqueous media | 5 | E |
| 3212.90.20 | - - Other pigments dispersed in non-aqueous media | 0 | A |
| 3212.90.90 | - - Other | 5 | E |
| 3213.10.00 | - Colours in sets | 5 | G |
| 3213.90.00 | - Other | 5 | G |
| 3214.10.11 | - - - Based on acrylic polymers or polyesters | 5 | G |
| 3214.10.19 | - - - Other | 0 | A |
| 3214.10.20 | - - Painters' fillings | 5 | G |
| 3214.90.00 | - Other | 5 | G |
| 3215.11.10 | - - - Offset printing ink | 0 | A |
| 3215.11.20 | - - - For retouching negatives for printing | 0 | A |
| 3215.11.30 | - - - Screen printing ink | 0 | A |
| 3215.11.90 | - - - Other | 10 | C |
| 3215.19.10 | - - - Offset printing ink | 0 | A |
| 3215.19.20 | - - - For retouching negatives for printing | 0 | A |
| 3215.19.30 | - - - Screen printing ink | 0 | A |
| 3215.19.90 | - - - Other | 10 | C |
| 3215.90.00 | - Other | 0 | A |
| 3301.12.00 | - - Of orange | 0 | A |
| 3301.13.00 | - - Of lemon | 0 | A |
| 3301.19.10 | - - - Of bergamot | 0 | A |
| 3301.19.20 | - - - Of lime | 0 | A |
| 3301.19.90 | - - - Other | 0 | A |
| 3301.24.00 | - - Of peppermint (Mentha piperita) | 0 | A |
| 3301.25.00 | - - Of other mints | 0 | A |
| 3301.29.10 | - - - Of geranium | 0 | A |
| 3301.29.20 | - - - Of jasmine | 0 | A |
| 3301.29.30 | - - - Of lavender or of lavandin | 0 | A |
| 3301.29.40 | - - - Of vetiver | 0 | A |
| 3301.29.90 | - - - Other | 0 | A |
| 3301.30.00 | - Resinoids | 0 | A |
| 3301.90.00 | - Other | 0 | A |
| 3302.10.10 | - - Of a kind used in the food industries | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3302.10.20 | - - Of a kind used in the drinks industries, whether or not containing ethyl alcohol | 0 | A |
| 3302.90.10 | - - Of a kind used in the tobacco industry | 0 | A |
| 3302.90.20 | - - Of a kind used in the oral hygiene or dental industries | 0 | A |
| 3302.90.90 | - - Other | 5 | E |
| 3303.00.00 | PERFUMES AND TOILET WATERS | 15 | E |
| 3304.10.00 | - Lip make-up preparations | 15 | E |
| 3304.20.00 | - Eye make-up preparations | 15 | E |
| 3304.30.00 | - Manicure or pedicure preparations | 15 | E |
| 3304.91.00 | - - Powders, whether or not compressed | 15 | E |
| 3304.99.00 | - - Other | 15 | E |
| 3305.10.00 | - Shampoos | 15 | E |
| 3305.20.00 | - Preparations for permanent waving or straightening | 15 | E |
| 3305.30.00 | - Hair lacquers | 15 | E |
| 3305.90.00 | - Other | 15 | G |
| 3306.10.00 | - Dentifrices | 15 | E |
| 3306.20.00 | - Yarn used to clean between the teeth (dental floss) | 15 | A |
| 3306.90.00 | - Other | 15 | E |
| 3307.10.00 | - Pre-shave, shaving or aftershave preparations | 15 | E |
| 3307.20.00 | - Personal deodorants and antiperspirants | 15 | E |
| 3307.30.00 | - Perfumed bath salts and other bath preparations | 15 | E |
| 3307.41.00 | - - "Agarbatti" and other odoriferous preparations which operate by burning | 15 | C |
| 3307.49.00 | - - Other | 15 | G |
| 3307.90.10 | - - Contact lens solutions or artificial eye solutions, including artificial tears | 5 | E |
| 3307.90.90 | - - Other | 15 | E |
| 3401.11.11 | - - - - Medicated, other than disinfectant | 5 | E |
| 3401.11.19 | - - - - Other | 15 | E |
| 3401.11.20 | - - - Organic surface-active products and preparations for use as soap | 10 | E |
| 3401.11.30 | - - - Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent | 5 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3401.19.00 | - - Other | 15 | E |
| 3401.20.10 | - - Liquid soap, medicated (other than disinfectant) | 5 | E |
| 3401.20.90 | - - Other | 15 | E |
| 3401.30.00 | - Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | 15 | G |
| 3402.11.10 | - - - Water-soluble salts of alkylaryl sulphonic acids | 10 | E |
| 3402.11.90 | - - - Other | 0 | A |
| 3402.12.00 | - - Cationic | 0 | A |
| 3402.13.00 | - - Non-ionic | 0 | A |
| 3402.19.00 | - - Other | 0 | A |
| 3402.20.00 | - Preparations put up for retail sale | 15 | E |
| 3402.90.11 | - - - Based on water-soluble salts of alkylaryl sulphonic acids or phosphoric esters | 10 | G |
| 3402.90.19 | - - - Other | 5 | G |
| 3402.90.20 | - - Washing preparations and cleaning preparations | 15 | E |
| 3403.11.00 | - - Preparations for the treatment of textile materials, leather, furskins or other materials | 0 | A |
| 3403.19.00 | - - Other | 0 | A |
| 3403.91.10 | - - - Of a kind used for the oil or grease treatment of leather, with a basis of diethanolamines and oxidised or sulphonated oils | 5 | C |
| 3403.91.90 | - - - Other | 0 | A |
| 3403.99.00 | - - Other | 0 | A |
| 3404.20.00 | - Of poly(oxyethylene) (polyethylene glycol) | 0 | A |
| 3404.90.10 | - - Of chemically modified lignite | 0 | A |
| 3404.90.90 | - - Other | 0 | A |
| 3405.10.00 | - Polishes, creams and similar preparations for footwear or leather | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3405.20.00 | - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | 15 | E |
| 3405.30.00 | - Polishes (lustres) and similar preparations for coachwork, other than metal polishes | 15 | E |
| 3405.40.00 | - Scouring pastes and powders and other scouring preparations | 15 | E |
| 3405.90.10 | - - Waxes containing solvents or emulsified, not containing other added substances | 0 | A |
| 3405.90.20 | - - Metal polishes, in containers of a net content of 1 kg or more | 5 | A |
| 3405.90.90 | - - Other | 15 | E |
| 3406.00.00 | CANDLES, TAPERS AND THE LIKE | 15 | E |
| 3407.00.00 | MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER | 5 | A |
| 3501.10.00 | - Casein | 0 | A |
| 3501.90.00 | - Other | 5 | C |
| 3502.11.00 | - - Dried | 0 | A |
| 3502.19.00 | - - Other | 0 | A |
| 3502.20.00 | - Milk albumin, including concentrates of two or more whey proteins | 0 | A |
| 3502.90.00 | - Other | 0 | A |
| 3503.00.10 | - Gelatin and derivatives thereof | 0 | A |
| 3503.00.90 | - Other | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3504.00.00 | PEPTONES AND THEIR DERIVATIVES; OTHER PR OTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HI DE POWDER, WHETHER OR NOT CHROMED | 0 | A |
| 3505.10.10 | - - Dextrins | 0 | A |
| 3505.10.20 | - - Pregelatinised or esterified starch | 0 | A |
| 3505.10.90 | - - Other | 5 | E |
| 3505.20.00 | - Glues | 10 | E |
| 3506.10.00 | - Products of any kind suitable for use as glues or adh esives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg | 15 | A |
| 3506.91.10 | - - - Prepared thermoplastic adhesives based on polya mides or polyesters, with a melting point of between 1 80 ℃ and 240 ℃ | 5 | C |
| 3506.91.20 | - - - Thermoplastic adhesive based on styrene-butadiene copolymers and hydrocarbon resins with a m elting temperature above 75 ° C | 0 | A |
| 3506.91.90 | - - - Other | 15 | E |
| 3506.99.00 | - - Other | 15 | E |
| 3507.10.00 | - Rennet and concentrates thereof | 0 | A |
| 3507.90.00 | - Other | 0 | A |
| 3601.00.00 | PROPELLENT POWDERS | 0 | A |
| 3602.00.10 | - Based on ammonium nitrate | 15 | A |
| 3602.00.90 | - Other | 10 | A |
| 3603.00.00 | SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS | 0 | A |
| 3604.10.00 | - Fireworks | 15 | A |
| 3604.90.00 | - Other | 15 | A |
| 3605.00.00 | MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04 | 15 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3606.10.00 | - Liquid or liquefied-gas fuels in containers of the kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm3 | 15 | A |
| 3606.90.10 | - - Ferro-cerium and other pyrophoric alloys | 5 | A |
| 3606.90.90 | - - Other | 15 | A |
| 3701.10.00 | - For X-ray | 0 | A |
| 3701.20.00 | - Instant print film | 10 | A |
| 3701.30.10 | - - Photomechanical process plates of the type used in photolithography, heliography, photoengraving, etc. | 0 | A |
| 3701.30.90 | - - Other | 10 | A |
| 3701.91.00 | - - For colour photography (polychrome) | 10 | A |
| 3701.99.00 | - - Other | 10 | A |
| 3702.10.00 | - For X-ray | 0 | A |
| 3702.31.10 | - - - Instant print film | 10 | A |
| 3702.31.90 | - - - Other | 10 | A |
| 3702.32.10 | - - - Instant print film | 10 | A |
| 3702.32.90 | - - - Other | 10 | A |
| 3702.39.10 | - - - Instant print film | 10 | A |
| 3702.39.90 | - - - Other | 10 | A |
| 3702.41.10 | - - - Instant print film | 10 | A |
| 3702.41.90 | - - - Other | 10 | A |
| 3702.42.10 | - - - Instant print film | 10 | A |
| 3702.42.90 | - - - Other | 10 | A |
| 3702.43.10 | - - - Instant print film | 10 | A |
| 3702.43.90 | - - - Other | 10 | A |
| 3702.44.10 | - - - Instant print film | 10 | A |
| 3702.44.90 | - - - Other | 10 | A |
| 3702.52.10 | - - - Of a length not exceeding 14 m | 10 | A |
| 3702.52.20 | - - - Of a length exceeding 14 m | 10 | A |
| 3702.53.00 | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides | 10 | A |
| 3702.54.00 | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than f or slides | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3702.55.00 | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m | 10 | A |
| 3702.56.00 | - - Of a width exceeding 35 mm | 10 | A |
| 3702.96.00 | - - Of a width not exceeding 35 mm and of a length n ot exceeding 30 m | 10 | A |
| 3702.97.00 | - - Of a width not exceeding 35 mm and of a length e xceeding 30 m | 10 | A |
| 3702.98.00 | - - Of a width exceeding 35 mm | 10 | A |
| 3703.10.00 | - In rolls of a width exceeding 610 mm | 10 | A |
| 3703.20.00 | - Other, for colour photography (polychrome) | 0 | A |
| 3703.90.10 | - - Heliographic paper, for monochrome photography | 10 | A |
| 3703.90.90 | - - Other | 10 | A |
| 3704.00.00 | Photographic plates, film, paper, paperboard and textiles, exposed but not developed | 10 | A |
| 3705.10.00 | - For offset reproduction | 10 | A |
| 3705.90.10 | - - Microfilm | 10 | A |
| 3705.90.90 | - - Other | 10 | A |
| 3706.10.00 | - Of a width of 35 mm or more | 5 | A |
| 3706.90.00 | - Other | 5 | A |
| 3707.10.00 | - Sensitising emulsions | 0 | A |
| 3707.90.00 | - Other | 0 | A |
| 3801.10.00 | - Artificial graphite | 0 | A |
| 3801.20.00 | - Colloidal or semi-colloidal graphite | 0 | A |
| 3801.30.00 | - Carbonaceous pastes for electrodes and similar pastes for furnace linings | 0 | A |
| 3801.90.00 | - Other | 0 | A |
| 3802.10.00 | - Activated carbon | 0 | A |
| 3802.90.00 | - Other | 0 | A |
| 3803.00.00 | TALL OIL, WHETHER OR NOT REFINED | 0 | A |
| 3804.00.00 | RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 38.03 | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3805.10.00 | - Gum, wood or sulphate turpentine oils (sulphate turpentine) | 5 | C |
| 3805.90.10 | - - Pine oil | 5 | C |
| 3805.90.90 | - - Other | 5 | C |
| 3806.10.00 | - Rosin and resin acids | 5 | C |
| 3806.20.00 | - Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts | 5 | C |
| 3806.30.00 | - Ester gums | 0 | A |
| 3806.90.00 | - Other | 5 | C |
| 3807.00.00 | WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH | 0 | A |
| 3808.50.11 | - - - In articles such as tablets and candles, that act due to combustion, and fly-papers | 10 | E |
| 3808.50.12 | - - - Containing DDT, aldrin, dieldrin, toxaphene, chlordimeform, chlordane, heptachlor | 5 | E |
| 3808.50.13 | - - - Containing binapacryl, 1,2-dibromoethane, ethylene dichloride, parathion | 5 | E |
| 3808.50.14 | - - - Containing lindane, mercury compounds, fluoroacetamide, pentachlorophenol, monocrotophos, phosphamidon | 5 | E |
| 3808.50.15 | - - - Based on methamidophos and methyl parathion | 5 | E |
| 3808.50.16 | - - - Cyclohexane, 1,2,3,4,5,6 hexachloro (HCH) | 5 | E |
| 3808.50.19 | - - - Other | 5 | G |
| 3808.50.21 | - - - With a base of chromated copper arsenate, of the kind used for preserving wood, in containers of a net content of 125 kg or more | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3808.50.22 | - - - Containing hexachlorobenzene, pentachlorophenol, binapacryl, oxides of mercury | 5 | E |
| 3808.50.23 | - - - Containing captafol | 5 | E |
| 3808.50.29 | - - - Other | 5 | G |
| 3808.50.31 | - - - Containing dinoseb (ISO) | 5 | E |
| 3808.50.32 | - - - Containing 2.4,5-T (ISO) (2,4,5-trichlorophenoxya cetic | 5 | E |
| 3808.50.39 | - - - Other | 5 | E |
| 3808.50.40 | - - Disinfectants | 15 | E |
| 3808.50.51 | - - - Containing fluoroacetamide | 10 | E |
| 3808.50.59 | - - - Other | 10 | E |
| 3808.50.92 | - - - Containing chlorobenzilate, phosphamidon | 5 | E |
| 3808.50.93 | - - - Dry powder formulations with a mixture containin g mainly: benomyl (CAS 17804-35-2), carbofuran (CA S 1563-66-2) and thiram (CAS 137-26-8) | 5 | E |
| 3808.50.99 | - - - Other | 5 | E |
| 3808.91.10 | - - - In articles such as tablets and candles, that act due to combustion, and fly-papers | 10 | E |
| 3808.91.20 | - - - Containing endrin | 5 | E |
| 3808.91.31 | - - - - Containing chloropicrin at a rate not less than 3 0% by weight | 5 | E |
| 3808.91.39 | - - - - Other | 5 | E |
| 3808.91.40 | - - - - Containing chloropicrin at a rate not less than 3 0% by weight other than those referred to in subdivisi on 3808.91.31 | 5 | E |
| 3808.91.50 | - - - - Mirex or declordano | 5 | E |
| 3808.91.90 | - - - Other | 5 | G |
| 3808.92.10 | - - - With a base of chromated copper arsenate, of the kind used for preserving wood, in containers of a net c ontent of 125 kg or more | 0 | A |
| 3808.92.90 | - - - Other | 5 | G |
| 3808.93.00 | - - Herbicides, anti-sprouting products and plant-growth regulators | 5 | E |
| 3808.94.10 | - - - Based on pine oil and quaternary ammonium surface-active agents | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3808.94.90 | - - - Other | 15 | G |
| 3808.99.10 | - - - Rodenticides | 10 | E |
| 3808.99.21 | - - - - Containing chloropicrin at a rate not less than 30% by weight | 5 | E |
| 3808.99.29 | - - - - Other | 5 | E |
| 3808.99.30 | - - - - Containing chloropicrin at a rate not less than 30% by weight other than those referred to in tariff subdivision 3808.99.21 | 5 | E |
| 3808.99.90 | - - - Other | 5 | E |
| 3809.10.00 | - With a basis of amylaceous substances | 5 | C |
| 3809.91.00 | - - Of a kind used in the textile or like industries | 5 | C |
| 3809.92.00 | - - Of a kind used in the paper or like industries | 5 | C |
| 3809.93.00 | - - Of a kind used in the leather or like industries | 5 | C |
| 3810.10.00 | - Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials | 0 | A |
| 3810.90.00 | - Other | 0 | A |
| 3811.11.00 | - - Based on lead compounds | 5 | A |
| 3811.19.00 | - - Other | 5 | C |
| 3811.21.10 | - - - Containing 30 % or more but not more than 40 % of such oils | 0 | A |
| 3811.21.90 | - - - Other | 0 | A |
| 3811.29.00 | - - Other | 0 | A |
| 3811.90.00 | - Other | 5 | C |
| 3812.10.00 | - Prepared rubber accelerators | 0 | A |
| 3812.20.00 | - Compound plasticisers for rubber or plastics | 5 | C |
| 3812.30.10 | - - For rubber | 0 | A |
| 3812.30.21 | - - - Stabilisers for poly(vinyl chloride) (PVC) based on organic salts of heavy metals | 0 | A |
| 3812.30.29 | - - - Other | 0 | A |
| 3813.00.00 | PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES | 0 | A |
| 3814.00.10 | - Solvents and thinners | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3814.00.90 | - Other | 0 | A |
| 3815.11.00 | - - With nickel or nickel compounds as the active subs tance | 0 | A |
| 3815.12.00 | - - With precious metal or precious metal compounds as the active substance | 0 | A |
| 3815.19.00 | - - Other | 0 | A |
| 3815.90.10 | - - Catalysts based on methyl ethyl ketone peroxide or organo-cobalt compounds | 10 | E |
| 3815.90.90 | - - Other | 0 | A |
| 3816.00.00 | REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01 | 0 | A |
| 3817.00.10 | - Mixed alkylbenzenes | 0 | A |
| 3817.00.20 | - Mixed alkylnaphthalenes | 0 | A |
| 3818.00.00 | CHEMICAL ELEMENTS DOPED FOR USE IN ELE CTRONICS, IN THE FORM OF DISCS, WAFERS O R SIMILAR FORMS; Chemical Compounds Doped For Use In Electronics | 0 | A |
| 3819.00.00 | Hydraulic brake fluids and other prepared liquids for h ydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals | 10 | E |
| 3820.00.00 | ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS | 5 | C |
| 3821.00.10 | - Prepared culture media for the development or maint enance of micro-organisms (including viruses and the li ke) | 0 | A |
| 3821.00.20 | - Prepared culture media for the development or maintenance of plant, human or animal cells | 10 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3822.00.00 | DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABO RATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 3 0.02 OR 30.06; CERTIFIED REFERENCE MATERIALS | 0 | A |
| 3823.11.00 | - - Stearic acid | 0 | A |
| 3823.12.00 | - - Oleic acid | 0 | A |
| 3823.13.00 | - -Tall oil fatty acids | 0 | A |
| 3823.19.00 | - - Other | 0 | A |
| 3823.70.00 | - Industrial fatty alcohols | 0 | A |
| 3824.10.10 | - - Based on natural resinous products | 0 | A |
| 3824.10.90 | - - Other | 0 | A |
| 3824.30.00 | - Non-agglomerated metal carbides mixed together or with metallic binders | 0 | A |
| 3824.40.00 | - Prepared additives for cements, mortars or concretes | 0 | A |
| 3824.50.00 | - Non-refractory mortars and concretes | 0 | A |
| 3824.60.00 | - Sorbitol other than that of subheading 2905.44 | 0 | A |
| 3824.71.00 | - - Containing chlorofluorocarbons (CFC), whether or not containing hydrochlorofluorocarbons (HCFC), perfluorocarbons (PFC) or hydrofluorocarbons (HFC) | 0 | A |
| 3824.72.00 | - - Containing bromochlorodifluoromethane, bromotriflu oromethane or dibromotetrafluoroethanes | 0 | A |
| 3824.73.00 | - - Containing hydrobromofluorocarbons (HBFC) | 0 | A |
| 3824.74.00 | - - Containing hydrochlorofluorocarbons (HCFC), whether or not containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC) | 0 | A |
| 3824.75.00 | - - Containing carbon tetrachloride | 10 | C |
| 3824.76.00 | - - Containing 1,1,1-trichloroethane (methylchloroform) | 10 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3824.77.00 | - - Containing bromomethane (methyl bromide) or bromochloromethane | 0 | A |
| 3824.78.00 | - - Containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC) or hydrochlorofluorocarbons (HCFC) | 0 | A |
| 3824.79.00 | - - Other | 0 | A |
| 3824.81.00 | - - Containing oxirane (ethylene oxide) | 10 | C |
| 3824.82.00 | - - Containing polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or polybrominated bi phenyls (PBB) | 10 | C |
| 3824.83.00 | - - Containing tris (2,3-dibromopropyl) phosphate | 10 | C |
| 3824.90.10 | - - Preparations for rubber or plastics, not elsewhere specified or included | 0 | A |
| 3824.90.20 | - - Gelling agents, hardeners, anti-peeling agents and other preparations for paint and varnish, not elsewhere specified or included | 0 | A |
| 3824.90.30 | - - Preparations of the kind used in the manufactures of inks and other preparations used in printing, not elsewhere specified or included | 0 | A |
| 3824.90.40 | - - Additives and other preparations for electrolytic baths for electro-deposition on metal strips | 0 | A |
| 3824.90.51 | - - - Of alkylbenzene sulphonic acids and their derivati ves | 10 | E |
| 3824.90.59 | - - - Other | 10 | E |
| 3824.90.60 | - - Other inorganic preparations, including mixtures of trace elements | 0 | A |
| 3824.90.70 | - - Fluids with a basis of diphenyl for use as refrigerants | 0 | A |
| 3824.90.80 | - - Articles producing a lighting effect for signalling and safety purposes | 0 | A |
| 3824.90.91 | - - - Naphthenic acids, their water-insoluble salts and their esters | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3824.90.92 | - - With a basis of ethylenebisdithiocarbamate manganese complex with zinc ion, with a concentration greater than or equal to 85% | 0 | A |
| 3824.90.99 | - - - Other | 10 | C |
| 3825.10.00 | - Municipal waste | 10 | C |
| 3825.20.00 | - Sewage sludge | 10 | C |
| 3825.30.00 | - Clinical waste | 10 | C |
| 3825.41.00 | - - Halogenated | 10 | C |
| 3825.49.00 | - - Other | 10 | C |
| 3825.50.00 | - Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids | 10 | C |
| 3825.61.00 | - - Mainly containing organic constituents | 10 | C |
| 3825.69.00 | - - Other | 10 | C |
| 3825.90.00 | - Other | 10 | C |
| 3826.00.00 | BIODIESEL AND MIXTURES THEREOF, NOT CON TAINING OR CONTAINING LESS THAN 70 PERCENT BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MATERIALS | 10 | E |
| 3901.10.00 | - Polyethylene having a specific gravity of less than 0. 94 | 0 | A |
| 3901.20.00 | - Polyethylene having a specific gravity of 0.94 or more | 0 | A |
| 3901.30.00 | - Ethylene-vinyl acetate copolymers | 0 | A |
| 3901.90.00 | - Other | 0 | A |
| 3902.10.00 | - Polypropylene | 0 | A |
| 3902.20.00 | - Polyisobutylene | 0 | A |
| 3902.30.00 | - Propylene copolymers | 0 | A |
| 3902.90.00 | - Other | 0 | A |
| 3903.11.00 | - - Expansible | 0 | A |
| 3903.19.00 | - - Other | 0 | A |
| 3903.20.00 | - Styrene-acrylonitrile (SAN) copolymers | 0 | A |
| 3903.30.00 | - Acrylonitrile-butadiene-styrene (ABS) copolymers | 0 | A |
| 3903.90.00 | - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3904.10.00 | - Poly (vinyl chloride), not mixed with any other substances | 0 | A |
| 3904.21.10 | - - - Granules, flakes, lumps and powders of poly (vinyl chloride) (PVC) (known commercially as PVC compound) | 5 | E |
| 3904.21.20 | - - - In other primary forms, food or pharmaceutical grade | 5 | E |
| 3904.21.90 | - - - Other | 0 | A |
| 3904.22.10 | - - - Granules, flakes, lumps and powders of poly (vinyl chloride) (PVC) (known commercially as PVC compound) | 5 | E |
| 3904.22.90 | - - - Other | 0 | A |
| 3904.30.00 | - Vinyl chloride-vinyl acetate copolymers | 0 | A |
| 3904.40.00 | - Other vinyl chloride copolymers | 0 | A |
| 3904.50.00 | - Vinylidene chloride polymers | 0 | A |
| 3904.61.00 | - - Polytetrafluoroethylene | 0 | A |
| 3904.69.00 | - - Other | 0 | A |
| 3904.90.00 | - Other | 0 | A |
| 3905.12.00 | - - In aqueous dispersion | 0 | A |
| 3905.19.00 | - - Other | 0 | A |
| 3905.21.00 | - - In aqueous dispersion | 0 | A |
| 3905.29.00 | - - Other | 0 | A |
| 3905.30.00 | - Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups | 0 | A |
| 3905.91.00 | - - Copolymers | 0 | A |
| 3905.99.00 | - - Other | 0 | A |
| 3906.10.00 | - Poly (methyl methacrylate) | 0 | A |
| 3906.90.00 | - Other | 0 | A |
| 3907.10.00 | - Polyacetals | 0 | A |
| 3907.20.00 | - Other polyethers | 0 | A |
| 3907.30.00 | - Epoxide resins | 0 | A |
| 3907.40.00 | - Polycarbonates | 0 | A |
| 3907.50.10 | - - Containing drying oils or palm oil | 5 | E |
| 3907.50.90 | - - Other | 0 | A |
| 3907.60.00 | - Poly (ethylene terephthalate) | 0 | A |
| 3907.70.00 | - Poly (lactic acid) | 0 | A |
| 3907.91.20 | - - - Isophthalic | 0 | A |
| 3907.91.80 | - - - Other | 5 | A |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3917.22.00 | - - Of polymers of propylene | 5 | G |
| 3917.23.10 | - - - Tubes, pipes and hoses of poly(vinyl chloride) (PVC) of an external diameter exceeding 26 mm but not exceeding 400 mm | 15 | X |
| 3917.23.20 | - - - Tubes, pipes and hoses of poly(vinyl) chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC) of an external diameter not exceeding 26 mm | 15 | X |
| 3917.23.30 | - - - Tubes, pipes and hoses of poly(vinyl) chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC), whether or not metallized, of an external diameter of less than 40 mm, with or without fittings, for emptying sinks and wash basins | 15 | G |
| 3917.23.90 | - - - Other | 5 | E |
| 3917.29.10 | - - - Tubes of epoxy resins reinforced with glass fiber, of the kind used for conducting hydrocarbons, subterraneously | 0 | A |
| 3917.29.90 | - - - Other | 5 | G |
| 3917.31.00 | - - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa | 5 | G |
| 3917.32.11 | - - - With a strip fitted with emitters or drippers for a drip irrigation system | 0 | A |
| 3917.32.19 | - - - - Other | 15 | G |
| 3917.32.30 | - - - Flexible tubes, pipes and hoses, corrugated | 5 | G |
| 3917.32.40 | - - - Hoses of poly (vinyl chloride) (PVC) of an external diameter of 12.5 mm or more but no more than 51 mm | 15 | G |
| 3917.32.50 | - - - Tubular casings of poly (vinylidene chloride) (PVDC), printed | 0 | A |
| 3917.32.90 | - - - Other | 5 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3917.33.20 | - - - Hoses of polyethylene or of poly (vinyl chloride) (PVC) of an external diameter of 12.5 mm or more but no more than 51 mm | 15 | G |
| 3917.33.90 | - - - Other | 5 | G |
| 3917.39.20 | - - - Flexible tubes, pipes and hoses, corrugated | 5 | E |
| 3917.39.90 | - - - Other | 5 | G |
| 3917.40.10 | - - - Of poly (vinyl chloride) (PVC), of an external diameter not exceeding 110 mm | 15 | X |
| 3917.40.20 | - - Other, of the kind used for drip-irrigation system tubes, pipes and hoses as specified in tariff subdivision 3917.32.11 | 0 | A |
| 3917.40.30 | - - Of epoxy resins reinforced with glass fiber, of the kind used in the tubes classified under tariff subdivision 3917.29.10 | 0 | A |
| 3917.40.90 | - - Other | 5 | G |
| 3918.10.00 | - Of polymers of vinyl chloride | 10 | E |
| 3918.90.00 | - Of other plastics | 10 | E |
| 3919.10.10 | - - Of a width not exceeding 10 cm | 10 | A |
| 3919.10.90 | - - Other | 5 | G |
| 3919.90.00 | - Other | 0 | A |
| 3920.10.11 | - - - High density, twist type | 0 | A |
| 3920.10.19 | - - - Other | 10 | X |
| 3920.10.20 | - - Of ethylene acetate-vinyl copolymers, of a thickness of 2 mm or more but no greater than 50 mm | 10 | G |
| 3920.10.91 | - - - Flexible, of a thickness not exceeding 0.10 mm, neither printed not metallized | 0 | A |
| 3920.10.99 | - - - Other | 5 | H |
| 3920.20.13 | - - - Laminated, reinforced or even combined with other polymers, metallized or not | 5 | X |
| 3920.20.14 | - - - Other, metallized | 0 | A |
| 3920.20.19 | - - - Other | 0 | A |
| 3920.20.21 | - - - Metallized | 10 | X |
| 3920.20.29 | - - - Other | 10 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3920.20.90 | - - Other | 0 | A |
| 3920.30.11 | - - - Sheets or plates | 10 | X |
| 3920.30.19 | - - - Other | 5 | G |
| 3920.30.20 | - - Printed | 10 | G |
| 3920.43.11 | - - - - Of a thickness exceeding 400 microns | 10 | G |
| 3920.43.19 | - - - - Other | 10 | G |
| 3920.43.20 | - - - - Flexible, of a thickness exceeding 400 microns | 0 | A |
| 3920.43.31 | - - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized | 5 | G |
| 3920.43.32 | - - - - Not printed, metallized | 5 | G |
| 3920.43.33 | - - - - Printed, not metallized | 10 | G |
| 3920.43.34 | - - - - Printed, metallized | 10 | G |
| 3920.43.39 | - - - - Other | 0 | A |
| 3920.49.11 | - - - - Of a thickness exceeding 400 microns | 10 | G |
| 3920.49.19 | - - - - Other | 10 | G |
| 3920.49.20 | - - - Flexible, of a thickness exceeding 400 microns | 0 | A |
| 3920.49.31 | - - - - Laminates, reinforced or intermixed with other polymers, neither printed nor metallized | 5 | G |
| 3920.49.32 | - - - - Not printed, metallized | 5 | G |
| 3920.49.33 | - - - - Printed, not metallized | 0 | A |
| 3920.49.34 | - - - - Printed, metallized | 0 | A |
| 3920.49.39 | - - - - Other | 0 | A |
| 3920.51.10 | - - - Of a thickness of 1 mm or more but not exceeding 40 mm | 0 | A |
| 3920.51.90 | - - - Other | 5 | A |
| 3920.59.00 | - - Other | 5 | A |
| 3920.61.00 | - - Of polycarbonates | 5 | A |
| 3920.62.13 | - - - - Laminated, reinforced or even combined with other polymers, metallized or not | 5 | G |
| 3920.62.14 | - - - - Other, metallized | 0 | A |
| 3920.62.19 | - - - - Other | 0 | A |
| 3920.62.21 | - - - - Metallized | 10 | G |
| 3920.62.29 | - - - - Other | 10 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3920.62.90 | - - - Other | 0 | A |
| 3920.63.00 | - - Of unsaturated polyesters | 0 | A |
| 3920.69.00 | - - Of other polyesters | 0 | A |
| 3920.71.11 | - - - - Stratified, reinforced or combined with other polymers, not metallized | 5 | G |
| 3920.71.12 | - - - - Metallized | 5 | G |
| 3920.71.19 | - - - - Other | 0 | A |
| 3920.71.21 | - - - - Metallized | 10 | G |
| 3920.71.29 | - - - - Other | 10 | G |
| 3920.73.00 | - - Of cellulose acetate | 0 | A |
| 3920.79.10 | - - - Of vulcanized fiber | 0 | A |
| 3920.79.90 | - - - Other | 0 | A |
| 3920.91.00 | - - Of poly (vinyl butyral) | 5 | A |
| 3920.92.13 | - - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized | 5 | G |
| 3920.92.14 | - - - - Not printed, metallized | 5 | G |
| 3920.92.15 | - - - - Printed, not metallized | 10 | G |
| 3920.92.16 | - - - - Printed, metallized | 10 | G |
| 3920.92.19 | - - - - Other | 0 | A |
| 3920.92.20 | - - - Rigid | 5 | G |
| 3920.93.00 | - - Of amino-resins | 5 | G |
| 3920.94.00 | - - Of phenolic resins | 5 | A |
| 3920.99.00 | - - Of other plastics | 0 | A |
| 3921.11.00 | - - Of polymers of styrene | 5 | A |
| 3921.12.00 | - - Of polymers of vinyl chloride | 10 | A |
| 3921.13.00 | - - Of polyurethanes | 5 | A |
| 3921.14.00 | - - Of regenerated cellulose | 0 | A |
| 3921.19.10 | - - - Of polyethylene, of the kind used in the manufact ure of separators for electrical accumulators, put up in rolls | 0 | A |
| 3921.19.90 | - - - Other | 5 | C |
| 3921.90.10 | - - Rigid, reinforced or with reinforcing net | 5 | A |
| 3921.90.20 | - - With a basis of layers of paper, impregnated with melamine or phenolic resins (formica type) | 0 | A |
| 3921.90.30 | - - Fabrics coated on both sides with or completely en veloped in poly (vinyl chloride) (PVC) | 10 | A |
| 3921.90.41 | - - - Neither printed nor metallized | 5 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3921.90.42 | - - - Not printed, metallized | 5 | E |
| 3921.90.43 | - - - Printed, not metallized | 10 | E |
| 3921.90.44 | - - - Printed, metallized | 10 | E |
| 3921.90.90 | - - Other | 5 | E |
| 3922.10.10 | - - Sinks | 10 | E |
| 3922.10.20 | - - Baths, shower-baths and wash-basins | 15 | G |
| 3922.20.00 | - Lavatory seats and covers | 10 | E |
| 3922.90.00 | - Other | 10 | X |
| 3923.10.00 | - Boxes, cases, crates and similar articles | 10 | X |
| 3923.21.10 | - - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like) | 0 | A |
| 3923.21.20 | - - - Aseptic bags multilaminated by thermal bonding, with a hermetic filling device and clasp, of an external diameter of no less than 30 mm and a capacity of no less than 5 kilos | 0 | A |
| 3923.21.90 | - - - Other | 10 | X |
| 3923.29.10 | - - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like) | 0 | A |
| 3923.29.90 | - - - Other | 10 | X |
| 3923.30.10 | - - Isothermic containers other than vacuum containers | 5 | E |
| 3923.30.20 | - - Containers with adhesive covers, tear tab openings or perforatable closures | 5 | E |
| 3923.30.91 | - - - Preforms for beverage containers | 5 | X |
| 3923.30.93 | - - - Dropper-type containers, with lids incorporating safety strips, for the pharmaceutical industry | 10 | E |
| 3923.30.99 | - - - Other | 10 | X |
| 3923.40.10 | - - Cassettes (whether or not with cases) and spools for typewriter ribbons and similar spools, not incorpora ting ribbons | 5 | E |
| 3923.40.90 | - - Other | 0 | A |
| 3923.50.10 | - - Pouring stoppers, whether or not threaded | 0 | A |
| 3923.50.20 | - - "Roll-on" spheres, whether or not with the neck of the container | 0 | A |
| 3923.50.30 | - - Threaded lids with safety strip | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3923.50.40 | - - Dropper-type threaded lids and press-on lids with safety strip | 10 | H |
| 3923.50.90 | - - Other | 10 | X |
| 3923.90.10 | - - Moulded sheets for packing and transporting eggs | 5 | G |
| 3923.90.20 | - - Fastenings for containers (for example for "six-packs") | 0 | A |
| 3923.90.30 | - - Moulded containers and packaging for suppositories | 10 | G |
| 3923.90.90 | - - Other | 10 | X |
| 3924.10.10 | - - Handles | 5 | E |
| 3924.10.90 | - - Other | 15 | X |
| 3924.90.10 | - - Teats for babies' feeding bottles | 10 | A |
| 3924.90.90 | - - Other | 15 | X |
| 3925.10.00 | - Reservoirs, tanks, vats and similar containers, of a ca pacity exceeding 300 l | 0 | A |
| 3925.20.00 | - Doors, windows and their frames and thresholds for doors | 15 | E |
| 3925.30.00 | - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof | 15 | A |
| 3925.90.10 | - - Front plates for electrical switches and sockets | 10 | E |
| 3925.90.20 | - - Channels and fittings therefor for electrical installations | 0 | A |
| 3925.90.90 | - - Other | 10 | E |
| 3926.10.10 | - - Erasers | 5 | C |
| 3926.10.90 | - - Other | 15 | E |
| 3926.20.00 | - Articles of apparel and clothing accessories, including gloves, mittens and mitts | 15 | A |
| 3926.30.00 | - Fittings for furniture, coachwork or the like | 10 | A |
| 3926.40.00 | - Statuettes and other ornaments | 15 | G |
| 3926.90.10 | - - Accessories for general use as defined in Note 2 to Section XV, other than those classified in other subheadings of this sub-chapter | 5 | C |
| 3926.90.20 | - - Transmission, conveyor or elevator belts or belting | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3926.90.30 | - - Diving suits and protective masks, including bee veils for apiculture and ear muffs | 0 | A |
| 3926.90.40 | - - Laboratory, hygienic or pharmaceutical articles, whether or not graduated or calibrated | 0 | A |
| 3926.90.50 | - - Gaskets or seals | 5 | C |
| 3926.90.91 | - - - Printed labels, metallized in a bath of aluminium and backed with paper | 5 | C |
| 3926.90.92 | - - - Boot and shoe lasts | 0 | A |
| 3926.90.93 | - - - Reflecting articles for road or safety signs | 5 | E |
| 3926.90.94 | - - - Moulded plates with more than 200 cavities, for sowing seeds (seed beds) | 0 | A |
| 3926.90.95 | - - - Impermeable covers of the kind used as silos | 0 | A |
| 3926.90.99 | - - - Other | 15 | X |
| 4001.10.00 | - Natural rubber latex, whether or not pre-vulcanized | 5 | A |
| 4001.21.00 | - - Smoked sheets | 5 | C |
| 4001.22.00 | - - Technically specified natural rubber (TSNR) | 5 | C |
| 4001.29.00 | - - Other | 5 | C |
| 4001.30.00 | - Balata, gutta-percha, guayule, chicle and similar natural gums | 5 | C |
| 4002.11.00 | - - Latex | 0 | A |
| 4002.19.00 | - - Other | 0 | A |
| 4002.20.00 | - Butadiene rubber (BR) | 0 | A |
| 4002.31.00 | - - Isobutene-isoprene (butyl) rubber (IIR) | 0 | A |
| 4002.39.00 | - - Other | 0 | A |
| 4002.41.00 | - - Latex | 0 | A |
| 4002.49.00 | - - Other | 0 | A |
| 4002.51.00 | - - Latex | 0 | A |
| 4002.59.00 | - - Other | 0 | A |
| 4002.60.00 | - Isoprene rubber (IR) | 0 | A |
| 4002.70.00 | - Ethylene-propylene-non-conjugated diene rubber (EP DM) | 0 | A |
| 4002.80.00 | - Mixtures of any product of heading 40.01 with any product of this heading | 0 | A |
| 4002.91.00 | - - Latex | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4002.99.00 | - - Other | 0 | A |
| 4003.00.00 | RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS | 5 | C |
| 4004.00.00 | WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM | 0 | A |
| 4005.10.00 | - Rubber compounded with carbon black or silica | 0 | A |
| 4005.20.00 | - Solutions; dispersions other than those of subheading 4005.10 | 10 | C |
| 4005.91.10 | - - - Synthetic rubber strips (buffer strips), of rectangular cross-section, of a thickness not exceeding 5 mm and a width not exceeding 28 cm (for filling or sticking tyre treads to tyre bodies) | 0 | A |
| 4005.91.90 | - - - Other | 10 | C |
| 4005.99.10 | - - - Chewing gum base | 0 | A |
| 4005.99.90 | - - - Other | 10 | E |
| 4006.10.00 | - "Camel-back" strips for retreading rubber tyres | 10 | E |
| 4006.90.00 | - Other | 5 | C |
| 4007.00.10 | - Thread | 0 | A |
| 4007.00.20 | - Cord | 5 | C |
| 4008.11.00 | - - Plates, sheets and strips | 10 | E |
| 4008.19.10 | - - - Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals | 5 | E |
| 4008.19.90 | - - - Other | 10 | E |
| 4008.21.10 | - - -Rubber for clichés (blankets for printing cylinders) | 5 | C |
| 4008.21.20 | - - - Of rubber mixed with pigments and soya flour | 5 | E |
| 4008.21.90 | - - - Other | 5 | E |
| 4008.29.10 | - - - Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals | 5 | C |
| 4008.29.90 | - - - Other | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4009.11.10 | - - - Of an external diameter of 1.5 mm or more but no more than 15 mm | 10 | E |
| 4009.11.90 | - - - Other | 5 | C |
| 4009.12.00 | - - With fittings | 5 | C |
| 4009.21.00 | - - Without fittings | 5 | C |
| 4009.22.00 | - - With fittings | 5 | C |
| 4009.31.00 | - - Without fittings | 5 | C |
| 4009.32.00 | - - With fittings | 5 | C |
| 4009.41.00 | - - Without fittings | 5 | C |
| 4009.42.00 | - - With fittings | 5 | C |
| 4010.11.00 | - - Reinforced only with metal | 0 | A |
| 4010.12.00 | - - Reinforced only with textile material | 0 | A |
| 4010.19.10 | - - Reinforced only with plastic | 0 | A |
| 4010.19.90 | - - - Other | 0 | A |
| 4010.31.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 0 | A |
| 4010.32.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 0 | A |
| 4010.33.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 0 | A |
| 4010.34.00 | - - Endless transmission belts of trapezoidal cross-secti on (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 0 | A |
| 4010.35.00 | - - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | 0 | A |
| 4010.36.00 | - - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 19 8 cm | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4010.39.00 | - - Other | 0 | A |
| 4011.10.00 | - Of a kind used on motor cars (including family type (break or station wagon) and racing cars) | 10 | A |
| 4011.20.10 | - - Radial | 5 | A |
| 4011.20.90 | - - Other | 10 | A |
| 4011.30.00 | - Of a kind used on aircraft | 5 | C |
| 4011.40.00 | - Of a kind used on motorcycles | 5 | C |
| 4011.50.00 | - Of a kind used on bicycles | 0 | A |
| 4011.61.00 | - - Of a kind used on agricultural or forestry vehicles and machines | 5 | E |
| 4011.62.00 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 5 | E |
| 4011.63.00 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 5 | E |
| 4011.69.00 | - - Other | 5 | E |
| 4011.92.00 | - - Of a kind used on agricultural or forestry vehicles and machines | 5 | E |
| 4011.93.00 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 5 | E |
| 4011.94.00 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 5 | E |
| 4011.99.00 | - - Other | 5 | C |
| 4012.11.00 | - - Of a kind used on motor cars (including family type (break or station wagon) and racing cars) | 15 | E |
| 4012.12.00 | - - Of a kind used on buses or lorries | 15 | C |
| 4012.13.00 | - - Of a kind used on aircraft | 15 | E |
| 4012.19.00 | - - Other | 15 | E |
| 4012.20.00 | - Used pneumatic tyres | 15 | A |
| 4012.90.10 | - - Tyre treads | 0 | A |
| 4012.90.20 | - - Tyre flaps | 10 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4012.90.31 | - - - Solid tyres, of an outside diameter not exceeding 90 cm | 10 | E |
| 4012.90.32 | - - - Solid tyres, of an external diameter exceeding 90 cm | 5 | E |
| 4012.90.39 | - - - Other | 10 | E |
| 4013.10.00 | - Of a kind used on motor cars (including family type (break or station wagon) and racing cars), buses or lorries | 5 | C |
| 4013.20.00 | - Of a kind used on bicycles | 0 | A |
| 4013.90.10 | - - Of a kind used on motorcycles | 0 | A |
| 4013.90.90 | - - Other | 5 | A |
| 4014.10.00 | - Sheath contraceptives | 0 | A |
| 4014.90.00 | - Other | 10 | E |
| 4015.11.00 | - - Surgical | 0 | A |
| 4015.19.00 | - - Other | 15 | C |
| 4015.90.00 | - Other | 15 | C |
| 4016.10.00 | - Of cellular rubber | 15 | E |
| 4016.91.00 | - - Floor coverings and mats | 15 | E |
| 4016.92.10 | - - - Cut to size, for pencils | 0 | A |
| 4016.92.90 | - - - Other | 10 | E |
| 4016.93.00 | - - Gaskets or seals | 5 | A |
| 4016.94.00 | - - Boat and dock fenders, whether or not inflatable | 5 | E |
| 4016.95.00 | - - Other inflatable articles | 5 | C |
| 4016.99.10 | - - - Hand tools | 10 | E |
| 4016.99.31 | - - - - Stoppers for flasks | 0 | A |
| 4016.99.39 | - - - - Other | 5 | C |
| 4016.99.90 | - - - Other | 5 | C |
| 4017.00.10 | - In blocks, lumps, plates, sheets, strips, bars, rods, profile shapes and tubes, pipes or hoses; waste and scrap; powder | 10 | E |
| 4017.00.90 | - Other | 5 | C |
| 4101.20.11 | - - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 $m^2$ (28 square feet) | 10 | C |
| 4101.20.19 | - - - Other | 5 | A |
| 4101.20.20 | - - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible | 10 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4101.20.90 | - - Other | 0 | A |
| 4101.50.11 | - - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m² (28 square feet) | 10 | C |
| 4101.50.19 | - - - Other | 5 | A |
| 4101.50.20 | - - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible | 10 | C |
| 4101.50.90 | - - Other | 0 | A |
| 4101.90.11 | - - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m² (28 square feet) | 10 | C |
| 4101.90.19 | - - - Other | 5 | A |
| 4101.90.20 | - - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible | 10 | C |
| 4101.90.90 | - - Other | 0 | A |
| 4102.10.00 | - With wool on | 0 | A |
| 4102.21.00 | - - Pickled | 0 | A |
| 4102.29.10 | - - Having undergone a tanning (including pre-tanning) process that is reversible | 5 | A |
| 4102.29.90 | - - - Other | 0 | A |
| 4103.20.10 | - - Having undergone a tanning (including pre-tanning) process that is reversible | 5 | C |
| 4103.20.90 | - - Other | 0 | A |
| 4103.30.10 | - - Having undergone a tanning (including pre-tanning) process that is reversible | 5 | C |
| 4103.30.90 | - - Other | 0 | A |
| 4103.90.11 | - - - Of goats | 5 | C |
| 4103.90.12 | - - - Of camel or dromedary | 15 | A |
| 4103.90.19 | - - - Other | 5 | C |
| 4103.90.91 | - - - Of goats | 0 | A |
| 4103.90.92 | - - - Of camel or dromedary | 15 | A |
| 4103.90.99 | - - - Other | 0 | A |
| 4104.11.11 | - - - - Wet-blue | 0 | A |
| 4104.11.19 | - - - - Other | 5 | C |
| 4104.11.21 | - - - - Bovine leather, vegetable pre-tanned | 10 | A |
| 4104.11.22 | - - - - Bovine leather, wet-blue | 0 | A |
| 4104.11.23 | - - - - Other bovine leather | 5 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4104.11.24 | - - - - Equine leather | 10 | A |
| 4104.19.11 | - - - - Wet-blue | 0 | A |
| 4104.19.19 | - - - - Other | 5 | A |
| 4104.19.21 | - - - - Bovine leather, vegetable pre-tanned | 10 | A |
| 4104.19.22 | - - - - Bovine leather, wet-blue | 0 | A |
| 4104.19.23 | - - - - Other bovine leather | 5 | A |
| 4104.19.24 | - - - - Equine leather | 10 | C |
| 4104.41.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 m² (28 square feet) | 5 | A |
| 4104.41.90 | - - - Other | 10 | C |
| 4104.49.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 m² (28 square feet) | 5 | A |
| 4104.49.90 | - - - Other | 10 | C |
| 4105.10.00 | - In the wet state (including wet-blue) | 5 | A |
| 4105.30.00 | - In the dry state (crust) | 5 | C |
| 4106.21.00 | - - In the wet state (including wet-blue) | 5 | C |
| 4106.22.00 | - - In the dry state (crust) | 5 | C |
| 4106.31.10 | - - - Wet-blue | 0 | A |
| 4106.31.90 | - - - Other | 5 | C |
| 4106.32.00 | - - In the dry state (crust) | 5 | C |
| 4106.40.00 | - Of reptiles | 5 | C |
| 4106.91.00 | - - In the wet state (including wet-blue) | 5 | C |
| 4106.92.00 | - - In the dry state (crust) | 5 | C |
| 4107.11.10 | - - Bovine leather, with a unit surface area not exceeding 2.6 m² (28 square feet) | 5 | C |
| 4107.11.90 | - - - Other | 10 | C |
| 4107.12.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 m² (28 square feet) | 5 | C |
| 4107.12.90 | - - - Other | 10 | C |
| 4107.19.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 m² (28 square feet) | 5 | C |
| 4107.19.90 | - - - Other | 10 | C |
| 4107.91.00 | - - Full grains, unsplit | 10 | C |
| 4107.92.00 | - - Grain splits | 10 | C |
| 4107.99.00 | - - Other | 10 | C |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4202.39.00 | - - Other | 15 | C |
| 4202.91.00 | - - With outer surface of leather, composition leather or patent leather | 15 | E |
| 4202.92.00 | - - With outer surface of plastic sheeting or textile materials | 15 | E |
| 4202.99.00 | - - Other | 15 | E |
| 4203.10.10 | - - Protective, for all trades | 10 | C |
| 4203.10.90 | - - Other | 15 | C |
| 4203.21.10 | - - - For baseball and softball | 10 | C |
| 4203.21.90 | - - - Other | 10 | C |
| 4203.29.10 | - - - Protective, for all trades | 10 | C |
| 4203.29.90 | - - - Other | 15 | C |
| 4203.30.00 | - Belts and bandoliers | 15 | E |
| 4203.40.00 | - Other clothing accessories | 15 | C |
| 4205.00.10 | - Articles for technical use of natural leather or compo sition leather | 0 | A |
| 4205.00.90 | - Other | 15 | E |
| 4206.00.10 | - Catgut | 0 | A |
| 4206.00.90 | - Other | 0 | A |
| 4301.10.00 | - Of mink, whole, with or without head, tail or paws | 15 | A |
| 4301.30.00 | - Of lamb, the following: Astrakhan, Broadtail, Caracu l, Persian and similar lamb, Indian, Chinese, Mongolia n or Tibetan lamb, whole, with or without head, tail or paws | 15 | A |
| 4301.60.00 | - Of fox, whole, with or without head, tail or paws | 15 | A |
| 4301.80.00 | - Other furskins, whole, with or without head, tail or paws | 15 | A |
| 4301.90.00 | - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | 15 | A |
| 4302.11.00 | - Of mink | 15 | A |
| 4302.19.00 | - - Other | 15 | A |
| 4302.20.00 | - Heads, tails, paws and other pieces or cuttings, not a ssembled | 15 | A |
| 4302.30.00 | - Whole skins and pieces or cuttings thereof, assembled | 15 | A |
| 4303.10.00 | - Articles of apparel and clothing accessories | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4303.90.00 | - Other | 15 | A |
| 4304.00.10 | - Not made up | 15 | A |
| 4304.00.90 | - Other | 15 | A |
| 4401.10.00 | - Fuel wood | 0 | A |
| 4401.21.00 | - - Coniferous | 0 | A |
| 4401.22.00 | - - Non-coniferous | 0 | A |
| 4401.31.00 | - - Wood pellets | 0 | A |
| 4401.39.00 | - - Other | 0 | A |
| 4402.10.00 | - Of bamboo | 0 | A |
| 4402.90.00 | - Other | 0 | A |
| 4403.10.00 | - Treated with paint, stains, creosote or other preservatives | 0 | A |
| 4403.20.00 | - Other, coniferous | 0 | A |
| 4403.41.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau | 0 | A |
| 4403.49.00 | - - Other | 0 | A |
| 4403.91.00 | - Of holm, cork and other oaks (Quercus spp.) | 0 | A |
| 4403.92.00 | - - Of beech (Fagus spp.) | 0 | A |
| 4403.99.00 | - - Other | 0 | A |
| 4404.10.00 | - Coniferous | 0 | A |
| 4404.20.00 | - Non-coniferous | 0 | A |
| 4405.00.00 | WOOD WOOL; WOOD FLOUR | 0 | A |
| 4406.10.00 | - Not impregnated | 0 | A |
| 4406.90.00 | - Other | 0 | A |
| 4407.10.00 | - Coniferous | 5 | C |
| 4407.21.00 | - - Mahogany (Swietenia spp.) | 5 | E |
| 4407.22.00 | - - Virola, Imbuia and Balsa | 5 | E |
| 4407.25.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau | 5 | E |
| 4407.26.00 | - - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 5 | E |
| 4407.27.00 | - - Sapelli | 5 | E |
| 4407.28.00 | - - Iroko | 5 | E |
| 4407.29.00 | - - Other | 5 | E |
| 4407.91.00 | - Of holm, cork and other oaks (Quercus spp.) | 5 | C |
| 4407.92.00 | - - Of beech (Fagus spp.) | 5 | C |
| 4407.93.00 | - - Of maple (Acer spp.) | 5 | C |
| 4407.94.00 | - - Of cherry (Prunus spp.) | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4407.95.00 | - Of ash (Fraxinus spp.) | 5 | C |
| 4407.99.00 | - - Other | 5 | C |
| 4408.10.00 | - Coniferous | 10 | E |
| 4408.31.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau | 10 | E |
| 4408.39.00 | - - Other | 10 | E |
| 4408.90.00 | - Other | 10 | E |
| 4409.10.00 | - Coniferous | 10 | E |
| 4409.21.00 | - - Of bamboo | 10 | E |
| 4409.29.00 | - - Other | 10 | E |
| 4410.11.10 | - - - Unworked or not further worked than sanded | 10 | G |
| 4410.11.20 | - - - Surface covered with melamine-impregnated paper | 10 | G |
| 4410.11.30 | - - - Surface covered with decorative laminates of plastics | 10 | G |
| 4410.11.90 | - - - Other | 10 | G |
| 4410.12.10 | - - - Unworked or not further worked than sanded | 10 | G |
| 4410.12.90 | - - - Other | 10 | G |
| 4410.19.11 | - - - - Unworked or not further worked than sanded | 10 | G |
| 4410.19.19 | - - - - Other | 10 | G |
| 4410.19.21 | - - - - Unworked or not further worked than sanded | 10 | G |
| 4410.19.22 | - - - - Surface covered with melamine-impregnated paper | 10 | G |
| 4410.19.23 | - - - - Surface covered with decorative laminates of plastics | 10 | G |
| 4410.19.29 | - - - - Other | 10 | G |
| 4410.90.00 | - Other | 10 | G |
| 4411.12.11 | - - - - Not mechanically worked or surface-covered | 10 | G |
| 4411.12.19 | - - - - Other | 10 | G |
| 4411.12.21 | - - - - Not mechanically worked or surface-covered | 10 | G |
| 4411.12.29 | - - - - Other | 10 | G |
| 4411.13.11 | - - - - Not mechanically worked or surface-covered | 10 | G |
| 4411.13.19 | - - - - Other | 10 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4411.13.21 | - - - - Not mechanically worked or surface-covered | 10 | G |
| 4411.13.29 | - - - - Other | 10 | G |
| 4411.14.11 | - - - - Not mechanically worked or surface-covered | 10 | G |
| 4411.14.19 | - - - - Other | 10 | G |
| 4411.14.21 | - - - - Not mechanically worked or surface-covered | 10 | G |
| 4411.14.29 | - - - - Other | 10 | G |
| 4411.92.10 | - - - - Not mechanically worked or surface-covered | 10 | G |
| 4411.92.90 | - - - Other | 10 | G |
| 4411.93.10 | - - - - Not mechanically worked or surface-covered | 10 | G |
| 4411.93.90 | - - - Other | 10 | G |
| 4411.94.11 | - - - - Not mechanically worked or surface-covered | 10 | G |
| 4411.94.19 | - - - - Other | 10 | G |
| 4411.94.91 | - - - - Not mechanically worked or surface-covered | 10 | G |
| 4411.94.99 | - - - - Other | 10 | G |
| 4412.10.11 | - - - With at least one outer ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.10.12 | - - - Other, with at least one outer ply of non-coniferous wood | 10 | E |
| 4412.10.19 | - - - Other | 10 | E |
| 4412.10.21 | - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.10.22 | - - - Other, containing at least one layer of particle board | 10 | E |
| 4412.10.29 | - - - Other | 10 | E |
| 4412.10.91 | - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.10.92 | - - - Other, containing at least one layer of particle board | 10 | E |
| 4412.10.99 | - - - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4412.31.00 | - - With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.32.00 | - - Other, with at least one outer ply of non-coniferous wood | 10 | E |
| 4412.39.00 | - - Other | 10 | E |
| 4412.94.11 | - - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.94.19 | - - - - Other | 10 | E |
| 4412.94.91 | - - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.94.99 | - - - - Other | 10 | E |
| 4412.99.11 | - - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.99.12 | - - - - Other, containing at least one layer of particle board | 10 | E |
| 4412.99.19 | - - - - Other | 10 | E |
| 4412.99.91 | - - - - With at least one ply of a tropical wood specified in Subheading Note 2 to this Chapter | 10 | E |
| 4412.99.92 | - - - - Other, containing at least one layer of particle board | 10 | E |
| 4412.99.99 | - - - - Other | 10 | E |
| 4413.00.00 | DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES | 10 | E |
| 4414.00.00 | WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS | 15 | E |
| 4415.10.10 | - - Cable-drums | 10 | E |
| 4415.10.90 | - - Other | 10 | E |
| 4415.20.00 | - Pallets, box pallets and other load boards; pallet collars | 10 | E |
| 4416.00.10 | - Casks, drums and barrels, whether or not reinforced, and parts thereof | 0 | A |
| 4416.00.90 | - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4417.00.00 | TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD | 10 | E |
| 4418.10.00 | - Windows, French windows and their frames | 15 | E |
| 4418.20.00 | - Doors and their frames and thresholds | 15 | E |
| 4418.40.00 | - Shuttering for concrete | 15 | G |
| 4418.50.00 | - Shingles and shakes | 15 | G |
| 4418.60.00 | - Posts and beams | 15 | G |
| 4418.71.00 | - - For mosaic floors | 15 | E |
| 4418.72.00 | - - Other, multilayer | 15 | G |
| 4418.79.00 | - - Other | 15 | G |
| 4418.90.10 | - - Cellular boards (alveolar), whether or not covered | 15 | X |
| 4418.90.90 | - - Other | 15 | X |
| 4419.00.00 | TABLEWARE AND KITCHENWARE, OF WOOD | 15 | E |
| 4420.10.00 | - Statuettes and other ornaments, of wood | 15 | E |
| 4420.90.10 | - - Wood marquetry and inlaid wood | 15 | X |
| 4420.90.90 | - - Other | 15 | X |
| 4421.10.00 | - Clothes hangers | 15 | C |
| 4421.90.10 | - - Spools, cops, bobbins, sewing thread reels and the like, of the kind used for reeling textile yarns or fabrics | 0 | A |
| 4421.90.20 | - - Match splints | 5 | E |
| 4421.90.90 | - - Other | 15 | X |
| 4501.10.00 | - Natural cork, raw or simply prepared | 0 | A |
| 4501.90.00 | - Other | 0 | A |
| 4502.00.00 | NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN SQUARE OR RECTANGULAR BLOCKS, PLATES, SHEETS OR STRIP, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS) | 0 | A |
| 4503.10.00 | - Corks and stoppers | 0 | A |
| 4503.90.00 | - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4504.10.00 | - Blocks, plates, sheets and strips; tiles and similar wall coverings of any shape; solid cylinders, including discs | 0 | A |
| 4504.90.00 | - Other | 0 | A |
| 4601.21.00 | - - Of bamboo | 15 | C |
| 4601.22.00 | - - Of cane (rattan) | 15 | C |
| 4601.29.00 | - - Other | 15 | C |
| 4601.92.00 | - - Of bamboo | 15 | C |
| 4601.93.00 | - - Of cane (rattan) | 15 | C |
| 4601.94.00 | - - Of other vegetable materials | 15 | C |
| 4601.99.00 | - - Other | 15 | C |
| 4602.11.00 | - - Of bamboo | 15 | E |
| 4602.12.00 | - - Of cane (rattan) | 15 | E |
| 4602.19.00 | - - Other | 15 | C |
| 4602.90.00 | - Other | 15 | C |
| 4701.00.00 | MECHANICAL WOOD PULP | 0 | A |
| 4702.00.00 | CHEMICAL WOOD PULP, DISSOLVING GRADES | 0 | A |
| 4703.11.00 | - - Coniferous | 0 | A |
| 4703.19.00 | - - Non-coniferous | 0 | A |
| 4703.21.00 | - - Coniferous | 0 | A |
| 4703.29.00 | - - Non-coniferous | 0 | A |
| 4704.11.00 | - - Coniferous | 0 | A |
| 4704.19.00 | - - Non-coniferous | 0 | A |
| 4704.21.00 | - - Coniferous | 0 | A |
| 4704.29.00 | - - Non-coniferous | 0 | A |
| 4705.00.00 | WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES | 0 | A |
| 4706.10.00 | - Cotton linters pulp | 0 | A |
| 4706.20.00 | - Pulps of fibers derived from recovered (waste and scrap) paper or paperboard | 0 | A |
| 4706.30.10 | - - Mechanical pulps | 0 | A |
| 4706.30.20 | - - Chemical pulps | 0 | A |
| 4706.30.30 | - - Pulps obtained by the combination of mechanical and chemical procedures | 0 | A |
| 4706.91.00 | - - Mechanical | 0 | A |
| 4706.92.00 | - - Chemical | 0 | A |
| 4706.93.00 | - - Obtained by a combination of mechanical and chemical processes | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4707.10.00 | - Of unbleached kraft paper or paperboard or of corrugated paper or paperboard | 0 | A |
| 4707.20.00 | - Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | 0 | A |
| 4707.30.00 | - Of paper or paperboard made mainly of mechanical pulp (for example newspapers, journals and similar printed matter) | 0 | A |
| 4707.90.00 | - Other, including unsorted waste and scrap | 0 | A |
| 4801.00.00 | NEWSPRINT, IN ROLLS OR SHEETS | 0 | A |
| 4802.10.00 | - Hand-made paper and paperboard (sheet by sheet) | 0 | A |
| 4802.20.00 | - Paper and paperboard of the kind used as a base for photosensitive, heat-sensitive or electro-sensitive paper or paperboard | 0 | A |
| 4802.40.00 | - Wallpaper base | 0 | A |
| 4802.54.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state | 0 | A |
| 4802.54.20 | - - - In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4802.54.30 | - - - Carbonising base paper | 0 | A |
| 4802.54.90 | - - - Other | 10 | E |
| 4802.55.11 | - - - - Weighing 40 g/m² or more but not more than 60 g/m² | 0 | A |
| 4802.55.12 | - - - - Weighing 60 g/m² or more but not more than 80 g/m² and of a width of 559 mm or more | 0 | A |
| 4802.55.19 | - - - - Other | 0 | A |
| 4802.55.20 | - - - Bond register paper of a width not exceeding 150 mm | 10 | E |
| 4802.55.31 | - - - - Of a width exceeding 150 mm but not exceeding 559 mm | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4802.55.32 | - - - - Weighing more than 40 g/m² but not more than 80 g/m², of a width of 559 mm or more | 0 | A |
| 4802.55.39 | - - - - Other | 10 | E |
| 4802.55.91 | - - - - Of a width exceeding 150 mm | 0 | A |
| 4802.55.99 | - - - - Other | 10 | E |
| 4802.56.11 | - - - - Weighing 40 g/m² or more but not more than 60 g/m² | 0 | A |
| 4802.56.19 | - - - - Other | 0 | A |
| 4802.56.20 | - - - Bond register paper in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 0 | A |
| 4802.56.31 | - - - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A |
| 4802.56.39 | - - - - Other | 10 | E |
| 4802.56.91 | - - - - in sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A |
| 4802.56.99 | - - - - Other | 10 | E |
| 4802.57.11 | - - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm, weighing 40 g/m² or more but not more than 60 g/m² | 0 | A |
| 4802.57.12 | - - - - In strips of a width not exceeding 150 mm | 10 | E |
| 4802.57.19 | - - - - Other | 0 | A |
| 4802.57.21 | - - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm | 0 | A |
| 4802.57.22 | - - - - In strips of a width not exceeding 150 mm | 10 | E |
| 4802.57.29 | - - - - Other | 10 | E |
| 4802.57.91 | - - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4802.57.92 | - - - - In strips of a width not exceeding 150 mm | 10 | E |
| 4802.57.99 | - - - - Other | 10 | E |
| 4802.58.11 | - - - In strips or rolls of a width exceeding 150 mm but not exceeding 559 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4802.58.12 | - - - - In strips or rolls of a width of 559 mm or more | 0 | A |
| 4802.58.19 | - - - - Other | 10 | E |
| 4802.58.91 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4802.58.99 | - - - - Other | 10 | E |
| 4802.61.11 | - - - - Of a width of 559 mm or more | 0 | A |
| 4802.61.19 | - - - - Other | 0 | A |
| 4802.61.20 | - - - Of a width not exceeding 150 mm | 10 | E |
| 4802.61.30 | - - - Carbonising base paper | 0 | A |
| 4802.62.10 | - - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A |
| 4802.62.20 | - - - In sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | G |
| 4802.62.30 | - - - Carbonising base paper | 0 | A |
| 4802.62.90 | - - - Other | 10 | E |
| 4802.69.10 | - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm | 0 | A |
| 4802.69.20 | - - - Carbonising base paper | 0 | A |
| 4802.69.90 | - - - Other | 10 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4803.00.00 | TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF THE KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS | 10 | E |
| 4804.11.00 | - - Unbleached | 0 | A |
| 4804.19.00 | - - Other | 0 | A |
| 4804.21.00 | - - Unbleached | 0 | A |
| 4804.29.00 | - - Other | 0 | A |
| 4804.31.10 | - - - Match paper | 0 | A |
| 4804.31.90 | - - - Other | 10 | E |
| 4804.39.10 | - - - Match paper | 0 | A |
| 4804.39.20 | - - - Other, weighing not more than 100 g/m² | 10 | E |
| 4804.39.90 | - - - Other | 0 | A |
| 4804.41.00 | - - Unbleached | 10 | E |
| 4804.42.00 | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process | 0 | A |
| 4804.49.00 | - - Other | 0 | A |
| 4804.51.00 | - - Unbleached | 0 | A |
| 4804.52.00 | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process | 0 | A |
| 4804.59.00 | - - Other | 0 | A |
| 4805.11.00 | - - Semi-chemical fluting paper | 0 | A |
| 4805.12.00 | - - Straw fluting paper | 0 | A |
| 4805.19.00 | - - Other | 0 | A |
| 4805.24.00 | - - Weighing 150 g/m² or less | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4805.25.10 | - - - Grey paper board weighing more than 300 g/m² | 10 | C |
| 4805.25.90 | - - - Other | 0 | A |
| 4805.30.00 | - Sulphite wrapping paper | 0 | A |
| 4805.40.00 | - Filter paper and paperboard | 0 | A |
| 4805.50.00 | - Felt paper and felt paperboard; wool paper and wool paperboard | 0 | A |
| 4805.91.00 | - - Weighing 150 g/m² or less | 0 | A |
| 4805.92.00 | - - Weighing more than 150 g/m² but less than 225 g/m² | 0 | A |
| 4805.93.10 | - - - Paperboard for structures, not impregnated | 5 | C |
| 4805.93.90 | - - - Other | 0 | A |
| 4806.10.00 | - Parchment paper and paperboard (Vegetable parchment) | 0 | A |
| 4806.20.00 | - Greaseproof papers | 0 | A |
| 4806.30.00 | - Tracing papers | 0 | A |
| 4806.40.00 | - Glassine and other glazed transparent or translucent papers | 0 | A |
| 4807.00.10 | - Duplex or triplex paperboard weighing more than 300 g/m² | 10 | E |
| 4807.00.90 | - Other | 0 | A |
| 4808.10.00 | - Corrugated paper and paperboard, whether or not perforated | 10 | E |
| 4808.40.10 | - - Sack kraft paper | 10 | E |
| 4808.40.90 | - - Other | 10 | E |
| 4808.90.00 | - Other | 0 | A |
| 4809.20.00 | - Self-copy paper | 0 | A |
| 4809.90.10 | - - Carbon or similar copying papers | 5 | C |
| 4809.90.90 | - - Other | 0 | A |
| 4810.13.11 | - - - - Not printed, in rolls of a width exceeding 150 mm | 0 | A |
| 4810.13.12 | - - - - Not printed, in rolls of a width not exceeding 150 mm | 5 | E |
| 4810.13.13 | - - - - Printed, whether or not embossed or perforated | 10 | E |
| 4810.13.21 | - - - - Not printed | 5 | E |
| 4810.13.22 | - - - - Printed, whether or not embossed or perforated | 10 | E |
| 4810.13.30 | - - - Graph paper for recording apparatus | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4810.13.91 | - - - - In rolls of a width exceeding 150 mm | 0 | A |
| 4810.13.92 | - - - - In rolls of a width not exceeding 150 mm | 10 | E |
| 4810.14.11 | - - - - Not printed, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A |
| 4810.14.12 | - - - - Not printed, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 5 | E |
| 4810.14.13 | - - - - Printed, whether or not embossed or perforated | 10 | E |
| 4810.14.19 | - - - - Other | 5 | E |
| 4810.14.21 | - - - - Not printed | 5 | E |
| 4810.14.22 | - - - - Printed, whether or not embossed or perforated | 10 | E |
| 4810.14.30 | - - - Graph paper for recording apparatus | 0 | A |
| 4810.14.91 | - - - - "Endless" paper | 15 | E |
| 4810.14.92 | - - - - Other, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A |
| 4810.14.93 | - - - - Other, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4810.14.99 | - - - - Other | 10 | E |
| 4810.19.11 | - - - Metallised paper weighing 150 g/m² or less, not printed | 0 | A |
| 4810.19.12 | - - - - Metallised paper weighing more than 150 g/m², not printed | 5 | E |
| 4810.19.13 | - - - - Metallised paper, printed | 10 | E |
| 4810.19.19 | - - - - Other | 0 | A |
| 4810.19.21 | - - - - Metallised paper weighing 150 g/m²or less, not printed | 0 | A |
| 4810.19.22 | - - - - Metallised paper weighing more than 150 g/m², not printed | 5 | E |
| 4810.19.23 | - - - - Metallised paper, printed | 10 | E |
| 4810.19.29 | - - - - Other | 0 | A |
| 4810.19.31 | - - - - Metallised paper, not printed | 5 | E |
| 4810.19.32 | - - - - Metallised paper, printed, whether or not embossed or perforated | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4810.19.33 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.19.39 | - - - - Other | 10 | E |
| 4810.22.11 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.22.12 | - - - - Other, not printed | 0 | A |
| 4810.22.13 | - - - - Other, printed | 10 | G |
| 4810.22.21 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.22.29 | - - - - Other | 10 | E |
| 4810.22.90 | - - - Other | 10 | E |
| 4810.29.13 | - - - - Metallised paper, not printed | 5 | E |
| 4810.29.14 | - - - - Metallised paper, printed | 10 | E |
| 4810.29.19 | - - - - Other | 0 | A |
| 4810.29.21 | - - - - Metallised paper, not printed | 5 | E |
| 4810.29.22 | - - - - Metallised paper, printed, whether or not embossed or perforated | 10 | E |
| 4810.29.23 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.29.24 | - - - - "Endless" paper | 15 | E |
| 4810.29.29 | - - - - Other | 10 | E |
| 4810.29.80 | - - - Other | 10 | E |
| 4810.31.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4810.31.21 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.31.29 | - - - - Other | 10 | E |
| 4810.31.90 | - - - Other | 10 | E |
| 4810.32.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4810.32.21 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.32.29 | - - - - Other | 10 | E |
| 4810.32.90 | - - - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4810.39.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4810.39.21 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.39.29 | - - - - Other | 10 | E |
| 4810.39.90 | - - - Other | 10 | E |
| 4810.92.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4810.92.21 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.92.29 | - - - - Other | 10 | E |
| 4810.92.90 | - - - Other | 10 | E |
| 4810.99.13 | - - - - Metallised paper, not printed | 0 | A |
| 4810.99.14 | - - - - Metallised paper, printed | 10 | E |
| 4810.99.19 | - - - - Other | 0 | A |
| 4810.99.21 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.99.29 | - - - - Other | 10 | E |
| 4810.99.80 | - - - Other | 10 | E |
| 4811.10.10 | - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4811.10.20 | - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.10.30 | - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | E |
| 4811.10.90 | - - Other | 10 | E |
| 4811.41.11 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4811.59.11 | - - - - Not printed, in strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 5 | E |
| 4811.59.12 | - - - - Not printed, in strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.59.13 | - - - - Printed | 10 | G |
| 4811.59.19 | - - - - Other | 10 | E |
| 4811.59.20 | - - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | C |
| 4811.59.91 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4811.59.92 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.59.99 | - - - - Other | 10 | E |
| 4811.60.00 | - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glyce | 10 | G |
| 4811.90.30 | - - "Endless" paper | 15 | E |
| 4811.90.40 | - - Greaseproof paper, printed | 10 | G |
| 4811.90.50 | - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | G |
| 4811.90.91 | - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4811.90.92 | - - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | G |
| 4811.90.99 | - - - Other | 10 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4812.00.00 | FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP | 0 | A |
| 4813.10.00 | - In the form of booklets or tubes | 0 | A |
| 4813.20.00 | - In rolls of a width not exceeding 5 cm | 0 | A |
| 4813.90.00 | - Other | 0 | A |
| 4814.20.00 | - Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics | 10 | E |
| 4814.90.10 | - - Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven | 10 | E |
| 4814.90.20 | - - Ingrain paper | 10 | E |
| 4814.90.90 | - - Other | 10 | E |
| 4816.20.00 | - Self-copy paper | 0 | A |
| 4816.90.10 | - - Carbon or similar copying papers | 10 | E |
| 4816.90.21 | - - - Heat transfer type | 0 | A |
| 4816.90.29 | - - - Other | 10 | E |
| 4816.90.90 | - - Other | 0 | A |
| 4817.10.00 | - Envelopes | 15 | G |
| 4817.20.00 | - Letter cards, plain postcards and correspondence cards | 15 | G |
| 4817.30.00 | - Boxes, pouches, and similar presentations, of paper or paperboard, containing an assortment of paper statio nery | 15 | X |
| 4818.10.00 | - Toilet paper | 15 | X |
| 4818.20.00 | - Handkerchiefs, cleansing or facial tissues and towels | 15 | E |
| 4818.30.00 | - Tablecloths and serviettes | 15 | X |
| 4818.50.00 | - Articles of apparel and clothing accessories | 15 | E |
| 4818.90.10 | - - For medical or surgical use | 0 | A |
| 4818.90.90 | - - Other | 15 | E |
| 4819.10.00 | - Boxes of corrugated paper or paperboard | 10 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4819.20.10 | - - Multilayer paperboard boxes with plastic and aluminum sheets | 0 | A |
| 4819.20.20 | - - Cartons, boxes and cases, waterproofed with plastic sheeting, paraffin or similar materials | 10 | E |
| 4819.20.90 | - - Other | 10 | X |
| 4819.30.10 | - - Multi-ply, of kraft paper, interleaved with plastics or aluminium | 0 | A |
| 4819.30.90 | - - Other | 10 | X |
| 4819.40.00 | - Other sacks (bags); including cones | 10 | X |
| 4819.50.00 | - Other packing containers, including record sleeves | 10 | X |
| 4819.60.00 | - Boxes of the kind used in offices, shops or the like | 10 | X |
| 4820.10.00 | - Registers, account books, notepads, order books, receipt books, letter pads, memorandum pads, diaries and similar articles | 15 | G |
| 4820.20.00 | - Notebooks | 15 | E |
| 4820.30.00 | - Binders (other than book covers), folders and file covers | 15 | E |
| 4820.40.00 | - Manifold business forms and interleaved carbon sets | 15 | X |
| 4820.50.00 | - Albums for samples or for collections | 15 | E |
| 4820.90.00 | - Other | 15 | E |
| 4821.10.00 | - Printed | 15 | X |
| 4821.90.00 | - Other | 15 | X |
| 4822.10.00 | - Of a kind used for winding textile yarn | 0 | A |
| 4822.90.00 | - Other | 0 | A |
| 4823.20.00 | - Filter paper and paperboard | 0 | A |
| 4823.40.00 | - Graph paper for recording apparatus | 0 | A |
| 4823.61.00 | - - Of bamboo | 15 | E |
| 4823.69.00 | - - Other | 15 | X |
| 4823.70.10 | - - Moulded articles for packing and transporting eggs | 5 | E |
| 4823.70.90 | - - Other | 10 | E |
| 4823.90.30 | - - Multicellular natural kraft paper (with hexagonal cells), whether or not impregnated | 0 | A |
| 4823.90.40 | - - Artificial sausage casings | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4823.90.50 | - - Electrical insulation paper | 0 | A |
| 4823.90.60 | - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | E |
| 4823.90.91 | - - - "Sticks" of rolled paper for confectionary | 0 | A |
| 4823.90.99 | - - - Other | 10 | X |
| 4901.10.00 | - In single sheets, whether or not folded | 0 | A |
| 4901.91.00 | - - Dictionaries and encyclopaedias, and serial instalments thereof | 0 | A |
| 4901.99.00 | - - Other | 0 | A |
| 4902.10.00 | - Appearing at least four times a week | 0 | A |
| 4902.90.00 | - Other | 0 | A |
| 4903.00.00 | CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS | 5 | E |
| 4904.00.00 | MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED | 5 | C |
| 4905.10.00 | - Globes | 0 | A |
| 4905.91.00 | - - In book form | 0 | A |
| 4905.99.00 | - - Other | 0 | A |
| 4906.00.00 | PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEIN G ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING | 5 | A |
| 4907.00.10 | - Postage, revenue or similar stamps, stamp-impressed paper and similar | 0 | A |
| 4907.00.20 | - Banknotes | 0 | A |
| 4907.00.90 | - Other | 15 | E |
| 4908.10.00 | - Transfers (decalcomanias), vitrifiable | 0 | A |
| 4908.90.00 | - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4909.00.00 | PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS | 15 | A |
| 4910.00.00 | CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS | 15 | E |
| 4911.10.10 | - - Catalogues and leaflets with descriptions or illustrations for machines and appliances; catalogues and sheets with descriptions or illustrations for the use of pharmaceutical or veterinary products | 0 | A |
| 4911.10.90 | - - Other | 15 | E |
| 4911.91.00 | - - Pictures, designs and photographs | 15 | C |
| 4911.99.10 | - - - Lottery scratch cards | 0 | A |
| 4911.99.90 | - - - Other | 15 | A |
| 5001.00.00 | SILKWORM COCOONS SUITABLE FOR REELING | 0 | A |
| 5002.00.00 | RAW SILK (NOT THROWN) | 0 | A |
| 5003.00.00 | SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK) | 0 | A |
| 5004.00.00 | SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE | 5 | A |
| 5005.00.00 | YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE | 5 | A |
| 5006.00.00 | SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILKWORM GUT | 5 | A |
| 5007.10.00 | - Fabrics of noil silk | 10 | A |
| 5007.20.00 | - Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk | 10 | A |
| 5007.90.00 | - Other fabrics | 10 | A |
| 5101.11.00 | - - Shorn wool | 0 | A |
| 5101.19.00 | - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5101.21.00 | - - Shorn wool | 0 | A |
| 5101.29.00 | - - Other | 0 | A |
| 5101.30.00 | - Carbonized | 0 | A |
| 5102.11.00 | - - Of Kashmir (cashmere) goats | 0 | A |
| 5102.19.00 | - - Other | 0 | A |
| 5102.20.00 | - Coarse animal hair | 0 | A |
| 5103.10.00 | - Noils of wool or of fine animal hair | 0 | A |
| 5103.20.00 | - Other waste of wool or of fine animal hair | 0 | A |
| 5103.30.00 | - Waste of coarse animal hair | 0 | A |
| 5104.00.00 | GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR | 0 | A |
| 5105.10.00 | - Carded wool | 0 | A |
| 5105.21.00 | - - Combed wool in fragments | 0 | A |
| 5105.29.00 | - - Other | 0 | A |
| 5105.31.00 | - - Of Kashmir (cashmere) goats | 0 | A |
| 5105.39.00 | - - Other | 0 | A |
| 5105.40.00 | - Coarse animal hair, carded or combed | 0 | A |
| 5106.10.00 | - Containing 85 % or more by weight of wool | 5 | A |
| 5106.20.00 | - Containing less than 85 % by weight of wool | 5 | A |
| 5107.10.00 | - Containing 85 % or more by weight of wool | 5 | A |
| 5107.20.00 | - Containing less than 85 % by weight of wool | 5 | A |
| 5108.10.00 | - Carded | 5 | A |
| 5108.20.00 | - Combed | 5 | A |
| 5109.10.00 | - Containing 85 % or more by weight of wool or of fine animal hair | 5 | A |
| 5109.90.00 | - Other | 5 | A |
| 5110.00.00 | YARN OF COARSE ANIMAL HAIR OR OF HORSE HAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE | 5 | A |
| 5111.11.00 | - - Of a weight not exceeding 300 g/m² | 10 | A |
| 5111.19.00 | - - Other | 10 | A |
| 5111.20.00 | -Other, mixed mainly or solely with man-made filaments | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5111.30.00 | - Other, mixed mainly or solely with man-made staple fibers | 10 | A |
| 5111.90.00 | - Other | 10 | A |
| 5112.11.00 | - - Of a weight not exceeding 200 g/m² | 10 | A |
| 5112.19.00 | - - Other | 10 | A |
| 5112.20.00 | -Other, mixed mainly or solely with man-made filaments | 10 | A |
| 5112.30.00 | - Other, mixed mainly or solely with man-made staple fibers | 10 | A |
| 5112.90.00 | - Other | 10 | A |
| 5113.00.00 | WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR | 10 | A |
| 5201.00.00 | COTTON, NOT CARDED OR COMBED | 0 | A |
| 5202.10.00 | - Yarn waste | 0 | A |
| 5202.91.00 | - - Garnetted stock | 0 | A |
| 5202.99.00 | - - Other | 0 | A |
| 5203.00.00 | COTTON, CARDED OR COMBED | 0 | A |
| 5204.11.00 | - - Containing 85 % or more by weight of cotton | 5 | A |
| 5204.19.00 | - - Other | 5 | A |
| 5204.20.00 | - Put up for retail sale | 5 | A |
| 5205.11.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5 | A |
| 5205.12.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number) | 5 | A |
| 5205.13.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number) | 5 | A |
| 5205.14.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number) | 5 | A |
| 5205.15.00 | - - Measuring less than 125 decitex (exceeding 80 metric number) | 5 | A |
| 5205.21.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5 | A |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5205.35.00 | - - Measuring per single yarn less than 125 decitex (ex ceeding 80 metric number per single yarn) | 5 | A |
| 5205.41.00 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 5 | A |
| 5205.42.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5 | A |
| 5205.43.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5 | A |
| 5205.44.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 5 | A |
| 5205.46.00 | - - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn) | 5 | A |
| 5205.47.00 | - - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) | 5 | A |
| 5205.48.00 | - - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) | 5 | A |
| 5206.11.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5 | A |
| 5206.12.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | 5 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5206.13.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number) | 5 | A |
| 5206.14.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number) | 5 | A |
| 5206.15.00 | - - Measuring less than 125 decitex (exceeding 80 metric number) | 5 | A |
| 5206.21.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5 | A |
| 5206.22.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number) | 5 | A |
| 5206.23.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number) | 5 | A |
| 5206.24.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number) | 5 | A |
| 5206.25.00 | - - Measuring less than 125 decitex (exceeding 80 metric number) | 5 | A |
| 5206.31.00 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 5 | A |
| 5206.32.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5 | A |
| 5206.33.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5206.34.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 5 | A |
| 5206.35.00 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 5 | A |
| 5206.41.00 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 5 | A |
| 5206.42.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5 | A |
| 5206.43.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5 | A |
| 5206.44.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 5 | A |
| 5206.45.00 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 5 | A |
| 5207.10.00 | - Containing 85 % or more by weight of cotton | 5 | A |
| 5207.90.00 | - Other | 5 | A |
| 5208.11.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | A |
| 5208.12.00 | - - Plain weave, weighing more than 100 g/m² | 10 | A |
| 5208.13.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208.19.00 | - - Other fabrics | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5208.21.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | A |
| 5208.22.00 | - - Plain weave, weighing more than 100 g/m² | 10 | A |
| 5208.23.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208.29.00 | - - Other fabrics | 10 | A |
| 5208.31.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | A |
| 5208.32.00 | - - Plain weave, weighing more than 100 g/m² | 10 | A |
| 5208.33.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208.39.00 | - - Other fabrics | 10 | A |
| 5208.41.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | A |
| 5208.42.00 | - - Plain weave, weighing more than 100 g/m² | 10 | A |
| 5208.43.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208.49.00 | - - Other fabrics | 10 | A |
| 5208.51.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | A |
| 5208.52.00 | - - Plain weave, weighing more than 100 g/m² | 10 | A |
| 5208.59.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208.59.90 | - - - Other | 10 | A |
| 5209.11.00 | - - Plain weave | 10 | A |
| 5209.12.10 | - - - Weighing 400 g/m² or more | 5 | A |
| 5209.12.90 | - - - Other | 10 | A |
| 5209.19.00 | - - Other fabrics | 10 | A |
| 5209.21.00 | - - Plain weave | 10 | A |
| 5209.22.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209.29.00 | - - Other fabrics | 10 | A |
| 5209.31.00 | - - Plain weave | 10 | A |
| 5209.32.10 | - - - Weighing 400 g/m² or more | 5 | A |
| 5209.32.20 | - - - of yarn impregnated with acrylic resin | 15 | A |
| 5209.32.90 | - - - Other | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5209.39.00 | - - Other fabrics | 10 | A |
| 5209.41.00 | - - Plain weave | 10 | A |
| 5209.42.10 | - - - Weighing 400 g/m² or more | 0 | A |
| 5209.42.90 | - - - Other | 10 | A |
| 5209.43.10 | - - - Weighing 400 g/m² or more | 5 | A |
| 5209.43.90 | - - - Other | 10 | A |
| 5209.49.00 | - - Other fabrics | 10 | A |
| 5209.51.00 | - - Plain weave | 10 | A |
| 5209.52.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209.59.00 | - - Other fabrics | 10 | A |
| 5210.11.00 | - - Plain weave | 10 | A |
| 5210.19.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210.19.90 | - - - Other | 10 | A |
| 5210.21.00 | - - Plain weave | 10 | A |
| 5210.29.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210.29.90 | - - - Other | 10 | A |
| 5210.31.00 | - - Plain weave | 10 | A |
| 5210.32.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210.39.00 | - - Other fabrics | 10 | A |
| 5210.41.00 | - - Plain weave | 10 | A |
| 5210.49.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210.49.90 | - - - Other | 10 | A |
| 5210.51.00 | - - Plain weave | 10 | A |
| 5210.59.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210.59.90 | - - - Other | 10 | A |
| 5211.11.00 | - - Plain weave | 10 | A |
| 5211.12.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211.19.00 | - - Other fabrics | 10 | A |
| 5211.20.10 | - - Plain weave | 10 | A |
| 5211.20.20 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211.20.90 | - - Other | 10 | A |
| 5211.31.00 | - - Plain weave | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5211.32.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211.39.00 | - - Other fabrics | 10 | A |
| 5211.41.00 | - - Plain weave | 10 | A |
| 5211.42.00 | - - Denim | 10 | A |
| 5211.43.00 | - - Other fabrics of 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211.49.00 | - - Other fabrics | 10 | A |
| 5211.51.00 | - - Plain weave | 10 | A |
| 5211.52.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211.59.00 | - - Other fabrics | 10 | A |
| 5212.11.00 | - - Unbleached | 10 | A |
| 5212.12.00 | - - Bleached | 10 | A |
| 5212.13.00 | - - Dyed | 10 | A |
| 5212.14.00 | - - Of yarns of different colours | 10 | A |
| 5212.15.00 | - - Printed | 10 | A |
| 5212.21.00 | - - Unbleached | 10 | A |
| 5212.22.00 | - - Bleached | 10 | A |
| 5212.23.00 | - - Dyed | 10 | A |
| 5212.24.00 | - - Of yarns of different colours | 10 | A |
| 5212.25.00 | - - Printed | 10 | A |
| 5301.10.00 | - Flax, raw or retted | 0 | A |
| 5301.21.00 | - - Broken or scutched | 0 | A |
| 5301.29.00 | - - Other | 0 | A |
| 5301.30.00 | - Flax tow and waste | 0 | A |
| 5302.10.00 | - True hemp, raw or retted | 0 | A |
| 5302.90.00 | - Other | 0 | A |
| 5303.10.10 | - - Kenaf | 0 | A |
| 5303.10.90 | - - Other | 0 | A |
| 5303.90.00 | - Other | 0 | A |
| 5305.00.11 | - - Cabuya and henequen | 0 | A |
| 5305.00.19 | - - Other | 0 | A |
| 5305.00.21 | - - Raw | 0 | A |
| 5305.00.29 | - - Other | 0 | A |
| 5305.00.31 | - - Raw | 0 | A |
| 5305.00.39 | - - Other | 0 | A |
| 5305.00.90 | - Other | 0 | A |
| 5306.10.00 | - Single | 5 | A |
| 5306.20.00 | - Multiple (folded) or cabled | 5 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5307.10.00 | - Single | 5 | A |
| 5307.20.00 | - Multiple (folded) or cabled | 5 | A |
| 5308.10.00 | - Coir yarn | 5 | A |
| 5308.20.00 | - True hemp yarn | 5 | A |
| 5308.90.10 | - - Ramie yarn | 5 | A |
| 5308.90.90 | - - Other | 5 | A |
| 5309.11.00 | - - Unbleached or bleached | 10 | A |
| 5309.19.00 | - - Other | 5 | A |
| 5309.21.00 | - - Unbleached or bleached | 10 | A |
| 5309.29.00 | - - Other | 10 | A |
| 5310.10.00 | - Unbleached | 10 | A |
| 5310.90.00 | - Other | 10 | A |
| 5311.00.10 | - Woven fabrics of paper yarn | 10 | A |
| 5311.00.90 | - Other | 10 | A |
| 5401.10.10 | - - Not put up for retail sale | 5 | A |
| 5401.10.20 | - - Put up for retail sale | 5 | A |
| 5401.20.10 | - - Not put up for retail sale | 5 | A |
| 5401.20.20 | - - Put up for retail sale | 5 | A |
| 5402.11.00 | - - Of aramids | 0 | A |
| 5402.19.00 | - - Other | 0 | A |
| 5402.20.00 | - High tenacity yarn of polyesters | 0 | A |
| 5402.31.00 | - - Of nylon or other polyamides, measuring per single yarn not more than 50 tex | 5 | A |
| 5402.32.00 | - - Of nylon or other polyamides, measuring per single yarn more than 50 tex | 5 | A |
| 5402.33.00 | - - Of polyesters | 0 | A |
| 5402.34.00 | - - Of polypropylene | 5 | A |
| 5402.39.00 | - - Other | 5 | A |
| 5402.44.10 | - - - Of nylon or other polyamides | 0 | A |
| 5402.44.20 | - - - Of polyesters, partially oriented | 0 | A |
| 5402.44.30 | - - - Of other polyesters | 5 | A |
| 5402.44.90 | - - - Other | 5 | A |
| 5402.45.00 | - - Other, of nylon or other polyamides | 0 | A |
| 5402.46.00 | - - Other, of partially oriented polyesters | 0 | A |
| 5402.47.00 | - - Other, of polyesters | 0 | A |
| 5402.48.00 | - - Other, of polypropylene | 5 | A |
| 5402.49.00 | - - Other | 5 | A |
| 5402.51.00 | - - Of nylon or other polyamides | 5 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5402.52.00 | - - Of polyesters | 5 | A |
| 5402.59.00 | - - Other | 5 | A |
| 5402.61.00 | - - Of nylon or other polyamides | 5 | A |
| 5402.62.00 | - - Of polyesters | 5 | A |
| 5402.69.00 | - - Other | 5 | A |
| 5403.10.00 | - High tenacity yarn of viscose rayon | 0 | A |
| 5403.31.00 | - - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter | 5 | A |
| 5403.32.00 | - - Of viscose rayon, with a twist exceeding 120 turns per meter | 5 | A |
| 5403.33.10 | - - - Textured yarn | 5 | A |
| 5403.33.90 | - - - Other | 0 | A |
| 5403.39.00 | - - Other | 5 | A |
| 5403.41.00 | - - Of viscose rayon | 5 | A |
| 5403.42.00 | - - Of cellulose acetate | 5 | A |
| 5403.49.00 | - - Other | 5 | A |
| 5404.11.00 | - - Of elastomers | 5 | A |
| 5404.12.00 | - - Other, of polypropylene | 5 | A |
| 5404.19.10 | - - - Of polyamides, of a length not exceeding 6 cm and a diameter not exceeding 0.31 mm, for toothbrushes | 0 | A |
| 5404.19.90 | - - - Other | 5 | A |
| 5404.90.00 | - Other | 5 | A |
| 5405.00.00 | ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM. | 5 | A |
| 5406.00.10 | - Synthetic filament yarn | 5 | A |
| 5406.00.20 | - Artificial filament yarn | 5 | A |
| 5407.10.00 | - Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters | 0 | A |
| 5407.20.00 | - Woven fabrics obtained from strip or the like | 10 | A |
| 5407.30.00 | - Fabrics specified in Note 9 to Section XI | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5407.41.10 | - - - Of a density exceeding 70 yarns per cm² | 10 | A |
| 5407.41.90 | - - - Other | 10 | A |
| 5407.42.00 | - - Dyed | 10 | A |
| 5407.43.00 | - - Of yarns of different colours | 10 | A |
| 5407.44.00 | - - Printed | 10 | A |
| 5407.51.00 | - - Unbleached or bleached | 10 | A |
| 5407.52.00 | - - Dyed | 10 | A |
| 5407.53.00 | - - Of yarns of different colours | 10 | A |
| 5407.54.00 | - - Printed | 10 | A |
| 5407.61.00 | - - Containing 85 % or more by weight of non-textured polyester filaments | 10 | A |
| 5407.69.00 | - - Other | 10 | A |
| 5407.71.10 | - - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm² | 10 | A |
| 5407.71.90 | - - - Other | 10 | A |
| 5407.72.10 | - - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm² | 10 | A |
| 5407.72.90 | - - - Other | 10 | A |
| 5407.73.10 | - - - Of a kind used in the manufacture of tyres, weig hing 200 g/m² or more | 0 | A |
| 5407.73.90 | - - - Other | 10 | A |
| 5407.74.00 | - - Printed | 5 | A |
| 5407.81.00 | - - Unbleached or bleached | 10 | A |
| 5407.82.00 | - - Dyed | 10 | A |
| 5407.83.00 | - - Of yarns of different colours | 10 | A |
| 5407.84.00 | - - Printed | 10 | A |
| 5407.91.00 | - - Unbleached or bleached | 10 | A |
| 5407.92.00 | - - Dyed | 10 | A |
| 5407.93.00 | - - Of yarns of different colours | 10 | A |
| 5407.94.00 | - - Printed | 10 | A |
| 5408.10.00 | - Woven fabrics obtained from high tenacity yarn of vi scose rayon | 0 | A |
| 5408.21.00 | - - Unbleached or bleached | 10 | A |
| 5408.22.00 | - - Dyed | 10 | A |
| 5408.23.00 | - - Of yarns of different colours | 10 | A |
| 5408.24.00 | - - Printed | 10 | A |
| 5408.31.00 | - - Unbleached or bleached | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5408.32.10 | - - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm², weighing more than 200 g/m² | 10 | A |
| 5408.32.90 | - - - Other | 10 | A |
| 5408.33.10 | - - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm², weighing more than 200 g/m² | 10 | A |
| 5408.33.90 | - - - Other | 10 | A |
| 5408.34.00 | - - Printed | 10 | A |
| 5501.10.00 | - Of nylon or other polyamides | 0 | A |
| 5501.20.00 | - Of polyesters | 0 | A |
| 5501.30.00 | - Acrylic or modacrylic | 0 | A |
| 5501.40.00 | - Of polypropylene | 0 | A |
| 5501.90.00 | - Other | 0 | A |
| 5502.00.00 | ARTIFICIAL FILAMENT TOW | 0 | A |
| 5503.11.00 | - - Of aramids | 0 | A |
| 5503.19.00 | - - Other | 0 | A |
| 5503.20.00 | - Of polyesters | 0 | A |
| 5503.30.00 | - Acrylic or modacrylic | 0 | A |
| 5503.40.00 | - Of polypropylene | 0 | A |
| 5503.90.00 | - Other | 0 | A |
| 5504.10.00 | - Of viscose rayon | 0 | A |
| 5504.90.00 | - Other | 0 | A |
| 5505.10.00 | - Of synthetic fibers | 0 | A |
| 5505.20.00 | - Of artificial fibers | 0 | A |
| 5506.10.00 | - Of nylon or other polyamides | 0 | A |
| 5506.20.00 | - Of polyesters | 0 | A |
| 5506.30.00 | - Acrylic or modacrylic | 0 | A |
| 5506.90.00 | - Other | 0 | A |
| 5507.00.00 | ARTIFICIAL STAPLE FIBERS, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING | 0 | A |
| 5508.10.10 | - - Not put up for retail sale | 5 | A |
| 5508.10.20 | - - Put up for retail sale | 5 | A |
| 5508.20.10 | - - Not put up for retail sale | 5 | A |
| 5508.20.20 | - - Put up for retail sale | 5 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5509.11.00 | - - Single | 5 | A |
| 5509.12.00 | - - Multiple (folded) or cabled | 5 | A |
| 5509.21.00 | - - Single | 5 | A |
| 5509.22.00 | - - Multiple (folded) or cabled | 5 | A |
| 5509.31.00 | - - Single | 5 | A |
| 5509.32.00 | - - Multiple (folded) or cabled | 5 | A |
| 5509.41.00 | - - Single | 5 | A |
| 5509.42.00 | - - Multiple (folded) or cabled | 5 | A |
| 5509.51.00 | - - Mixed mainly or solely with artificial staple fibers | 5 | A |
| 5509.52.00 | - - Mixed mainly or solely with wool or fine animal hair | 5 | A |
| 5509.53.00 | - - Mixed mainly or solely with cotton | 5 | A |
| 5509.59.00 | - - Other | 5 | A |
| 5509.61.00 | - - Mixed mainly or solely with wool or fine animal hair | 5 | A |
| 5509.62.00 | - - Mixed mainly or solely with cotton | 5 | A |
| 5509.69.00 | - - Other | 5 | A |
| 5509.91.00 | - - Mixed mainly or solely with wool or fine animal hair | 5 | A |
| 5509.92.00 | - - Mixed mainly or solely with cotton | 5 | A |
| 5509.99.00 | - - Other | 5 | A |
| 5510.11.00 | - - Single | 5 | A |
| 5510.12.00 | - - Multiple (folded) or cabled | 5 | A |
| 5510.20.00 | - Other yarn, mixed mainly or solely with wool or fine animal hair | 5 | A |
| 5510.30.00 | - Other yarn, mixed mainly or solely with cotton | 5 | A |
| 5510.90.00 | - Other yarn | 5 | A |
| 5511.10.00 | - Of synthetic staple fibers, containing 85 % or more by weight of such fibers | 5 | A |
| 5511.20.00 | - Of synthetic staple fibers, containing less than 85 % by weight of such fibers | 5 | A |
| 5511.30.00 | - Of artificial staple fibers | 5 | A |
| 5512.11.00 | - - Unbleached or bleached | 10 | A |
| 5512.19.10 | - - - Twill weave (warp effect), with unbleached or bleached warp yarns and coloured weft yarns (or vice versa), weighing 400 g/m² or more | 5 | A |
| 5512.19.90 | - - - Other | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5512.21.00 | - - Unbleached or bleached | 10 | A |
| 5512.29.00 | - - Other | 10 | A |
| 5512.91.00 | - - Unbleached or bleached | 10 | A |
| 5512.99.00 | - - Other | 10 | A |
| 5513.11.00 | - - Of polyester staple fibers, plain weave | 10 | A |
| 5513.12.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | A |
| 5513.13.00 | - - Other woven fabrics of polyester staple fibers | 10 | A |
| 5513.19.00 | - - Other fabrics | 10 | A |
| 5513.21.00 | - - Of polyester staple fibers, plain weave | 10 | A |
| 5513.23.10 | - - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | A |
| 5513.23.90 | - - - Other | 10 | A |
| 5513.29.00 | - - Other fabrics | 10 | A |
| 5513.31.00 | - - Of polyester staple fibers, plain weave | 10 | A |
| 5513.39.10 | - - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | A |
| 5513.39.20 | - - Other woven fabrics of polyester staple fibers | 10 | A |
| 5513.39.90 | - - - Other | 10 | A |
| 5513.41.00 | - - Of polyester staple fibers, plain weave | 10 | A |
| 5513.49.10 | - - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | A |
| 5513.49.20 | - - - Other woven fabrics of polyester staple fibers | 10 | A |
| 5513.49.90 | - - - Other | 10 | A |
| 5514.11.10 | - - - Of a weight exceeding 200 g/m2 | 10 | A |
| 5514.11.90 | - - - Other | 10 | A |
| 5514.12.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | A |
| 5514.19.10 | - - - Other woven fabrics of polyester staple fibers | 10 | A |
| 5514.19.90 | - - - Other | 10 | A |
| 5514.21.00 | - - Of polyester staple fibers, plain weave | 10 | A |
| 5514.22.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | A |
| 5514.23.00 | - - Other woven fabrics of polyester staple fibers | 10 | A |
| 5514.29.00 | - - Other fabrics | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5514.30.10 | - - Of polyester staple fibers, plain weave | 10 | A |
| 5514.30.21 | - - - Weighing 400 g/m² or more | 5 | A |
| 5514.30.29 | - - - Other | 10 | A |
| 5514.30.30 | - - Other woven fabrics of polyester staple fibers | 10 | A |
| 5514.30.90 | - - Other | 10 | A |
| 5514.41.00 | - - Of polyester staple fibers, plain weave | 10 | A |
| 5514.42.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | A |
| 5514.43.00 | - - Other woven fabrics of polyester staple fibers | 10 | A |
| 5514.49.00 | - - Other fabrics | 10 | A |
| 5515.11.00 | - - Mixed mainly or solely with viscose rayon staple fibers | 10 | A |
| 5515.12.00 | - - Mixed mainly or solely with man-made filaments | 10 | A |
| 5515.13.00 | - - Mixed mainly or solely with wool or fine animal hair | 10 | A |
| 5515.19.00 | - - Other | 10 | A |
| 5515.21.00 | - - Mixed mainly or solely with man-made filaments | 10 | A |
| 5515.22.00 | - - Mixed mainly or solely with wool or fine animal hair | 10 | A |
| 5515.29.00 | - - Other | 10 | A |
| 5515.91.00 | - - Mixed mainly or solely with man-made filaments | 10 | A |
| 5515.99.10 | - - - Mixed mainly or solely with wool or fine animal hair | 10 | A |
| 5515.99.90 | - - - Other | 10 | A |
| 5516.11.00 | - - Unbleached or bleached | 10 | A |
| 5516.12.00 | - - Dyed | 10 | A |
| 5516.13.10 | - - - Weighing 400 g/m² or more | 5 | A |
| 5516.13.90 | - - - Other | 10 | A |
| 5516.14.00 | - - Printed | 10 | A |
| 5516.21.00 | - - Unbleached or bleached | 10 | A |
| 5516.22.00 | - - Dyed | 10 | A |
| 5516.23.10 | - - - Weighing 400 g/m² or more | 5 | A |
| 5516.23.90 | - - - Other | 10 | A |
| 5516.24.00 | - - Printed | 10 | A |
| 5516.31.00 | - - Unbleached or bleached | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5516.32.00 | - - Dyed | 10 | A |
| 5516.33.00 | - - Of yarns of different colours | 10 | A |
| 5516.34.00 | - - Printed | 10 | A |
| 5516.41.00 | - - Unbleached or bleached | 10 | A |
| 5516.42.00 | - - Dyed | 10 | A |
| 5516.43.10 | - - - Weighing 400 g/m² or more | 5 | A |
| 5516.43.90 | - - - Other | 10 | A |
| 5516.44.00 | - - Printed | 10 | A |
| 5516.91.00 | - - Unbleached or bleached | 10 | A |
| 5516.92.00 | - - Dyed | 10 | A |
| 5516.93.00 | - - Of yarns of different colours | 10 | A |
| 5516.94.00 | - - Printed | 10 | A |
| 5601.21.11 | - - - - Weighing 100 g/m² or more but not more than 350 g/m² | 5 | A |
| 5601.21.19 | - - - - Other | 0 | A |
| 5601.21.21 | - - - Cylinders for cigarette filters, whether or not containing activated carbon | 5 | A |
| 5601.21.29 | - - - - Other | 15 | A |
| 5601.22.11 | - - - - Weighing 100 g/m² or more but not more than 350 g/m² | 5 | A |
| 5601.22.19 | - - - - Other | 0 | A |
| 5601.22.21 | - - - Cylinders for cigarette filters, whether or not containing activated carbon | 5 | A |
| 5601.22.29 | - - - - Other | 15 | A |
| 5601.29.10 | - - - Wadding | 5 | A |
| 5601.29.20 | - - - Articles of wadding | 15 | A |
| 5601.30.00 | - Textile flock and dust and mill neps | 5 | A |
| 5602.10.00 | - Needleloom felt and stitch-bonded fiber fabrics | 5 | A |
| 5602.21.00 | - - Of wool or fine animal hair | 5 | A |
| 5602.29.00 | - - Of other textile materials | 5 | A |
| 5602.90.10 | - - Covered with thermoplastics, of a thickness exceeding 0.15 mm, weighing more than 350 g/m² | 0 | A |
| 5602.90.20 | - - Impregnated | 0 | A |
| 5602.90.90 | - - Other | 5 | A |
| 5603.11.00 | - - Weighing not more than 25 g/m² | 0 | A |
| 5603.12.00 | - - Weighing more than 25 g/m² but not more than 70 g/m² | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5603.13.00 | - - Weighing more than 70 g/m² but not more than 150 g/m² | 0 | A |
| 5603.14.00 | - - Weighing more than 150 g/m² | 0 | A |
| 5603.91.00 | - - Weighing not more than 25 g/m² | 0 | A |
| 5603.92.00 | - - Weighing more than 25 g/m² but not more than 70 g/m² | 0 | A |
| 5603.93.00 | - - Weighing more than 70 g/m² but not more than 150 g/m² | 0 | A |
| 5603.94.00 | - - Weighing more than 150 g/m² | 0 | A |
| 5604.10.00 | - Rubber thread and cord, textile-covered | 10 | A |
| 5604.90.10 | - - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated | 0 | A |
| 5604.90.90 | - - Other | 10 | A |
| 5605.00.00 | METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL | 0 | A |
| 5606.00.00 | GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN; LOOP WALE-YARN | 5 | A |
| 5607.21.00 | - - Binder or baler twine | 15 | A |
| 5607.29.00 | - - Other | 15 | A |
| 5607.41.00 | - - Binder or baler twine | 15 | A |
| 5607.49.00 | - - Other | 15 | A |
| 5607.50.00 | - Of other synthetic fibers | 15 | A |
| 5607.90.10 | - - Of jute or of other textile bast fibers of heading 53.03 | 15 | A |
| 5607.90.90 | - - Other | 15 | A |
| 5608.11.00 | - - Made up fishing nets | 5 | A |
| 5608.19.00 | - - Other | 15 | A |
| 5608.90.00 | - Other | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5609.00.00 | ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED | 15 | A |
| 5701.10.00 | - Of wool or fine animal hair | 15 | A |
| 5701.90.00 | - Of other textile materials | 15 | A |
| 5702.10.00 | - "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs | 15 | A |
| 5702.20.00 | - Floor coverings of coconut fibers (coir) | 15 | A |
| 5702.31.00 | - - Of wool or fine animal hair | 15 | A |
| 5702.32.00 | - - Of man-made textile materials | 15 | A |
| 5702.39.00 | - - Of other textile materials | 15 | A |
| 5702.41.00 | - - Of wool or fine animal hair | 15 | A |
| 5702.42.00 | - - Of man-made textile materials | 15 | A |
| 5702.49.00 | - - Of other textile materials | 15 | A |
| 5702.50.10 | - - Of wool or fine animal hair | 15 | A |
| 5702.50.20 | - - Of man-made textile materials | 15 | A |
| 5702.50.90 | - - Other | 15 | A |
| 5702.91.00 | - - Of wool or fine animal hair | 15 | A |
| 5702.92.00 | - - Of man-made textile materials | 15 | A |
| 5702.99.00 | - - Of other textile materials | 15 | A |
| 5703.10.00 | - Of wool or fine animal hair | 15 | A |
| 5703.20.00 | - Of nylon or other polyamides | 15 | A |
| 5703.30.00 | - Of other man-made textile materials | 15 | A |
| 5703.90.00 | - Of other textile materials | 15 | A |
| 5704.10.00 | - Having a maximum surface area of 0.3 $m^2$ | 15 | A |
| 5704.90.00 | - Other | 15 | A |
| 5705.00.00 | OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP | 15 | A |
| 5801.10.00 | - Of wool or fine animal hair | 10 | A |
| 5801.21.00 | - - Uncut weft pile fabrics | 10 | A |
| 5801.22.00 | - - Cut corduroy | 10 | A |
| 5801.23.10 | - - - With pile fibers of a length exceeding 3 mm | 10 | A |
| 5801.23.90 | - - - Other | 10 | A |
| 5801.26.00 | - - Chenille fabrics | 10 | A |
| 5801.27.10 | - - - Uncut (creped) | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5801.27.21 | - - - - With pile fibers of a length exceeding 3 mm | 10 | A |
| 5801.27.29 | - - - - Other | 10 | A |
| 5801.31.00 | - - Uncut weft pile fabrics | 10 | A |
| 5801.32.00 | - - Cut corduroy | 10 | A |
| 5801.33.00 | - - Other weft pile fabrics | 10 | A |
| 5801.36.00 | - - Chenille fabrics | 10 | A |
| 5801.37.11 | - - - - For closing by pressure ("Velcro") | 0 | A |
| 5801.37.19 | - - - - Other | 10 | A |
| 5801.37.21 | - - - - With pile fibers of a length exceeding 3 mm | 10 | A |
| 5801.37.22 | - - - - Other, pieces of a width exceeding 350 cm and weight of more than 130 g/m2 | 10 | A |
| 5801.37.29 | - - - - Other | 0 | A |
| 5801.90.00 | - Of other textile materials | 10 | A |
| 5802.11.00 | - - Unbleached | 10 | A |
| 5802.19.00 | - - Other | 10 | A |
| 5802.20.00 | - Terry towelling and similar woven terry fabrics, of other textile materials | 10 | A |
| 5802.30.00 | - Tufted textile fabrics | 10 | A |
| 5803.00.10 | - Of cotton | 10 | A |
| 5803.00.90 | - Other | 10 | A |
| 5804.10.00 | - Tulles and other net fabrics | 10 | A |
| 5804.21.00 | - - Of man-made fibers | 10 | A |
| 5804.29.00 | - - Of other textile materials | 10 | A |
| 5804.30.00 | - Hand-made lace | 10 | A |
| 5805.00.00 | HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPEST RIES (FOR EXAMPLE: PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP | 15 | A |
| 5806.10.10 | - - Of a width of less than 10 cm, with pile fibers of a length exceeding 3 mm | 10 | A |
| 5806.10.20 | - - For closing by pressure ("Velcro") | 0 | A |
| 5806.10.90 | - - Other | 10 | A |
| 5806.20.00 | - Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5806.31.10 | - - - Of a density exceeding 75 yarns per cm2 | 5 | A |
| 5806.31.90 | - - - Other | 10 | A |
| 5806.32.10 | - - - Of polyamides, of a density exceeding 75 yarns per cm2 | 5 | A |
| 5806.32.90 | - - - Other | 10 | A |
| 5806.39.00 | - - Of other textile materials | 10 | A |
| 5806.40.00 | - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | 10 | A |
| 5807.10.00 | - Woven | 10 | A |
| 5807.90.00 | - Other | 10 | A |
| 5808.10.00 | - Braids in the piece | 10 | A |
| 5808.90.00 | - Other | 10 | A |
| 5809.00.00 | WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 56.05, OF THE KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED | 10 | A |
| 5810.10.00 | - Embroidery without visible ground | 10 | A |
| 5810.91.00 | - - Of cotton | 10 | A |
| 5810.92.00 | - - Of man-made fibers | 10 | A |
| 5810.99.00 | - - Of other textile materials | 10 | A |
| 5811.00.10 | - Of dipped fabrics | 10 | A |
| 5811.00.90 | - Other | 10 | A |
| 5901.10.00 | - Textile fabrics coated with gum or amylaceous substances, of the kind used for the outer covers of books or the like | 5 | A |
| 5901.90.00 | - Other | 5 | A |
| 5902.10.00 | - Of nylon or other polyamides | 0 | A |
| 5902.20.00 | - Of polyesters | 0 | A |
| 5902.90.00 | - Other | 0 | A |
| 5903.10.00 | - With poly(vinyl chloride) | 5 | A |
| 5903.20.00 | - With polyurethane | 10 | A |
| 5903.90.10 | - - Fabrics with visible particles of thermoplastics on one or both sides (interlinings) | 5 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5903.90.20 | - - Other, of polyamides, of a density exceeding 35 yarns per cm2 | 5 | A |
| 5903.90.30 | - - Other, of textured polyester yarn coated with acrylic polymers, in the piece, of a width exceeding 183 cm | 10 | A |
| 5903.90.90 | - - Other | 10 | A |
| 5904.10.00 | - Linoleum | 0 | A |
| 5904.90.00 | - Other | 10 | A |
| 5905.00.00 | TEXTILE WALL COVERINGS | 10 | A |
| 5906.10.00 | - Adhesive tape of a width not exceeding 20 cm | 10 | A |
| 5906.91.00 | - - Knitted or crocheted | 10 | A |
| 5906.99.10 | - - - Of polyamides or viscose rayon, weighing 150 g/m² or more but not more than 500 g/m² | 5 | A |
| 5906.99.20 | - - - Flannel | 10 | A |
| 5906.99.30 | - - - Rubberised nylon fabrics of the kind used in the manufacture of tyres | 0 | A |
| 5906.99.90 | - - - Other | 10 | A |
| 5907.00.00 | TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE | 0 | A |
| 5908.00.00 | TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED | 5 | A |
| 5909.00.00 | TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER MATERIALS | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5910.00.00 | TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL | 0 | A |
| 5911.10.00 | - Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of the kind used for card clothing, and similar fabrics of the kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams) | 5 | A |
| 5911.20.00 | - Bolting cloth, whether or not made up | 5 | A |
| 5911.31.00 | - - Weighing less than 650 g/m2 | 0 | A |
| 5911.32.00 | - - Weighing 650 g/m² of more | 0 | A |
| 5911.40.00 | - Straining cloth and thick cloth of the kind used in oil presses or the like, including that of human hair | 0 | A |
| 5911.90.00 | - Other | 0 | A |
| 6001.10.00 | - "Long pile" fabrics | 10 | A |
| 6001.21.00 | - - Of cotton | 10 | A |
| 6001.22.00 | - - Of man-made fibers | 10 | A |
| 6001.29.00 | - - Of other textile materials | 10 | A |
| 6001.91.10 | - - - With pile fibers of a length exceeding 3 mm | 10 | A |
| 6001.91.90 | - - - Other | 10 | A |
| 6001.92.10 | - - - With pile fibers of a length exceeding 3 mm | 5 | A |
| 6001.92.90 | - - - Other | 10 | A |
| 6001.99.00 | - - Of other textile materials | 10 | A |
| 6002.40.11 | - - - Of a width not exceeding 11 cm and a thickness not exceeding 3 mm, for edging | 0 | A |
| 6002.40.19 | - - - Other | 10 | A |
| 6002.40.90 | - - Other | 10 | A |
| 6002.90.00 | - Other | 10 | A |
| 6003.10.00 | - Of wool or fine animal hair | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6003.20.00 | - Of cotton | 10 | A |
| 6003.30.00 | - Of synthetic fibers | 10 | A |
| 6003.40.00 | - Of artificial fibers | 10 | A |
| 6003.90.00 | - Other | 10 | A |
| 6004.10.10 | - - With polyurethane ("lycra") | 5 | A |
| 6004.10.90 | - - Other | 10 | A |
| 6004.90.00 | - Other | 10 | A |
| 6005.21.00 | - - Unbleached or bleached | 10 | A |
| 6005.22.00 | - - Dyed | 10 | A |
| 6005.23.00 | - - Of yarns of different colours | 10 | A |
| 6005.24.00 | - - Printed | 10 | A |
| 6005.31.00 | - - Unbleached or bleached | 10 | A |
| 6005.32.00 | - - Dyed | 10 | A |
| 6005.33.00 | - - Of yarns of different colours | 10 | A |
| 6005.34.00 | - - Printed | 10 | A |
| 6005.41.00 | - - Unbleached or bleached | 10 | A |
| 6005.42.00 | - - Dyed | 10 | A |
| 6005.43.00 | - - Of yarns of different colours | 10 | A |
| 6005.44.00 | - - Printed | 10 | A |
| 6005.90.10 | - - Of wool or fine animal hair | 10 | A |
| 6005.90.90 | - - Other | 10 | A |
| 6006.10.00 | - Of wool or fine animal hair | 10 | A |
| 6006.21.00 | - - Unbleached or bleached | 10 | A |
| 6006.22.00 | - - Dyed | 10 | A |
| 6006.23.00 | - - Of yarns of different colours | 10 | A |
| 6006.24.00 | - - Printed | 10 | A |
| 6006.31.00 | - - Unbleached or bleached | 10 | A |
| 6006.32.00 | - - Dyed | 10 | A |
| 6006.33.00 | - - Of yarns of different colours | 10 | A |
| 6006.34.00 | - - Printed | 10 | A |
| 6006.41.00 | - - Unbleached or bleached | 10 | A |
| 6006.42.00 | - - Dyed | 10 | A |
| 6006.43.00 | - - Of yarns of different colours | 10 | A |
| 6006.44.00 | - - Printed | 10 | A |
| 6006.90.00 | - Other | 10 | A |
| 6101.20.00 | - Of cotton | 15 | A |
| 6101.30.00 | - Of man-made fibers | 15 | A |
| 6101.90.10 | - - Of wool or fine animal hair | 15 | A |
| 6101.90.90 | - - Other | 15 | A |
| 6102.10.00 | - Of wool or fine animal hair | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6102.20.00 | - Of cotton | 15 | A |
| 6102.30.00 | - Of man-made fibers | 15 | A |
| 6102.90.00 | - Of other textile materials | 15 | A |
| 6103.10.10 | - - Of wool or fine animal hair | 15 | A |
| 6103.10.20 | - Of synthetic fibers | 15 | A |
| 6103.10.90 | - - Of other textile materials | 15 | A |
| 6103.22.00 | - - Of cotton | 15 | A |
| 6103.23.00 | - - Of synthetic fibers | 15 | A |
| 6103.29.10 | - - Of wool or fine animal hair | 15 | A |
| 6103.29.90 | - - - Other | 15 | A |
| 6103.31.00 | - - Of wool or fine animal hair | 15 | A |
| 6103.32.00 | - - Of cotton | 15 | A |
| 6103.33.00 | - - Of synthetic fibers | 15 | A |
| 6103.39.00 | - - Of other textile materials | 15 | A |
| 6103.41.00 | - - Of wool or fine animal hair | 15 | A |
| 6103.42.00 | - - Of cotton | 15 | A |
| 6103.43.00 | - - Of synthetic fibers | 15 | A |
| 6103.49.00 | - - Of other textile materials | 15 | A |
| 6104.13.00 | - - Of synthetic fibers | 15 | A |
| 6104.19.10 | - - - Of wool or fine animal hair | 15 | A |
| 6104.19.20 | - - - Of cotton | 15 | A |
| 6104.19.90 | - - - Other | 15 | A |
| 6104.22.00 | - - Of cotton | 15 | A |
| 6104.23.00 | - -Of synthetic fibers | 15 | A |
| 6104.29.10 | - - - Of wool or fine animal hair | 15 | A |
| 6104.29.90 | - - - Other | 15 | A |
| 6104.31.00 | - - Of wool or fine animal hair | 15 | A |
| 6104.32.00 | - - Of cotton | 15 | A |
| 6104.33.00 | - - Of synthetic fibers | 15 | A |
| 6104.39.00 | - - Of other textile materials | 15 | A |
| 6104.41.00 | - - Of wool or fine animal hair | 15 | A |
| 6104.42.00 | - - Of cotton | 15 | A |
| 6104.43.00 | - - Of synthetic fibers | 15 | A |
| 6104.44.00 | - - Of artificial fibers | 15 | A |
| 6104.49.00 | - - Of other textile materials | 15 | A |
| 6104.51.00 | - - Of wool or fine animal hair | 15 | A |
| 6104.52.00 | - - Of cotton | 15 | A |
| 6104.53.00 | - - Of synthetic fibers | 15 | A |
| 6104.59.00 | - - Of other textile materials | 15 | A |
| 6104.61.00 | - - Of wool or fine animal hair | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6104.62.00 | - - Of cotton | 15 | A |
| 6104.63.00 | - - Of synthetic fibers | 15 | A |
| 6104.69.00 | - - Of other textile materials | 15 | A |
| 6105.10.00 | - Of cotton | 15 | A |
| 6105.20.00 | - Of man-made fibers | 15 | A |
| 6105.90.00 | - Of other textile materials | 15 | A |
| 6106.10.00 | - Of cotton | 15 | A |
| 6106.20.00 | - Of man-made fibers | 15 | A |
| 6106.90.00 | - Of other textile materials | 15 | A |
| 6107.11.00 | - - Of cotton | 15 | A |
| 6107.12.00 | - - Of man-made fibers | 15 | A |
| 6107.19.00 | - - Of other textile materials | 15 | A |
| 6107.21.00 | - - Of cotton | 15 | A |
| 6107.22.00 | - - Of man-made fibers | 15 | A |
| 6107.29.00 | - - Of other textile materials | 15 | A |
| 6107.91.00 | - - Of cotton | 15 | A |
| 6107.99.10 | - - Of man-made fibers | 15 | A |
| 6107.99.90 | - - - Other | 15 | A |
| 6108.11.00 | - - Of man-made fibers | 15 | A |
| 6108.19.00 | - - Of other textile materials | 15 | A |
| 6108.21.00 | - - Of cotton | 15 | A |
| 6108.22.00 | - - Of man-made fibers | 15 | A |
| 6108.29.00 | - - Of other textile materials | 15 | A |
| 6108.31.00 | - - Of cotton | 15 | A |
| 6108.32.00 | - - Of man-made fibers | 15 | A |
| 6108.39.00 | - - Of other textile materials | 15 | A |
| 6108.91.00 | - - Of cotton | 15 | A |
| 6108.92.00 | - - Of man-made fibers | 15 | A |
| 6108.99.00 | - - Of other textile materials | 15 | A |
| 6109.10.00 | - Of cotton | 15 | A |
| 6109.90.00 | - Of other textile materials | 15 | A |
| 6110.11.00 | - - Of wool | 15 | A |
| 6110.12.00 | - - Of Kashmir (cashmere) goats | 15 | A |
| 6110.19.00 | - - Other | 15 | A |
| 6110.20.00 | - Of cotton | 15 | A |
| 6110.30.00 | - Of man-made fibers | 15 | A |
| 6110.90.00 | - Of other textile materials | 15 | A |
| 6111.20.00 | - Of cotton | 15 | A |
| 6111.30.00 | - Of synthetic fibers | 15 | A |
| 6111.90.10 | - - Of wool or fine animal hair | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6111.90.90 | - - Other | 15 | A |
| 6112.11.00 | - - Of cotton | 15 | A |
| 6112.12.00 | - - Of synthetic fibers | 15 | A |
| 6112.19.00 | - - Of other textile materials | 15 | A |
| 6112.20.00 | - Overalls and ski suits | 15 | A |
| 6112.31.00 | - - Of synthetic fibers | 15 | A |
| 6112.39.00 | - - Of other textile materials | 15 | A |
| 6112.41.00 | - - Of synthetic fibers | 15 | A |
| 6112.49.00 | - - Of other textile materials | 15 | A |
| 6113.00.00 | GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 59.03, 59.06 OR 59.07 | 15 | A |
| 6114.20.00 | - Of cotton | 15 | A |
| 6114.30.00 | - Of man-made fibers | 15 | A |
| 6114.90.00 | - Of other textile materials | 15 | A |
| 6115.10.10 | - - Stockings for varicose veins | 0 | A |
| 6115.10.90 | - - Other | 15 | A |
| 6115.21.00 | - - Of synthetic fibers, measuring per single yarn less than 67 decitex | 15 | A |
| 6115.22.00 | - - Of synthetic fibers, measuring per single yarn 67 decitex or more | 15 | A |
| 6115.29.00 | - - Of other textile materials | 15 | A |
| 6115.30.00 | - Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex | 15 | A |
| 6115.94.00 | - - Of wool or fine animal hair | 15 | A |
| 6115.95.00 | - - Of cotton | 15 | A |
| 6115.96.00 | - - Of synthetic fibers | 15 | A |
| 6115.99.00 | - - Of other textile materials | 15 | A |
| 6116.10.00 | - Impregnated, coated or covered with plastic or rubber | 15 | A |
| 6116.91.00 | - - Of wool or fine animal hair | 15 | A |
| 6116.92.00 | - - Of cotton | 15 | A |
| 6116.93.00 | - - Of synthetic fibers | 15 | A |
| 6116.99.00 | - - Of other textile materials | 15 | A |
| 6117.10.00 | - Shawls, scarves, mufflers, mantillas, veils and the like | 15 | A |
| 6117.80.10 | - - Kneepads and shin guards, other than for sports | 0 | A |
| 6117.80.20 | - - Ties, bow ties and cravats | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6117.80.90 | - - Other | 15 | A |
| 6117.90.00 | - Parts | 15 | A |
| 6201.11.00 | - - Of wool or fine animal hair | 15 | A |
| 6201.12.00 | - - Of cotton | 15 | A |
| 6201.13.00 | - - Of man-made fibers | 15 | A |
| 6201.19.00 | - - Of other textile materials | 15 | A |
| 6201.91.00 | - - Of wool or fine animal hair | 15 | A |
| 6201.92.00 | - - Of cotton | 15 | A |
| 6201.93.00 | - - Of man-made fibers | 15 | A |
| 6201.99.00 | - - Of other textile materials | 15 | A |
| 6202.11.00 | - - Of wool or fine animal hair | 15 | A |
| 6202.12.00 | - - Of cotton | 15 | A |
| 6202.13.00 | - - Of man-made fibers | 15 | A |
| 6202.19.00 | - - Of other textile materials | 15 | A |
| 6202.91.00 | - - Of wool or fine animal hair | 15 | A |
| 6202.92.00 | - - Of cotton | 15 | A |
| 6202.93.00 | - - Of man-made fibers | 15 | A |
| 6202.99.00 | - - Of other textile materials | 15 | A |
| 6203.11.00 | - - Of wool or fine animal hair | 15 | A |
| 6203.12.00 | - - Of synthetic fibers | 15 | A |
| 6203.19.00 | - - Of other textile materials | 15 | A |
| 6203.22.00 | - - Of cotton | 15 | A |
| 6203.23.00 | - - Of synthetic fibers | 15 | A |
| 6203.29.10 | - - - Of wool or fine animal hair | 15 | A |
| 6203.29.90 | - - - Other | 15 | A |
| 6203.31.00 | - - Of wool or fine animal hair | 15 | A |
| 6203.32.00 | - - Of cotton | 15 | A |
| 6203.33.00 | - - Of synthetic fibers | 15 | A |
| 6203.39.00 | - - Of other textile materials | 15 | A |
| 6203.41.00 | - - Of wool or fine animal hair | 15 | A |
| 6203.42.00 | - - Of cotton | 15 | A |
| 6203.43.00 | - - Of synthetic fibers | 15 | A |
| 6203.49.00 | - - Of other textile materials | 15 | A |
| 6204.11.00 | - - Of wool or fine animal hair | 15 | A |
| 6204.12.00 | - - Of cotton | 15 | A |
| 6204.13.00 | - - Of synthetic fibers | 15 | A |
| 6204.19.00 | - - Of other textile materials | 15 | A |
| 6204.21.00 | - - Of wool or fine animal hair | 15 | A |
| 6204.22.00 | - - Of cotton | 15 | A |
| 6204.23.00 | - - Of synthetic fibers | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6204.29.00 | - - Of other textile materials | 15 | A |
| 6204.31.00 | - - Of wool or fine animal hair | 15 | A |
| 6204.32.00 | - - Of cotton | 15 | A |
| 6204.33.00 | - - Of synthetic fibers | 15 | A |
| 6204.39.00 | - - Of other textile materials | 15 | A |
| 6204.41.00 | - - Of wool or fine animal hair | 15 | A |
| 6204.42.00 | - - Of cotton | 15 | A |
| 6204.43.00 | - - Of synthetic fibers | 15 | A |
| 6204.44.00 | - - Of artificial fibers | 15 | A |
| 6204.49.00 | - - Of other textile materials | 15 | A |
| 6204.51.00 | - - Of wool or fine animal hair | 15 | A |
| 6204.52.00 | - - Of cotton | 15 | A |
| 6204.53.00 | - - Of synthetic fibers | 15 | A |
| 6204.59.00 | - - Of other textile materials | 15 | A |
| 6204.61.00 | - - Of wool or fine animal hair | 15 | A |
| 6204.62.00 | - - Of cotton | 15 | A |
| 6204.63.00 | - - Of synthetic fibers | 15 | A |
| 6204.69.00 | - - Of other textile materials | 15 | A |
| 6205.20.00 | - Of cotton | 15 | A |
| 6205.30.00 | - Of man-made fibers | 15 | A |
| 6205.90.10 | - - Of wool or fine animal hair | 15 | A |
| 6205.90.90 | - - Other | 15 | A |
| 6206.10.00 | - Of silk or silk waste | 15 | A |
| 6206.20.00 | - Of wool or fine animal hair | 15 | A |
| 6206.30.00 | - Of cotton | 15 | A |
| 6206.40.00 | - Of man-made fibers | 15 | A |
| 6206.90.00 | - Of other textile materials | 15 | A |
| 6207.11.00 | - - Of cotton | 15 | A |
| 6207.19.00 | - - Of other textile materials | 15 | A |
| 6207.21.00 | - - Of cotton | 15 | A |
| 6207.22.00 | - - Of man-made fibers | 15 | A |
| 6207.29.00 | - - Of other textile materials | 15 | A |
| 6207.91.00 | - - Of cotton | 15 | A |
| 6207.99.10 | - - - Of man-made fibers | 15 | A |
| 6207.99.90 | - - - Other | 15 | A |
| 6208.11.00 | - - Of man-made fibers | 15 | A |
| 6208.19.00 | - - Of other textile materials | 15 | A |
| 6208.21.00 | - - Of cotton | 15 | A |
| 6208.22.00 | - - Of man-made fibers | 15 | A |
| 6208.29.00 | - - Of other textile materials | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6208.91.00 | - - Of cotton | 15 | A |
| 6208.92.00 | - - Of man-made fibers | 15 | A |
| 6208.99.00 | - - Of other textile materials | 15 | A |
| 6209.20.00 | - Of cotton | 15 | A |
| 6209.30.00 | - Of synthetic fibers | 15 | A |
| 6209.90.10 | - - Of wool or fine animal hair | 15 | A |
| 6209.90.90 | - - Other | 15 | A |
| 6210.10.10 | - - Disposable sterilised overalls | 0 | A |
| 6210.10.90 | - - Other | 15 | A |
| 6210.20.00 | - Other garments, of the type described in subheadings 6201.11 to 6201.19 | 15 | A |
| 6210.30.00 | - Other garments, of the type described in subheadings 6202.11 to 6202.19 | 15 | A |
| 6210.40.00 | - Other men's or boys' garments | 15 | A |
| 6210.50.00 | - Other women's or girls' garments | 15 | A |
| 6211.11.00 | - - Men's or boys' | 15 | A |
| 6211.12.00 | - - Women's or girls' | 15 | A |
| 6211.20.00 | - Overalls and ski suits | 15 | A |
| 6211.32.00 | - - Of cotton | 15 | A |
| 6211.33.00 | - - Of man-made fibers | 15 | A |
| 6211.39.00 | - - Of other textile materials | 15 | A |
| 6211.42.00 | - - Of cotton | 15 | A |
| 6211.43.00 | - - Of man-made fibers | 15 | A |
| 6211.49.10 | - - - Of wool or fine animal hair | 15 | A |
| 6211.49.90 | - - - Other | 15 | A |
| 6212.10.00 | - Brassieres | 15 | A |
| 6212.20.00 | - Girdles and panty girdles | 15 | A |
| 6212.30.00 | - Corselettes | 15 | A |
| 6212.90.00 | - Other | 15 | A |
| 6213.20.00 | - Of cotton | 15 | A |
| 6213.90.00 | - Of other textile materials | 15 | A |
| 6214.10.00 | - Of silk or silk waste | 15 | A |
| 6214.20.00 | - Of wool or fine animal hair | 15 | A |
| 6214.30.00 | - Of synthetic fibers | 15 | A |
| 6214.40.00 | - Of artificial fibers | 15 | A |
| 6214.90.00 | - Of other textile materials | 15 | A |
| 6215.10.00 | - Of silk or silk waste | 15 | A |
| 6215.20.00 | - Of man-made fibers | 15 | A |
| 6215.90.00 | - Of other textile materials | 15 | A |
| 6216.00.00 | GLOVES, MITTENS AND MITTS | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6217.10.00 | - Clothing accessories | 15 | A |
| 6217.90.00 | - Parts | 15 | A |
| 6301.10.00 | - Electric blankets | 15 | A |
| 6301.20.00 | - Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair | 15 | A |
| 6301.30.00 | - Blankets (other than electric blankets) of cotton | 15 | A |
| 6301.40.00 | - Blankets (other than electric blankets) of synthetic fibers | 15 | A |
| 6301.90.00 | - Other blankets | 15 | A |
| 6302.10.00 | - Bed linen, knitted or crocheted | 15 | A |
| 6302.21.00 | - - Of cotton | 15 | A |
| 6302.22.00 | - - Of man-made fibers | 15 | A |
| 6302.29.00 | - - Of other textile materials | 15 | A |
| 6302.31.00 | - - Of cotton | 15 | A |
| 6302.32.00 | - - Of man-made fibers | 15 | A |
| 6302.39.00 | - - Of other textile materials | 15 | A |
| 6302.40.00 | - Table linen, knitted or crocheted | 15 | A |
| 6302.51.00 | - - Of cotton | 15 | A |
| 6302.53.00 | - - Of man-made fibers | 15 | A |
| 6302.59.10 | - - - Of linen | 15 | A |
| 6302.59.90 | - - - Other | 15 | A |
| 6302.60.00 | - Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton | 15 | A |
| 6302.91.00 | - - Of cotton | 15 | A |
| 6302.93.00 | - - Of man-made fibers | 15 | A |
| 6302.99.10 | - - - Of linen | 15 | A |
| 6302.99.90 | - - - Other | 15 | A |
| 6303.12.00 | - - Of synthetic fibers | 15 | A |
| 6303.19.10 | - - - Of Cotton | 15 | A |
| 6303.19.90 | - - - Other | 15 | A |
| 6303.91.00 | - - Of cotton | 15 | A |
| 6303.92.00 | - - Of synthetic fibers | 15 | A |
| 6303.99.00 | - - Of other textile materials | 15 | A |
| 6304.11.00 | - - Knitted or crocheted | 15 | A |
| 6304.19.00 | - - Other | 15 | A |
| 6304.91.00 | - - Knitted or crocheted | 15 | A |
| 6304.92.00 | - - Not knitted or crocheted, of cotton | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6304.93.00 | - - Not knitted or crocheted, of synthetic fibers | 15 | A |
| 6304.99.00 | - - Not knitted or crocheted, of other textile materials | 15 | A |
| 6305.10.00 | - Of jute or of other textile bast fibers of heading 53.03 | 15 | A |
| 6305.20.00 | - Of cotton | 15 | A |
| 6305.32.00 | - - Flexible intermediate bulk containers | 15 | A |
| 6305.33.00 | - - Other, of polyethylene or polypropylene strip or the like | 15 | A |
| 6305.39.00 | - - Other | 15 | A |
| 6305.90.00 | - Of other textile materials | 15 | A |
| 6306.12.00 | - - Of synthetic fibers | 15 | A |
| 6306.19.10 | - - - Of Cotton | 15 | A |
| 6306.19.90 | - - - Other | 15 | A |
| 6306.22.00 | - - Of synthetic fibers | 15 | A |
| 6306.29.10 | - - - Of cotton | 15 | A |
| 6306.29.90 | - - - Other | 15 | A |
| 6306.30.10 | - - Of synthetic fibers | 15 | A |
| 6306.30.90 | - - Of other textile materials | 15 | A |
| 6306.40.00 | - Pneumatic mattresses | 15 | A |
| 6306.90.10 | - - Of cotton | 15 | A |
| 6306.90.90 | - - Of other textile materials | 15 | A |
| 6307.10.00 | - Floorcloths, dishcloths, dusters and similar cleaning cloths | 15 | A |
| 6307.20.00 | - Life jackets and lifebelts | 0 | A |
| 6307.90.10 | - - Safety belts | 0 | A |
| 6307.90.20 | - - Disposable masks | 0 | A |
| 6307.90.30 | - - Safety reflective strip | 0 | A |
| 6307.90.90 | - - Other | 15 | A |
| 6308.00.00 | SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKING FOR RETAIL SALE | 15 | A |
| 6309.00.10 | - Footwear | 15 | A |
| 6309.00.90 | - Other | 15 | A |
| 6310.10.00 | - Sorted | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6310.90.10 | - - Containing 80 % or more by weight of polyesters | 10 | A |
| 6310.90.20 | - - Containing 80 % or more by weight of acrylic fibers | 10 | A |
| 6310.90.90 | - - Other | 10 | A |
| 6401.10.00 | - Footwear incorporating a protective metal toecap | 15 | X |
| 6401.92.00 | - - Covering the ankle but not covering the knee | 15 | X |
| 6401.99.10 | - - - Covering the knee | 15 | X |
| 6401.99.90 | - - - Other | 15 | X |
| 6402.12.00 | - - Ski-boots, cross-country ski footwear and snowboard boots | 15 | A |
| 6402.19.00 | - - Other | 15 | G |
| 6402.20.00 | - Footwear with upper straps or thongs assembled to the sole by means of plugs | 15 | X |
| 6402.91.10 | - - - Footwear incorporating a protective metal toecap | 15 | G |
| 6402.91.90 | - - - Other | 15 | X |
| 6402.99.10 | - - - Footwear incorporating a protective metal toecap | 15 | G |
| 6402.99.90 | - - - Other | 15 | X |
| 6403.12.00 | - - Ski-boots, cross-country ski footwear and snowboard boots | 15 | A |
| 6403.19.00 | - - Other | 15 | X |
| 6403.20.00 | - Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 15 | X |
| 6403.40.00 | - Other footwear, incorporating a protective metal toecap | 15 | E |
| 6403.51.00 | - - Covering the ankle | 15 | X |
| 6403.59.00 | - - Other | 15 | X |
| 6403.91.10 | - - - Footwear made on a base or platform of wood, n ot having an inner sole or a protective metal toecap | 15 | X |
| 6403.91.90 | - - - Other | 15 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6403.99.10 | - - - Footwear made on a base or platform of wood, n ot having an inner sole or a protective metal toecap | 15 | X |
| 6403.99.90 | - - - Other | 15 | X |
| 6404.11.00 | - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like | 15 | G |
| 6404.19.10 | - - - Overshoes with outer soles of plastics | 0 | A |
| 6404.19.90 | - - - Other | 15 | X |
| 6404.20.00 | - Footwear with outer soles of leather or composition leather | 15 | X |
| 6405.10.00 | - With uppers of leather or composition leather | 15 | X |
| 6405.20.00 | - With uppers of textile materials | 15 | X |
| 6405.90.00 | - Other | 15 | X |
| 6406.10.10 | - - Toe caps | 10 | G |
| 6406.10.90 | - - Other | 10 | G |
| 6406.20.00 | - Outer soles and heels, of rubber or plastics | 10 | X |
| 6406.90.11 | - - - Outer soles and heels | 10 | G |
| 6406.90.12 | - - - Birch wood shanks, made on the basis of pressure and heat | 0 | A |
| 6406.90.19 | - - - Other | 0 | A |
| 6406.90.91 | - - - Outer soles and heels, other than of rubber, plastics or wood | 10 | X |
| 6406.90.92 | - - - Removable in-soles, heel cushions and similar articles | 10 | G |
| 6406.90.99 | - - - Other | 10 | G |
| 6501.00.00 | HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT | 5 | C |
| 6502.00.00 | HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR MADE WITH BRIMS, NOR LINED, NOR TRIMMED | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6504.00.00 | HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED | 15 | C |
| 6505.00.10 | - Hair-nets | 15 | C |
| 6505.00.20 | - Hats and other headgear of felt, made with hat-forms and plateaux of heading 65.01, whether or not lined or trimmed | 15 | C |
| 6505.00.90 | - Other | 15 | C |
| 6506.10.10 | - - Of plastics, whether or not reinforced with glass fibers or other materials | 15 | C |
| 6506.10.90 | - - Other | 15 | C |
| 6506.91.00 | - - Of rubber or of plastics | 15 | C |
| 6506.99.10 | - - - Of furskin | 15 | C |
| 6506.99.90 | - - - Other | 15 | C |
| 6507.00.00 | HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR | 5 | C |
| 6601.10.00 | - Garden or similar umbrellas | 15 | A |
| 6601.91.00 | - - Having a telescopic shaft | 15 | A |
| 6601.99.00 | - - Other | 15 | A |
| 6602.00.00 | WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE | 15 | A |
| 6603.20.00 | - Umbrella frames, including frames mounted on shafts (sticks) | 5 | A |
| 6603.90.00 | - Other | 5 | A |
| 6701.00.00 | SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 05.05 AND WORKED QUILLS AND SCAPES | 15 | C |
| 6702.10.00 | - Of plastics | 15 | C |
| 6702.90.00 | - Of other materials | 15 | C |
| 6703.00.10 | - Man-made textile materials, prepared for use in making dolls' hair | 5 | A |
| 6703.00.90 | - Other | 15 | C |
| 6704.11.00 | - - Complete wigs | 15 | C |
| 6704.19.00 | - - Other | 15 | C |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6806.20.00 | - Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter mixtures thereof) | 0 | A |
| 6806.90.00 | - Other | 0 | A |
| 6807.10.00 | - In rolls | 5 | E |
| 6807.90.00 | - Other | 5 | E |
| 6808.00.00 | PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBER, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS | 15 | E |
| 6809.11.00 | - - Faced or reinforced with paper or paperboard only | 5 | E |
| 6809.19.00 | - - Other | 15 | G |
| 6809.90.00 | - Other articles | 15 | G |
| 6810.11.00 | - - Building blocks and bricks | 15 | G |
| 6810.19.00 | - - Other | 15 | G |
| 6810.91.00 | - - Prefabricated structural components for building or civil engineering | 15 | G |
| 6810.99.00 | - - Other | 15 | G |
| 6811.40.10 | - - Corrugated sheets | 15 | G |
| 6811.40.20 | - - Other sheets, panels, tiles and similar articles | 15 | G |
| 6811.40.30 | - - Tubes, pipes and tube or pipe fittings | 15 | G |
| 6811.40.90 | - - Other articles | 15 | G |
| 6811.81.00 | - - Corrugated sheets | 15 | G |
| 6811.82.00 | - - Other sheets, panels, tiles and similar articles | 15 | X |
| 6811.89.00 | - - Other articles | 15 | G |
| 6812.80.10 | - - Clothing, clothing accessories, footwear and headge ar | 5 | E |
| 6812.80.20 | - - Paper, millboard and felt | 0 | A |
| 6812.80.30 | - - Compressed fiber jointing, in sheets or rolls | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6812.80.91 | - - -Fabricated crocidolite fibers; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate | 0 | A |
| 6812.80.92 | - - - Yarn and thread | 0 | A |
| 6812.80.93 | - - - Cords and string, whether or not plaited | 0 | A |
| 6812.80.94 | - - - Fabrics, whether or not knitted or crocheted | 5 | E |
| 6812.80.99 | - - - Other | 5 | E |
| 6812.91.00 | - - Clothing, clothing accessories, footwear and headgear | 5 | E |
| 6812.92.00 | - - Paper, millboard and felt | 0 | A |
| 6812.93.00 | - - Compressed asbestos fiber jointing, in sheets or rolls | 0 | A |
| 6812.99.10 | - - - Fabricated asbestos fibers; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate | 0 | A |
| 6812.99.20 | - - - Yarn and thread | 0 | A |
| 6812.99.30 | - - - Cords and string, whether or not plaited | 0 | A |
| 6812.99.40 | - - - Fabrics, whether or not knitted or crocheted | 5 | E |
| 6812.99.90 | - - - Other | 5 | E |
| 6813.20.10 | - - Brake linings and pads | 0 | A |
| 6813.20.90 | - - Other | 0 | A |
| 6813.81.00 | - - Brake linings and pads | 0 | A |
| 6813.89.00 | - - Other | 0 | A |
| 6814.10.00 | - Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support | 5 | E |
| 6814.90.00 | - Other | 5 | E |
| 6815.10.00 | - Non-electrical articles of graphite or other carbon | 0 | A |
| 6815.20.00 | - Articles of peat | 0 | A |
| 6815.91.00 | - - Containing magnesite, dolomite or chromite | 0 | A |
| 6815.99.00 | - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6901.00.00 | BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE: KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS | 0 | A |
| 6902.10.00 | - Containing by weight, singly or together, more than 50 % of the elements Mg (magnesium), Ca (calcium) or Cr (chromium), expressed as MgO (magnesium oxide), CaO (calcium oxide) or Cr2O3 (chromium oxide) | 0 | A |
| 6902.20.00 | - Containing, by weight, more than 50 % of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products | 0 | A |
| 6902.90.00 | - Other | 0 | A |
| 6903.10.00 | - Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products | 0 | A |
| 6903.20.00 | - Containing, by weight, more than 50 % of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products | 0 | A |
| 6903.90.00 | - Other | 0 | A |
| 6904.10.00 | - Building bricks | 15 | E |
| 6904.90.00 | - Other | 15 | E |
| 6905.10.00 | - Roofing tiles | 15 | E |
| 6905.90.00 | - Other | 15 | E |
| 6906.00.00 | CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS | 15 | E |
| 6907.10.00 | - Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm | 15 | G |
| 6907.90.00 | - Other | 15 | G |
| 6908.10.00 | - Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6908.90.00 | - Other | 15 | G |
| 6909.11.00 | - - Of porcelain or china | 0 | A |
| 6909.12.00 | - - Articles having a hardness equivalent to 9 or more on the Mohs scale | 0 | A |
| 6909.19.00 | - - Other | 0 | A |
| 6909.90.00 | - Other | 5 | C |
| 6910.10.00 | - Of porcelain or china | 15 | E |
| 6910.90.00 | - Other | 15 | E |
| 6911.10.00 | - Tableware and kitchenware | 15 | E |
| 6911.90.00 | - Other | 15 | E |
| 6912.00.10 | - Tableware and kitchenware of earthenware | 15 | E |
| 6912.00.90 | - Other | 15 | E |
| 6913.10.00 | - Of porcelain or china | 15 | E |
| 6913.90.00 | - Other | 15 | E |
| 6914.10.00 | - Of porcelain or china | 15 | E |
| 6914.90.00 | - Other | 15 | E |
| 7001.00.00 | CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS | 0 | A |
| 7002.10.00 | - Balls | 0 | A |
| 7002.20.00 | - Rods | 0 | A |
| 7002.31.00 | - - Of quartz or other fused silica | 0 | A |
| 7002.32.00 | - - Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 ℃ to 300 ℃ | 0 | A |
| 7002.39.00 | - - Other | 0 | A |
| 7003.12.00 | - - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | 0 | A |
| 7003.19.00 | - - Other | 0 | A |
| 7003.20.00 | - Wired sheets | 0 | A |
| 7003.30.00 | - Profiles | 0 | A |
| 7004.20.00 | - Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | 0 | A |
| 7004.90.00 | - Other glass | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7005.10.00 | - Non-wired glass, having an absorbent, reflecting or non-reflecting layer | 0 | A |
| 7005.21.00 | - - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground | 0 | A |
| 7005.29.10 | - - - Float glass | 0 | A |
| 7005.29.90 | - - - Other | 0 | A |
| 7005.30.00 | - Wired glass | 0 | A |
| 7006.00.00 | GLASS OF HEADINGS 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS | 5 | E |
| 7007.11.10 | - - - Flat | 5 | E |
| 7007.11.90 | - - Other | 5 | E |
| 7007.19.00 | - - Other | 10 | E |
| 7007.21.10 | - - - Flat | 5 | E |
| 7007.21.90 | - - - Other | 5 | A |
| 7007.29.00 | - - Other | 5 | E |
| 7008.00.00 | MULTIPLE-WALLED INSULATING UNITS OF GLASS | 5 | E |
| 7009.10.00 | - Rear-view mirrors for vehicles | 0 | A |
| 7009.91.00 | - - Unframed | 5 | E |
| 7009.92.00 | - - Framed | 15 | E |
| 7010.10.00 | - Ampoules | 0 | A |
| 7010.20.00 | - Stoppers, lids and other closures | 0 | A |
| 7010.90.11 | - - - Less than 4 litres | 10 | X |
| 7010.90.19 | - - - Other | 5 | E |
| 7010.90.21 | - - - Tubular containers, amber coloured, with an opening not exceeding 32 mm, of the kind used for medicaments | 10 | E |
| 7010.90.29 | - - - Other | 10 | E |
| 7010.90.31 | - - - Of a capacity not exceeding 180 ml, with an opening not exceeding 15 mm, other than tubular | 5 | X |
| 7010.90.32 | - - - Tubular containers, amber coloured, with an opening not exceeding 32 mm, of the kind used for medicaments | 10 | X |
| 7010.90.39 | - - - Other | 10 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7010.90.41 | - - - Of a capacity of 12 ml or more, with an opening not exceeding 15 mm, other than tubular | 5 | E |
| 7010.90.42 | - - - With an opening of 22 mm or more | 10 | X |
| 7010.90.43 | - - - Borosilicate flasks | 0 | A |
| 7010.90.49 | - - - Other | 5 | E |
| 7011.10.00 | - For electric lighting | 0 | A |
| 7011.20.00 | - For cathode-ray tubes | 0 | A |
| 7011.90.00 | - Other | 0 | A |
| 7013.10.00 | - Of glass-ceramics | 15 | E |
| 7013.22.00 | - - Of lead crystal | 15 | E |
| 7013.28.00 | - - Other | 15 | E |
| 7013.33.00 | - - Of lead crystal | 15 | E |
| 7013.37.00 | - - Other | 15 | G |
| 7013.41.00 | - - Of lead crystal | 15 | E |
| 7013.42.00 | - - Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 ℃ to 300 ℃ | 15 | E |
| 7013.49.00 | - - Other | 15 | A |
| 7013.91.00 | - - Of lead crystal | 15 | E |
| 7013.99.00 | - - Other | 15 | E |
| 7014.00.10 | - Signalling glassware | 0 | A |
| 7014.00.20 | - Optical elements | 0 | A |
| 7015.10.00 | - Glasses for corrective spectacles | 0 | A |
| 7015.90.00 | - Other | 0 | A |
| 7016.10.00 | - Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes | 10 | E |
| 7016.90.00 | - Other | 10 | E |
| 7017.10.00 | - Of quartz or other fused silica | 0 | A |
| 7017.20.00 | - Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 ℃ to 300 ℃ | 0 | A |
| 7017.90.00 | - Other | 0 | A |
| 7018.10.00 | - Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7018.20.00 | - Glass microspheres not exceeding 1 mm in diameter | 0 | A |
| 7018.90.00 | - Other | 15 | E |
| 7019.11.00 | - - Chopped strands, of a length of not more than 50 mm | 0 | A |
| 7019.12.00 | - - Rovings | 0 | A |
| 7019.19.00 | - - Other | 0 | A |
| 7019.31.00 | - - Mats | 0 | A |
| 7019.32.00 | - - Thin sheets (voiles) | 0 | A |
| 7019.39.00 | - - Other | 0 | A |
| 7019.40.00 | - Woven fabrics of rovings | 0 | A |
| 7019.51.00 | - - Of a width not exceeding 30 cm | 0 | A |
| 7019.52.00 | - - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m2, of filaments measuring per single yarn not more than 136 tex | 0 | A |
| 7019.59.00 | - - Other | 0 | A |
| 7019.90.00 | - Other | 0 | A |
| 7020.00.10 | - Glass inners for vacuum flasks or for other vacuum vessels | 0 | A |
| 7020.00.91 | - - - - Quartz reactor tubes and support designed for in sertion into diffusion and oxidation furnaces for the production of discs (wafers) semiconductor | 0 | A |
| 7020.00.99 | - - Other | 15 | E |
| 7101.10.00 | - Natural pearls | 10 | C |
| 7101.21.00 | - - Unworked | 10 | C |
| 7101.22.00 | - - Worked | 10 | C |
| 7102.10.00 | - Unsorted | 5 | C |
| 7102.21.00 | - - Unworked or simply sawn, cleaved or bruted | 0 | A |
| 7102.29.00 | - - Other | 0 | A |
| 7102.31.00 | - - Unworked or simply sawn, cleaved or bruted | 5 | C |
| 7102.39.00 | - - Other | 5 | C |
| 7103.10.00 | - Unworked or simply sawn or roughly shaped | 5 | C |
| 7103.91.00 | - - Rubies, sapphires and emeralds | 5 | C |
| 7103.99.00 | - - Other | 5 | C |
| 7104.10.00 | - Piezo-electric quartz | 10 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7104.20.00 | - Other, unworked or simply sawn or roughly shaped | 10 | C |
| 7104.90.00 | - Other | 10 | C |
| 7105.10.00 | - Of diamonds | 5 | C |
| 7105.90.00 | - Other | 5 | C |
| 7106.10.00 | - Powder | 10 | E |
| 7106.91.00 | - - Unwrought | 10 | E |
| 7106.92.10 | - - - Wire, bars and rods, containing stripping agents or additives (silver solder) | 5 | A |
| 7106.92.90 | - - - Other | 10 | A |
| 7107.00.00 | BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED | 10 | A |
| 7108.11.00 | - - Powder | 5 | A |
| 7108.12.00 | - - Other unwrought forms | 5 | E |
| 7108.13.00 | - - Other semi-manufactured forms | 5 | A |
| 7108.20.00 | - Monetary | 5 | A |
| 7109.00.00 | BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED | 10 | A |
| 7110.11.00 | - - Unwrought or in powder form | 0 | A |
| 7110.19.00 | - - Other | 0 | A |
| 7110.21.00 | - - Unwrought or in powder form | 0 | A |
| 7110.29.00 | - - Other | 0 | A |
| 7110.31.00 | - - Unwrought or in powder form | 0 | A |
| 7110.39.00 | - - Other | 0 | A |
| 7110.41.00 | - - Unwrought or in powder form | 0 | A |
| 7110.49.00 | - - Other | 0 | A |
| 7111.00.00 | BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED | 10 | A |
| 7112.30.00 | - Ash containing precious metal or precious-metal compounds | 0 | A |
| 7112.91.00 | - - Of gold, including metal clad with gold but excluding sweepings containing other precious metals | 0 | A |
| 7112.92.00 | - - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals | 0 | A |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7202.70.00 | - Ferro-molybdenum | 0 | A |
| 7202.80.00 | - Ferro-tungsten and ferro-silico-tungsten | 0 | A |
| 7202.91.00 | - - Ferro-titanium and ferro-silico-titanium | 0 | A |
| 7202.92.00 | - - Ferro-vanadium | 0 | A |
| 7202.93.00 | - - Ferro-niobium | 0 | A |
| 7202.99.00 | - - Other | 0 | A |
| 7203.10.00 | - Ferrous products obtained by direct reduction of iron ore | 0 | A |
| 7203.90.00 | - Other | 0 | A |
| 7204.10.00 | - Waste and scrap of cast iron | 0 | A |
| 7204.21.00 | - - Of stainless steel | 0 | A |
| 7204.29.00 | - - Other | 0 | A |
| 7204.30.00 | - Waste and scrap of tinned iron or steel | 0 | A |
| 7204.41.00 | - - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles | 0 | A |
| 7204.49.00 | - - Other | 0 | A |
| 7204.50.00 | - Remelting scrap ingots | 0 | A |
| 7205.10.00 | - Granules | 0 | A |
| 7205.21.00 | - - Of alloy steel | 0 | A |
| 7205.29.00 | - - Other | 0 | A |
| 7206.10.00 | - Ingots | 0 | A |
| 7206.90.00 | - Other | 0 | A |
| 7207.11.00 | - - Of rectangular or square cross-section, the width measuring less than twice the thickness | 0 | A |
| 7207.12.00 | - - Other, of rectangular (other than square) cross-section | 0 | A |
| 7207.19.00 | - - Other | 0 | A |
| 7207.20.00 | - Containing by weight 0.25 % or more of carbon | 0 | A |
| 7208.10.00 | - In coils, not further worked than hot-rolled, with patterns in relief | 0 | A |
| 7208.25.00 | - - Of a thickness of 4.75 mm or more | 0 | A |
| 7208.26.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 0 | A |
| 7208.27.00 | - - Of a thickness of less than 3 mm | 0 | A |
| 7208.36.00 | - - Of a thickness exceeding 10 mm | 0 | A |
| 7208.37.00 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7208.38.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 0 | A |
| 7208.39.00 | - - Of a thickness of less than 3 mm | 0 | A |
| 7208.40.00 | - Not in coils, not further worked than hot-rolled, with patterns in relief | 0 | A |
| 7208.51.00 | - - Of a thickness exceeding 10 mm | 0 | A |
| 7208.52.00 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm | 0 | A |
| 7208.53.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 0 | A |
| 7208.54.10 | - - - Of a width not exceeding 990 mm, containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese | 0 | A |
| 7208.54.90 | - - - Other | 0 | A |
| 7208.90.00 | - Other | 0 | A |
| 7209.15.00 | - - Of a thickness of 3 mm or more | 0 | A |
| 7209.16.00 | - - Of a thickness exceeding 1 mm but less than 3 mm | 0 | A |
| 7209.17.00 | - - Of a thickness of 0.5 mm or more but not exceeding 1 mm | 0 | A |
| 7209.18.00 | - - Of a thickness of less than 0.5 mm | 0 | A |
| 7209.25.00 | - - Of a thickness of 3 mm or more | 0 | A |
| 7209.26.00 | - - Of a thickness exceeding 1 mm but less than 3 mm | 0 | A |
| 7209.27.00 | - - Of a thickness of 0.5 mm or more but not exceeding 1 mm | 0 | A |
| 7209.28.00 | - - Of a thickness of less than 0.5 mm | 0 | A |
| 7209.90.00 | - Other | 0 | A |
| 7210.11.00 | - - Of a thickness of 0.5 mm or more | 0 | A |
| 7210.12.00 | - - Of a thickness of less than 0.5 mm | 0 | A |
| 7210.20.00 | - Plated or coated with lead, including terne-plate | 0 | A |
| 7210.30.00 | - Electrolytically plated or coated with zinc | 0 | A |
| 7210.41.10 | - - - Of a thickness of 0.16 mm or more but not exceeding 2 mm | 15 | X |
| 7210.41.90 | - - - Other | 5 | X |
| 7210.49.10 | - - - Of a thickness of 0.16 mm or more but not exceeding 2 mm | 15 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7210.49.90 | - - - Other | 0 | A |
| 7210.50.00 | - Plated or coated with chromium oxides or with chromium and chromium oxides | 0 | A |
| 7210.61.10 | - - - Of a thickness of 0.16 mm or more but not exceeding 2 mm | 15 | X |
| 7210.61.90 | - - - Other | 0 | A |
| 7210.69.10 | - - - Of a thickness of 0.16 mm or more but not exceeding 2 mm | 15 | X |
| 7210.69.90 | - - - Other | 0 | A |
| 7210.70.10 | - - Enamelled, of a thickness of 0.16 mm or more but not exceeding 1.55 mm | 15 | E |
| 7210.70.20 | - - Varnished with epoxyphenolic resins, smooth | 15 | G |
| 7210.70.90 | - - Other | 0 | A |
| 7210.90.00 | - Other | 0 | A |
| 7211.13.00 | - - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief | 0 | A |
| 7211.14.10 | - - - Containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese | 0 | A |
| 7211.14.90 | - - - Other | 0 | A |
| 7211.19.10 | - - - In coils, containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese | 0 | A |
| 7211.19.90 | - - - Other | 0 | A |
| 7211.23.00 | - - Containing by weight less than 0.25 % of carbon | 0 | A |
| 7211.29.00 | - - Other | 0 | A |
| 7211.90.00 | - Other | 0 | A |
| 7212.10.00 | - Plated or coated with tin | 0 | A |
| 7212.20.00 | - Electrolytically plated or coated with zinc | 0 | A |
| 7212.30.10 | - - Of a thickness of 0.16 mm or more but not exceeding 1.55 mm | 15 | X |
| 7212.30.90 | - - Other | 0 | A |
| 7212.40.10 | - - Of a thickness of 0.16 mm or more but not exceeding 1.55 mm | 15 | X |
| 7212.40.90 | - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7212.50.00 | - Otherwise plated or coated | 0 | A |
| 7212.60.00 | - Clad | 0 | A |
| 7213.10.00 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process | 15 | X |
| 7213.20.00 | - Other, of free-cutting steel | 0 | A |
| 7213.91.10 | - - - Containing 0.6 % or more by weight of carbon | 10 | X |
| 7213.91.20 | - - - Containing less than 0.6 % by weight of carbon | 0 | A |
| 7213.99.10 | - - - Containing 0.6 % or more by weight of carbon | 10 | G |
| 7213.99.20 | - - - Containing less than 0.6 % by weight of carbon | 0 | A |
| 7214.10.00 | - Forged | 10 | G |
| 7214.20.00 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling | 15 | X |
| 7214.30.00 | - Other, of free-cutting steel | 5 | X |
| 7214.91.10 | - - - Containing by weight 0.6 % ore more of carbon, the greatest cross-sectional dimension of which exceeds 13 mm | 15 | X |
| 7214.91.90 | - - - Other | 5 | X |
| 7214.99.10 | - - - Of square cross-section, the greatest cross-sectional dimension of which exceeds 13 mm, containing 0.60 % or more by weight of carbon | 15 | X |
| 7214.99.20 | - - - Of a cross-section other than rectangular or square, the greatest cross-sectional dimension of which is 5.5 mm or more but not more than 45 mm | 15 | X |
| 7214.99.90 | - - - Other | 5 | X |
| 7215.10.00 | - Of free-cutting steel, not further worked than cold-formed or cold-finished | 0 | A |
| 7215.50.00 | - Other, not further worked than cold-formed or cold-finished | 0 | A |
| 7215.90.00 | - Other | 0 | A |
| 7216.10.10 | - - U sections of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm | 15 | X |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7217.20.20 | - - Containing by weight 0.25 % or more but less than 0.6 % of carbon | 10 | X |
| 7217.20.31 | - - - Of circular cross-section of a diameter of 0.8 mm or more but not more than 5.15 mm | 15 | X |
| 7217.20.32 | - - - Of rectangular (other than square) cross-section, of a thickness of 0.35 mm or more but not more than 0.7 mm and a width of 0.5 mm or more but not more than 3 mm | 15 | X |
| 7217.20.39 | - - - Other | 5 | X |
| 7217.30.10 | - - Containing by weight less than 0.25 % of carbon | 5 | X |
| 7217.30.20 | - - Containing 0.25 % or more but less than 0.6 % by weight of carbon | 5 | X |
| 7217.30.31 | - - - Plated or coated with copper | 0 | A |
| 7217.30.39 | - - - Other | 5 | G |
| 7217.90.00 | - Other | 5 | X |
| 7218.10.00 | - Ingots or other primary forms | 0 | A |
| 7218.91.00 | - - Of rectangular cross-section | 0 | A |
| 7218.99.00 | - - Other | 0 | A |
| 7219.11.00 | - - Of a thickness exceeding 10 mm | 0 | A |
| 7219.12.00 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm | 0 | A |
| 7219.13.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 0 | A |
| 7219.14.00 | - - Of a thickness of less than 3 mm | 0 | A |
| 7219.21.00 | - - Of a thickness exceeding 10 mm | 0 | A |
| 7219.22.00 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm | 0 | A |
| 7219.23.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 0 | A |
| 7219.24.00 | - - Of a thickness of less than 3 mm | 0 | A |
| 7219.31.00 | - - Of a thickness of 4.75 mm or more | 0 | A |
| 7219.32.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 0 | A |
| 7219.33.00 | - - Of a thickness exceeding 1 mm but less than 3 mm | 0 | A |
| 7219.34.00 | - - Of a thickness of 0.5 mm or more but not exceeding 1 mm | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7219.35.00 | - - Of a thickness of less than 0.5 mm | 0 | A |
| 7219.90.00 | - Other | 0 | A |
| 7220.11.00 | - - Of a thickness of 4.75 mm or more | 0 | A |
| 7220.12.00 | - - Of a thickness of less than 4.75 mm | 0 | A |
| 7220.20.00 | - Not further worked than cold-rolled (cold-reduced) | 0 | A |
| 7220.90.00 | - Other | 0 | A |
| 7221.00.00 | WIRE RODS OF STAINLESS STEEL | 0 | A |
| 7222.11.00 | - - Of circular cross-section | 0 | A |
| 7222.19.00 | - - Other | 0 | A |
| 7222.20.00 | - Bars, not further worked than cold-formed or cold-finished | 0 | A |
| 7222.30.00 | - Other bars | 0 | A |
| 7222.40.00 | - Profiles | 0 | A |
| 7223.00.00 | WIRE OF STAINLESS STEEL | 0 | A |
| 7224.10.00 | - Ingots or other primary forms | 0 | A |
| 7224.90.00 | - Other | 0 | A |
| 7225.11.00 | - - Grain-oriented | 0 | A |
| 7225.19.00 | - - Other | 0 | A |
| 7225.30.00 | - Other, not further worked than hot-rolled, in coils | 0 | A |
| 7225.40.00 | - Other, not further worked than hot-rolled, not in coils | 0 | A |
| 7225.50.00 | - Other, not further worked than cold-rolled (cold-reduced) | 0 | A |
| 7225.91.00 | - - Electrolytically plated or coated with zinc | 0 | A |
| 7225.92.00 | - - Otherwise plated or coated with zinc | 0 | A |
| 7225.99.00 | - - Other | 0 | A |
| 7226.11.00 | - - Grain-oriented | 0 | A |
| 7226.19.00 | - - Other | 0 | A |
| 7226.20.00 | - Of high-speed steel | 0 | A |
| 7226.91.00 | - - Not further worked than hot-rolled | 0 | A |
| 7226.92.00 | - - Not further worked than cold-rolled (cold-reduced) | 0 | A |
| 7226.99.10 | - - - Plated or coated with zinc, excluding electrolytically plated or coated | 0 | A |
| 7226.99.90 | - - - Other | 0 | A |
| 7227.10.00 | - Of high-speed steel | 0 | A |
| 7227.20.00 | - Of silico-manganese steel | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7227.90.00 | - Other | 0 | A |
| 7228.10.00 | - Bars and rods, of high-speed steel | 0 | A |
| 7228.20.00 | - Bars and rods, of silico-manganese steel | 0 | A |
| 7228.30.00 | - Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded | 0 | A |
| 7228.40.00 | - Other bars and rods, not further worked than forged | 0 | A |
| 7228.50.00 | - Other bars and rods, not further worked than cold-for med or cold-finished | 0 | A |
| 7228.60.00 | - Other bars and rods | 0 | A |
| 7228.70.00 | - Profiles | 0 | A |
| 7228.80.00 | - Hollow drill bars and rods | 0 | A |
| 7229.20.00 | - Of silico-manganese steel | 0 | A |
| 7229.90.10 | - - Of high-speed steel | 0 | A |
| 7229.90.90 | - - Other | 0 | A |
| 7301.10.00 | - Sheet piling | 0 | A |
| 7301.20.00 | - Profiles | 10 | G |
| 7302.10.00 | - Rails | 0 | A |
| 7302.30.00 | - Switch blades, crossing frogs, point rods and other crossing pieces | 0 | A |
| 7302.40.00 | - Fishplates and sole plates | 0 | A |
| 7302.90.00 | - Other | 0 | A |
| 7303.00.00 | TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON | 5 | G |
| 7304.11.00 | - - Of stainless steel | 0 | A |
| 7304.19.00 | - - Other | 0 | A |
| 7304.22.00 | - - Drill pipe of stainless steel | 0 | A |
| 7304.23.00 | - - Other drill pipe | 0 | A |
| 7304.24.00 | - - Other, of stainless steel | 0 | A |
| 7304.29.00 | - - Other | 0 | A |
| 7304.31.00 | - - Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 7304.39.00 | - - Other | 0 | A |
| 7304.41.00 | - - Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 7304.49.00 | - - Other | 0 | A |
| 7304.51.00 | - - Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 7304.59.00 | - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7304.90.00 | - Other | 0 | A |
| 7305.11.00 | - - Longitudinally submerged arc welded | 0 | A |
| 7305.12.00 | - - Other, longitudinally welded | 0 | A |
| 7305.19.00 | - - Other | 0 | A |
| 7305.20.00 | - Casing of the kind used in drilling for oil or gas | 0 | A |
| 7305.31.00 | - - Longitudinally welded | 5 | G |
| 7305.39.00 | - - Other | 5 | G |
| 7305.90.00 | - Other | 5 | G |
| 7306.11.00 | - - Welded, of stainless steel | 0 | A |
| 7306.19.00 | - - Other | 0 | A |
| 7306.21.00 | - - Welded, of stainless steel | 0 | A |
| 7306.29.00 | - - Other | 0 | A |
| 7306.30.10 | - - Tubes and pipes of an external diameter of 12 mm or more but not more than 115 mm, of a wall thickness of 0.8 mm or more but not more than 6.4 mm, whether or not plated or coated with zinc | 15 | X |
| 7306.30.90 | - - Other | 10 | X |
| 7306.40.00 | - Other, welded, of circular cross-section, of stainless steel | 0 | A |
| 7306.50.00 | - Other, welded, of circular cross-section, of other alloy steel | 0 | A |
| 7306.61.00 | - - Of square or rectangular cross-section | 10 | X |
| 7306.69.00 | - - Other | 10 | E |
| 7306.90.00 | - Other | 0 | A |
| 7307.11.00 | - - Of non-malleable cast iron | 5 | G |
| 7307.19.00 | - - Other | 5 | G |
| 7307.21.00 | - - Flanges | 5 | G |
| 7307.22.00 | - - Threaded elbows, bends and sleeves | 5 | C |
| 7307.23.00 | - - Butt welding fittings | 5 | G |
| 7307.29.00 | - - Other | 5 | G |
| 7307.91.00 | - - Flanges | 5 | E |
| 7307.92.00 | - - Threaded elbows, bends and sleeves | 10 | E |
| 7307.93.00 | - - Butt welding fittings | 5 | G |
| 7307.99.00 | - - Other | 5 | E |
| 7308.10.00 | - Bridges and parts thereof | 5 | G |
| 7308.20.00 | - Towers and lattice masts | 5 | E |
| 7308.30.00 | - Doors, windows and their frames and thresholds for doors | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7308.40.00 | - Equipment for scaffolding, shuttering, propping or pit-propping | 10 | G |
| 7308.90.00 | - Other | 10 | E |
| 7309.00.00 | RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT | 10 | E |
| 7310.10.00 | - Of a capacity of 50 litres or more | 10 | G |
| 7310.21.00 | - - Cans which are to be closed by soldering or crimping | 10 | G |
| 7310.29.10 | - - - Barrel-shaped stainless steel container, varnished internally, with lid and plastic dispenser, of a capacity of 5 litres | 0 | A |
| 7310.29.90 | - - - Other | 15 | E |
| 7311.00.11 | - - For packaging acetylene | 0 | A |
| 7311.00.19 | - - Other | 10 | G |
| 7311.00.90 | - Other | 0 | A |
| 7312.10.00 | - Cables | 0 | A |
| 7312.90.00 | - Other | 0 | A |
| 7313.00.00 | BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF THE KIND USED FOR FENCING, OF IRON OR STEEL | 10 | X |
| 7314.12.00 | - - Endless bands for machinery, of stainless steel | 0 | A |
| 7314.14.00 | - - Other woven cloth, of stainless steel | 0 | A |
| 7314.19.10 | - - - Other endless bands for machinery | 10 | E |
| 7314.19.90 | - - - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7314.20.00 | - Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm² or more | 10 | X |
| 7314.31.00 | - - Plated or coated with zinc | 10 | X |
| 7314.39.00 | - - Other | 10 | E |
| 7314.41.00 | - - Plated or coated with zinc | 10 | X |
| 7314.42.00 | - - Coated with plastics | 10 | G |
| 7314.49.00 | - - Other | 10 | E |
| 7314.50.00 | - Expanded metal | 10 | E |
| 7315.11.00 | - - Roller chain | 0 | A |
| 7315.12.00 | - - Other chain | 0 | A |
| 7315.19.00 | - - Parts | 0 | A |
| 7315.20.00 | - Skid chain | 0 | A |
| 7315.81.00 | - - Stud-link | 0 | A |
| 7315.82.00 | - - Other, welded link | 0 | A |
| 7315.89.00 | - - Other | 0 | A |
| 7315.90.00 | - Other parts | 0 | A |
| 7316.00.00 | ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL | 0 | A |
| 7317.00.00 | NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER | 10 | X |
| 7318.11.00 | - - Coach screws | 5 | G |
| 7318.12.00 | - - Other wood screws | 5 | G |
| 7318.13.00 | - - Screw hooks and screw rings | 5 | G |
| 7318.14.00 | - - Self-tapping screws | 5 | G |
| 7318.15.00 | - - Other screws and bolts, whether or not with their nuts or washers | 5 | C |
| 7318.16.00 | - - Nuts | 5 | E |
| 7318.19.00 | - - Other | 5 | G |
| 7318.21.00 | - - Spring washers and other lock washers | 0 | A |
| 7318.22.00 | - - Other washers | 0 | A |
| 7318.23.00 | - - Rivets | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7318.24.00 | - - Cotters and cotter pins | 0 | A |
| 7318.29.00 | - - Other | 0 | A |
| 7319.40.10 | - - Safety pins | 0 | A |
| 7319.40.90 | - - Other | 0 | A |
| 7319.90.10 | - - Sewing, darning or embroidery needles | 0 | A |
| 7319.90.90 | - - Other | 0 | A |
| 7320.10.00 | - Leaf-springs and leaves therefor | 10 | G |
| 7320.20.00 | - Helical springs | 10 | G |
| 7320.90.00 | - Other | 0 | A |
| 7321.11.10 | - - - Ovens and cookers | 15 | G |
| 7321.11.90 | - - - Other | 10 | G |
| 7321.12.00 | - - For liquid fuel | 5 | G |
| 7321.19.10 | - - - 'Anafre' clay pots, portable stoves and cookers | 15 | G |
| 7321.19.90 | - - - Other | 10 | G |
| 7321.81.00 | - - For gas fuel or for both gas and other fuels | 10 | E |
| 7321.82.00 | - - For liquid fuels | 10 | G |
| 7321.89.10 | - - - For solid fuels | 10 | G |
| 7321.89.90 | - - - Other | 10 | G |
| 7321.90.10 | - - Of cookers | 5 | G |
| 7321.90.90 | - - Other | 5 | G |
| 7322.11.00 | - - Of cast iron | 0 | A |
| 7322.19.00 | - - Other | 0 | A |
| 7322.90.00 | - Other | 0 | A |
| 7323.10.00 | - Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like | 15 | G |
| 7323.91.10 | - - - Handles | 5 | G |
| 7323.91.20 | - - - Other parts | 5 | G |
| 7323.91.90 | - - - Other | 15 | G |
| 7323.92.10 | - - - Handles | 5 | G |
| 7323.92.20 | - - - Other parts | 5 | G |
| 7323.92.90 | - - - Other | 15 | G |
| 7323.93.10 | - - - Handles | 5 | G |
| 7323.93.20 | - - - Other parts | 5 | G |
| 7323.93.90 | - - - Other | 15 | E |
| 7323.94.10 | - - - Handles | 5 | G |
| 7323.94.20 | - - - Other parts | 5 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7323.94.90 | - - - Other | 15 | G |
| 7323.99.10 | - - - Handles | 5 | G |
| 7323.99.20 | - - - Other parts | 5 | G |
| 7323.99.90 | - - - Other | 15 | G |
| 7324.10.00 | - Sinks and washbasins, of stainless steel | 15 | G |
| 7324.21.00 | - - Of cast iron, whether or not enamelled | 15 | G |
| 7324.29.00 | - - Other | 15 | G |
| 7324.90.00 | - Other, including parts | 15 | G |
| 7325.10.00 | - Of non-malleable cast iron | 10 | G |
| 7325.91.00 | - - Grinding balls and similar articles for mills | 0 | A |
| 7325.99.00 | - - Other | 10 | G |
| 7326.11.00 | - - Grinding balls and similar articles for mills | 0 | A |
| 7326.19.00 | - - Other | 10 | G |
| 7326.20.10 | - - Traps for animals | 5 | E |
| 7326.20.20 | - - Gabions | 0 | A |
| 7326.20.30 | - - Quick-fit hooks with swivels | 0 | A |
| 7326.20.40 | - - Bands of longitudinally bonded wire filaments with varnish or paint, of a width of 93.00 mm or more, of a thickness of 1.45 mm or more, including varnish or paint | 0 | A |
| 7326.20.90 | - - Other | 10 | E |
| 7326.90.00 | - Other | 0 | A |
| 7401.00.10 | - Copper mattes | 0 | A |
| 7401.00.20 | - Cement copper (precipitated copper) | 0 | A |
| 7402.00.00 | UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING | 0 | A |
| 7403.11.00 | - - Cathodes and sections of cathodes | 0 | A |
| 7403.12.00 | - - Wire-bars | 0 | A |
| 7403.13.00 | - - Billets | 0 | A |
| 7403.19.00 | - - Other | 0 | A |
| 7403.21.00 | - - Copper-zinc base alloys (brass) | 0 | A |
| 7403.22.00 | - - Copper-tin base alloys (bronze) | 0 | A |
| 7403.29.10 | - - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7403.29.90 | - - - Other | 0 | A |
| 7404.00.00 | COPPER WASTE AND SCRAP | 0 | A |
| 7405.00.00 | MASTER ALLOYS OF COPPER | 0 | A |
| 7406.10.00 | - Powders of non-lamellar structure | 0 | A |
| 7406.20.00 | - Powders of lamellar structure; flakes | 0 | A |
| 7407.10.00 | - Of refined copper | 0 | A |
| 7407.21.00 | - - Copper-zinc base alloys (brass) | 0 | A |
| 7407.29.10 | - - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 0 | A |
| 7407.29.90 | - - - Other | 0 | A |
| 7408.11.00 | - - Of which the maximum cross-sectional dimension exceeds 6 mm | 0 | A |
| 7408.19.10 | - - - Of electrolytic copper | 0 | A |
| 7408.19.90 | - - - Other | 0 | A |
| 7408.21.00 | - - Copper-zinc base alloys (brass) | 0 | A |
| 7408.22.00 | - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 0 | A |
| 7408.29.00 | - - Other | 0 | A |
| 7409.11.00 | - - In coils | 0 | A |
| 7409.19.00 | - - Other | 0 | A |
| 7409.21.00 | - - In coils | 0 | A |
| 7409.29.00 | - - Other | 0 | A |
| 7409.31.00 | - - In coils | 0 | A |
| 7409.39.00 | - - Other | 0 | A |
| 7409.40.00 | - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 0 | A |
| 7409.90.00 | - Of other copper alloys | 0 | A |
| 7410.11.00 | - - Of refined copper | 0 | A |
| 7410.12.00 | - - Of copper alloys | 0 | A |
| 7410.21.00 | - - Of refined copper | 0 | A |
| 7410.22.00 | - - Of copper alloys | 0 | A |
| 7411.10.00 | - Of refined copper | 0 | A |
| 7411.21.00 | - - Copper-zinc base alloys (brass) | 0 | A |
| 7411.22.00 | - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 0 | A |
| 7411.29.00 | - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7412.10.00 | - Of refined copper | 0 | A |
| 7412.20.00 | - Of copper alloys | 0 | A |
| 7413.00.10 | - Of electrolytic copper | 5 | G |
| 7413.00.90 | - Other | 0 | A |
| 7415.10.00 | - Nails and tacks, drawing pins, staples and similar articles | 0 | A |
| 7415.21.00 | - - Washers (including spring washers) | 0 | A |
| 7415.29.00 | - - Other | 0 | A |
| 7415.33.00 | - - Screws; bolts and nuts | 0 | A |
| 7415.39.00 | - - Other | 0 | A |
| 7418.10.10 | - - Pot scourers and scouring or polishing pads, gloves and similar articles | 15 | C |
| 7418.10.20 | - - - Cooking or heating apparatus of the kind used for domestic purposes, non-electric, and parts thereof, of copper | 15 | C |
| 7418.10.30 | - - Handles | 0 | A |
| 7418.10.90 | - - Other | 15 | C |
| 7418.20.00 | - Sanitary ware and parts thereof | 15 | C |
| 7419.10.00 | - Chain and parts thereof | 0 | A |
| 7419.91.00 | - - Cast, moulded, stamped or forged, but not further worked | 5 | C |
| 7419.99.10 | - - - Containers for compressed or liquefied gas | 0 | A |
| 7419.99.20 | - - - Anodes of copper or of copper alloys for electroplating | 0 | A |
| 7419.99.31 | - - - - Cloth | 5 | C |
| 7419.99.39 | - - - - Other | 0 | A |
| 7419.99.40 | - - - Copper springs | 0 | A |
| 7419.99.90 | - - - Other | 15 | E |
| 7501.10.00 | - Nickel mattes | 0 | A |
| 7501.20.00 | - Nickel oxide sinters and other intermediate products of nickel metallurgy | 0 | A |
| 7502.10.00 | - Nickel, not alloyed | 0 | A |
| 7502.20.00 | - Nickel alloys | 0 | A |
| 7503.00.00 | NICKEL WASTE AND SCRAP | 0 | A |
| 7504.00.00 | NICKEL POWDERS AND FLAKES | 0 | A |
| 7505.11.00 | - - Of nickel, not alloyed | 0 | A |
| 7505.12.00 | - - Of nickel alloys | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7505.21.00 | - - Of nickel, not alloyed | 0 | A |
| 7505.22.00 | - - Of nickel alloys | 0 | A |
| 7506.10.00 | - - Of nickel, not alloyed | 0 | A |
| 7506.20.00 | - - Of nickel alloys | 0 | A |
| 7507.11.00 | - - Of nickel, not alloyed | 0 | A |
| 7507.12.00 | - - Of nickel alloys | 0 | A |
| 7507.20.00 | - Tube or pipe fittings | 0 | A |
| 7508.10.00 | - Cloth, grill and netting, of nickel wire | 0 | A |
| 7508.90.00 | - Other | 0 | A |
| 7601.10.00 | - Aluminium, not alloyed | 0 | A |
| 7601.20.00 | - Aluminium alloys | 0 | A |
| 7602.00.00 | ALUMINIUM WASTE AND SCRAP | 0 | A |
| 7603.10.00 | - Powders of non-lamellar structure | 0 | A |
| 7603.20.00 | - Powders of lamellar structure; flakes | 0 | A |
| 7604.10.10 | - - Profiles | 10 | E |
| 7604.10.90 | - - Other | 5 | E |
| 7604.21.00 | - - Hollow profiles | 10 | E |
| 7604.29.10 | - - - Profiles | 10 | E |
| 7604.29.90 | - - - Other | 5 | E |
| 7605.11.00 | - - Of which the maximum cross-sectional dimension exceeds 7 mm | 0 | A |
| 7605.19.10 | - - - Of circular cross-section | 10 | E |
| 7605.19.90 | - - - Other | 0 | A |
| 7605.21.00 | - - Of which the maximum cross-sectional dimension exceeds 7 mm | 0 | A |
| 7605.29.10 | - - - Of alloys containing magnesium and silicon, of circular cross-section | 5 | E |
| 7605.29.90 | - - - Other | 5 | E |
| 7606.11.00 | - - Of aluminium, not alloyed | 10 | E |
| 7606.12.10 | - - - Containing more than 3 % of magnesium (AA 51 54 and AA 5086 types) | 0 | A |
| 7606.12.20 | - - - Embossed strip in rolls of a thickness not exceeding 1.25 mm and a width of 110 cm of alloy 11 00 | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7606.12.91 | - - - - 'Pilferproof surface 620' strip, containing not more than 98.7 % of aluminium, lacquered on one side, covered with a thermo-setting resin on the other, of a thickness exceeding 0.2 mm but not exceeding 0.2 5 mm | 0 | A |
| 7606.12.92 | - - - Containing 0.8 % or more of magnesium, of a thickness not exceeding 0.315 mm, in coils (rolls) of a width less than 1900 mm (alloy 3000 series) | 0 | A |
| 7606.12.99 | - - - - Other | 10 | E |
| 7606.91.10 | - - Discs, whether or not perforated, with a diameter not exceeding 45 mm | 0 | A |
| 7606.91.90 | - - - Other | 0 | A |
| 7606.92.00 | - - Of aluminium alloys | 0 | A |
| 7607.11.30 | - - - Of a thickness not exceeding 0.025 mm, smooth, heat-treated, with not more than 80 perforations per $m^2$, in rolls | 0 | A |
| 7607.11.90 | - - - Other | 0 | A |
| 7607.19.20 | - - - Coated with polypropylene, in rolls of a width not exceeding 30 cm | 0 | A |
| 7607.19.31 | - - - - Of a thickness less than 0.019 mm | 5 | E |
| 7607.19.39 | - - - - Other | 10 | E |
| 7607.19.90 | - - - Other | 0 | A |
| 7607.20.11 | - - - Not printed | 0 | A |
| 7607.20.12 | - - - Printed | 10 | E |
| 7607.20.20 | - - Backed with paper (other than silicon-coated paper) or plastics, whether or not printed, of a thickness (including backing) not exceeding 0.23 mm | 10 | E |
| 7607.20.90 | - - Other | 0 | A |
| 7608.10.10 | - - Ferrules for pencils | 0 | A |
| 7608.10.90 | - - Other | 5 | E |
| 7608.20.10 | - - Welded tubes and pipes of an external diameter exceeding 50 mm | 10 | E |
| 7608.20.20 | - - Of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm | 0 | A |
| 7608.20.90 | - - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7609.00.00 | ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES) | 0 | A |
| 7610.10.00 | - Doors, windows and their frames and thresholds for doors | 15 | E |
| 7610.90.00 | - Other | 15 | E |
| 7611.00.00 | ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT | 5 | E |
| 7612.10.00 | - Flexible tubular containers | 10 | E |
| 7612.90.10 | - - Seamless tubular containers | 0 | A |
| 7612.90.20 | - - Milk churns | 0 | A |
| 7612.90.90 | - - Other | 5 | E |
| 7613.00.10 | - For a working pressure not exceeding 25 kg/cm2 | 5 | E |
| 7613.00.90 | - Other | 0 | A |
| 7614.10.00 | - With steel core | 10 | E |
| 7614.90.00 | - Other | 10 | E |
| 7615.10.10 | - - Pot scourers and scouring or polishing pads, gloves and similar articles | 15 | E |
| 7615.10.20 | - - Handles and spouts | 5 | E |
| 7615.10.90 | - - Other | 15 | E |
| 7615.20.00 | - Sanitary ware and parts thereof | 15 | E |
| 7616.10.00 | - Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles | 0 | A |
| 7616.91.00 | - - Cloth, grill and netting, of aluminium wire | 5 | E |
| 7616.99.10 | - - - Chain and parts thereof | 0 | A |
| 7616.99.20 | - - - Blunt staples | 0 | A |
| 7616.99.90 | - - - Other | 10 | E |
| 7801.10.00 | - Refined lead | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7801.91.00 | - - Containing by weight antimony as the principal other element | 0 | A |
| 7801.99.00 | - - Other | 0 | A |
| 7802.00.00 | LEAD WASTE AND SCRAP | 0 | A |
| 7804.11.00 | - - Sheets, strips and foil of a thickness (excluding any backing) not exceeding 0.2 mm | 0 | A |
| 7804.19.00 | - - Other | 0 | A |
| 7804.20.00 | - Powders and flakes | 0 | A |
| 7806.00.10 | - Lead bars, rods, profiles and wire | 5 | A |
| 7806.00.20 | - Lead tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves) | 5 | A |
| 7806.00.90 | - Other | 5 | A |
| 7901.11.00 | - - Containing by weight 99.99 % or more of zinc | 0 | A |
| 7901.12.00 | - - Containing by weight less than 99.99 % of zinc | 0 | A |
| 7901.20.00 | - Zinc alloys | 0 | A |
| 7902.00.00 | ZINC WASTE AND SCRAP | 0 | A |
| 7903.10.00 | - Zinc dust | 0 | A |
| 7903.90.00 | - Other | 0 | A |
| 7904.00.00 | ZINC BARS, RODS, PROFILES AND WIRE | 0 | A |
| 7905.00.00 | ZINC PLATES, SHEETS, STRIP AND FOIL | 0 | A |
| 7907.00.10 | - Zinc tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves) | 0 | A |
| 7907.00.90 | - Other | 0 | A |
| 8001.10.00 | - Tin, not alloyed | 0 | A |
| 8001.20.00 | - Tin alloys | 0 | A |
| 8002.00.00 | TIN WASTE AND SCRAP | 0 | A |
| 8003.00.00 | TIN BARS, RODS, PROFILES AND WIRE | 0 | A |
| 8007.00.10 | - Tin plates, sheets, strips and foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; powders and flakes | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8007.00.20 | - Tin tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves) | 0 | A |
| 8007.00.90 | - Other | 0 | A |
| 8101.10.00 | - Powder | 0 | A |
| 8101.94.00 | - - Unwrought tungsten, including bars and rods obtained simply by sintering | 0 | A |
| 8101.96.00 | - - Wire | 0 | A |
| 8101.97.00 | - - Waste and scrap | 0 | A |
| 8101.99.00 | - - Other | 0 | A |
| 8102.10.00 | - Powder | 0 | A |
| 8102.94.00 | - - Unwrought molybdenum, including bars and rods obtained simply by sintering | 0 | A |
| 8102.95.00 | - - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strips and foil | 0 | A |
| 8102.96.00 | - - Wire | 0 | A |
| 8102.97.00 | - - Waste and scrap | 0 | A |
| 8102.99.00 | - - Other | 0 | A |
| 8103.20.00 | - Unwrought tantalum, including bars and rods obtained simply by sintering; powder | 0 | A |
| 8103.30.00 | - Waste and scrap | 0 | A |
| 8103.90.00 | - Other | 0 | A |
| 8104.11.00 | - - Containing at least 99.8 % by weight of magnesium | 0 | A |
| 8104.19.00 | - - Other | 0 | A |
| 8104.20.00 | - Waste and scrap | 0 | A |
| 8104.30.00 | - Raspings, turnings and granules, graded according to size; powders | 0 | A |
| 8104.90.00 | - Other | 0 | A |
| 8105.20.00 | - Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders | 0 | A |
| 8105.30.00 | - Waste and scrap | 0 | A |
| 8105.90.00 | - Other | 0 | A |
| 8106.00.00 | BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP | 0 | A |
| 8107.20.00 | - Unwrought cadmium; powders | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8107.30.00 | - Waste and scrap | 0 | A |
| 8107.90.00 | - Other | 0 | A |
| 8108.20.00 | - Unwrought titanium; powders | 0 | A |
| 8108.30.00 | - Waste and scrap | 0 | A |
| 8108.90.00 | - Other | 0 | A |
| 8109.20.00 | - Unwrought zirconium; powders | 0 | A |
| 8109.30.00 | - Waste and scrap | 0 | A |
| 8109.90.00 | - Other | 0 | A |
| 8110.10.00 | - Unwrought antimony; powders | 0 | A |
| 8110.20.00 | - Waste and scrap | 0 | A |
| 8110.90.00 | - Other | 0 | A |
| 8111.00.00 | MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP | 0 | A |
| 8112.12.00 | - - Unwrought; powders | 0 | A |
| 8112.13.00 | - - Waste and scrap | 0 | A |
| 8112.19.00 | - - Other | 0 | A |
| 8112.21.00 | - - Unwrought; powders | 0 | A |
| 8112.22.00 | - - Waste and scrap | 0 | A |
| 8112.29.00 | - - Other | 0 | A |
| 8112.51.00 | - - Unwrought; powders | 0 | A |
| 8112.52.00 | - - Waste and scrap | 0 | A |
| 8112.59.00 | - - Other | 0 | A |
| 8112.92.00 | - - Unwrought; waste and scrap; powders | 0 | A |
| 8112.99.00 | - - Other | 0 | A |
| 8113.00.00 | CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP | 0 | A |
| 8201.10.00 | - Spades and shovels | 15 | C |
| 8201.30.00 | - Mattocks, picks, hoes and rakes | 15 | C |
| 8201.40.10 | - - Axes, picks, knives and banana tree cutters | 15 | C |
| 8201.40.20 | - - Machetes | 15 | C |
| 8201.40.90 | - - Other | 0 | A |
| 8201.50.00 | - Secateurs and similar one-handed pruners and shears (including poultry shears) | 0 | A |
| 8201.60.00 | - Hedge shears, two-handed pruning shears and similar two-handed shears | 0 | A |
| 8201.90.10 | - - Truncheons and crowbars | 15 | C |
| 8201.90.20 | - - Pitchforks | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8201.90.90 | - - Other | 0 | A |
| 8202.10.00 | - Hand saws | 0 | A |
| 8202.20.10 | - - Of steel of a width of 6 mm or more but not more than 31 mm and a thickness of 0.6 mm or more but not more than 2.5 mm | 5 | C |
| 8202.20.90 | - - Other | 0 | A |
| 8202.31.10 | - - - Of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more b ut not more than 3.5 mm | 0 | A |
| 8202.31.90 | - - - Other | 0 | A |
| 8202.39.10 | - - - Saw blades with working part of tungsten carbide, of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm | 5 | C |
| 8202.39.90 | - - - Other | 0 | A |
| 8202.40.00 | - Chainsaw blades | 0 | A |
| 8202.91.10 | - - - For hand-operated bow saws, of a width not exceeding 13.5 mm, a thickness not exceeding 0.8 mm and a length not exceeding 310 mm, with 18, 24 or 3 2 teeth per 25.4 mm | 10 | E |
| 8202.91.90 | - - - Other | 0 | A |
| 8202.99.00 | - - Other | 0 | A |
| 8203.10.10 | - - Flat files for metal | 10 | E |
| 8203.10.90 | - - Other | 0 | A |
| 8203.20.00 | - Pliers (including cutting pliers), pincers, tweezers and similar tools | 0 | A |
| 8203.30.00 | - Metal-cutting shears and similar tools | 0 | A |
| 8203.40.00 | - Pipe-cutters, bolt croppers, perforating punches and similar tools | 0 | A |
| 8204.11.00 | - - Non-adjustable | 0 | A |
| 8204.12.00 | - - Adjustable | 0 | A |
| 8204.20.00 | - Interchangeable spanner sockets, with or without handles | 0 | A |
| 8205.10.00 | - Drilling, threading or tapping tools | 0 | A |
| 8205.20.00 | - Hammers and sledge hammers | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8205.30.00 | - Planes, chisels, gouges and similar cutting tools for working wood | 0 | A |
| 8205.40.00 | - Screwdrivers | 0 | A |
| 8205.51.10 | - - - Can openers, bottle openers, corkscrews, nutcrackers, ice picks and the like | 10 | C |
| 8205.51.90 | - - - Other | 5 | C |
| 8205.59.10 | - - - Chisels of a length of 10 cm or more but not more than 25 cm | 5 | C |
| 8205.59.90 | - - - Other | 0 | A |
| 8205.60.00 | - Blow lamps and the like | 0 | A |
| 8205.70.00 | - Vices, clamps and the like | 0 | A |
| 8205.90.10 | - - Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks | 0 | A |
| 8205.90.90 | - - Other | 0 | A |
| 8206.00.00 | TOOLS OF TWO OR MORE OF THE HEADING 82. 02 TO 82.05, PUT UP IN SETS FOR RETAIL SALE | 0 | A |
| 8207.13.00 | - - With working part of cermets | 0 | A |
| 8207.19.10 | - - - Drill bits, reamers and shoes of diamond for drilling and taking soil samples | 0 | A |
| 8207.19.90 | - - - Other | 0 | A |
| 8207.20.00 | - Dies for drawing or extruding metal | 0 | A |
| 8207.30.10 | - - Dies and punches for pressing | 5 | C |
| 8207.30.90 | - - Other | 0 | A |
| 8207.40.00 | - Tools for tapping or threading | 0 | A |
| 8207.50.00 | - Tools for drilling | 0 | A |
| 8207.60.00 | - Tools for boring or broaching | 0 | A |
| 8207.70.00 | - Tools for milling | 0 | A |
| 8207.80.00 | - Tools for turning | 0 | A |
| 8207.90.00 | - Other interchangeable tools | 0 | A |
| 8208.10.00 | - For metal working | 0 | A |
| 8208.20.00 | - For wood working | 0 | A |
| 8208.30.00 | - For kitchen appliances or for machines used by the food industry | 0 | A |
| 8208.40.00 | - For agricultural, horticultural or forestry machines | 0 | A |
| 8208.90.00 | - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8209.00.00 | PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS | 0 | A |
| 8210.00.10 | - Maize (corn) mills | 0 | A |
| 8210.00.90 | - Other | 0 | A |
| 8211.10.00 | - Sets of assorted articles | 10 | C |
| 8211.91.00 | - - Table knives having fixed blades | 10 | C |
| 8211.92.00 | - - Other knives having fixed blades | 10 | C |
| 8211.93.00 | - - Knives having other than fixed blades | 5 | C |
| 8211.94.00 | - - Blades | 0 | A |
| 8211.95.00 | - - Handles of base metal | 5 | C |
| 8212.10.10 | - - Razors | 10 | C |
| 8212.10.20 | - - Shavers | 10 | C |
| 8212.20.00 | - Safety razor blades, including razor blade blanks in strips | 0 | A |
| 8212.90.00 | - Other parts | 0 | A |
| 8213.00.00 | SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREOF | 5 | C |
| 8214.10.00 | - Paper knives, letter openers, erasing knives, pencil sharpeners and their blades | 15 | C |
| 8214.20.00 | - Manicure or pedicure sets and instruments (including nail files) | 10 | E |
| 8214.90.00 | - Other | 10 | C |
| 8215.10.00 | - Sets of assorted articles containing at least one article plated with silver, gold or platinum | 10 | C |
| 8215.20.00 | - Other sets of assorted articles | 10 | C |
| 8215.91.00 | - Silver-, gold- or platinum-plated | 10 | C |
| 8215.99.00 | - - Other | 10 | C |
| 8301.10.00 | - Padlocks | 5 | E |
| 8301.20.00 | - Locks of the kind used for motor vehicles | 0 | A |
| 8301.30.00 | - Locks of the kind used for furniture | 0 | A |
| 8301.40.10 | - - Patch locks and surface locks, with one or two horizontal bolts, for doors with handles on the inside only | 10 | E |
| 8301.40.20 | - - Handle locks operated by a key on the outside and a button on the inside | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8301.40.90 | - - Other | 0 | A |
| 8301.50.00 | - Clasps and frames with clasps, incorporating locks | 0 | A |
| 8301.60.00 | - Parts | 0 | A |
| 8301.70.00 | - Keys presented separately | 5 | E |
| 8302.10.10 | - - For doors, with bearings of plastics or self-lubricating steel, whether or not sprung | 5 | C |
| 8302.10.20 | - - Hinges of the kind used in vehicles of heading 87.02 | 0 | A |
| 8302.10.90 | - - Other | 10 | E |
| 8302.20.00 | - Castors | 0 | A |
| 8302.30.00 | - Other mountings, fittings and similar articles for motor vehicles | 0 | A |
| 8302.41.11 | - - - - Mechanisms for operating windows (operators) with gears system, with butterfly handle and extendable arm | 10 | E |
| 8302.41.12 | - - - - Clips for windows | 10 | E |
| 8302.41.19 | - - - - Other | 10 | E |
| 8302.41.20 | - - - Spring- or lever-operated latch bolts | 0 | A |
| 8302.41.90 | - - - Other | 10 | E |
| 8302.42.00 | - Other, for furniture | 5 | C |
| 8302.49.10 | - - - For armoured or reinforced safes, strong-boxes and doors | 0 | A |
| 8302.49.20 | - - - For trunks, suitcases and similar articles | 0 | A |
| 8302.49.90 | - - - Other | 5 | C |
| 8302.50.00 | - Hat-racks, hat-pegs, brackets and similar fixtures | 10 | E |
| 8302.60.00 | - Automatic door closers | 0 | A |
| 8303.00.00 | ARMOURED OR REINFORCED SAFES, STRONG BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8304.00.00 | FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03 | 15 | E |
| 8305.10.00 | - Fittings for loose-leaf binders or files | 0 | A |
| 8305.20.10 | - - For use in offices | 15 | E |
| 8305.20.90 | - - Other | 5 | E |
| 8305.90.10 | - - Fasteners and clips | 15 | E |
| 8305.90.90 | - - Other | 5 | C |
| 8306.10.00 | - Bells, gongs and the like | 10 | C |
| 8306.21.00 | - Plated with precious metal | 15 | E |
| 8306.29.00 | - - Other | 15 | E |
| 8306.30.00 | - Photograph, picture or similar frames; mirrors | 15 | C |
| 8307.10.00 | - Of iron or steel | 0 | A |
| 8307.90.00 | - Of other base metal | 0 | A |
| 8308.10.00 | - Hooks, eyes and eyelets | 0 | A |
| 8308.20.00 | - Tubular or bifurcated rivets | 0 | A |
| 8308.90.00 | - Other, including parts | 0 | A |
| 8309.10.00 | - Crown corks | 10 | E |
| 8309.90.10 | - - 'Easy open' lids of aluminium | 0 | A |
| 8309.90.20 | - - Seals | 0 | A |
| 8309.90.30 | - - Lids of a diameter of 40 mm or more but not more than 51 mm | 0 | A |
| 8309.90.40 | - - Bung covers for phials | 0 | A |
| 8309.90.50 | - - Threaded lids of aluminium | 10 | E |
| 8309.90.90 | - - Other | 10 | E |
| 8310.00.00 | SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AN D OTHER SYMBOLS, OF BASE METAL, EXCLUDI NG THOSE OF HEADING 94.05 | 15 | G |
| 8311.10.10 | - - For iron or steel | 0 | A |
| 8311.10.90 | - - Other | 0 | A |
| 8311.20.00 | - Cored wire of base metal, for arc-welding | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8311.30.00 | -Coated rods and cored wire, of base metal, for solderi ng, brazing or welding by flame | 0 | A |
| 8311.90.00 | - Other | 0 | A |
| 8401.10.00 | - Nuclear reactors | 0 | A |
| 8401.20.00 | - Machinery and apparatus for isotopic separation, and parts thereof | 0 | A |
| 8401.30.00 | - Fuel elements (cartridges), non-irradiated | 0 | A |
| 8401.40.00 | - Parts of nuclear reactors | 0 | A |
| 8402.11.00 | - - Watertube boilers with a steam production exceeding 45 tonnes per hour | 0 | A |
| 8402.12.00 | - - Watertube boilers with a steam production not exceeding 45 tons per hour | 0 | A |
| 8402.19.00 | - - Other vapour-generating boilers, including hybrid boilers | 0 | A |
| 8402.20.00 | - Super-heated water boilers | 0 | A |
| 8402.90.00 | - Parts | 0 | A |
| 8403.10.00 | - Boilers | 0 | A |
| 8403.90.00 | - Parts | 0 | A |
| 8404.10.00 | - Auxiliary plant for use with boilers of heading 84.02 or 84.03 | 0 | A |
| 8404.20.00 | - Condensers for steam or other vapour power units | 0 | A |
| 8404.90.00 | - Parts | 0 | A |
| 8405.10.00 | - Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers. | 0 | A |
| 8405.90.00 | - Parts | 0 | A |
| 8406.10.00 | - Turbines for marine propulsion | 0 | A |
| 8406.81.00 | - - Of an output exceeding 40 MW | 0 | A |
| 8406.82.00 | - - Of an output not exceeding 40 MW | 0 | A |
| 8406.90.00 | - Parts | 0 | A |
| 8407.10.00 | - Aircraft engines | 0 | A |
| 8407.21.00 | - - Outboard motors | 0 | A |
| 8407.29.00 | - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8407.31.00 | - - Of a cylinder capacity not exceeding 50 cm3 | 0 | A |
| 8407.32.00 | - - Of a cylinder capacity exceeding 50 cm3 but not exceeding 250 cm3 | 0 | A |
| 8407.33.00 | - - Of a cylinder capacity exceeding 250 cm3 but not exceeding 1,000 cm3 | 0 | A |
| 8407.34.00 | - - Of a cylinder capacity exceeding 1,000 cm3 | 0 | A |
| 8407.90.00 | - Other engines | 0 | A |
| 8408.10.00 | - Marine propulsion engines | 0 | A |
| 8408.20.00 | - Engines of the kind used for the propulsion of vehicles of Chapter 87 | 0 | A |
| 8408.90.00 | - Other engines | 0 | A |
| 8409.10.00 | - For aircraft engines | 0 | A |
| 8409.91.00 | - - Suitable for use solely or principally with spark-ignition internal combustion piston engines | 0 | A |
| 8409.99.00 | - - Other | 0 | A |
| 8410.11.00 | - - Of an output not exceeding 1,000 kW | 0 | A |
| 8410.12.00 | - - Of an output exceeding 1,000 kW but not exceeding 10,000 kW | 0 | A |
| 8410.13.00 | - - Of an output exceeding 10,000 kW | 0 | A |
| 8410.90.00 | - Parts, including regulators | 0 | A |
| 8411.11.00 | - - Of a thrust not exceeding 25 kN | 0 | A |
| 8411.12.00 | - - Of a thrust exceeding 25 kN | 0 | A |
| 8411.21.00 | - - Of a power not exceeding 1,100 kW | 0 | A |
| 8411.22.00 | - - Of a power exceeding 1,100 kW | 0 | A |
| 8411.81.00 | - - Of a power not exceeding 5,000 kW | 0 | A |
| 8411.82.00 | - - Of a power exceeding 5,000 kW | 0 | A |
| 8411.91.00 | - - Of turbo-jets or turbo-propellers | 0 | A |
| 8411.99.00 | - - Other | 0 | A |
| 8412.10.00 | - Reaction engines other than turbo-jets | 0 | A |
| 8412.21.00 | - - Linear acting (cylinders) | 0 | A |
| 8412.29.00 | - - Other | 0 | A |
| 8412.31.00 | - - Linear acting (cylinders) | 0 | A |
| 8412.39.00 | - - Other | 0 | A |
| 8412.80.00 | - Other | 0 | A |
| 8412.90.00 | - Parts | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8413.11.00 | - - Pumps for dispensing fuel or lubricants, of a type used in filling stations or in garages | 0 | A |
| 8413.19.00 | - - Other | 0 | A |
| 8413.20.00 | - Hand pumps, other than those of subheading 8413.11 or 8413.19 | 0 | A |
| 8413.30.00 | - Fuel, lubricating or cooling medium pumps for internal combustion piston engines | 0 | A |
| 8413.40.00 | - Concrete pumps | 0 | A |
| 8413.50.00 | - Other reciprocating positive displacement pumps | 0 | A |
| 8413.60.00 | - Other rotary positive displacement pumps | 0 | A |
| 8413.70.00 | - Other centrifugal pumps | 0 | A |
| 8413.81.00 | - - Pumps | 0 | A |
| 8413.82.00 | - - Liquid elevators | 0 | A |
| 8413.91.00 | - - Of pumps | 0 | A |
| 8413.92.00 | - - Of liquid elevators | 0 | A |
| 8414.10.00 | - Vacuum pumps | 0 | A |
| 8414.20.00 | - Hand- or foot-operated air pumps | 0 | A |
| 8414.30.00 | - Compressors of the kind used in refrigerating equipment | 0 | A |
| 8414.40.00 | - Air compressors mounted on a wheeled chassis for towing | 0 | A |
| 8414.51.00 | - - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W | 15 | E |
| 8414.59.00 | - - Other | 10 | E |
| 8414.60.00 | - Hoods having a maximum horizontal side not exceeding 120 cm | 10 | E |
| 8414.80.00 | - Other | 0 | A |
| 8414.90.11 | - - - Baskets | 0 | A |
| 8414.90.19 | - - - Other | 5 | A |
| 8414.90.90 | - - Other | 0 | A |
| 8415.10.00 | - Window or wall types, self-contained or 'split-system' | 15 | E |
| 8415.20.00 | - Of a kind used for persons, in motor vehicles | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8415.81.00 | - - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) | 15 | E |
| 8415.82.00 | - - Other, incorporating a refrigerating unit | 15 | E |
| 8415.83.00 | - - Not incorporating a refrigerating unit | 15 | E |
| 8415.90.00 | - Parts | 0 | A |
| 8416.10.00 | - Furnace burners for liquid fuel | 0 | A |
| 8416.20.00 | - Other furnace burners, including mix burners | 0 | A |
| 8416.30.10 | - - Mechanical stokers fuelled with chaff or cereal residues | 10 | C |
| 8416.30.90 | - - Other | 0 | A |
| 8416.90.00 | - Parts | 0 | A |
| 8417.10.00 | - Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals | 0 | A |
| 8417.20.10 | - - Industrial furnaces for biscuits, with mesh continuous conveyor, automated controls and production capacity exceeding 500 kilograms per hour | 0 | A |
| 8417.20.90 | - - - Other | 10 | E |
| 8417.80.00 | - Other | 0 | A |
| 8417.90.00 | - Parts | 0 | A |
| 8418.10.00 | - Combined refrigerator-freezers, fitted with separate external doors | 15 | E |
| 8418.21.00 | - - Compression-type | 15 | E |
| 8418.29.10 | - - - Absorption-type, electrical | 15 | E |
| 8418.29.90 | - - - Other | 15 | E |
| 8418.30.00 | - Freezers of the chest type, not exceeding 800 litres capacity | 15 | E |
| 8418.40.00 | - Freezers of the upright type, not exceeding 900 litres capacity | 15 | E |
| 8418.50.00 | - Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment | 15 | E |
| 8418.61.10 | - - - Compression-type refrigerating units whose condensers are heat exchangers | 0 | A |
| 8418.61.90 | - - - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8418.69.10 | - - - Water coolers and coolers for other beverages | 15 | E |
| 8418.69.90 | - - - Other | 10 | E |
| 8418.91.00 | - - Furniture designed to receive refrigerating or freezing equipment | 15 | E |
| 8418.99.00 | - - Other | 0 | A |
| 8419.11.00 | - - Instantaneous gas water heaters | 15 | E |
| 8419.19.00 | - - Other | 10 | E |
| 8419.20.00 | - Medical, surgical or laboratory sterilisers | 0 | A |
| 8419.31.10 | - - - Hot-air dryers for grains and vegetables | 10 | C |
| 8419.31.90 | - - - Other | 0 | A |
| 8419.32.10 | - - - Hot-air dryers for wood | 10 | C |
| 8419.32.90 | - - - Other | 0 | A |
| 8419.39.00 | - - Other | 0 | A |
| 8419.40.00 | - Distilling or rectifying equipment | 0 | A |
| 8419.50.00 | - Heat-exchange units | 0 | A |
| 8419.60.00 | - Machinery for liquefying air or other gases | 0 | A |
| 8419.81.00 | - - For making hot drinks or for cooking or heating fo od | 0 | A |
| 8419.89.00 | - - Other | 0 | A |
| 8419.90.00 | - Parts | 0 | A |
| 8420.10.00 | - Calendering and rolling machines | 0 | A |
| 8420.91.00 | - - Cylinders | 0 | A |
| 8420.99.00 | - - Other | 0 | A |
| 8421.11.00 | - - Cream separators | 0 | A |
| 8421.12.00 | - - Clothes-dryers | 0 | A |
| 8421.19.00 | - - Other | 0 | A |
| 8421.21.00 | - - For filtering or purifying water | 0 | A |
| 8421.22.00 | - - For filtering or purifying beverages other than wate r | 0 | A |
| 8421.23.00 | - - Oil- or petrol-filters for internal combustion engines | 10 | A |
| 8421.29.00 | - - Other | 0 | A |
| 8421.31.00 | - - Intake air filters for spark-ignition or compression-ignition internal combustion engines | 10 | C |
| 8421.39.00 | - - Other | 0 | A |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8424.81.10 | - - - Knapsack sprayers, of a capacity not exceeding 20 l, hand operated | 0 | A |
| 8424.81.20 | - - - Knapsack sprayers, of a capacity not exceeding 20 l, powered | 0 | A |
| 8424.81.30 | - - - Fumigators, towed, whether or not assembled | 0 | A |
| 8424.81.90 | - - - Other | 0 | A |
| 8424.89.00 | - - Other | 0 | A |
| 8424.90.11 | - - - For pharmaceutical products | 0 | A |
| 8424.90.19 | - - - Other | 5 | G |
| 8424.90.90 | - - Other | 0 | A |
| 8425.11.00 | - - Powered by electric motor | 0 | A |
| 8425.19.00 | - - Other | 0 | A |
| 8425.31.10 | - - - Pit-head winding gear; winches specially designed for use in the interior of mines | 0 | A |
| 8425.31.90 | - - - Other | 0 | A |
| 8425.39.10 | - - - Pit-head winding gear; winches specially designed for use in the interior of mines | 0 | A |
| 8425.39.90 | - - - Other | 0 | A |
| 8425.41.00 | - - Fixed hoists for raising vehicles, of a type used in garages | 0 | A |
| 8425.42.00 | - - Other jacks and hoists, hydraulic | 0 | A |
| 8425.49.00 | - - Other | 0 | A |
| 8426.11.10 | - - - Having a maximum weighing capacity not exceeding 20 t | 0 | A |
| 8426.11.90 | - - - Other | 0 | A |
| 8426.12.00 | - - Mobile lifting frames on tyres and straddle carriers | 0 | A |
| 8426.19.10 | - - - Fixed lifting cranes, having a loading capacity not exceeding 20 t | 0 | A |
| 8426.19.90 | - - - Other | 0 | A |
| 8426.20.10 | - - Fixed lifting cranes, having a loading capacity not exceeding 20 t | 0 | A |
| 8426.20.90 | - - Other | 0 | A |
| 8426.30.10 | - - Fixed lifting cranes, having a loading capacity not exceeding 20 t | 0 | A |
| 8426.30.90 | - - Other | 0 | A |
| 8426.41.00 | - - On tyres | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8426.49.00 | - - Other | 0 | A |
| 8426.91.00 | - - Designed for mounting on road vehicles | 0 | A |
| 8426.99.00 | - - Other | 0 | A |
| 8427.10.00 | - Self-propelled trucks powered by an electric motor | 0 | A |
| 8427.20.00 | - Other self-propelled trucks | 0 | A |
| 8427.90.00 | - Other trucks | 0 | A |
| 8428.10.00 | - Lifts and skip hoists | 0 | A |
| 8428.20.00 | - Pneumatic elevators and conveyors | 0 | A |
| 8428.31.00 | - - Specially designed for use in the interior of mines and other underground uses | 0 | A |
| 8428.32.00 | - - Other, bucket type | 0 | A |
| 8428.33.00 | - - Other, belt type | 0 | A |
| 8428.39.00 | - - Other | 0 | A |
| 8428.40.00 | - Escalators and moving walkways | 0 | A |
| 8428.60.00 | - Teleferics, chairlifts, ski-draglines; traction mechanisms for funicular railways | 0 | A |
| 8428.90.10 | - - Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment | 0 | A |
| 8428.90.90 | - - Other | 0 | A |
| 8429.11.00 | - - Tracked | 0 | A |
| 8429.19.00 | - - Other | 0 | A |
| 8429.20.00 | - Levellers | 0 | A |
| 8429.30.00 | - Scrapers | 0 | A |
| 8429.40.00 | - Tamping machines and road rollers | 0 | A |
| 8429.51.00 | - - Front-end shovel loaders | 0 | A |
| 8429.52.00 | - - Machinery with a 360° revolving superstructure | 0 | A |
| 8429.59.00 | - - Other | 0 | A |
| 8430.10.00 | - Pile-drivers and pile-extractors | 0 | A |
| 8430.20.00 | - Snow-ploughs and snow-blowers | 0 | A |
| 8430.31.00 | - - Self-propelled | 0 | A |
| 8430.39.00 | - - Other | 0 | A |
| 8430.41.00 | - - Self-propelled | 0 | A |
| 8430.49.00 | - - Other | 0 | A |
| 8430.50.00 | - Other machinery, self-propelled | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8430.61.00 | - - Tamping or compacting machinery | 0 | A |
| 8430.69.00 | - - Other | 0 | A |
| 8431.10.00 | - Of machinery of heading 84.25 | 0 | A |
| 8431.20.00 | - Of machinery of heading 84.27 | 0 | A |
| 8431.31.00 | - - Of lifts, skip hoists or escalators | 0 | A |
| 8431.39.00 | - - Other | 0 | A |
| 8431.41.00 | - - Buckets, shovels, grabs and grips | 0 | A |
| 8431.42.00 | - - Bulldozer or angledozer blades | 0 | A |
| 8431.43.00 | - Parts for boring or sinking machinery of subheadings 8430.41 or 8430.49 | 0 | A |
| 8431.49.00 | - - Other | 0 | A |
| 8432.10.00 | - Ploughs | 10 | C |
| 8432.21.00 | - - Disc harrows | 10 | C |
| 8432.29.00 | - - Other | 0 | A |
| 8432.30.00 | - Seeders, planters and transplanters | 0 | A |
| 8432.40.00 | - Manure spreaders and fertiliser distributors | 0 | A |
| 8432.80.00 | - Other machinery, apparatus and devices | 0 | A |
| 8432.90.10 | - - For ploughs and harrows | 10 | C |
| 8432.90.90 | - - Other | 0 | A |
| 8433.11.00 | - - Powered, with the cutting device rotating in a horizontal plane | 0 | A |
| 8433.19.00 | - - Other | 0 | A |
| 8433.20.00 | - Mowers, including cutter bars for tractor mounting | 0 | A |
| 8433.30.00 | - Other haymaking machinery | 0 | A |
| 8433.40.00 | - Straw or fodder balers, including pick-up balers | 0 | A |
| 8433.51.00 | - - Combine harvester-threshers | 0 | A |
| 8433.52.00 | - - Other threshing machinery | 0 | A |
| 8433.53.00 | - - Root or tuber harvesting machines | 0 | A |
| 8433.59.00 | - - Other | 0 | A |
| 8433.60.10 | - - Functioning with the electronic colour grading principle | 10 | C |
| 8433.60.90 | - - Other | 0 | A |
| 8433.90.00 | - Parts | 0 | A |
| 8434.10.00 | - Milking machines | 0 | A |
| 8434.20.00 | - Dairy machinery | 0 | A |
| 8434.90.00 | - Parts | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8435.10.00 | - Machinery and apparatus | 0 | A |
| 8435.90.00 | - Parts | 0 | A |
| 8436.10.00 | - Machinery for preparing animal feedingstuffs | 0 | A |
| 8436.21.00 | - - Poultry incubators and brooders | 0 | A |
| 8436.29.00 | - - Other | 0 | A |
| 8436.80.00 | - Other machines and appliances | 0 | A |
| 8436.91.00 | - - Of poultry-keeping machinery and apparatus | 0 | A |
| 8436.99.00 | - - Other | 0 | A |
| 8437.10.10 | - - Cyclone separators and revolving machines for cleaning and grading grain | 10 | C |
| 8437.10.90 | - - Other | 0 | A |
| 8437.80.10 | - - Hammer type crushing and grinding machines for cereals | 10 | C |
| 8437.80.20 | - - Grain mixing machines | 10 | C |
| 8437.80.90 | - - Other | 0 | A |
| 8437.90.00 | - Parts | 0 | A |
| 8438.10.00 | - Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products | 0 | A |
| 8438.20.00 | - Machinery for the manufacture of confectionery, cocoa or chocolate | 0 | A |
| 8438.30.00 | - Machinery for sugar manufacture | 0 | A |
| 8438.40.00 | - Brewery machinery | 0 | A |
| 8438.50.00 | - Machinery for the preparation of meat or poultry | 0 | A |
| 8438.60.10 | - - Fruit pulpers | 10 | C |
| 8438.60.90 | - - Other | 0 | A |
| 8438.80.00 | - Other machines and appliances | 0 | A |
| 8438.90.00 | - Parts | 0 | A |
| 8439.10.00 | - Machinery for making pulp of fibrous cellulosic material | 0 | A |
| 8439.20.00 | - Machinery for making paper or paperboard | 0 | A |
| 8439.30.00 | - Machinery for finishing paper or paperboard | 0 | A |
| 8439.91.00 | - - Of machinery for making pulp of fibrous cellulosic material | 0 | A |
| 8439.99.00 | - - Other | 0 | A |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8443.17.00 | - - Gravure printing machinery | 0 | A |
| 8443.19.00 | - - Other | 0 | A |
| 8443.31.00 | - - Machines which perform two or more of the following functions: Printing , copying or faxing, capable of connecting to an automatic data-processing machine or to a network | 0 | A |
| 8443.32.00 | - - Other, capable of connecting to an automatic data-processing machine or to a network | 0 | A |
| 8443.39.00 | - - Other | 0 | A |
| 8443.91.00 | - - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 | 0 | A |
| 8443.99.00 | - - Other | 0 | A |
| 8444.00.00 | MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS | 0 | A |
| 8445.11.00 | - - Carding machines | 0 | A |
| 8445.12.00 | - - Combing machines | 0 | A |
| 8445.13.00 | - - Drawing or roving machines | 0 | A |
| 8445.19.00 | - - Other | 0 | A |
| 8445.20.00 | - Textile spinning machines | 0 | A |
| 8445.30.00 | - Textile doubling or twisting machines | 0 | A |
| 8445.40.00 | - Textile winding (including weft-winding) or reeling machines | 0 | A |
| 8445.90.00 | - Other | 0 | A |
| 8446.10.00 | - For weaving fabrics of a width not exceeding 30 cm | 0 | A |
| 8446.21.00 | - - Power looms | 0 | A |
| 8446.29.00 | - - Other | 0 | A |
| 8446.30.00 | - For weaving fabrics of a width exceeding 30 cm, shuttleless type | 0 | A |
| 8447.11.00 | - - With cylinder diameter not exceeding 165 mm | 0 | A |
| 8447.12.00 | - - With cylinder diameter exceeding 165 mm | 0 | A |
| 8447.20.00 | - Flat knitting machines; stitch-bonding machines | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8447.90.00 | - Other | 0 | A |
| 8448.11.00 | - - Dobbies and jacquards; card reducing, punching and copying machines; assembling machines for use therewith | 0 | A |
| 8448.19.00 | - - Other | 0 | A |
| 8448.20.00 | - Parts and accessories of machines of heading 84.44 or of their auxiliary machinery | 0 | A |
| 8448.31.00 | - - Card clothing | 0 | A |
| 8448.32.00 | - - Of machines for preparing textile fibers, other than card clothing | 0 | A |
| 8448.33.00 | - - Spindles, spindle flyers, spinning rings and ring tra vellers | 0 | A |
| 8448.39.00 | - - Other | 0 | A |
| 8448.42.00 | - - Reeds for looms, healds and heald-frames | 0 | A |
| 8448.49.10 | - - - Shuttles | 0 | A |
| 8448.49.90 | - - - Other | 0 | A |
| 8448.51.00 | - - Sinkers, needles and other articles used in forming stitches | 0 | A |
| 8448.59.00 | - - Other | 0 | A |
| 8449.00.00 | MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS | 0 | A |
| 8450.11.00 | - - Fully automatic machines | 15 | E |
| 8450.12.00 | - - Other machines, with built-in centrifugal dryer | 15 | E |
| 8450.19.00 | - - Other | 15 | E |
| 8450.20.00 | - Machines, each of a dry linen capacity exceeding 10 kg | 0 | A |
| 8450.90.00 | - Parts | 0 | A |
| 8451.10.00 | - Dry-cleaning machines | 0 | A |
| 8451.21.00 | - - Each of a dry linen capacity not exceeding 10 kg | 15 | E |
| 8451.29.00 | - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8451.30.00 | - Ironing machines and presses, including fusing presses | 0 | A |
| 8451.40.00 | - Washing, bleaching or dyeing machines | 0 | A |
| 8451.50.00 | - Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | 0 | A |
| 8451.80.00 | - Other machines and appliances | 0 | A |
| 8451.90.00 | - Parts | 0 | A |
| 8452.10.00 | - Sewing machines of the household type | 0 | A |
| 8452.21.00 | - - Automatic units | 0 | A |
| 8452.29.00 | - - Other | 0 | A |
| 8452.30.00 | - Sewing machine needles | 0 | A |
| 8452.90.10 | - - Furniture, bases and covers for sewing machines and parts thereof | 15 | E |
| 8452.90.90 | - - Other | 0 | A |
| 8453.10.00 | - Machinery for preparing, tanning or working hides, skins or leather | 0 | A |
| 8453.20.00 | - Machinery for making or repairing footwear | 0 | A |
| 8453.80.00 | - Other machines and appliances | 0 | A |
| 8453.90.00 | - Parts | 0 | A |
| 8454.10.00 | - Converters | 0 | A |
| 8454.20.00 | - Ingot moulds and ladles | 0 | A |
| 8454.30.00 | - Casting machines | 0 | A |
| 8454.90.00 | - Parts | 0 | A |
| 8455.10.00 | - Tube mills | 0 | A |
| 8455.21.00 | - - For hot rolling or combination hot and cold rolling | 0 | A |
| 8455.22.00 | - - For cold rolling | 0 | A |
| 8455.30.00 | - Rolls for rolling mills | 0 | A |
| 8455.90.00 | - Other parts | 0 | A |
| 8456.10.00 | - Operated by laser or other light or photon beam processes | 0 | A |
| 8456.20.00 | - Operated by ultrasonic processes | 0 | A |
| 8456.30.00 | - Operated by electro-discharge processes | 0 | A |
| 8456.90.10 | - - Water-jet cutting machines | 0 | A |
| 8456.90.90 | - - Other | 0 | A |
| 8457.10.00 | - Machining centres | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8457.20.00 | - Single-station machines | 0 | A |
| 8457.30.00 | - Multi-station machines | 0 | A |
| 8458.11.00 | - - Numerically controlled | 0 | A |
| 8458.19.00 | - - Other | 0 | A |
| 8458.91.00 | - - Numerically controlled | 0 | A |
| 8458.99.00 | - - Other | 0 | A |
| 8459.10.00 | - Way-type unit head machines | 0 | A |
| 8459.21.00 | - - Numerically controlled | 0 | A |
| 8459.29.00 | - - Other | 0 | A |
| 8459.31.00 | - - Numerically controlled | 0 | A |
| 8459.39.00 | - - Other | 0 | A |
| 8459.40.00 | - Other boring machines | 0 | A |
| 8459.51.00 | - - Numerically controlled | 0 | A |
| 8459.59.00 | - - Other | 0 | A |
| 8459.61.00 | - - Numerically controlled | 0 | A |
| 8459.69.00 | - - Other | 0 | A |
| 8459.70.00 | - Other threading or tapping machines | 0 | A |
| 8460.11.00 | - - Numerically controlled | 0 | A |
| 8460.19.00 | - - Other | 0 | A |
| 8460.21.00 | - - Numerically controlled | 0 | A |
| 8460.29.00 | - - Other | 0 | A |
| 8460.31.00 | - - Numerically controlled | 0 | A |
| 8460.39.00 | - - Other | 0 | A |
| 8460.40.00 | - Honing or lapping machines | 0 | A |
| 8460.90.00 | - Other | 0 | A |
| 8461.20.00 | - Shaping or slotting machines | 0 | A |
| 8461.30.00 | - Broaching machines | 0 | A |
| 8461.40.00 | - Gear-cutting, gear-grinding or gear-finishing machines | 0 | A |
| 8461.50.00 | - Sawing or cutting-off machines | 0 | A |
| 8461.90.00 | - Other | 0 | A |
| 8462.10.00 | - Forging or die-stamping machines (including presses) and other hammer machines | 0 | A |
| 8462.21.00 | - - Numerically controlled | 0 | A |
| 8462.29.00 | - - Other | 0 | A |
| 8462.31.00 | - - Numerically controlled | 0 | A |
| 8462.39.00 | - - Other | 0 | A |
| 8462.41.00 | - - Numerically controlled | 0 | A |
| 8462.49.00 | - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8462.91.00 | - - Hydraulic presses | 0 | A |
| 8462.99.00 | - - Other | 0 | A |
| 8463.10.00 | - Drawbenches for bars, tubes, profiles, wire or the like | 0 | A |
| 8463.20.00 | - Thread-rolling machines | 0 | A |
| 8463.30.00 | - Machines for working wire | 0 | A |
| 8463.90.00 | - Other | 0 | A |
| 8464.10.00 | - Sawing machines | 0 | A |
| 8464.20.00 | - Grinding or polishing machines | 0 | A |
| 8464.90.00 | - Other | 0 | A |
| 8465.10.00 | - Machines which can carry out different types of mac hining operations without tool change between such op erations | 0 | A |
| 8465.91.00 | - - Sawing machines | 0 | A |
| 8465.92.00 | - - Planing machines; milling or moulding machines | 0 | A |
| 8465.93.00 | - - Grinding, sanding or polishing machines | 0 | A |
| 8465.94.00 | - - Bending or assembling machines | 0 | A |
| 8465.95.00 | - - Drilling or morticing machines | 0 | A |
| 8465.96.00 | - - Splitting, slicing or paring machines | 0 | A |
| 8465.99.00 | - - Other | 0 | A |
| 8466.10.00 | - Tool holders and self-opening dieheads | 0 | A |
| 8466.20.00 | - Work holders | 0 | A |
| 8466.30.00 | - Dividing heads and other special attachments for mac hine-tools | 0 | A |
| 8466.91.00 | - - For machines of heading 84.64 | 0 | A |
| 8466.92.00 | - - For machines of heading 84.65 | 0 | A |
| 8466.93.00 | - - For machines of headings 84.56 to 84.61 | 0 | A |
| 8466.94.00 | - - For machines of heading 84.62 or 84.63 | 0 | A |
| 8467.11.00 | - - Rotary type (including combined rotary-percussion) | 0 | A |
| 8467.19.00 | - - Other | 0 | A |
| 8467.21.00 | - - Drills of all kinds, including rotary drills | 0 | A |
| 8467.22.00 | - - Saws, including cut-off saws | 0 | A |
| 8467.29.00 | - - Other | 0 | A |
| 8467.81.00 | - - Chainsaws | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8467.89.00 | - - Other | 0 | A |
| 8467.91.00 | - - Of chainsaws | 0 | A |
| 8467.92.00 | - - Of pneumatic tools | 0 | A |
| 8467.99.00 | - - Other | 0 | A |
| 8468.10.00 | - Hand-held blowtorch | 0 | A |
| 8468.20.00 | - Other gas-operated machinery and apparatus | 0 | A |
| 8468.80.00 | - Other machines and appliances | 0 | A |
| 8468.90.00 | - Parts | 0 | A |
| 8469.00.11 | - - Word-processing machines | 0 | A |
| 8469.00.12 | - - Automatic typewriters | 0 | A |
| 8469.00.20 | - Other typewriters, electric | 0 | A |
| 8469.00.30 | - Other typewriters, non-electric | 0 | A |
| 8470.10.00 | - Electronic calculators capable of operation without an external source of electric power and pocket-size dat a-recording, reproducing and displaying machines with calculating functions | 0 | A |
| 8470.21.00 | - - Incorporating a printing device | 0 | A |
| 8470.29.00 | - - Other | 0 | A |
| 8470.30.00 | - Other calculating machines | 0 | A |
| 8470.50.00 | - Cash registers | 0 | A |
| 8470.90.00 | - Other | 0 | A |
| 8471.30.00 | - Portable automatic data processing machines, weighin g not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display | 0 | A |
| 8471.41.00 | - - Comprising in the same housing at least a central p rocessing unit and an input and output unit, whether or not combined | 0 | A |
| 8471.49.00 | - - Other, presented in the form of systems | 0 | A |
| 8471.50.00 | - Processing units other than those of subheading 8471. 41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: stor age unit, input unit, output unit | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8471.60.00 | - Input or output units, whether or not containing storage units in the same housing | 0 | A |
| 8471.70.00 | - Storage units | 0 | A |
| 8471.80.00 | - Other units of automatic data processing machines | 0 | A |
| 8471.90.00 | - Other | 0 | A |
| 8472.10.00 | - Copy machines, including mimeographs | 0 | A |
| 8472.30.00 | - Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps | 0 | A |
| 8472.90.10 | - - Addressing machines and address plate embossing machines, other than those of subheading 8443.39 | 0 | A |
| 8472.90.90 | - - Other | 0 | A |
| 8473.10.00 | - Parts and accessories of the machines of heading 84.69 | 0 | A |
| 8473.21.00 | - - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | 0 | A |
| 8473.29.00 | - - Other | 0 | A |
| 8473.30.00 | - Parts and accessories of the machines of heading 84.71 | 0 | A |
| 8473.40.00 | - Parts and accessories of the machines of heading 84.72 | 0 | A |
| 8473.50.00 | - Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72 | 0 | A |
| 8474.10.00 | - Sorting, screening, separating or washing machines | 0 | A |
| 8474.20.00 | - Crushing or grinding machines | 0 | A |
| 8474.31.10 | - - - Of a capacity not exceeding 0.36 m3 | 10 | C |
| 8474.31.90 | - - - Other | 0 | A |
| 8474.32.00 | - - Machinery for mixing mineral substances with bitumen | 0 | A |
| 8474.39.00 | - - Other | 0 | A |
| 8474.80.10 | - - Machines for making concrete blocks | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8474.80.90 | - - Other | 0 | A |
| 8474.90.00 | - Parts | 0 | A |
| 8475.10.00 | - Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes | 0 | A |
| 8475.21.00 | - - Machines for making optical fibers and preforms thereof | 0 | A |
| 8475.29.00 | - - Other | 0 | A |
| 8475.90.00 | - Parts | 0 | A |
| 8476.21.00 | - - Incorporating heating or refrigerating devices | 15 | E |
| 8476.29.00 | - - Other | 15 | E |
| 8476.81.00 | - - Incorporating heating or refrigerating devices | 15 | E |
| 8476.89.00 | - - Other | 15 | E |
| 8476.90.00 | - Parts | 0 | A |
| 8477.10.00 | - Injection-moulding machines | 0 | A |
| 8477.20.00 | - Extruders | 0 | A |
| 8477.30.00 | - Blow-moulding machines | 0 | A |
| 8477.40.00 | - Vacuum-moulding machines and other thermoforming machines | 0 | A |
| 8477.51.00 | - - For moulding or retreading pneumatic tyres or for moulding or forming inner tubes | 0 | A |
| 8477.59.00 | - - Other | 0 | A |
| 8477.80.00 | - Other machines and appliances | 0 | A |
| 8477.90.00 | - Parts | 0 | A |
| 8478.10.00 | - Machines and appliances | 0 | A |
| 8478.90.00 | - Parts | 0 | A |
| 8479.10.00 | - Machinery for public works, building or the like | 0 | A |
| 8479.20.00 | - Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | 0 | A |
| 8479.30.00 | - Presses for making particleboard or fiberboard of wood or other ligneous materials and other machinery for treating wood or cork | 0 | A |
| 8479.40.00 | - Rope or cable-making machines | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8479.50.00 | - Industrial robots, not elsewhere specified or included | 0 | A |
| 8479.60.00 | - Evaporative air coolers | 0 | A |
| 8479.71.00 | - - Of a kind used in airports | 0 | A |
| 8479.79.00 | - - Other | 0 | A |
| 8479.81.00 | - - For treating metal, including electric wire coil-winders | 0 | A |
| 8479.82.00 | - - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines | 0 | A |
| 8479.89.00 | - - Other | 0 | A |
| 8479.90.00 | - Parts | 0 | A |
| 8480.10.00 | - Moulding boxes for metal founding | 0 | A |
| 8480.20.00 | - Mould plate bases | 0 | A |
| 8480.30.00 | - Moulding patterns | 0 | A |
| 8480.41.00 | - - For injection or compression moulding | 0 | A |
| 8480.49.00 | - - Other | 0 | A |
| 8480.50.00 | - Moulds for glass | 0 | A |
| 8480.60.00 | - Moulds for mineral materials | 0 | A |
| 8480.71.00 | - - For injection or compression moulding | 0 | A |
| 8480.79.00 | - - Other | 0 | A |
| 8481.10.00 | - Pressure-reducing valves | 0 | A |
| 8481.20.00 | - Valves for oleohydraulic or pneumatic transmissions | 0 | A |
| 8481.30.00 | - Check valves | 0 | A |
| 8481.40.00 | - Safety or relief valves | 0 | A |
| 8481.80.10 | - - Cocks and valves, of bronze or plastics, of an internal diameter not exceeding 26 mm, for regulating the flow of water or other liquids at low pressure (not exceeding 125 psi) | 15 | E |
| 8481.80.20 | - - Cocks and valves, of an internal diameter not exceeding 26 mm, with single or double handles for washbasins, baths and the like, including mechanisms for flushing cisterns | 15 | E |
| 8481.80.90 | - - Other | 0 | A |
| 8481.90.00 | - Parts | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8482.10.00 | - Ball bearings | 0 | A |
| 8482.20.00 | - Tapered roller bearings, including cone and tapered roller assemblies | 0 | A |
| 8482.30.00 | - Spherical roller bearings | 0 | A |
| 8482.40.00 | - Needle roller bearings | 0 | A |
| 8482.50.00 | - Cylindrical roller bearings | 0 | A |
| 8482.80.00 | - Other, including combined ball/roller bearings | 0 | A |
| 8482.91.00 | - - Balls, needles and rollers | 0 | A |
| 8482.99.00 | - - Other | 0 | A |
| 8483.10.00 | - Transmission shafts (including cam and crank shafts) and cranks | 0 | A |
| 8483.20.00 | - Bearing housings, incorporating ball or roller bearing s | 0 | A |
| 8483.30.00 | - Bearing housings, not incorporating ball or roller bearings; plain shaft bearings | 0 | A |
| 8483.40.00 | - Gears and gearing, other than toothed wheels and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters | 0 | A |
| 8483.50.10 | - - Pulleys of an external diameter of 25 mm or more but less than 750 mm | 0 | A |
| 8483.50.90 | - - Other | 0 | A |
| 8483.60.00 | - Clutches and shaft couplings, including universal joints | 0 | A |
| 8483.90.00 | - Toothed wheels and other transmission elements presented separately; parts | 0 | A |
| 8484.10.00 | - Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal | 5 | C |
| 8484.20.00 | - Mechanical seals | 5 | C |
| 8484.90.00 | - Other | 5 | C |
| 8486.10.00 | - Machines and apparatus for the manufacture of semiconductor boules or wafers | 0 | A |
| 8486.20.10 | - - Operated by laser or other light or photon beam processes | 0 | A |
| 8486.20.20 | - - For dry-etching patterns on semiconductor materials | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8486.20.30 | - Numerically controlled bending, folding, straightening or flattening machines (including presses) | 0 | A |
| 8486.20.40 | - - Grinding or polishing machines | 0 | A |
| 8486.20.50 | - - Extruders | 0 | A |
| 8486.20.60 | - - Blow-moulding machines | 0 | A |
| 8486.20.70 | - - Resistance heated furnaces and ovens (indirect heating) | 0 | A |
| 8486.20.80 | - - Furnaces and ovens functioning by induction or dielectric loss | 0 | A |
| 8486.20.91 | - - - Resistance heated furnaces and ovens (direct heating), with the temperature not exceeding 900 ℃, other than laboratory furnaces and ovens | 10 | E |
| 8486.20.92 | - - - Ion implanters for doping semiconductor materials | 0 | A |
| 8486.20.93 | - - - Direct write-on-wafer apparatus | 0 | A |
| 8486.20.94 | - - - Photorepeater | 0 | A |
| 8486.20.99 | - - - Other | 0 | A |
| 8486.30.11 | - - - Operated by laser or other light or photon beam processes | 0 | A |
| 8486.30.12 | - - - Operated by ultrasonic processes | 0 | A |
| 8486.30.13 | - - - Operated by electro-discharge processes | 0 | A |
| 8486.30.19 | - - - Other | 0 | A |
| 8486.30.20 | - - Sawing machines | 0 | A |
| 8486.30.30 | - - Grinding or polishing machines | 0 | A |
| 8486.30.40 | - - Industrial robots | 0 | A |
| 8486.30.90 | - - Other | 0 | A |
| 8486.40.10 | - - Injection-moulding machines | 0 | A |
| 8486.40.20 | - - Vacuum-moulding machines and other thermoforming machines | 0 | A |
| 8486.40.30 | - - Moulds, injection or compression types | 0 | A |
| 8486.40.41 | - - - Fully or partly automatic | 0 | A |
| 8486.40.49 | - - - Other | 0 | A |
| 8486.40.90 | - - Other | 0 | A |
| 8486.90.00 | - Parts and accessories | 0 | A |
| 8487.10.00 | - Ships' or boats' propellers and blades therefor | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8487.90.00 | - Other | 0 | A |
| 8501.10.00 | - Motors of an output not exceeding 37.5 W | 0 | A |
| 8501.20.00 | - Universal motors of an output exceeding 37.5 W | 0 | A |
| 8501.31.00 | - - Of an output not exceeding 750 W | 0 | A |
| 8501.32.00 | - - Of an output exceeding 750 W but not exceeding 7 5 kW | 0 | A |
| 8501.33.00 | - - Of an output exceeding 75 kW but not exceeding 3 75 kW | 0 | A |
| 8501.34.00 | - - Of an output exceeding 375 kW | 0 | A |
| 8501.40.00 | - Other AC motors, single-phase | 0 | A |
| 8501.51.00 | - - Of an output not exceeding 750 W | 0 | A |
| 8501.52.00 | - - Of an output exceeding 750 W but not exceeding 7 5 kW | 0 | A |
| 8501.53.00 | - - Of an output exceeding 75 kW | 0 | A |
| 8501.61.00 | - - Of an output not exceeding 75 kVA | 0 | A |
| 8501.62.00 | - - Of an output exceeding 75 kVA but not exceeding 375 kVA | 0 | A |
| 8501.63.00 | - - Of an output exceeding 375 kVA but not exceeding 750 kVA | 0 | A |
| 8501.64.00 | - - Of an output exceeding 750 kVA | 0 | A |
| 8502.11.00 | - - Of an output not exceeding 75 kVA | 0 | A |
| 8502.12.00 | - - Of an output exceeding 75 kVA but not exceeding 375 kVA | 0 | A |
| 8502.13.00 | - - Of an output exceeding 375 kVA | 0 | A |
| 8502.20.00 | - Generating sets with spark-ignition internal combustion piston engines | 0 | A |
| 8502.31.00 | - - Wind-powered | 0 | A |
| 8502.39.00 | - - Other | 0 | A |
| 8502.40.00 | - Electric rotary converters | 0 | A |
| 8503.00.00 | PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02 | 0 | A |
| 8504.10.00 | - Ballasts for discharge lamps or tubes | 0 | A |
| 8504.21.00 | - - Of a power handling capacity not exceeding 650 kVA | 0 | A |
| 8504.22.00 | - - Of a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8504.23.00 | - - Of a power handling capacity exceeding 10,000 kVA | 0 | A |
| 8504.31.00 | - - Og a power handling capacity not exceeding 1 kVA | 0 | A |
| 8504.32.00 | - - Of a power handling capacity exceeding 1 kVA but not exceeding 16 kVA | 0 | A |
| 8504.33.00 | - - Of a power handling capacity exceeding 16 kVA but not exceeding 500 kVA | 0 | A |
| 8504.34.00 | - - Of a power handling capacity exceeding 500 kVA | 0 | A |
| 8504.40.00 | - Static converters | 0 | A |
| 8504.50.00 | - Other inductors | 0 | A |
| 8504.90.00 | - Parts | 0 | A |
| 8505.11.00 | - - Of metal | 0 | A |
| 8505.19.00 | - - Other | 0 | A |
| 8505.20.00 | - Electromagnetic couplings, clutches, variable speed drives and brakes | 0 | A |
| 8505.90.10 | - - Electromagnetic lifting heads | 0 | A |
| 8505.90.90 | - - Other | 0 | A |
| 8506.10.10 | - - Cylindrical dry cells of a voltage of 1.5 V, of an external volume not exceeding 300 cm3 and a unit weight not exceeding 100 g | 15 | E |
| 8506.10.20 | - - Rectangular dry cells of a voltage of 1.5 V, 6 V or 9 V, of an external volume not exceeding 300 cm3 and a unit weight not exceeding 1,200 g | 15 | E |
| 8506.10.90 | - - Other | 0 | A |
| 8506.30.00 | - Of mercuric oxide | 0 | A |
| 8506.40.00 | - Of silver oxide | 0 | A |
| 8506.50.00 | - Of lithium | 0 | A |
| 8506.60.00 | - Of air-zinc | 0 | A |
| 8506.80.00 | - Other primary cells and batteries | 0 | A |
| 8506.90.00 | - Parts | 5 | C |
| 8507.10.00 | - Of lead-acid, of the kind used for starting piston engines | 15 | E |
| 8507.20.00 | - Other lead-acid accumulators | 15 | E |
| 8507.30.00 | - Of nickel-cadmium | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8507.40.00 | - Of nickel-iron | 0 | A |
| 8507.50.00 | - Nickel-metal hydride | 0 | A |
| 8507.60.00 | - Lithium-ion | 0 | A |
| 8507.80.00 | - Other accumulators | 0 | A |
| 8507.90.10 | - - Separators | 5 | E |
| 8507.90.90 | - - Other | 0 | A |
| 8508.11.10 | - - - For household use | 15 | E |
| 8508.11.20 | - - - For industrial use | 0 | A |
| 8508.19.10 | - - - For household use | 15 | E |
| 8508.19.20 | - - - For industrial use | 0 | A |
| 8508.60.00 | - Other vacuum cleaners | 0 | A |
| 8508.70.00 | - Parts | 0 | A |
| 8509.40.00 | - Food grinders and mixers; fruit or vegetable juice extractors | 15 | E |
| 8509.80.10 | - - Floor polishers | 15 | C |
| 8509.80.20 | - - Kitchen waste disposers | 15 | C |
| 8509.80.90 | - - Other | 15 | E |
| 8509.90.00 | - Parts | 0 | A |
| 8510.10.00 | - Shavers | 10 | C |
| 8510.20.00 | - Hair clippers | 10 | C |
| 8510.30.00 | - Hair-removing appliances | 10 | C |
| 8510.90.00 | - Parts | 0 | A |
| 8511.10.00 | - Sparking plugs | 0 | A |
| 8511.20.00 | - Ignition magnetos; magneto-dynamos; magnetic flywheels | 0 | A |
| 8511.30.00 | - Distributors; ignition coils | 0 | A |
| 8511.40.00 | - Starter motors and dual purpose starter-generators | 0 | A |
| 8511.50.00 | - Other generators | 0 | A |
| 8511.80.00 | - Other machinery and equipment | 0 | A |
| 8511.90.00 | - Parts | 0 | A |
| 8512.10.00 | - Lighting or visual signalling equipment of the kind used on bicycles | 0 | A |
| 8512.20.00 | - Other lighting or visual signalling equipment | 0 | A |
| 8512.30.00 | - Sound signalling equipment | 0 | A |
| 8512.40.00 | - Windscreen wipers, defrosters and demisters | 5 | C |
| 8512.90.10 | - - Of windscreen wipers, of the kind used in vehicles of heading 87.02 | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8512.90.90 | - - Other | 5 | C |
| 8513.10.00 | - Lamps | 5 | A |
| 8513.90.00 | - Parts | 5 | A |
| 8514.10.00 | - Resistance heated furnaces and ovens (indirect heating) | 0 | A |
| 8514.20.00 | - Furnaces and ovens functioning by induction or dielectric loss | 0 | A |
| 8514.30.10 | - - Resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 ° C, other than laboratory furnaces and ovens | 10 | C |
| 8514.30.90 | - - Other | 0 | A |
| 8514.40.00 | - Other equipment for the heat treatment of materials by induction or dielectric loss | 0 | A |
| 8514.90.00 | - Parts | 0 | A |
| 8515.11.00 | - - Soldering irons and guns | 0 | A |
| 8515.19.00 | - - Other | 0 | A |
| 8515.21.00 | - - Fully or partly automatic | 0 | A |
| 8515.29.00 | - - Other | 0 | A |
| 8515.31.00 | - - Fully or partly automatic | 0 | A |
| 8515.39.10 | - - - For arc welding, AC, for an operating current of 180 A or more but not more than 250 A, with coated electrodes | 0 | A |
| 8515.39.90 | - - - Other | 0 | A |
| 8515.80.00 | - Other machines and apparatus | 0 | A |
| 8515.90.00 | - Parts | 0 | A |
| 8516.10.00 | - Electric instantaneous or storage water heaters and immersion heaters | 15 | E |
| 8516.21.00 | - - Storage heating radiators | 15 | C |
| 8516.29.00 | - - Other | 15 | C |
| 8516.31.00 | - - Hair dryers | 15 | C |
| 8516.32.00 | - - Other hairdressing apparatus | 15 | C |
| 8516.33.00 | - - Hand-drying apparatus | 15 | C |
| 8516.40.00 | - Electric smoothing irons | 10 | C |
| 8516.50.00 | - Microwave ovens | 5 | C |
| 8516.60.00 | - Other ovens; cookers, cooking plates, boiling rings; grillers and roasters | 15 | E |
| 8516.71.00 | - - Coffee or tea-makers | 15 | E |
| 8516.72.00 | - - Toasters | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8516.79.00 | - - Other | 15 | E |
| 8516.80.10 | - - Flat, of rectangular cross-section; sealed cylindrical cross-section, externally coated with non-alloy steel or copper, of a capacity not exceeding 900 W | 0 | A |
| 8516.80.20 | - - Strip-type (flat, circular or semi-circular), cylindrical, finned, of a capacity not exceeding 2,500 W, externally coated with non-alloy steel or copper | 0 | A |
| 8516.80.30 | - - Immersion-type, of a capacity not exceeding 9,000 W, externally coated with non-alloy steel or copper | 0 | A |
| 8516.80.40 | - - Reinforced, for cookers, other than sealed disc type | 0 | A |
| 8516.80.90 | - - Other | 0 | A |
| 8516.90.00 | - Parts | 0 | A |
| 8517.11.00 | - - Telephones with cordless handsets with microphone combined | 0 | A |
| 8517.12.00 | - - Mobile phones (cellular phones) and those for other wireless networks | 0 | A |
| 8517.18.00 | - - Other | 0 | A |
| 8517.61.10 | - - - Telecommunication apparatus for carrier-current or for digital telecommunication | 0 | A |
| 8517.61.21 | - - - - Radio-telegraphic or radio-telephonic apparatus | 0 | A |
| 8517.61.22 | - - - - Incorporating reception apparatus | 0 | A |
| 8517.61.29 | - - - - Other | 0 | A |
| 8517.62.00 | - - Apparatus for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus | 0 | A |
| 8517.69.10 | - - - Reception apparatus for radio-telephony or radio-telegraphy | 0 | A |
| 8517.69.90 | - - - Other | 0 | A |
| 8517.70.00 | - Parts | 0 | A |
| 8518.10.00 | - Microphones and stands therefor | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8518.21.00 | - - Single loudspeakers, mounted in their enclosures | 0 | A |
| 8518.22.00 | - - Multiple loudspeakers, mounted in the same enclosure | 0 | A |
| 8518.29.00 | - - Other | 0 | A |
| 8518.30.00 | - Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers | 0 | A |
| 8518.40.00 | - Audio-frequency electric amplifiers | 0 | A |
| 8518.50.00 | - Electric sound amplifier sets | 0 | A |
| 8518.90.00 | - Parts | 0 | A |
| 8519.20.10 | - - Coin- or disc-operated record-players | 15 | C |
| 8519.20.90 | - - Other | 15 | C |
| 8519.30.11 | - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.30.19 | - - - Other | 15 | C |
| 8519.30.90 | - - Other | 15 | C |
| 8519.50.00 | - Telephone answering machines | 0 | A |
| 8519.81.10 | - - - Transcribing machines | 15 | C |
| 8519.81.21 | - - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.81.29 | - - - - Other | 15 | C |
| 8519.81.31 | - - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.81.39 | - - - - Other | 15 | C |
| 8519.81.40 | - - - Dictating machines not capable of operating without an external source of power | 15 | C |
| 8519.81.51 | - - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.81.59 | - - - - Other | 15 | C |
| 8519.81.61 | - - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.81.69 | - - - - Other | 15 | C |
| 8519.81.90 | - - - Other | 15 | C |
| 8519.89.11 | - - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.89.19 | - - - - Other | 15 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8519.89.21 | - - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.89.29 | - - - - Other | 15 | C |
| 8519.89.30 | - - - Transcribing machines | 15 | C |
| 8519.89.90 | - - - Other | 15 | C |
| 8521.10.10 | - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8521.10.20 | - - Reproducing apparatus for "magazine programmes" using tape of a width of 19 mm or more, whether or not incorporating a unit for programming sequential operation, for television companies | 10 | C |
| 8521.10.90 | - - Other | 15 | C |
| 8521.90.00 | - Other | 15 | E |
| 8522.10.00 | - Pick-up cartridges | 0 | A |
| 8522.90.10 | - - Cabinets and cases of wood | 15 | E |
| 8522.90.90 | - - Other | 0 | A |
| 8523.21.10 | - - - Unrecorded | 0 | A |
| 8523.21.20 | - - - Recorded | 0 | A |
| 8523.29.11 | - - - - For recording sound, in cassettes | 0 | A |
| 8523.29.19 | - - - - Other | 0 | A |
| 8523.29.21 | - - - - Removable | 0 | A |
| 8523.29.29 | - - - - Other | 0 | A |
| 8523.29.30 | - - - Other unrecorded magnetic discs | 0 | A |
| 8523.29.40 | - - - Magnetic tapes for reproducing phenomena other than sound or image, recorded | 0 | A |
| 8523.29.51 | - - - - Educational | 5 | C |
| 8523.29.52 | - - - - Other, of a width of 19 mm or more, for reproducing sound and image | 5 | C |
| 8523.29.53 | - - - - Other, for reproducing sound and image | 15 | E |
| 8523.29.54 | - - - - Other, for reproducing sound only | 15 | E |
| 8523.29.59 | - - - - Other | 15 | E |
| 8523.29.60 | - - - Magnetic discs, fixed or removable, for reproducing phenomena other than sound or image, for automatic data processing machines, recorded | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8523.29.91 | - - - - For reproducing phenomena other than sound or image, recorded | 0 | A |
| 8523.29.99 | - - - - Other | 0 | A |
| 8523.41.00 | - - Unrecorded | 0 | A |
| 8523.49.11 | - - - - For reproducing phenomena other than sound or image | 0 | A |
| 8523.49.12 | - - - - For reproducing sound only | 10 | C |
| 8523.49.19 | - - - - Other | 0 | A |
| 8523.49.21 | - - - - For reproducing phenomena other than sound or image | 0 | A |
| 8523.49.29 | - - - - Other | 0 | A |
| 8523.51.10 | - - - Unrecorded | 0 | A |
| 8523.51.20 | - - - Recorded | 0 | A |
| 8523.52.10 | - - - Cards incorporating an electronic integrated circuit ("smart cards") | 0 | A |
| 8523.52.90 | - - - Parts | 0 | A |
| 8523.59.10 | - - - Proximity cards and tags | 0 | A |
| 8523.59.20 | - - - Other cards and tags | 0 | A |
| 8523.59.30 | - - - Parts of cards and tags of subdivisions 8523.59.10 and 8523.59.20 | 0 | A |
| 8523.59.91 | - - - - Unrecorded | 0 | A |
| 8523.59.92 | - - - - Recorded | 0 | A |
| 8523.80.11 | - - - Educational | 5 | C |
| 8523.80.19 | - - - Other | 15 | E |
| 8523.80.20 | - - Matrices and masters | 0 | A |
| 8523.80.91 | - - - Unrecorded | 0 | A |
| 8523.80.92 | - - - Recorded | 0 | A |
| 8525.50.10 | - - For radio-broadcasting | 0 | A |
| 8525.50.90 | - - Other | 0 | A |
| 8525.60.00 | - Transmission apparatus incorporating reception apparatus | 0 | A |
| 8525.80.10 | - - Television cameras | 0 | A |
| 8525.80.20 | - - Digital cameras and video camera recorders | 0 | A |
| 8526.10.00 | - Radar apparatus | 0 | A |
| 8526.91.00 | - - Radio navigational aid apparatus | 0 | A |
| 8526.92.00 | - - Radio remote control apparatus | 5 | A |
| 8527.12.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8527.12.90 | - - - Other | 15 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8527.13.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8527.13.90 | - - - Other | 15 | C |
| 8527.19.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8527.19.90 | - - - Other | 15 | C |
| 8527.21.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8527.21.90 | - - - Other | 15 | C |
| 8527.29.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8527.29.90 | - - - Other | 15 | C |
| 8527.91.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8527.91.90 | - - - Other | 15 | C |
| 8527.92.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8527.92.90 | - - - Other | 15 | C |
| 8527.99.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8527.99.90 | - - - Other | 15 | C |
| 8528.41.00 | - - Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0 | A |
| 8528.49.11 | - - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8528.49.19 | - - - - Other | 15 | E |
| 8528.49.21 | - - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8528.49.29 | - - - - Other | 15 | C |
| 8528.51.00 | - - Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0 | A |
| 8528.59.11 | - - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8528.59.19 | - - - - Other | 15 | C |
| 8528.59.21 | - - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8528.59.29 | - - - - Other | 15 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8528.61.00 | - - Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0 | A |
| 8528.69.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8528.69.90 | - - - Other | 0 | A |
| 8528.71.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8528.71.20 | - - - Digital television signals converter (including digi tal audio signals), only into analog signals, for the reception of digital signals broadcasted on open televisi on, for television receivers that do not have built-in di gital television tuner device | 0 | A |
| 8528.71.90 | - - - Other | 15 | E |
| 8528.72.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8528.72.90 | - - - Other | 15 | E |
| 8528.73.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8528.73.90 | - - - Other | 15 | E |
| 8529.10.00 | - Aerials and aerial reflectors of all kinds; parts suitable for use therewith | 0 | A |
| 8529.90.10 | - - Cabinets and cases of wood | 15 | E |
| 8529.90.90 | - - Other | 0 | A |
| 8530.10.00 | - Equipment for railways or similar | 0 | A |
| 8530.80.00 | - Other apparatus | 0 | A |
| 8530.90.00 | - Parts | 0 | A |
| 8531.10.00 | - Burglar or fire alarms and similar apparatus | 0 | A |
| 8531.20.00 | - Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) | 0 | A |
| 8531.80.10 | - - Electric bells, buzzers, door chimes, etc. | 15 | E |
| 8531.80.90 | - - Other | 0 | A |
| 8531.90.00 | - Parts | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8532.10.00 | - Fixed capacitors designed for use in 50/60 Hz circuits, and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) | 0 | A |
| 8532.21.00 | - - Of tantalum | 0 | A |
| 8532.22.00 | - - Aluminium electrolytic | 0 | A |
| 8532.23.00 | - - With ceramic dielectric, single layer | 0 | A |
| 8532.24.00 | - - With ceramic dielectric, multilayer | 0 | A |
| 8532.25.00 | - - With dielectric of paper or plastics | 0 | A |
| 8532.29.00 | - - Other | 0 | A |
| 8532.30.00 | - Variable or adjustable capacitors | 0 | A |
| 8532.90.00 | - Parts | 0 | A |
| 8533.10.00 | - Fixed carbon resistors, composition or film types | 0 | A |
| 8533.21.00 | - - For a power handling capacity not exceeding 20 W | 0 | A |
| 8533.29.00 | - - Other | 0 | A |
| 8533.31.00 | - - For a power handling capacity not exceeding 20 W | 0 | A |
| 8533.39.00 | - - Other | 0 | A |
| 8533.40.00 | - Other variable resistors (including rheostats and potentiometers) | 0 | A |
| 8533.90.00 | - Parts | 0 | A |
| 8534.00.00 | PRINTED CIRCUITS | 0 | A |
| 8535.10.00 | - Fuses and circuit breaker fuses | 0 | A |
| 8535.21.00 | - - For a voltage of less than 72.5 kV | 0 | A |
| 8535.29.00 | - - Other | 0 | A |
| 8535.30.00 | - Isolating switches and make-and-break switches | 0 | A |
| 8535.40.10 | - - Lightning arresters | 0 | A |
| 8535.40.20 | - - Voltage limiters | 0 | A |
| 8535.40.30 | - - Surge suppressors | 0 | A |
| 8535.90.00 | - Other | 0 | A |
| 8536.10.10 | - - Fuses | 0 | A |
| 8536.10.21 | - - - Safety type, hand-operated, for a current not exceeding 600 A and a voltage not exceeding 600 V | 10 | C |
| 8536.10.22 | - - - Blade type, hand-operated, for a current not exceeding 100 A and a voltage not exceeding 250 V | 10 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8536.10.29 | - - - Other | 0 | A |
| 8536.20.10 | - - Thermo-magnetic, vacuum, air or oil types or of moulded plastic for a current not exceeding 100 A and a voltage not exceeding 250 V | 10 | E |
| 8536.20.90 | - - Other | 0 | A |
| 8536.30.10 | - - Surge suppressors | 0 | A |
| 8536.30.90 | - - Other | 0 | A |
| 8536.41.00 | - - For a voltage not exceeding 60 V | 0 | A |
| 8536.49.10 | - - - Surge indicators and electrical contactors | 10 | A |
| 8536.49.90 | - - - Other | 0 | A |
| 8536.50.10 | - - Single-pole switches, rotary or chain-pull, for a voltage not exceeding 250 V | 0 | A |
| 8536.50.20 | - - Single-pole switches, plate or patch types, for a voltage not exceeding 250 V | 10 | E |
| 8536.50.50 | - - Single-pole pressure switches, for a voltage not exceeding 250 V | 0 | A |
| 8536.50.60 | - - Magnetic starters for electric motors | 10 | X |
| 8536.50.70 | - - Thermo-electric automatic switches (starters) for fluorescent lamps or fluorescent tubes | 10 | E |
| 8536.50.90 | - - Other | 0 | A |
| 8536.61.00 | - - Lamp-holders | 15 | G |
| 8536.69.00 | - - Other | 0 | A |
| 8536.70.10 | - - Of plastic | 15 | E |
| 8536.70.21 | - - - Cast, moulded, stamped or forged, but not otherwise worked | 5 | E |
| 8536.70.29 | - - - Other | 15 | E |
| 8536.70.90 | - - Other | 0 | A |
| 8536.90.00 | - Other equipment | 0 | A |
| 8537.10.00 | - For a voltage not exceeding 1,000 V | 10 | C |
| 8537.20.00 | - For a voltage exceeding 1,000 V | 10 | A |
| 8538.10.00 | - Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus | 5 | C |
| 8538.90.00 | - Other | 0 | A |
| 8539.10.00 | - Sealed beam lamp units | 5 | C |
| 8539.21.00 | - - Tungsten halogen | 5 | C |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8541.40.00 | - Photosensitive semiconductor devices, including phot ovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes | 0 | A |
| 8541.50.00 | - Other semiconductor devices | 0 | A |
| 8541.60.00 | - Mounted piezo-electric crystals | 0 | A |
| 8541.90.00 | - Parts | 0 | A |
| 8542.31.11 | - - - - Metal oxide semiconductors (MOS technology) | 0 | A |
| 8542.31.12 | - - - - Bipolar technology circuits | 0 | A |
| 8542.31.19 | - - - - Other (including circuits obtained by a combinat ion of bipolar and MOS technologies (BIMOS technolo gy)) | 0 | A |
| 8542.31.20 | - - - Other, excluding digital | 0 | A |
| 8542.31.30 | - - - Hybrid integrated circuits | 0 | A |
| 8542.31.80 | - - - Waste and scrap | 0 | A |
| 8542.32.11 | - - - - Metal oxide semiconductors (MOS technology) | 0 | A |
| 8542.32.12 | - - - - Bipolar technology circuits | 0 | A |
| 8542.32.19 | - - - - Other (including circuits obtained by a combinat ion of bipolar and MOS technologies (BIMOS technolo gy)) | 0 | A |
| 8542.32.20 | - - - Other, excluding digital | 0 | A |
| 8542.32.30 | - - - Hybrid integrated circuits | 0 | A |
| 8542.32.80 | - - - Waste and scrap | 0 | A |
| 8542.33.11 | - - - - Metal oxide semiconductors (MOS technology) | 0 | A |
| 8542.33.12 | - - - - Bipolar technology circuits | 0 | A |
| 8542.33.19 | - - - - Other (including circuits obtained by a combinat ion of bipolar and MOS technologies (BIMOS technolo gy)) | 0 | A |
| 8542.33.20 | - - - Other, excluding digital | 0 | A |
| 8542.33.30 | - - - Hybrid integrated circuits | 0 | A |
| 8542.33.80 | - - - Waste and scrap | 0 | A |
| 8542.39.11 | - - - - Metal oxide semiconductors (MOS technology) | 0 | A |
| 8542.39.12 | - - - - Bipolar technology circuits | 0 | A |
| 8542.39.19 | - - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)) | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8542.39.20 | - - - Other, excluding digital | 0 | A |
| 8542.39.30 | - - - Hybrid integrated circuits | 0 | A |
| 8542.39.80 | - - - Waste and scrap | 0 | A |
| 8542.90.00 | - Parts | 0 | A |
| 8543.10.00 | - Particle accelerators | 0 | A |
| 8543.20.00 | - Signal generators | 0 | A |
| 8543.30.00 | - Machines and apparatus for electroplating, electrolysis or electrophoresis | 0 | A |
| 8543.70.10 | - - Electric fence energizers | 0 | A |
| 8543.70.91 | - - - Medium- or high-frequency amplifiers; synthesizers | 5 | E |
| 8543.70.92 | - - - Luminaires based on light-emitting diodes (LED) | 0 | A |
| 8543.70.99 | - - - Other | 0 | A |
| 8543.90.10 | - - Electronic microassemblies | 0 | A |
| 8543.90.90 | - - Other | 0 | A |
| 8544.11.00 | - - Of copper | 0 | A |
| 8544.19.00 | - - Other | 0 | A |
| 8544.20.00 | - Coaxial cable and other coaxial electric conductors | 5 | E |
| 8544.30.00 | - Ignition wiring sets and other wiring sets of the kind used in means of transport | 5 | A |
| 8544.42.10 | - - - Electric conductors for a voltage not exceeding 80 V | 0 | A |
| 8544.42.21 | - - - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibers) other than submarine telephone cables | 15 | G |
| 8544.42.29 | - - - - Other | 0 | A |
| 8544.49.10 | - - - Electric conductors for a voltage not exceeding 80 V | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8544.49.21 | - - - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silico ne or insulated with asbestos or glass fibers) other than submarine telephone cables | 15 | G |
| 8544.49.29 | - - - - Other | 5 | A |
| 8544.60.00 | - Other electric conductors, for a voltage exceeding 1,000 V | 15 | A |
| 8544.70.00 | - Optical fiber cables | 0 | A |
| 8545.11.00 | - - Of a kind used for furnaces | 0 | A |
| 8545.19.00 | - - Other | 0 | A |
| 8545.20.00 | - Brushes | 0 | A |
| 8545.90.00 | - Other | 0 | A |
| 8546.10.00 | - Of glass | 0 | A |
| 8546.20.00 | - Of ceramics | 0 | A |
| 8546.90.00 | - Other | 0 | A |
| 8547.10.00 | - Insulating fittings of ceramics | 0 | A |
| 8547.20.00 | - Insulating fittings of plastics | 0 | A |
| 8547.90.00 | - Other | 0 | A |
| 8548.10.10 | - - Of lead | 0 | A |
| 8548.10.90 | - - Other | 5 | A |
| 8548.90.00 | - Other | 0 | A |
| 8601.10.00 | - Powered from an external source of electricity | 0 | A |
| 8601.20.00 | - Powered by electric accumulators | 0 | A |
| 8602.10.00 | - Diesel-electric locomotives | 0 | A |
| 8602.90.00 | - Other | 0 | A |
| 8603.10.00 | - Powered from an external source of electricity | 0 | A |
| 8603.90.00 | - Other | 0 | A |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8609.00.00 | CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT | 0 | A |
| 8701.10.00 | - Pedestrian-controlled tractors | 0 | A |
| 8701.20.00 | - Road tractors for semi-trailers | 0 | A |
| 8701.30.00 | - Track-laying tractors | 0 | A |
| 8701.90.00 | - Other | 0 | A |
| 8702.10.50 | - - For the transport of 10 persons, including the driver | 15 | K |
| 8702.10.60 | - - For the transport of more than 10 but less than 15 persons, including the driver | 10 | K |
| 8702.10.70 | - - For the transport of 15 persons or more but not mo re than 45 persons, including the driver | 10 | K |
| 8702.10.80 | - - For the transport of more than 45 persons, including the driver | 10 | C |
| 8702.90.50 | - - For the transport of 10 persons, including the drive r, with spark-ignition internal combustion reciprocating piston engine | 15 | E |
| 8702.90.60 | - - For the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine | 10 | C |
| 8702.90.70 | - - For the transport of 15 persons or more but not mo re than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine | 10 | E |
| 8702.90.80 | - - For the transport of more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine | 10 | E |
| 8702.90.91 | - - - Electrically powered | 10 | E |
| 8702.90.99 | - - - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8703.10.00 | - Vehicles specially designed for travelling on snow; golf cars and similar vehicles | 15 | E |
| 8703.21.51 | - - - - Tricycles | 5 | E |
| 8703.21.52 | - - - - Quads | 5 | E |
| 8703.21.60 | - - - With four-wheel drive and a two range transfer ca se built on | 5 | K |
| 8703.21.70 | - - -With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 5 | K |
| 8703.21.90 | - - - Other | 5 | K |
| 8703.22.51 | - - - - Ambulances | 5 | E |
| 8703.22.52 | - - - - Hearses | 5 | E |
| 8703.22.53 | - - - - With four-wheel drive and a two range transfer case built on | 5 | E |
| 8703.22.54 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 5 | E |
| 8703.22.59 | - - - - Other | 5 | K |
| 8703.22.61 | - - - - Ambulances | 5 | E |
| 8703.22.62 | - - - - Hearses | 5 | E |
| 8703.22.63 | - - - - With four-wheel drive and a two range transfer case built on | 5 | E |
| 8703.22.64 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 5 | E |
| 8703.22.69 | - - - - Other | 5 | K |
| 8703.23.61 | - - - - Ambulances | 15 | E |
| 8703.23.62 | - - - - Hearses | 15 | E |
| 8703.23.63 | - - - - With four-wheel drive and a two range transfer case built on | 15 | K |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8703.23.64 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 15 | K |
| 8703.23.69 | - - - - Other | 15 | K |
| 8703.23.71 | - - - - Ambulances | 15 | E |
| 8703.23.72 | - - - - Hearses | 15 | E |
| 8703.23.73 | - - - - With four-wheel drive and a two range transfer case built on | 15 | K |
| 8703.23.74 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 15 | K |
| 8703.23.79 | - - - - Other | 15 | K |
| 8703.24.61 | - - - - Ambulances | 15 | E |
| 8703.24.62 | - - - - Hearses | 15 | E |
| 8703.24.70 | - - - With four-wheel drive and a two range transfer ca se built on | 15 | K |
| 8703.24.80 | - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 15 | K |
| 8703.24.90 | - - - Other | 15 | K |
| 8703.31.51 | - - - - Ambulances | 5 | E |
| 8703.31.52 | - - - - Hearses | 5 | E |
| 8703.31.53 | - - - - With four-wheel drive and a two range transfer case built on | 5 | E |
| 8703.31.54 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 5 | E |
| 8703.31.59 | - - - - Other | 5 | E |
| 8703.31.61 | - - - - Ambulances | 5 | E |
| 8703.31.62 | - - - - Hearses | 5 | E |
| 8703.31.63 | - - - - With four-wheel drive and a two range transfer case built on | 5 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8703.31.64 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 5 | E |
| 8703.31.69 | - - - - Other | 5 | E |
| 8703.32.61 | - - - - Ambulances | 5 | E |
| 8703.32.62 | - - - - Hearses | 5 | E |
| 8703.32.63 | - - - - With four-wheel drive and a two range transfer case | 5 | K |
| 8703.32.64 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 5 | K |
| 8703.32.69 | - - - - Other | 5 | K |
| 8703.32.71 | - - - - Ambulances | 5 | K |
| 8703.32.72 | - - - - Hearses | 5 | E |
| 8703.32.73 | - - - - With four-wheel drive and a two range transfer case built on | 5 | K |
| 8703.32.74 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 5 | K |
| 8703.32.79 | - - - - Other | 5 | K |
| 8703.33.61 | - - - - Ambulances | 15 | E |
| 8703.33.62 | - - - - Hearses | 15 | E |
| 8703.33.70 | - - - With four-wheel drive and a two range transfer ca se | 15 | K |
| 8703.33.80 | - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 15 | K |
| 8703.33.90 | - - - Other | 15 | K |
| 8703.90.00 | - Other | 5 | K |
| 8704.10.00 | - Dumpers designed for off-highway use | 10 | E |
| 8704.21.51 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | K |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8704.21.59 | - - - - Other | 10 | K |
| 8704.21.61 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | K |
| 8704.21.69 | - - - - Other | 10 | K |
| 8704.21.71 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | K |
| 8704.21.79 | - - - - Other | 5 | K |
| 8704.21.91 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | K |
| 8704.21.99 | - - - - Other | 5 | K |
| 8704.22.30 | - - - Tank vehicles, refrigerated vehicles and refuse collection vehicles | 5 | A |
| 8704.22.90 | - - - Other | 5 | A |
| 8704.23.30 | - - - Tank vehicles, refrigerated vehicles and refuse collection vehicles | 5 | E |
| 8704.23.90 | - - - Other | 5 | E |
| 8704.31.51 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | K |
| 8704.31.59 | - - - - Other | 5 | E |
| 8704.31.61 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | K |
| 8704.31.69 | - - - - Other | 5 | E |
| 8704.31.71 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 10 | E |
| 8704.31.79 | - - - - Other | 10 | E |
| 8704.31.91 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 10 | K |
| 8704.31.99 | - - - - Other | 10 | E |
| 8704.32.30 | - - - Tank vehicles, refrigerated vehicles and refuse collection vehicles | 10 | E |
| 8704.32.90 | - - - Other | 10 | E |
| 8704.90.00 | - Other | 10 | E |
| 8705.10.00 | - Crane lorries | 5 | K |
| 8705.20.00 | - Mobile drilling derricks | 5 | E |
| 8705.30.00 | - Fire fighting vehicles | 5 | E |
| 8705.40.00 | - Concrete-mixer lorries | 5 | E |
| 8705.90.00 | - Other | 5 | E |
| 8706.00.10 | - Of buses | 10 | A |
| 8706.00.90 | - Other | 10 | E |
| 8707.10.00 | - For the vehicles of heading 87.03 | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8707.90.50 | - - For the vehicles of headings 87.01, 87.02 and 87.04, other than those of tariff subdivisions 8704.21.51 and 8704.31.51 | 10 | E |
| 8707.90.90 | - - Other | 10 | E |
| 8708.10.00 | - Bumpers and parts thereof | 5 | A |
| 8708.21.00 | - - Safety seat belts | 5 | E |
| 8708.29.10 | - - - Skylights of the kind used in car bodies of heading 87.02 | 5 | E |
| 8708.29.90 | - - - Other | 5 | A |
| 8708.30.10 | - - Mounted brake linings | 5 | A |
| 8708.30.20 | - - Hydrodynamic brake system with transmission delay, and parts thereof | 0 | A |
| 8708.30.90 | - - Other | 5 | A |
| 8708.40.10 | - - Gear boxes | 5 | A |
| 8708.40.20 | - - Parts | 5 | A |
| 8708.50.10 | - - Drive-axles with differential, whether or not provided with other transmission components | 5 | E |
| 8708.50.20 | - - Non-driving axles and parts thereof | 5 | E |
| 8708.50.90 | - - Other parts | 5 | A |
| 8708.70.00 | - Road wheels, parts and accessories thereof | 5 | A |
| 8708.80.11 | - - - Of the kind used in luggage doors of vehicles of heading 87.02 | 5 | A |
| 8708.80.19 | - - - Other | 5 | A |
| 8708.80.20 | - - Suspension systems, other than shock-absorbers | 5 | A |
| 8708.80.90 | - - Parts | 5 | A |
| 8708.91.10 | - - - Radiators | 5 | A |
| 8708.91.20 | - - - Parts | 5 | A |
| 8708.92.10 | - - - Silencers and exhaust pipes | 5 | E |
| 8708.92.20 | - - - Parts | 5 | E |
| 8708.93.00 | - - Clutches and parts thereof | 5 | A |
| 8708.94.10 | - - - Steering wheels, steering columns and steering boxes | 5 | A |
| 8708.94.20 | - - - Parts | 5 | A |
| 8708.95.00 | - - Safety airbags with inflator system; parts thereof | 5 | E |
| 8708.99.00 | - - Other | 5 | A |
| 8709.11.00 | - - Electrical | 10 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8709.19.00 | - - Other | 5 | A |
| 8709.90.00 | - Parts | 5 | A |
| 8710.00.00 | TANKS AND OTHER ARMOURED FIGHTING VEHICLES, MOTORIZED, WHETHER OR NOT FITTED WITH WEAPONS; PARTS THEREOF | 10 | C |
| 8711.10.20 | - - Tricycles | 5 | C |
| 8711.10.90 | - - Other | 5 | C |
| 8711.20.20 | - - Tricycles | 5 | C |
| 8711.20.90 | - - Other | 5 | C |
| 8711.30.20 | - - Tricycles | 10 | C |
| 8711.30.90 | - - Other | 10 | C |
| 8711.40.20 | - - Tricycles | 10 | C |
| 8711.40.90 | - - Other | 10 | C |
| 8711.50.20 | - - Tricycles | 10 | C |
| 8711.50.90 | - - Other | 10 | C |
| 8711.90.00 | - Other | 10 | C |
| 8712.00.00 | BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED | 0 | A |
| 8713.10.00 | - Not mechanically propelled | 5 | A |
| 8713.90.00 | - Other | 5 | A |
| 8714.10.10 | - - Saddles (seats) | 5 | C |
| 8714.10.90 | - - Other | 5 | C |
| 8714.20.00 | - Of carriages and other vehicles for disabled persons | 5 | A |
| 8714.91.10 | - - - Frames and forks | 5 | C |
| 8714.91.90 | - - - Parts | 5 | C |
| 8714.92.10 | - - - Wheel rims (rings) | 5 | C |
| 8714.92.20 | - - - Spokes | 5 | C |
| 8714.93.00 | - - Hubs without braking device and free-wheel sprocket-wheels | 5 | A |
| 8714.94.00 | - - Brakes, including hubs with braking device, and parts thereof | 5 | A |
| 8714.95.00 | - - Saddles (seats) | 5 | A |
| 8714.96.00 | - - Pedals and crank-gear, and parts thereof | 5 | A |
| 8714.99.10 | - - - Shafts (cranks, steering devices, handlebars), mudguards (fenders), chain guards and luggage racks (not plastic) | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8714.99.20 | - - - Handles and luggage racks (whether or not for tools), of plastics | 5 | A |
| 8714.99.90 | - - - Other | 5 | A |
| 8715.00.10 | - Baby carriages | 15 | E |
| 8715.00.80 | - Other | 15 | E |
| 8715.00.90 | - Parts | 15 | C |
| 8716.10.00 | - Trailers and semi-trailers of the caravan type, for hou sing or camping | 15 | E |
| 8716.20.00 | - Self-loading or self-unloading trailers and semi-trailer s for agricultural purposes | 0 | A |
| 8716.31.00 | - - Tanker trailers and tanker semi-trailers | 10 | C |
| 8716.39.00 | - - Other | 10 | C |
| 8716.40.00 | - Other trailers and semi-trailers | 10 | C |
| 8716.80.10 | - - Wheelbarrows and hand-carts | 10 | E |
| 8716.80.90 | - - Other | 10 | E |
| 8716.90.00 | - Parts | 5 | C |
| 8801.00.10 | - Gliders and hang gliders | 5 | A |
| 8801.00.90 | - Other | 5 | A |
| 8802.11.00 | - - Of an unladen weight not exceeding 2,000 kg | 5 | A |
| 8802.12.00 | - - Of an unladen weight exceeding 2,000 kg | 5 | A |
| 8802.20.00 | - Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg | 5 | A |
| 8802.30.00 | - Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg | 5 | A |
| 8802.40.00 | - Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg | 0 | A |
| 8802.60.00 | - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles | 0 | A |
| 8803.10.00 | - Propellers and rotors and parts thereof | 0 | A |
| 8803.20.00 | - Under-carriages and parts thereof | 0 | A |
| 8803.30.00 | - Other parts of aeroplanes or helicopters | 0 | A |
| 8803.90.00 | - Other | 0 | A |
| 8804.00.00 | PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOC HUTES; PARTS THEREOF AND ACCESSORIES THERETO | 5 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8805.10.00 | - Aircraft launching gear and parts thereof; deck-arrestor to land on aircraft carriers or similar gear and parts thereof | 0 | A |
| 8805.21.00 | - - Air combat simulators and parts thereof | 0 | A |
| 8805.29.00 | - - Other | 0 | A |
| 8901.10.10 | - - Of a length not exceeding 15 m | 10 | C |
| 8901.10.90 | - - Other | 0 | A |
| 8901.20.00 | - Tankers | 0 | A |
| 8901.30.00 | - Refrigerated vessels, other than those of subheading 8901.20 | 0 | A |
| 8901.90.10 | - - Of a length not exceeding 15 m | 10 | C |
| 8901.90.90 | - - Other | 0 | A |
| 8902.00.10 | - Of a length not exceeding 15 m | 10 | C |
| 8902.00.90 | - Other | 0 | A |
| 8903.10.00 | - Inflatable vessels | 15 | C |
| 8903.91.00 | - - Sailboats, with or without auxiliary motor | 15 | C |
| 8903.92.00 | - - Motorboats, other than outboard motorboats | 15 | C |
| 8903.99.00 | - - Other | 15 | C |
| 8904.00.00 | TUGS AND PUSHER CRAFT | 0 | A |
| 8905.10.00 | - Dredgers | 0 | A |
| 8905.20.00 | - Floating or submersible drilling or production platforms | 0 | A |
| 8905.90.00 | - Other | 0 | A |
| 8906.10.00 | - Warships | 0 | A |
| 8906.90.00 | - Other | 0 | A |
| 8907.10.00 | - Inflatable rafts | 5 | C |
| 8907.90.00 | - Other | 0 | A |
| 8908.00.00 | VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP | 0 | A |
| 9001.10.00 | - Optical fibers, optical fiber bundles and cables | 0 | A |
| 9001.20.00 | - Sheets and plates of polarizing material | 0 | A |
| 9001.30.00 | - Contact lenses | 5 | C |
| 9001.40.00 | - Spectacle lenses of glass | 0 | A |
| 9001.50.00 | - Spectacle lenses of other materials | 0 | A |
| 9001.90.00 | - Other | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9002.11.00 | - For cameras, projectors or photographic or cinematographic enlargers or reducers | 0 | A |
| 9002.19.00 | - - Other | 0 | A |
| 9002.20.00 | - Filters | 0 | A |
| 9002.90.00 | - Other | 0 | A |
| 9003.11.00 | - - Of plastics | 0 | A |
| 9003.19.00 | - - Of other materials | 0 | A |
| 9003.90.00 | - Parts | 0 | A |
| 9004.10.00 | - Sunglasses | 15 | E |
| 9004.90.10 | - - Protective goggles (except sunglasses) for workers | 0 | A |
| 9004.90.90 | - - Other | 15 | E |
| 9005.10.00 | - Binoculars (including prismatic binoculars) | 15 | E |
| 9005.80.00 | - Other instruments | 0 | A |
| 9005.90.00 | - Parts and accessories (including mountings) | 0 | A |
| 9006.10.00 | - Cameras of the kind used for preparing printing plates or cylinders | 0 | A |
| 9006.30.00 | - Special cameras for underwater or aerial photography or for medical examination of internal organs or for forensic or criminological laboratories | 0 | A |
| 9006.40.00 | - Instant print cameras | 15 | E |
| 9006.51.00 | - - With a through-the-lens viewfinder, for roll film of a width not exceeding 35 mm | 15 | E |
| 9006.52.10 | - - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms | 0 | A |
| 9006.52.90 | - - - Other | 15 | E |
| 9006.53.10 | - - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms | 0 | A |
| 9006.53.90 | - - - Other | 15 | E |
| 9006.59.10 | - - - Cameras of the kind used for recording documents on microfilm, microfiche or other microforms | 0 | A |
| 9006.59.90 | - - - Other | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9006.61.00 | - - Discharge lamp (electronic) flashlight apparatus | 10 | C |
| 9006.69.10 | - - - Flashbulbs, flashcubes and similar equipment | 10 | C |
| 9006.69.90 | - - - Other | 10 | C |
| 9006.91.00 | - - For photographic cameras | 0 | A |
| 9006.99.00 | - - Other | 0 | A |
| 9007.10.00 | - Cameras | 15 | E |
| 9007.20.00 | - Projectors | 0 | A |
| 9007.91.00 | - - For cameras | 10 | C |
| 9007.92.00 | - - For projectors | 0 | A |
| 9008.50.10 | - - Slide projectors | 15 | E |
| 9008.50.20 | - - Microfilm, microfiche or other microform readers, including copiers | 0 | A |
| 9008.50.30 | - - Other fixed image projectors | 15 | E |
| 9008.50.90 | - - Other | 0 | A |
| 9008.90.00 | - Parts and accessories | 0 | A |
| 9010.10.00 | - Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper | 0 | A |
| 9010.50.00 | - Other apparatus and equipment for photographic or cinematographic laboratories; negatoscopes | 0 | A |
| 9010.60.00 | - Projection screens | 0 | A |
| 9010.90.00 | - Parts and accessories | 0 | A |
| 9011.10.00 | - Stereoscopic microscopes | 0 | A |
| 9011.20.00 | - Other microscopes, for photomicrography, cinephotomicrography or microprojection | 0 | A |
| 9011.80.00 | - Other microscopes | 0 | A |
| 9011.90.00 | - Parts and accessories | 0 | A |
| 9012.10.00 | - Microscopes other than optical microscopes; diffraction apparatus | 0 | A |
| 9012.90.00 | - Parts and accessories | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9013.10.00 | - Telescopic sights for fitting to arms; periscopes; teles copes for machines, appliances or instruments of this Chapter or Section XVI | 5 | C |
| 9013.20.00 | - Lasers, other than laser diodes | 0 | A |
| 9013.80.00 | - Other devices, appliances and instruments | 0 | A |
| 9013.90.00 | - Parts and accessories | 0 | A |
| 9014.10.00 | - Direction finding compasses | 0 | A |
| 9014.20.00 | - Instruments and appliances for aeronautical or space navigation (other than compasses) | 0 | A |
| 9014.80.00 | - Other instruments and appliances | 0 | A |
| 9014.90.00 | - Parts and accessories | 0 | A |
| 9015.10.00 | - Rangefinders | 0 | A |
| 9015.20.00 | - Theodolites and tachymeters (tacheometers) | 0 | A |
| 9015.30.00 | - Levels | 0 | A |
| 9015.40.00 | - Photogrammetrical surveying instruments and applian ces | 0 | A |
| 9015.80.00 | - Other instruments and appliances | 0 | A |
| 9015.90.00 | - Parts and accessories | 0 | A |
| 9016.00.00 | BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS | 0 | A |
| 9017.10.00 | - Drafting tables and machines, whether or not automatic | 5 | C |
| 9017.20.00 | - Other drawing, marking-out or mathematical calculating instruments | 0 | A |
| 9017.30.00 | - Micrometers, callipers and gauges | 0 | A |
| 9017.80.00 | - Other instruments | 0 | A |
| 9017.90.00 | - Parts and accessories | 0 | A |
| 9018.11.00 | - - Electro-cardiographs | 0 | A |
| 9018.12.00 | - - Ultrasonic scanning apparatus | 0 | A |
| 9018.13.00 | - - Magnetic resonance imaging apparatus | 0 | A |
| 9018.14.00 | - - Scintigraphic apparatus | 0 | A |
| 9018.19.00 | - - Other | 0 | A |
| 9018.20.00 | - Ultraviolet or infra-red ray apparatus | 0 | A |
| 9018.31.10 | - - - Disposable | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9018.31.90 | - - - Other | 0 | A |
| 9018.32.00 | - - Tubular metal needles and needles for sutures | 0 | A |
| 9018.39.10 | - - - Venoclysis equipment | 0 | A |
| 9018.39.90 | - - - Other | 0 | A |
| 9018.41.00 | - - Dental drill engines, whether or not combined on a single base with other dental equipment | 0 | A |
| 9018.49.00 | - - Other | 0 | A |
| 9018.50.00 | - Other ophthalmic instruments and appliances | 0 | A |
| 9018.90.00 | - Other instruments and appliances | 0 | A |
| 9019.10.00 | - Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus | 0 | A |
| 9019.20.00 | - Ozone therapy, oxygen therapy, aerosol therapy, artifi cial respiration or other therapeutic respiration apparatus | 0 | A |
| 9020.00.00 | OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS | 0 | A |
| 9021.10.00 | - Orthopaedic or fracture articles and apparatus | 0 | A |
| 9021.21.00 | - - Artificial teeth | 0 | A |
| 9021.29.00 | - - Other | 0 | A |
| 9021.31.00 | - - Artificial joints | 0 | A |
| 9021.39.00 | - - Other | 0 | A |
| 9021.40.00 | - Hearing aids, excluding parts and accessories | 0 | A |
| 9021.50.00 | - Pacemakers for stimulating heart muscles, excluding parts and accessories | 0 | A |
| 9021.90.00 | - Other | 0 | A |
| 9022.12.00 | - - Computed tomography apparatus | 0 | A |
| 9022.13.00 | - - Other, for dental uses | 0 | A |
| 9022.14.00 | - - Other, for medical, surgical or veterinary uses | 0 | A |
| 9022.19.00 | - - For other uses | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9022.21.00 | - - For medical, surgical, dental or veterinary uses | 0 | A |
| 9022.29.00 | - - For other uses | 0 | A |
| 9022.30.00 | - X-ray tubes | 0 | A |
| 9022.90.00 | - Other, including parts and accessories | 0 | A |
| 9023.00.00 | INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES | 0 | A |
| 9024.10.00 | - Machines and appliances for testing metals | 0 | A |
| 9024.80.00 | - Other machines and appliances | 0 | A |
| 9024.90.00 | - Parts and accessories | 0 | A |
| 9025.11.00 | - - Liquid-filled, for direct reading | 0 | A |
| 9025.19.00 | - - Other | 0 | A |
| 9025.80.00 | - Other instruments | 0 | A |
| 9025.90.00 | - Parts and accessories | 0 | A |
| 9026.10.00 | - For measuring or checking the flow or level of liquids | 0 | A |
| 9026.20.00 | - For measuring or checking pressure | 0 | A |
| 9026.80.00 | - Other instruments and appliances | 0 | A |
| 9026.90.00 | - Parts and accessories | 0 | A |
| 9027.10.00 | - Gas or smoke analysis apparatus | 0 | A |
| 9027.20.00 | - Chromatographs and electrophoresis instruments | 0 | A |
| 9027.30.00 | - Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR) | 0 | A |
| 9027.50.00 | - Other instruments and apparatus using optical radiations (UV, visible, IR) | 0 | A |
| 9027.80.10 | - - Exposure meters | 0 | A |
| 9027.80.90 | - - Other | 0 | A |
| 9027.90.10 | - - Microtomes | 0 | A |
| 9027.90.90 | - - Parts and accessories | 0 | A |
| 9028.10.00 | - Gas meters | 0 | A |
| 9028.20.00 | - Liquid meters | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9028.30.10 | - - Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A | 5 | A |
| 9028.30.90 | - - Other | 0 | A |
| 9028.90.00 | - Parts and accessories | 0 | A |
| 9029.10.00 | - Revolution counters, production counters, taximeters, mileometers, pedometers and the like | 0 | A |
| 9029.20.00 | - Speed indicators and tachometers; stroboscopes | 0 | A |
| 9029.90.00 | - Parts and accessories | 0 | A |
| 9030.10.00 | - Instruments and apparatus for measuring or detecting ionizing radiations | 0 | A |
| 9030.20.00 | - Oscilloscopes and oscillographs | 0 | A |
| 9030.31.00 | - - Multimeters, without a recording device | 0 | A |
| 9030.32.00 | - - Multimeters, with a recording device | 0 | A |
| 9030.33.00 | - - Other, without a recording device | 0 | A |
| 9030.39.00 | - - Other, with a recording device | 0 | A |
| 9030.40.00 | - Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) | 0 | A |
| 9030.82.00 | - - For measuring or checking semiconductor wafers or devices | 0 | A |
| 9030.84.00 | - - Other, with a recording device | 0 | A |
| 9030.89.00 | - - Other | 0 | A |
| 9030.90.00 | - Parts and accessories | 0 | A |
| 9031.10.00 | - Machines for balancing mechanical parts | 0 | A |
| 9031.20.00 | - Test benches | 0 | A |
| 9031.41.00 | - - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices | 0 | A |
| 9031.49.10 | - - - Profile projectors | 0 | A |
| 9031.49.90 | - - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9031.80.00 | - Other instruments, appliances and machines | 0 | A |
| 9031.90.00 | - Parts and accessories | 0 | A |
| 9032.10.00 | - Thermostats | 0 | A |
| 9032.20.00 | - Manostats | 0 | A |
| 9032.81.00 | - - Hydraulic or pneumatic | 0 | A |
| 9032.89.00 | - - Other | 0 | A |
| 9032.90.00 | - Parts and accessories | 0 | A |
| 9033.00.00 | PARTS AND ACCESSORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90 | 0 | A |
| 9101.11.00 | - - With mechanical display only | 15 | C |
| 9101.19.10 | - - - With opto-electronic display only | 15 | C |
| 9101.19.90 | - - - Other | 15 | C |
| 9101.21.00 | - - Automatic | 15 | C |
| 9101.29.00 | - - Other | 15 | C |
| 9101.91.00 | - - Electrically operated | 15 | C |
| 9101.99.00 | - - Other | 15 | C |
| 9102.11.00 | - - With mechanical display only | 15 | C |
| 9102.12.00 | - - With opto-electronic display only | 15 | C |
| 9102.19.00 | - - Other | 15 | C |
| 9102.21.00 | - - Automatic | 15 | C |
| 9102.29.00 | - - Other | 15 | C |
| 9102.91.00 | - - Electrically operated | 15 | C |
| 9102.99.00 | - - Other | 15 | C |
| 9103.10.00 | - Electrically operated | 15 | C |
| 9103.90.00 | - Other | 15 | C |
| 9104.00.00 | INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS | 0 | A |
| 9105.11.00 | - - Electrically operated | 15 | C |
| 9105.19.00 | - - Other | 15 | C |
| 9105.21.00 | - - Electrically operated | 15 | C |
| 9105.29.00 | - - Other | 15 | C |
| 9105.91.00 | - - Electrically operated | 15 | C |
| 9105.99.00 | - - Other | 15 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9106.10.00 | - Attendance registers; time-registers and time-recorders | 0 | A |
| 9106.90.10 | - - Parking meters | 0 | A |
| 9106.90.90 | - - Other | 0 | A |
| 9107.00.00 | TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR | 0 | A |
| 9108.11.00 | - - With mechanical display only or with a device to which a mechanical display can be incorporated | 5 | C |
| 9108.12.00 | - - With opto-electronic display only | 5 | C |
| 9108.19.00 | - - Other | 5 | C |
| 9108.20.00 | - Automatic | 5 | C |
| 9108.90.00 | - Other | 5 | C |
| 9109.10.00 | - Electrically operated | 5 | C |
| 9109.90.00 | - Other | 5 | C |
| 9110.11.00 | - - Complete movements, unassembled or partly assem bled (movement sets) | 0 | A |
| 9110.12.00 | - - Incomplete movements, assembled | 0 | A |
| 9110.19.00 | - - Rough movements | 0 | A |
| 9110.90.00 | - Other | 0 | A |
| 9111.10.00 | - Cases of precious metal or of metal clad with precious metal | 15 | C |
| 9111.20.00 | - Cases of base metal, whether or not gold- or silver-plated | 10 | C |
| 9111.80.00 | - Other cases | 10 | C |
| 9111.90.00 | - Parts | 0 | A |
| 9112.20.00 | - Cases and similar items | 10 | C |
| 9112.90.00 | - Parts | 0 | A |
| 9113.10.00 | - Of precious metal or of metal clad with precious metal | 15 | C |
| 9113.20.00 | - Of base metal, whether or not gold- or silver-plated | 10 | C |
| 9113.90.00 | - Other | 10 | C |
| 9114.10.00 | - Springs, including hair-springs | 5 | C |
| 9114.30.00 | - Faces or dials | 5 | C |
| 9114.40.00 | - Plates and bridges | 5 | C |
| 9114.90.00 | - Other | 5 | C |
| 9201.10.00 | - Upright pianos | 10 | C |
| 9201.20.00 | - Grand pianos | 10 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9201.90.00 | - Other | 10 | C |
| 9202.10.00 | - Played with a bow | 10 | C |
| 9202.90.10 | - - Guitars | 15 | C |
| 9202.90.90 | - - Other | 10 | C |
| 9205.10.00 | - Brass-wind instruments | 10 | E |
| 9205.90.10 | - - Keyboard pipe organs; harmoniums and similar key board instruments with free metal reeds | 10 | C |
| 9205.90.20 | - - Accordions and similar instruments | 10 | C |
| 9205.90.30 | - - Mouth organs | 10 | C |
| 9205.90.90 | - - Other | 10 | E |
| 9206.00.00 | PERCUSSION MUSICAL INSTRUMENTS (FOR EX AMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS) | 10 | C |
| 9207.10.00 | - Keyboard instruments, other than accordions | 10 | E |
| 9207.90.00 | - Other | 10 | E |
| 9208.10.00 | - Musical boxes | 10 | C |
| 9208.90.00 | - Other | 10 | C |
| 9209.30.00 | - Musical instrument strings | 5 | C |
| 9209.91.00 | - - Parts and accessories for pianos | 5 | C |
| 9209.92.00 | - - Parts and accessories for the musical instruments of heading 92.02 | 5 | C |
| 9209.94.00 | - - Parts and accessories for the musical instruments of heading 92.07 | 5 | C |
| 9209.99.10 | - - - Metronomes, tuning forks and pitch pipes | 5 | C |
| 9209.99.20 | - - - Mechanisms for musical boxes | 5 | C |
| 9209.99.30 | - - - Parts and accessories for the musical instruments of subdivision 9205.90.10 | 5 | C |
| 9209.99.90 | - - - Other | 5 | C |
| 9301.10.10 | - - Self-propelled | 15 | E |
| 9301.10.90 | - - Other | 15 | E |
| 9301.20.00 | - Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors | 15 | E |
| 9301.90.00 | - Other | 15 | E |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9401.61.00 | - - Upholstered | 15 | E |
| 9401.69.00 | - - Other | 15 | E |
| 9401.71.00 | - - Upholstered | 15 | E |
| 9401.79.00 | - - Other | 15 | E |
| 9401.80.00 | - Other seats | 15 | E |
| 9401.90.00 | - Parts | 5 | C |
| 9402.10.00 | - Dentists', barbers' or similar chairs and parts thereof | 0 | A |
| 9402.90.10 | - - Medical or surgical furniture other than operating tables | 10 | C |
| 9402.90.20 | - - Other furniture | 0 | A |
| 9402.90.90 | - - Parts | 0 | A |
| 9403.10.00 | - Metal furniture of the kind used in offices | 15 | G |
| 9403.20.00 | - Other metal furniture | 15 | G |
| 9403.30.00 | - Wooden furniture of the kind used in offices | 15 | X |
| 9403.40.00 | - Wooden furniture of the kind used in kitchens | 15 | X |
| 9403.50.00 | - Wooden furniture of the kind used in bedrooms | 15 | X |
| 9403.60.00 | - Other wooden furniture | 15 | X |
| 9403.70.00 | - Plastic furniture | 15 | X |
| 9403.81.00 | - - Of bamboo or rattan | 15 | E |
| 9403.89.00 | - - Other | 15 | E |
| 9403.90.10 | - - Of wood | 15 | H |
| 9403.90.90 | - - Other | 5 | H |
| 9404.10.00 | - Mattress supports | 15 | G |
| 9404.21.00 | - - Of cellular rubber or plastics, whether or not covered | 15 | E |
| 9404.29.00 | - - Of other materials | 15 | X |
| 9404.30.00 | - Sleeping bags | 15 | C |
| 9404.90.00 | - Other | 15 | E |
| 9405.10.10 | - - Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9405.10.20 | - - Operating with heatsink, alternate current to direct current converter and exclusively with luminaries based on light emitting diodes (LED) built inseparably | 15 | E |
| 9405.10.90 | - - Other | 15 | E |
| 9405.20.00 | - Electric table, desk, bedside or floor-standing lamps | 15 | E |
| 9405.30.00 | - Lighting sets of the kind used for Christmas trees | 15 | C |
| 9405.40.10 | - - With mercury or sodium vapour lamps | 0 | A |
| 9405.40.20 | - - Operating with heatsink, alternate current to direct current converter and exclusively with luminaries based on light emitting diodes (LED) built inseparably | 15 | E |
| 9405.40.90 | - - Other | 15 | G |
| 9405.50.10 | - - Of base metal | 15 | C |
| 9405.50.90 | - - Other | 15 | C |
| 9405.60.00 | - Illuminated signs, illuminated name-plates and similar articles | 15 | E |
| 9405.91.00 | - - Of glass | 5 | C |
| 9405.92.10 | - - - Diffusers | 5 | C |
| 9405.92.90 | - - - Other | 10 | C |
| 9405.99.00 | - - Other | 10 | C |
| 9406.00.10 | - Living quarters, not equipped, of an area not exceeding 75 m2 | 15 | E |
| 9406.00.20 | - Greenhouses, not equipped, of an area of 1,000 $m^2$ or more | 0 | A |
| 9406.00.90 | - Other | 15 | E |
| 9503.00.10 | - Tricycles, scooters, pedal cars and other wheeled toys designed to be ridden by children; carriages and whee lchairs for dolls | 15 | C |
| 9503.00.21 | - - Dolls, whether or not dressed | 15 | C |
| 9503.00.22 | - - Clothing, clothing accessories, footwear and headgear | 15 | C |
| 9503.00.29 | - - Parts and other accessories | 5 | C |
| 9503.00.31 | - - Electric trains, including tracks, signals and other a ccessories therefor | 15 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9503.00.32 | - - Reduced-size ('scale') model assembly kits, working or not, excluding those of subdivision 9503.00.31 | 15 | C |
| 9503.00.33 | - - Constructional toys | 15 | C |
| 9503.00.34 | - - Sets or assortments | 15 | C |
| 9503.00.39 | - - Other | 15 | C |
| 9503.00.41 | - - Stuffed toys | 15 | C |
| 9503.00.42 | - - Plastic eyes and noses of stuffed toys | 0 | A |
| 9503.00.43 | - - Other parts of stuffed toys | 15 | C |
| 9503.00.49 | - - Other | 15 | C |
| 9503.00.50 | - Toy musical instruments and apparatus | 15 | C |
| 9503.00.60 | - Puzzles | 15 | C |
| 9503.00.70 | - Other toys, put up in sets or outfits | 15 | C |
| 9503.00.80 | - Other toys and models, incorporating a motor | 15 | C |
| 9503.00.90 | - Other | 15 | C |
| 9504.20.10 | - - Billiard tables | 15 | C |
| 9504.20.90 | - - Other | 10 | C |
| 9504.30.00 | - Other games, operated by coins, banknotes, bank car ds, tokens or by other means of payment, other than automatic bowling alley equipment | 15 | C |
| 9504.40.00 | - Playing cards | 15 | C |
| 9504.50.00 | - Video game consoles and machines, other than those of subheading 9504.30 | 15 | C |
| 9504.90.00 | - Other | 15 | C |
| 9505.10.00 | - Articles for Christmas festivities | 15 | C |
| 9505.90.00 | - Other | 15 | C |
| 9506.11.00 | - - Skis | 10 | C |
| 9506.12.00 | - - Ski fastenings | 10 | C |
| 9506.19.00 | - - Other | 10 | C |
| 9506.21.00 | - - Sailboards | 10 | C |
| 9506.29.00 | - - Other | 10 | C |
| 9506.31.00 | - - Golf clubs, complete | 10 | C |
| 9506.32.00 | - - Balls | 10 | C |
| 9506.39.00 | - - Other | 10 | C |
| 9506.40.10 | - - Tables | 15 | C |
| 9506.40.90 | - - Other | 10 | C |
| 9506.51.00 | - - Tennis rackets, whether or not strung | 10 | C |
| 9506.59.00 | - - Other | 10 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9506.61.00 | - - Tennis balls | 10 | C |
| 9506.62.00 | - - Inflatable | 10 | C |
| 9506.69.00 | - - Other | 10 | C |
| 9506.70.00 | - Ice skates and roller skates, including skating boots with skates attached | 10 | C |
| 9506.91.00 | - - Articles and equipment for general physical exercise, gymnastics or athletics | 10 | C |
| 9506.99.00 | - - Other | 10 | C |
| 9507.10.00 | - Fishing rods | 10 | C |
| 9507.20.00 | - Fish-hooks, whether or not snelled | 0 | A |
| 9507.30.00 | - Fishing reels | 0 | A |
| 9507.90.00 | - Other | 10 | C |
| 9508.10.00 | - Travelling circuses and travelling menageries | 15 | C |
| 9508.90.00 | - Other | 15 | C |
| 9601.10.00 | - Worked ivory and articles of ivory | 15 | C |
| 9601.90.00 | - Other | 15 | C |
| 9602.00.10 | - Gelatine capsules for pharmaceutical purposes | 0 | A |
| 9602.00.20 | - Moulded or carved paraffin | 10 | C |
| 9602.00.90 | - Other | 15 | C |
| 9603.10.00 | - Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles | 15 | E |
| 9603.21.00 | - - Toothbrushes, including dental-plate brushes | 15 | E |
| 9603.29.00 | - - Other | 15 | E |
| 9603.30.00 | - Artists' brushes, writing brushes and similar brushes for the application of cosmetics | 5 | A |
| 9603.40.00 | - Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers | 15 | C |
| 9603.50.10 | - - Brushes constituting parts of machines or appliances | 0 | A |
| 9603.50.20 | - - Brushes of the kind used in the bodies for the motor vehicles of heading 87.02 | 0 | A |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9609.90.10 | - - Writing or drawing chalk | 10 | A |
| 9609.90.90 | - - Other | 5 | C |
| 9610.00.00 | SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED | 15 | C |
| 9611.00.00 | DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS | 15 | C |
| 9612.10.10 | - - For printers for automatic data processing machines and similar printers | 5 | C |
| 9612.10.90 | - - Other | 15 | E |
| 9612.20.00 | - Ink-pads | 5 | C |
| 9613.10.00 | - Pocket lighters, gas fuelled, non-refillable | 15 | C |
| 9613.20.00 | - Pocket lighters, gas fuelled, refillable | 15 | C |
| 9613.80.10 | - - Industrial, laboratory and similar lighters | 0 | A |
| 9613.80.20 | - - Table lighters | 15 | C |
| 9613.80.90 | - - Other | 0 | A |
| 9613.90.00 | - Parts | 0 | A |
| 9614.00.20 | - Pipes and pipe bowls | 15 | C |
| 9614.00.90 | - Other | 15 | C |
| 9615.11.00 | - - Of hard rubber or plastics | 15 | C |
| 9615.19.00 | - - Other | 15 | E |
| 9615.90.00 | - Other | 15 | C |
| 9616.10.00 | - Scent sprays, and mounts and heads therefor | 15 | C |
| 9616.20.00 | - Powder-puffs and pads for the application of cosmetics or toilet preparations | 15 | C |
| 9617.00.00 | VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (OTHER THAN GLASS INNERS) | 10 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9618.00.00 | TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING | 15 | X |
| 9619.00.10 | - Of plastics | 15 | E |
| 9619.00.21 | - - Diapers for adults | 0 | A |
| 9619.00.29 | - - Other | 15 | E |
| 9619.00.31 | - - Diapers for adults | 0 | A |
| 9619.00.39 | - - Other | 15 | G |
| 9619.00.40 | - Of textile materials, knitted or crocheted | 15 | G |
| 9619.00.90 | - - Other | 15 | G |
| 9701.10.10 | - - Unframed | 5 | A |
| 9701.10.20 | - - Framed | 10 | A |
| 9701.90.10 | - - Unframed | 5 | A |
| 9701.90.20 | - - Framed | 10 | A |
| 9702.00.00 | ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS | 10 | A |
| 9703.00.00 | ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL | 10 | A |
| 9704.00.00 | POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07 | 5 | A |
| 9705.00.00 | COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST | 5 | A |
| 9706.00.00 | ANTIQUES OF AN AGE EXCEEDING ONE HUND RED YEARS | 10 | A |

## Section D: Korea – Nicaragua

## Tariff Schedule of Korea

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0101211000 | For farm breeding | 0 | A |
| 0101219000 | Other | 8 | C |
| 0101291000 | Horses for racing | 8 | C |
| 0101299000 | Other | 8 | C |
| 0101301000 | Pure-bred breeding animals | 8 | A |
| 0101309000 | Other | 8 | C |
| 0101900000 | Other | 8 | A |
| 0102211000 | For milk | 89.1 | A |
| 0102212000 | For meat | 89.1 | A |
| 0102219000 | Other | 89.1 | A |
| 0102291000 | For milk | 40 | X |
| 0102292000 | For meat | 40 | X |
| 0102299000 | Other | 0 | A |
| 0102310000 | Pure-bred breeding animals | 89.1 | A |
| 0102391000 | For milk | 40 | X |
| 0102392000 | For meat | 40 | X |
| 0102399000 | Other | 0 | A |
| 0102901000 | Pure-bred breeding animals | 89.1 | A |
| 0102909010 | For milk | 40 | X |
| 0102909020 | For meat | 40 | X |
| 0102909090 | Other | 0 | A |
| 0103100000 | Pure-bred breeding animals | 18 | A |
| 0103910000 | Weighing less than 50 kg | 18 | X |
| 0103920000 | Weighing 50 kg or more | 18 | X |
| 0104101000 | Pure-bred breeding animals | 0 | A |
| 0104109000 | Other | 8 | C |
| 0104201000 | Milk goats | 8 | C |
| 0104209000 | Other | 8 | C |
| 0105111000 | Pure-bred breeding animals | 9 | A |
| 0105119000 | Other | 9 | C |
| 0105120000 | Turkeys | 9 | C |
| 0105131000 | Pure-bred breeding animals | 0 | A |
| 0105139000 | Other | 18 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0105140000 | Geese | 9 | C |
| 0105150000 | Guinea fowls | 9 | A |
| 0105941000 | Pure-bred breeding animals | 9 | A |
| 0105949000 | Other | 9 | C |
| 0105991010 | Pure-bred breeding animals | 0 | A |
| 0105991090 | Other | 18 | E |
| 0105992000 | Turkeys | 9 | C |
| 0105999000 | Other | 9 | C |
| 0106110000 | Primates | 8 | C |
| 0106121000 | Whales, dolphins and porpoises(mammals of the order Cetacea); manatees and dugongs(mammals of the order Sirenia) | 8 | C |
| 0106122000 | Seals, sea lions and walruses(mammals of the suborder Pinnipedia) | 8 | C |
| 0106130000 | Camels and other camelids(Camelidae) | 8 | B |
| 0106141000 | Pure-bred breeding animals | 0 | A |
| 0106149000 | Other | 8 | C |
| 0106191000 | Dogs | 8 | C |
| 0106193000 | Deer | 8 | C |
| 0106194000 | Bears | 8 | C |
| 0106195010 | Pure-bred breeding animals | 0 | A |
| 0106195090 | Other | 8 | C |
| 0106196010 | Pure-bred breeding animals | 0 | A |
| 0106196090 | Other | 8 | C |
| 0106199000 | Other | 8 | B |
| 0106201000 | Snakes | 8 | C |
| 0106202000 | Fresh-water tortoises | 8 | C |
| 0106203000 | Turtles | 8 | C |
| 0106209000 | Other | 8 | C |
| 0106310000 | Birds of prey | 8 | C |
| 0106320000 | Psittaciformes (including parrots, parakeets, macaws and cockatoos) | 8 | C |
| 0106330000 | Ostriches; emus(Dromaius novaehollandiae) | 8 | C |
| 0106390000 | Other | 8 | A |
| 0106411000 | Honey bees | 8 | C |
| 0106419000 | Other | 8 | C |
| 0106490000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0106901000 | Amphibia | 8 | C |
| 0106903010 | Lug worms | 8 | C |
| 0106903020 | Sludge worms | 8 | C |
| 0106903090 | Other | 8 | C |
| 0106909000 | Other | 8 | C |
| 0201100000 | Carcasses and half-carcasses | 40 | X |
| 0201201000 | Short ribs | 40 | X |
| 0201209000 | Other | 40 | X |
| 0201300000 | Boneless | 40 | I |
| 0202100000 | Carcasses and half-carcasses | 40 | X |
| 0202201000 | Short ribs | 40 | X |
| 0202209000 | Other | 40 | X |
| 0202300000 | Boneless | 40 | I |
| 0203110000 | Carcasses and half-carcasses | 22.5 | X |
| 0203120000 | Hams, shoulders and cuts thereof, with bone in | 22.5 | X |
| 0203191000 | Streaky pork | 22.5 | X |
| 0203199000 | Other | 22.5 | X |
| 0203210000 | Carcasses and half-carcasses | 25 | X |
| 0203220000 | Hams, shoulders and cuts thereof, with bone in | 25 | H |
| 0203291000 | Streaky pork | 25 | X |
| 0203299000 | Other | 25 | H |
| 0204100000 | Carcasses and half-carcasses of lamb, fresh or chilled | 22.5 | E |
| 0204210000 | Carcasses and half-carcasses | 22.5 | E |
| 0204220000 | Other cuts with bone in | 22.5 | E |
| 0204230000 | Boneless | 22.5 | E |
| 0204300000 | Carcasses and half-carcasses of lamb, frozen | 22.5 | C |
| 0204410000 | Carcasses and half-carcasses | 22.5 | E |
| 0204420000 | Other cuts with bone in | 22.5 | C |
| 0204430000 | Boneless | 22.5 | E |
| 0204501000 | Fresh or chilled | 22.5 | E |
| 0204502000 | Frozen | 22.5 | E |
| 0205001000 | Fresh or chilled | 27 | E |
| 0205002000 | Frozen | 27 | E |
| 0206100000 | Of bovine animals, fresh or chilled | 18 | H |
| 0206210000 | Tongues | 18 | H |
| 0206220000 | Livers | 18 | H |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0206291000 | Tails | 18 | H |
| 0206292000 | Feet | 18 | H |
| 0206299000 | Other | 18 | H |
| 0206300000 | Of swine, fresh or chilled | 18 | H |
| 0206410000 | Livers | 18 | H |
| 0206491000 | Feet | 18 | H |
| 0206499000 | Other | 18 | H |
| 0206800000 | Other, fresh or chilled | 18 | E |
| 0206900000 | Other, frozen | 18 | G |
| 0207111000 | Weighing not more than 550 g | 18 | X |
| 0207119000 | Other | 18 | X |
| 0207121000 | Weighing not more than 550 g | 20 | X |
| 0207129000 | Other | 20 | X |
| 0207131010 | Leg | 18 | X |
| 0207131020 | Breast | 18 | X |
| 0207131030 | Wing | 18 | X |
| 0207131090 | Other | 18 | X |
| 0207132010 | Liver | 22.5 | X |
| 0207132090 | Other | 27 | X |
| 0207141010 | Leg | 20 | X |
| 0207141020 | Breast | 20 | X |
| 0207141030 | Wing | 20 | X |
| 0207141090 | Other | 20 | X |
| 0207142010 | Liver | 22.5 | X |
| 0207142090 | Other | 27 | X |
| 0207240000 | Not cut in pieces, fresh or chilled | 18 | E |
| 0207250000 | Not cut in pieces, frozen | 18 | D |
| 0207261000 | Cuts | 18 | E |
| 0207262010 | Liver | 22.5 | E |
| 0207262090 | Other | 27 | E |
| 0207271000 | Cuts | 18 | D |
| 0207272010 | Liver | 22.5 | D |
| 0207272090 | Other | 27 | D |
| 0207410000 | Not cut in pieces, fresh or chilled | 18 | X |
| 0207420000 | Not cut in pieces, frozen | 18 | X |
| 0207430000 | Fatty livers, fresh or chilled | 22.5 | X |
| 0207441000 | Cuts | 18 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0207442010 | Liver | 22.5 | X |
| 0207442090 | Other | 27 | X |
| 0207451000 | Cuts | 18 | X |
| 0207452010 | Liver | 22.5 | X |
| 0207452090 | Other | 27 | X |
| 0207510000 | Not cut in pieces, fresh or chilled | 18 | E |
| 0207520000 | Not cut in pieces, frozen | 18 | X |
| 0207530000 | Fatty livers, fresh or chilled | 22.5 | E |
| 0207541000 | Cuts | 18 | E |
| 0207542010 | Liver | 22.5 | E |
| 0207542090 | Other | 27 | E |
| 0207551000 | Cuts | 18 | X |
| 0207552010 | Liver | 22.5 | E |
| 0207552090 | Other | 27 | E |
| 0207601000 | Not cut in pieces, fresh or chilled | 18 | E |
| 0207602000 | Not cut in pieces, frozen | 18 | X |
| 0207603100 | Cuts | 18 | E |
| 0207603210 | Liver | 22.5 | E |
| 0207603290 | Other | 27 | E |
| 0207604100 | Cuts | 18 | X |
| 0207604210 | Liver | 22.5 | E |
| 0207604290 | Other | 27 | E |
| 0208100000 | Of rabbits or hares | 22.5 | E |
| 0208300000 | Of primates | 18 | E |
| 0208401000 | Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia) | 30 | C |
| 0208402000 | Of seals, sea lions and walruses(mammals of the suborder Pinnipedia) | 30 | C |
| 0208500000 | Of reptiles (including snakes and turtles) | 18 | E |
| 0208600000 | Of camels and other camelids(Camelidae) | 18 | E |
| 0208901000 | Of deer | 27 | E |
| 0208909010 | Of marine animals | 30 | C |
| 0208909090 | Other | 18 | E |
| 0209100000 | Of pigs | 3 | A |
| 0209900000 | Other | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0210110000 | Hams, shoulders and cuts thereof, with bone in | 25 | X |
| 0210120000 | Bellies (streaky) and cuts thereof | 30 | H |
| 0210190000 | Other | 25 | H |
| 0210201000 | Dried or smoked | 27 | X |
| 0210209000 | Other | 27 | X |
| 0210910000 | Of primates | 22.5 | E |
| 0210921000 | Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia) | 22.5 | C |
| 0210922000 | Of seals, sea lions and walruses(mammals of the suborder Pinnipedia) | 22.5 | C |
| 0210930000 | Of reptiles (including snakes and turtles) | 22.5 | E |
| 0210991010 | Of bovine animals | 22.5 | X |
| 0210991020 | Of swine | 22.5 | X |
| 0210991030 | Of poultry | 22.5 | F |
| 0210991090 | Other | 22.5 | X |
| 0210999010 | Of sheep or goats | 22.5 | F |
| 0210999020 | Of poultry | 22.5 | F |
| 0210999090 | Other | 22.5 | F |
| 0301111000 | Fancy carp | 10 | C |
| 0301119000 | Other | 10 | C |
| 0301190000 | Other | 10 | C |
| 0301911000 | Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae | 10 | C |
| 0301912000 | Oncorhynchus apache and Oncorhynchus chrysogaster | 10 | C |
| 0301921000 | Glass eels(Not exceeding 0.3g per unit, for aquaculture) | 0 | A |
| 0301922000 | Young eels(exceeding 0.3g and not exceeding 50g per unit, for aquaculture) | 5 | D |
| 0301929010 | Glass eels, other than for aquaculture | 10 | F |
| 0301929090 | Other | 22% or 1,531won/kg whichever is the greater | G |
| 0301930000 | Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 10 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0301941000 | Atlantic bluefin tunas(Thunnus thynnus) | 10 | C |
| 0301942000 | Pacific bluefin tunas(Thunnus orientalis) | 10 | C |
| 0301950000 | Southern bluefin tunas (Thunnus maccoyii) | 10 | C |
| 0301992000 | Yellow tail | 10 | C |
| 0301994010 | Fry (for aquaculture) | 0 | A |
| 0301994090 | Other | 28% or 2,052won/kg whichever is the greater | G |
| 0301995000 | Conger eel | 10 | G |
| 0301996000 | Sharp toothed eel | 10 | C |
| 0301997000 | Hagfish | 10 | C |
| 0301998000 | Flat fish | 10 | F |
| 0301999010 | True bass | 10 | C |
| 0301999020 | Puffers | 10 | C |
| 0301999030 | Tilapia | 10 | C |
| 0301999040 | Rock fish (including pacific ocean perch) | 10 | G |
| 0301999051 | Fry (for aquaculture) | 0 | A |
| 0301999059 | Other | 28 | G |
| 0301999060 | Mullets | 10 | C |
| 0301999070 | Loaches | 10 | C |
| 0301999080 | Cat fishes | 10 | C |
| 0301999091 | Rock Trout (Hexagrammos spp., Agrammus spp.) | 10 | C |
| 0301999092 | Crusian carp | 10 | C |
| 0301999093 | Salmon | 10 | C |
| 0301999094 | Grass carp | 10 | C |
| 0301999095 | Croakers | 10 | F |
| 0301999096 | Carp(Other than Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 10 | C |
| 0301999099 | Other | 10 | C |
| 0302111000 | Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae | 20 | E |
| 0302112000 | Oncorhynchus apache and Oncorhynchus chrysogaster | 20 | C |
| 0302130000 | Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus | 20 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | | |
| 0302140000 | Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho) | 20 | C |
| 0302190000 | Other | 20 | C |
| 0302210000 | Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | 20 | F |
| 0302220000 | Plaice (Pleuronectes platessa) | 20 | G |
| 0302230000 | Sole (Solea spp.) | 20 | C |
| 0302240000 | Turbots(Psetta maxima) | 20 | F |
| 0302290000 | Other | 20 | F |
| 0302310000 | Albacore or longfinned tunas (Thunnus alalunga) | 20 | E |
| 0302320000 | Yellowfin tunas (Thunnus albacares) | 20 | G |
| 0302330000 | Skipjack or stripe-bellied bonito | 20 | F |
| 0302340000 | Bigeye tunas (Thunnus obesus) | 20 | F |
| 0302351000 | Atlantic bluefin tunas(Thunnus thynnus) | 20 | C |
| 0302352000 | Pacific bluefin tunas(Thunnus orientalis) | 20 | C |
| 0302360000 | Southern bluefin tunas (Thunnus maccoyii) | 20 | C |
| 0302390000 | Other | 20 | C |
| 0302410000 | Herrings(Clupea harengus, Clupea pallasii) | 20 | F |
| 0302420000 | Anchovies(Engraulis spp.) | 20 | X |
| 0302430000 | Sardines(Sardina pilchardus, Sardinops spp.), sardinella(Sardinella spp.), brisling or sprats(Sprattus sprattus) | 20 | C |
| 0302440000 | Mackerel(Scomber scombrus, Scomber australasicus, Scomber japonicus) | 20 | X |
| 0302450000 | jack and horse mackerel(Trachurus spp.) | 20 | X |
| 0302460000 | Cobia(Rachycentron canadum) | 20 | C |
| 0302470000 | Swordfish(Xiphias gladius) | 20 | C |
| 0302510000 | Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20 | C |
| 0302520000 | Haddock(Melanogrammus aeglefinus) | 20 | E |
| 0302530000 | Coalfish(Pollachius virens) | 20 | C |
| 0302540000 | Hake(Merluccius spp., Urophycis spp.) | 20 | C |
| 0302550000 | Alaska Pollack(Theragra chalcogramma) | 20 | D |
| 0302560000 | Blue whitings(Micromesistius | 20 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | poutassou, Micromesistius australis) | | |
| 0302590000 | Other | 20 | G |
| 0302710000 | Tilapias(Oreochromis spp.) | 20 | C |
| 0302720000 | Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 20 | C |
| 0302730000 | Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 20 | C |
| 0302740000 | Eels(Anguilla spp.) | 20 | G |
| 0302790000 | Other | 20 | E |
| 0302810000 | Dogfish and other sharks | 20 | D |
| 0302820000 | Rays and skates(Rajidae) | 20 | F |
| 0302830000 | Toothfish(Dissostichus spp.) | 20 | C |
| 0302840000 | Seabass(Dicentrarchus spp.) | 20 | E |
| 0302850000 | Seabream(Sparidae) | 20 | E |
| 0302891000 | Yellow tail | 20 | C |
| 0302892000 | Hair tail | 20 | X |
| 0302893000 | Conger eel | 20 | G |
| 0302894000 | Sharp toothed eel | 20 | C |
| 0302895000 | Saury (including horn fish) | 20 | E |
| 0302896000 | Seabream(other than Sparidae) | 20 | G |
| 0302899010 | Japanese spanish mackerel(Scomberomorus niphonius) | 20 | G |
| 0302899020 | Puffers | 20 | C |
| 0302899030 | Pomfret | 20 | C |
| 0302899040 | Angler (Monkfish) | 20 | C |
| 0302899090 | Other | 20 | E |
| 0302901000 | Livers | 20 | C |
| 0302902000 | Roes | 20 | C |
| 0303110000 | Sockeye salmon (red salmon) (Oncorhynchus nerka) | 10 | D |
| 0303120000 | Other Pacific salmon(Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | 10 | D |
| 0303130000 | Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho) | 10 | D |
| 0303140000 | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, | 10 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | | |
| 0303190000 | Other | 10 | D |
| 0303230000 | Tilapias(Oreochromis spp.) | 10 | B |
| 0303240000 | Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 10 | D |
| 0303250000 | Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 10 | C |
| 0303260000 | Eels(Anguilla spp.) | 10 | F |
| 0303290000 | Other | 10 | E |
| 0303310000 | Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | 10 | G |
| 0303320000 | Plaice (Pleuronectes platessa) | 10 | F |
| 0303330000 | Sole (Solea spp.) | 10 | D |
| 0303340000 | Turbots(Psetta maxima) | 10 | X |
| 0303390000 | Other | 10 | X |
| 0303410000 | Albacore or longfinned tunas (Thunnus alalunga) | 10 | F |
| 0303420000 | Yellowfin tunas (Thunnus albacares) | 10 | G |
| 0303430000 | Skipjack or stripe-bellied bonito | 10 | G |
| 0303440000 | Bigeye tunas (Thunnus obesus) | 10 | G |
| 0303451000 | Atlantic bluefin tunas(Thunnus thynnus) | 10 | D |
| 0303452000 | Pacific bluefin tunas(Thunnus orientalis) | 10 | D |
| 0303460000 | Southern bluefin tunas (Thunnus maccoyii) | 10 | D |
| 0303490000 | Other | 10 | D |
| 0303510000 | Herrings (Clupea harengus, Clupea pallasii) | 10 | F |
| 0303530000 | Sardines(Sardina pilchardus, Sardinops spp.), sardinella(Sardinella spp.), brisling or sprats(Sprattus sprattus) | 10 | X |
| 0303540000 | Mackerel(Scomber scombrus, Scomber australasicus, Scomber japonicus) | 10 | X |
| 0303550000 | Jack and horse mackerel(Trachurus spp.) | 10 | X |
| 0303560000 | Cobia(Rachycentron canadum) | 10 | C |
| 0303570000 | Swordfish(Xiphias gladius) | 10 | G |
| 0303630000 | Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0303640000 | Haddock(Melanogrammus aeglefinus) | 10 | E |
| 0303650000 | Coalfish(Pollachius virens) | 10 | E |
| 0303660000 | Hake(Merluccius spp., Urophycis spp.) | 10 | D |
| 0303670000 | Alaska Pollack(Theragra chalcogramma) | 22 | X |
| 0303680000 | Blue whitings(Micromesistius poutassou, Micromesistius australis) | 10 | E |
| 0303691000 | Whip tail or hoki | 10 | D |
| 0303699000 | Other | 22 | X |
| 0303810000 | Dogfish and other sharks | 10 | E |
| 0303821000 | Rays | 10 | X |
| 0303822000 | Skates | 10 | F |
| 0303830000 | toothfish(Dissostichus spp) | 10 | F |
| 0303840000 | Sea bass(Dicentrarchus spp) | 10 | F |
| 0303891000 | Sable fish | 10 | G |
| 0303892000 | Hair tail | 10 | X |
| 0303893010 | Red horsehead fish(Branchiostegus Japonicus) | 10 | G |
| 0303893090 | Other | 10 | G |
| 0303894000 | Conger eel | 10 | X |
| 0303895000 | Yellow corvina | 10 | X |
| 0303896000 | Saury(including horn fish) | 28 | X |
| 0303897000 | Japanese spanish mackerel(Scomberomorus niphonius) | 10 | X |
| 0303898000 | Puffers | 10 | D |
| 0303899010 | White sea smelt | 10 | E |
| 0303899020 | Thorny head | 10 | E |
| 0303899030 | John dory | 10 | E |
| 0303899040 | Atka mackerel | 10 | D |
| 0303899050 | Rock fish(including pacific ocean perch) | 10 | X |
| 0303899060 | Angler(Monkfish) | 10 | D |
| 0303899070 | Hagfish(Pacific, Atlantic) | 10 | D |
| 0303899080 | Milk fish | 10 | E |
| 0303899091 | Croakers | 28 | X |
| 0303899092 | Sand lance | 10 | C |
| 0303899093 | Toothfish, other than Dissostichus spp. | 10 | G |
| 0303899099 | Other | 10 | X |
| 0303901000 | Livers | 10 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0303902010 | Of alaska pollack | 10 | C |
| 0303902090 | Other | 10 | C |
| 0304310000 | Tilapias(Oreochromis spp.) | 20 | C |
| 0304320000 | Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 20 | D |
| 0304330000 | Nile Perch(Lates niloticus) | 20 | D |
| 0304390000 | Other | 20 | F |
| 0304410000 | Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho) | 20 | D |
| 0304420000 | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 20 | D |
| 0304431000 | Plaice | 20 | G |
| 0304439000 | Other | 20 | F |
| 0304440000 | Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | 20 | D |
| 0304450000 | Swordfish(Xiphias gladius) | 20 | E |
| 0304460000 | Toothfish(Dissostichus spp.) | 20 | E |
| 0304491000 | Conger eel | 20 | F |
| 0304492000 | Bluefin tunas | 20 | D |
| 0304499000 | Other | 20 | F |
| 0304511000 | Fish surimi | 20 | F |
| 0304519000 | Other | 20 | E |
| 0304521000 | Fish surimi | 20 | D |
| 0304529000 | Other | 20 | D |
| 0304531000 | Fish surimi | 20 | D |
| 0304539000 | Other | 20 | D |
| 0304541000 | Fish surimi | 20 | D |
| 0304549000 | Other | 20 | D |
| 0304551000 | Fish surimi | 20 | E |
| 0304559000 | Other | 20 | E |
| 0304591010 | Fish surimi | 20 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0304591090 | Other | 20 | F |
| 0304592010 | Fish surimi | 20 | G |
| 0304592090 | Other | 20 | G |
| 0304593010 | Fish surimi | 20 | D |
| 0304593090 | Other | 20 | D |
| 0304599010 | Fish surimi | 20 | F |
| 0304599090 | Other | 20 | F |
| 0304610000 | Tilapias(Oreochromis spp.) | 10 | C |
| 0304620000 | Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 10 | D |
| 0304630000 | Nile Perch(Lates niloticus) | 10 | D |
| 0304690000 | Other | 10 | F |
| 0304710000 | Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10 | D |
| 0304720000 | Haddock(Melanogrammus aeglefinus) | 10 | E |
| 0304730000 | Coalfish(Pollachius virens) | 10 | D |
| 0304740000 | Hake(Merluccius spp., Urophycis spp.) | 10 | D |
| 0304750000 | Alaska Pollack(Theragra chalcogramma) | 10 | D |
| 0304790000 | Other | 10 | E |
| 0304810000 | Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho) | 10 | D |
| 0304820000 | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 10 | D |
| 0304831000 | Plaice | 10 | F |
| 0304839000 | Other | 10 | F |
| 0304840000 | Swordfish(Xiphias gladius) | 10 | E |
| 0304850000 | Toothfish(Dissostichus spp.) | 10 | E |
| 0304860000 | Herrings(Clupea harengus, Clupea pallasii) | 10 | F |
| 0304871000 | Bluefin tunas | 10 | D |
| 0304879000 | Other | 10 | G |
| 0304891000 | Of conger-eel | 10 | F |
| 0304892000 | Of toothfish, other than Dissostichus spp. | 10 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0304893000 | Of tilapia, other than Oreochromis spp. | 10 | E |
| 0304894000 | Of file fish | 10 | D |
| 0304899000 | Other | 10 | F |
| 0304911000 | Frozen fish surimi | 10 | E |
| 0304919000 | Other | 10 | E |
| 0304921000 | Frozen fish surimi | 10 | E |
| 0304929000 | Other | 10 | E |
| 0304931000 | Frozen fish surimi | 10 | F |
| 0304939000 | Other | 10 | E |
| 0304941000 | Frozen fish surimi | 10 | D |
| 0304949000 | Other | 10 | D |
| 0304951000 | Frozen fish surimi | 10 | D |
| 0304959000 | Other | 10 | E |
| 0304991000 | Frozen fish surimi | 10 | G |
| 0304999000 | Other | 10 | G |
| 0305100000 | Flours, meals and pellets of fish, fit for human consumption | 20 | C |
| 0305201000 | Livers | 20 | C |
| 0305202000 | Roes, dried | 20 | C |
| 0305203000 | Roes, smoked | 20 | C |
| 0305204010 | Of alaska pollack | 20 | D |
| 0305204020 | Of yellow corvina | 20 | F |
| 0305204030 | Of herrings | 20 | F |
| 0305204090 | Other | 20 | C |
| 0305311000 | Dried | 20 | F |
| 0305312000 | Salted or in brine | 20 | F |
| 0305321000 | Dried | 20 | E |
| 0305322000 | Salted or in brine | 20 | E |
| 0305391000 | Dried | 20 | F |
| 0305392000 | Salted or in brine | 20 | F |
| 0305410000 | Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 20 | D |
| 0305420000 | Herrings (Clupea harengus, Clupea pallasii) | 20 | F |
| 0305430000 | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, | 20 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | | |
| 0305440000 | Tilapias(Oreochromis spp.), catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels(Anguilla spp.), Nile perch(Lates niloticus) and snakeheads(Channa spp.) | 20 | F |
| 0305491000 | Anchovies | 20 | F |
| 0305492000 | Alaska pollack | 20 | D |
| 0305499000 | Other | 20 | F |
| 0305510000 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20 | D |
| 0305592000 | Anchovy | 20 | X |
| 0305593000 | Alaska pollack | 20 | D |
| 0305594000 | Yellow corvina | 20 | F |
| 0305595000 | Puffers | 20 | D |
| 0305596000 | Sharp toothed eel | 20 | D |
| 0305597000 | Sand lance | 20 | D |
| 0305598000 | Blenny or gunnel, including juvenile white bait | 20 | E |
| 0305599000 | Other | 20 | F |
| 0305610000 | Herrings (Clupea harengus, Clupea pallasii) | 20 | F |
| 0305620000 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20 | D |
| 0305631000 | Salt fermented anchovy | 20 | F |
| 0305639000 | Other | 20 | F |
| 0305640000 | Tilapias(Oreochromis spp.), catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels(Anguilla spp.), Nile perch(Lates niloticus) and snakeheads(Channa spp.) | 20 | F |
| 0305691000 | Salmon | 20 | D |
| 0305692000 | Trout | 20 | E |
| 0305693000 | Hair tail | 20 | F |
| 0305694000 | Sardines | 20 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0305695000 | Mackerel | 20 | F |
| 0305696000 | Yellow corvina | 20 | F |
| 0305697000 | Horse mackerel | 20 | F |
| 0305698000 | Saury (including horn fish) | 20 | E |
| 0305699000 | Other | 20 | F |
| 0305711000 | Smoked | 20 | C |
| 0305712000 | Dried | 20 | D |
| 0305713000 | Salted or in brine | 20 | C |
| 0305721000 | Of cod(Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20 | C |
| 0305729000 | Other | 20 | F |
| 0305790000 | Other | 20 | F |
| 0306111000 | Smoked | 20 | B |
| 0306119000 | Other | 20 | C |
| 0306121010 | In airtight containers | 20 | B |
| 0306121020 | Not in airtight containers | 20 | B |
| 0306129000 | Other | 20 | C |
| 0306141011 | In airtight containers | 20 | D |
| 0306141012 | Not in airtight containers | 20 | E |
| 0306141090 | Other | 20 | G |
| 0306142010 | Smoked | 20 | D |
| 0306142090 | Other | 20 | D |
| 0306143010 | Smoked | 20 | G |
| 0306143090 | Other | 14 | G |
| 0306149010 | Smoked | 20 | D |
| 0306149090 | Other | 14 | X |
| 0306151000 | Smoked | 20 | D |
| 0306159000 | Other | 20 | D |
| 0306161010 | Smoked | 20 | G |
| 0306161090 | Other | 20 | G |
| 0306169010 | Smoked | 20 | G |
| 0306169090 | Other | 20 | G |
| 0306171010 | Smoked | 20 | B |
| 0306171090 | Other | 20 | E |
| 0306179010 | Smoked | 20 | B |
| 0306179090 | Other | 20 | See Appendix 2-B-1 of the Schedule of Korea |
| 0306191000 | Smoked | 20 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0306199000 | Other | 20 | D |
| 0306211000 | Smoked | 20 | G |
| 0306219000 | Other | 20 | F |
| 0306221010 | In airtight containers | 20 | C |
| 0306221020 | Not in airtight containers | 20 | C |
| 0306229000 | Other | 20 | D |
| 0306241010 | Blue crab | 20 | G |
| 0306241020 | Snow crab | 20 | X |
| 0306241090 | Other | 20 | X |
| 0306242000 | Dried | 20 | D |
| 0306243000 | Salted or in brine | 20 | D |
| 0306244011 | In airtight containers | 20 | D |
| 0306244012 | Not in airtight containers | 20 | C |
| 0306244090 | Other | 20 | C |
| 0306251000 | Live, fresh or chilled | 20 | D |
| 0306252000 | Dried | 20 | C |
| 0306253000 | Salted or in brine | 20 | D |
| 0306254000 | Smoked | 20 | C |
| 0306261000 | Live, fresh or chilled | 20 | F |
| 0306262000 | Dried | 20 | G |
| 0306263000 | Salted or in brine | 35% or 236won/kg whichever is the greater | X |
| 0306264000 | Smoked | 20 | F |
| 0306271000 | Live, fresh or chilled | 20 | H |
| 0306272000 | Dried | 20 | H |
| 0306273000 | Salted or in brine | 35% or 236won/kg whichever is the greater | X |
| 0306274000 | Smoked | 20 | F |
| 0306291000 | Live, fresh or chilled | 20 | D |
| 0306292000 | Dried | 20 | D |
| 0306293000 | Salted or in brine | 20 | D |
| 0306294000 | Smoked | 20 | C |
| 0307111010 | For seed | 0 | A |
| 0307111090 | Other | 5 | F |
| 0307119000 | Other | 20 | F |
| 0307191000 | Frozen | 20 | F |
| 0307192000 | Dried | 20 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0307193000 | Salted or in brine | 20 | F |
| 0307194000 | Smoked | 20 | F |
| 0307210000 | Live, fresh or chilled | 20 | D |
| 0307291000 | Frozen | 20 | D |
| 0307292000 | Dried | 20 | D |
| 0307293000 | Salted or in brine | 20 | D |
| 0307294000 | Smoked | 20 | D |
| 0307310000 | Live, fresh or chilled | 20 | E |
| 0307391000 | Frozen | 20 | F |
| 0307392000 | Dried | 20 | E |
| 0307393000 | Smoked | 20 | E |
| 0307399000 | Other | 20 | E |
| 0307411000 | Cuttle fish | 10 | C |
| 0307412000 | Squid | 10 | F |
| 0307491010 | Cuttle fish | 10 | C |
| 0307491020 | Squid | 22 | X |
| 0307492000 | Salted or in brine | 10 | F |
| 0307493000 | Dried | 10 | X |
| 0307494010 | Cuttle fish | 20 | C |
| 0307494020 | Squid | 20 | F |
| 0307511000 | Poulp squid | 20 | D |
| 0307512000 | Webfoot Octopus | 20 | E |
| 0307519000 | Other | 20 | E |
| 0307591010 | Octopus | 20 | G |
| 0307591020 | Poulp squid | 20 | F |
| 0307591030 | Webfoot octopus | 20 | F |
| 0307591090 | Other | 20 | F |
| 0307592000 | Dried | 20 | F |
| 0307593000 | Smoked | 20 | E |
| 0307599000 | Other | 20 | F |
| 0307601000 | Smoked | 20 | C |
| 0307609000 | Other | 20 | E |
| 0307711010 | Hard clams spat | 20 | C |
| 0307711090 | Other | 20 | C |
| 0307712010 | For seed | 0 | A |
| 0307712090 | Other | 20 | C |
| 0307713000 | Cockles | 20 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0307714000 | Baby clams | 20 | C |
| 0307719000 | Other | 20 | F |
| 0307791010 | Cockles | 20 | D |
| 0307791020 | Hen clams | 20 | D |
| 0307791030 | Baby clams | 20 | D |
| 0307791040 | Ark shell | 20 | D |
| 0307791090 | Other | 20 | F |
| 0307792010 | Hen clams | 20 | C |
| 0307792020 | Baby clams | 20 | C |
| 0307792090 | Other | 20 | F |
| 0307793010 | Hen clams | 20 | C |
| 0307793020 | Baby clams | 20 | C |
| 0307793090 | Other | 20 | F |
| 0307794011 | In airtight containers | 20 | C |
| 0307794019 | Not in airtight containers | 20 | C |
| 0307794090 | Other | 20 | C |
| 0307810000 | Live, fresh or chilled | 20 | E |
| 0307891000 | Frozen | 20 | F |
| 0307892000 | Dried | 20 | E |
| 0307893000 | Salted or in brine | 20 | E |
| 0307894000 | Smoked | 20 | E |
| 0307911000 | Top shells | 20 | F |
| 0307912010 | For seed | 0 | A |
| 0307912090 | Other | 20 | C |
| 0307913000 | Adductors of shell fish | 20 | D |
| 0307914000 | Marsh clams | 20 | C |
| 0307919000 | Other | 20 | E |
| 0307991100 | Adductors of shell fish | 20 | D |
| 0307991200 | Top shells | 20 | F |
| 0307991900 | Other | 20 | F |
| 0307992100 | Adductors of shell fish | 20 | D |
| 0307992900 | Other | 20 | E |
| 0307993100 | Top shells | 20 | F |
| 0307993900 | Other | 20 | E |
| 0307994110 | In airtight containers | 20 | E |
| 0307994120 | Not in airtight containers | 20 | C |
| 0307994900 | Other | 20 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0308110000 | Live, fresh or chilled | 20 | D |
| 0308191000 | Frozen | 20 | C |
| 0308192000 | Dried | 20 | E |
| 0308193000 | Salted or in brine | 20 | D |
| 0308194000 | Smoked | 20 | C |
| 0308210000 | Live, fresh or chilled | 20 | C |
| 0308291000 | Frozen | 20 | C |
| 0308292000 | Dried | 20 | C |
| 0308293000 | Salted or in brine | 20 | C |
| 0308294000 | Smoked | 20 | C |
| 0308301000 | Live, fresh or chilled | 20 | C |
| 0308302000 | Frozen | 20 | C |
| 0308303000 | Dried | 20 | C |
| 0308304000 | Salted or in brine | 20 | C |
| 0308305000 | Smoked | 20 | C |
| 0308901011 | For seed | 0 | A |
| 0308901019 | Other | 20 | C |
| 0308901090 | Other | 20 | C |
| 0308902010 | Sea-squirts | 20 | C |
| 0308902090 | Other | 20 | C |
| 0308903010 | Sea-squirts | 20 | C |
| 0308903090 | Other | 20 | C |
| 0308904000 | Salted or in brine | 20 | C |
| 0308905000 | Smoked | 20 | C |
| 0401100000 | Of a fat content, by weight, not exceeding 1 % | 36 | X |
| 0401200000 | Of a fat content, by weight, exceeding 1 % but not exceeding 6 % | 36 | X |
| 0401401000 | Frozen cream | 36 | X |
| 0401409000 | Other | 36 | X |
| 0401501000 | Frozen cream | 36 | X |
| 0401509000 | Other | 36 | X |
| 0402101010 | Skim milk powder | 176 | X |
| 0402101090 | Other | 176 | X |
| 0402109000 | Other | 176 | X |
| 0402211000 | Whole milk powder | 176 | X |
| 0402219000 | Other | 176 | X |
| 0402290000 | Other | 176 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0402911000 | Unsweetened evaporated milk | 89 | X |
| 0402919000 | Other | 89 | X |
| 0402991000 | Sweetened evaporated milk | 89 | X |
| 0402999000 | Other | 89 | X |
| 0403101000 | Fluid | 36 | F |
| 0403102000 | Frozen | 36 | F |
| 0403109000 | Other | 36 | F |
| 0403901000 | Butter milk | 89 | X |
| 0403902000 | Curdled milk and cream | 36 | X |
| 0403903000 | Kephir | 36 | X |
| 0403909000 | Other fermented or acidified milk and cream | 36 | X |
| 0404101011 | For feeding | 49.5 | X |
| 0404101019 | Other | 49.5 | X |
| 0404101091 | For feeding | 49.5 | X |
| 0404101099 | Other | 49.5 | X |
| 0404102111 | For feeding | 49.5 | X |
| 0404102119 | Other | 49.5 | X |
| 0404102121 | For feeding | 49.5 | X |
| 0404102129 | Other | 49.5 | X |
| 0404102131 | For feeding | 49.5 | X |
| 0404102139 | Other | 49.5 | X |
| 0404102191 | For feeding | 49.5 | X |
| 0404102199 | Other | 49.5 | X |
| 0404102910 | For feeding | 49.5 | X |
| 0404102990 | Other | 49.5 | X |
| 0404901000 | Of a fat content, by weight, not exceeding 1.5 % | 36 | X |
| 0404902000 | Of a fat content, by weight, exceeding 1.5 % | 36 | X |
| 0405100000 | Butter | 89 | X |
| 0405200000 | Dairy spreads | 8 | X |
| 0405900000 | Other | 89 | X |
| 0406101010 | Mozzarella cheese | 36 | H |
| 0406101020 | Cream cheese | 36 | H |
| 0406101090 | Other | 36 | H |
| 0406102000 | Curd | 36 | H |
| 0406200000 | Grated or powdered cheese, of all kinds | 36 | H |
| 0406300000 | Processed cheese, not grated or | 36 | H |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | powdered | | |
| 0406400000 | Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti | 36 | X |
| 0406901000 | Cheddar cheese | 36 | X |
| 0406902000 | Gouda cheese | 36 | X |
| 0406903000 | Camembert cheese | 36 | X |
| 0406904000 | Emmental cheese | 36 | X |
| 0406909000 | Other | 36 | X |
| 0407110000 | Of fowls of the species Gallus domesticus | 27 | X |
| 0407190000 | Other | 27 | F |
| 0407210000 | Of fowls of the species Gallus domesticus | 27 | E |
| 0407290000 | Other | 27 | E |
| 0407900000 | Other | 27 | E |
| 0408110000 | Dried | 27 | X |
| 0408190000 | Other | 27 | X |
| 0408910000 | Dried | 27 | E |
| 0408991000 | Of fowls of the species Gallus domesticus | 41.6 | X |
| 0408999000 | Other | 27 | X |
| 0409000000 | Natural honey. | 243% or 1,864won/kg whichever is the greater | H |
| 0410001000 | Turtles' eggs | 8 | C |
| 0410002000 | Edible-nest Swiftlet' nests | 8 | C |
| 0410003000 | Royal jelly | 8 | C |
| 0410009000 | Other | 8 | C |
| 0501000000 | Human hair, unworked, whether or not washed or scoured; waste of human hair. | 3 | A |
| 0502100000 | Pigs', hogs' or boars' bristles and hair and waste thereof | 3 | A |
| 0502902000 | Goat hair | 3 | A |
| 0502909000 | Other | 3 | A |
| 0504001010 | Of bovine | 27 | X |
| 0504001021 | For sausage casing | 27 | X |
| 0504001029 | Other | 27 | X |
| 0504001031 | For sausage casing | 27 | X |
| 0504001039 | Other | 27 | X |
| 0504001090 | Other | 27 | X |
| 0504002000 | Bladders | 27 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0504003000 | Stomachs | 27 | X |
| 0505100000 | Feathers of a kind used for stuffing; down | 3 | C |
| 0505901000 | Powder of feathers | 5 | C |
| 0505909000 | Other | 5 | C |
| 0506100000 | Ossein and bones treated with acid | 3 | A |
| 0506901010 | Of tigers | 3 | A |
| 0506901020 | Of bovine animals | 9 | C |
| 0506901090 | Other | 3 | A |
| 0506902000 | Powder of bones | 25.6 | G |
| 0506909000 | Other | 3 | A |
| 0507101000 | Ivory of elephant | 8 | C |
| 0507102000 | Rhinoceros horns | 8 | C |
| 0507109000 | Other | 8 | C |
| 0507901110 | In whole | 20 | X |
| 0507901190 | Other | 20 | X |
| 0507901200 | Antlers | 20 | X |
| 0507902010 | Tortoise shells and plates | 8 | C |
| 0507902020 | Whalebone and whalebone hair | 8 | C |
| 0507902030 | Pangolin shells and scales | 8 | C |
| 0507902040 | Hooves and claws (including nails) | 8 | C |
| 0507902090 | Other | 8 | C |
| 0508001000 | Coral | 8 | C |
| 0508002010 | Mother of pearl shells | 8 | C |
| 0508002020 | Abalone shells | 8 | E |
| 0508002030 | Oyster shells | 8 | C |
| 0508002040 | Snail shells | 8 | F |
| 0508002050 | Trocus shells | 8 | C |
| 0508002060 | Agoya shells | 8 | C |
| 0508002070 | Fresh water shells (Megalonaiasnervosa, Amblemaplicata, Quadrula quadrula spp.) | 8 | C |
| 0508002090 | Other | 8 | C |
| 0508009000 | Other | 8 | C |
| 0510001000 | Ambergris | 8 | F |
| 0510002000 | Castoreum | 8 | F |
| 0510003000 | Musk | 8 | F |
| 0510004000 | Ox bezoar | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0510005000 | Pteropi faeces | 8 | F |
| 0510009010 | Pancreas | 8 | C |
| 0510009020 | Bile | 8 | C |
| 0510009030 | Gecko | 8 | C |
| 0510009090 | Other | 8 | F |
| 0511100000 | Bovine semen | 0 | A |
| 0511911010 | Brine shrimp eggs | 8 | C |
| 0511911090 | Other | 8 | C |
| 0511912000 | Fish waste | 5 | C |
| 0511919000 | Other | 8 | C |
| 0511991000 | Animal blood | 8 | C |
| 0511992010 | Swine semen | 0 | A |
| 0511992090 | Other | 0 | A |
| 0511993010 | Of bovine | 18 | A |
| 0511993020 | Of swine | 18 | A |
| 0511993090 | Other | 0 | A |
| 0511994000 | Sinews and tendons | 18 | F |
| 0511995011 | Dressed | 3 | A |
| 0511995019 | Other | 3 | A |
| 0511995020 | Horsehair waste | 3 | A |
| 0511996000 | Natural sponges of animal origin | 8 | C |
| 0511999010 | Silkworm eggs | 18 | F |
| 0511999020 | Chrysalis of silk worm | 8 | C |
| 0511999030 | Dead animals, other than products of dead animals of Chapter 3 | 8 | C |
| 0511999040 | Paring and similar waste of rawhides or skins | 8 | C |
| 0511999090 | Other | 8 | C |
| 0601101000 | Of tulips | 8 | F |
| 0601102000 | Of lilies | 4 | F |
| 0601103000 | Of dahlias | 8 | F |
| 0601104000 | Of hyacinthus | 8 | F |
| 0601105000 | Of gladiolus | 8 | C |
| 0601106000 | Of iris | 8 | F |
| 0601107000 | Of freesias | 8 | F |
| 0601108000 | Of narcissus | 8 | C |
| 0601109000 | Other | 8 | C |
| 0601201000 | Of tulips | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0601202000 | Of lilies | 8 | E |
| 0601203000 | Of dahlias | 8 | F |
| 0601204000 | Of hyacinthus | 8 | F |
| 0601205000 | Of gladiolus | 8 | C |
| 0601206000 | Chicory plants and roots | 8 | C |
| 0601207000 | Of iris | 8 | F |
| 0601208000 | Of freesias | 8 | F |
| 0601209010 | Of narcissus | 8 | C |
| 0601209090 | Other | 8 | C |
| 0602101000 | Of fruit trees | 8 | G |
| 0602109000 | Other | 8 | E |
| 0602201000 | Apple trees | 18 | A |
| 0602202000 | Pear trees | 18 | A |
| 0602203000 | Peach trees | 18 | A |
| 0602204000 | Grape vines | 8 | A |
| 0602205000 | Persimmon trees | 8 | A |
| 0602206000 | Citrus trees | 18 | A |
| 0602207010 | Chestnut trees | 8 | F |
| 0602207020 | Walnut trees | 8 | F |
| 0602207030 | Korean pine trees | 8 | F |
| 0602209000 | Other | 8 | F |
| 0602300000 | Rhododendrons and azaleas, grafted or not | 8 | E |
| 0602400000 | Roses, grafted or not | 8 | G |
| 0602901010 | Orchids or orchises | 8 | F |
| 0602901020 | Carnations | 8 | H |
| 0602901030 | Guzmania empire | 8 | C |
| 0602901040 | Gypsophilas | 8 | H |
| 0602901050 | Chrysanthemums | 8 | H |
| 0602901060 | Cactus | 8 | F |
| 0602901090 | Other | 8 | E |
| 0602902011 | For bonsai | 8 | F |
| 0602902019 | Other | 8 | F |
| 0602902020 | Larch trees | 8 | F |
| 0602902030 | Cryptomeria | 8 | F |
| 0602902040 | Japanese cypress | 8 | F |
| 0602902050 | Rigi-taeda | 8 | F |
| 0602902061 | For bonsai | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0602902069 | Other | 8 | E |
| 0602902071 | For bonsai | 8 | F |
| 0602902079 | Other | 8 | H |
| 0602902081 | For bonsai | 8 | F |
| 0602902089 | Other | 8 | F |
| 0602902091 | For bonsai | 8 | E |
| 0602902099 | Other | 8 | E |
| 0602909010 | Peony trees | 8 | F |
| 0602909020 | Camellia trees | 8 | F |
| 0602909030 | Mulberry trees | 18 | F |
| 0602909040 | Mushroom spawn | 8 | F |
| 0602909090 | Other | 8 | C |
| 0603110000 | Roses | 25 | G |
| 0603120000 | Carnations | 25 | G |
| 0603131000 | Cymbidiums | 25 | G |
| 0603132000 | Phalaenopsis | 25 | G |
| 0603139000 | Other | 25 | G |
| 0603140000 | Chrysanthemums | 25 | X |
| 0603150000 | Lilies(Lilium spp.) | 25 | H |
| 0603191000 | Tulips | 25 | G |
| 0603192000 | Gladiolus | 25 | X |
| 0603194000 | Gypsophila | 25 | X |
| 0603199000 | Other | 25 | G |
| 0603900000 | Other | 25 | H |
| 0604201000 | Mosses and lichens | 8 | H |
| 0604202010 | Leaves of ginkgos | 8 | X |
| 0604202090 | Other | 8 | G |
| 0604209000 | Other | 8 | C |
| 0604901000 | Mosses and lichens | 8 | H |
| 0604909000 | Other | 8 | G |
| 0701100000 | For seed | 304 | X |
| 0701900000 | Other | 304 | X |
| 0702000000 | Tomatoes, fresh or chilled. | 45 | H |
| 0703101000 | Onions | 135% or 180won/kg whichever is the greater | X |
| 0703102000 | Shallots | 27 | E |
| 0703201000 | Peeled | 360% or 1,800won/kg whichever is the | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | | greater | |
| 0703209000 | Other | 360% or 1,800won/kg whichever is the greater | X |
| 0703901000 | Leeks | 27 | G |
| 0703909000 | Other | 27 | F |
| 0704100000 | Cauliflowers and headed broccoli | 27 | E |
| 0704200000 | Brussels sprouts | 27 | X |
| 0704901000 | Cabbages | 27 | E |
| 0704902000 | Chinese cabbages | 27 | E |
| 0704909000 | Other | 27 | E |
| 0705110000 | Cabbage lettuce (head lettuce) | 45 | E |
| 0705190000 | Other | 45 | E |
| 0705210000 | Witloof chicory (Cichorium intybus var. foliosum) | 8 | E |
| 0705290000 | Other | 8 | F |
| 0706101000 | Carrots | 30% or 134won/kg, whichever is the greater | D |
| 0706102000 | Turnips | 27 | E |
| 0706901000 | Radishes | 30 | E |
| 0706902000 | Wasabi and horseradishes | 27 | F |
| 0706903000 | Codonopsis | 27 | X |
| 0706904000 | Platycodon grandiflorum | 27 | X |
| 0706909000 | Other | 27 | C |
| 0707000000 | Cucumbers and gherkins, fresh or chilled. | 27 | H |
| 0708100000 | Peas (Pisum sativum) | 27 | G |
| 0708200000 | Beans (Vigna spp., Phaseolus spp.) | 27 | C |
| 0708900000 | Other leguminous vegetables | 27 | H |
| 0709200000 | Asparagus | 27 | X |
| 0709300000 | Aubergines (egg-plants) | 27 | E |
| 0709400000 | Celery other than celeriac | 27 | E |
| 0709517000 | Cultivated mushrooms (Agaricus bisporus) | 30 | F |
| 0709519000 | Other | 30 | F |
| 0709591000 | Pine mushrooms | 30 | X |
| 0709592000 | Oak mushrooms | 40% or 1,625won/kg whichever is the greater | X |
| 0709593000 | Ling chiu mushrooms | 30 | F |
| 0709594010 | King oyster mushrooms | 30 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0709594090 | Other | 30 | F |
| 0709595000 | Winter mushrooms | 30 | F |
| 0709596000 | Truffles | 27 | X |
| 0709599000 | Other | 30 | F |
| 0709601000 | Sweet peppers (bell type) | 270% or 6,210won/kg whichever is the greater | X |
| 0709609000 | Other | 270% or 6,210won/kg whichever is the greater | X |
| 0709700000 | Spinach, New Zealand spinach and orache spinach (garden spinach) | 27 | E |
| 0709910000 | Globe artichokes | 27 | E |
| 0709920000 | Olives | 27 | F |
| 0709930000 | Pumpkins, squash and gourds(Cucurbita spp.) | 27 | H |
| 0709991000 | Bracken | 30 | X |
| 0709992000 | Flowering ferns | 27 | X |
| 0709999000 | Other | 27 | H |
| 0710100000 | Potatoes | 27 | F |
| 0710210000 | Peas (Pisum sativum) | 27 | G |
| 0710220000 | Beans (Vigna spp., Phaseolus spp.) | 27 | G |
| 0710290000 | Other | 27 | D |
| 0710300000 | Spinach, New Zealand spinach and orache spinach (garden spinach) | 27 | E |
| 0710400000 | Sweet corn | 30 | F |
| 0710801000 | Onions | 27 | X |
| 0710802000 | Garlic | 27 | X |
| 0710803000 | Bamboo shoots | 27 | X |
| 0710804000 | Carrots | 27 | E |
| 0710805000 | Bracken | 30 | X |
| 0710806000 | Pine mushrooms | 27 | X |
| 0710807000 | Fruits of the genus Capsicum or of the genus Pimenta | 27 | X |
| 0710808010 | Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica) | 27 | D |
| 0710808020 | Korean thistle(Cirsium Setidens (Dunn) Nakai) | 27 | D |
| 0710809000 | Other | 27 | E |
| 0710900000 | Mixtures of vegetables | 27 | H |
| 0711200000 | Olives | 27 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0711400000 | Cucumbers and gherkins | 30 | X |
| 0711510000 | Mushrooms of the genus Agaricus | 30 | C |
| 0711591000 | Truffles | 27 | X |
| 0711599000 | Other | 30 | C |
| 0711901000 | Garlic | 360% or 1,800won/kg whichever is the greater | X |
| 0711903000 | Bamboo shoots | 27 | X |
| 0711904000 | Carrots | 30 | G |
| 0711905010 | Bracken | 30 | X |
| 0711905020 | Flowering ferns | 27 | X |
| 0711905091 | Fruits of the genus capsicum or of the genus pimenta | 270% or 6,210won/kg whichever is the greater | X |
| 0711905099 | Other | 27 | X |
| 0711909000 | Mixtures of vegetables | 27 | X |
| 0712200000 | Onions | 135% or 180won/kg whichever is the greater | X |
| 0712311000 | Cultivated mushrooms (Agaricus bisporus) | 30 | E |
| 0712319000 | Other | 30% or 1,218won/kg, whichever is the greater | E |
| 0712320000 | Wood ears (Auricularia spp.) | 30% or 1,218won/kg, whichever is the greater | X |
| 0712330000 | Jelly fungi (Tremella spp.) | 30% or 1,218won/kg, whichever is the greater | E |
| 0712391010 | Pine mushrooms | 30 | X |
| 0712391020 | Oak mushrooms | 40% or 1,625won/kg whichever is the greater | X |
| 0712391030 | Ling chiu mushrooms | 30% or 842won/kg, whichever is the greater | E |
| 0712391040 | Oyster mushrooms | 30 | E |
| 0712391050 | Winter mushrooms | 30 | E |
| 0712391090 | Other | 30% or 1,218won/kg, whichever is the greater | E |
| 0712392000 | Truffles | 27 | X |
| 0712901000 | Garlic | 360% or 1,800won/kg whichever is the greater | X |
| 0712902010 | Bracken | 30% or 1,807won/kg, whichever is the greater | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0712902020 | Radishes | 30 | X |
| 0712902030 | Welsh onions | 30% or 1,159won/kg, whichever is the greater | X |
| 0712902040 | Carrots | 30% or 864won/kg, whichever is the greater | F |
| 0712902050 | Pumpkins | 30 | X |
| 0712902060 | Cabbages | 30 | G |
| 0712902070 | Taro stems | 30 | F |
| 0712902080 | Sweet potato stems | 30 | F |
| 0712902091 | Sweet corn for seeds | 370 | X |
| 0712902092 | Sweet corn, excluding those for seeds | 370 | X |
| 0712902093 | Potatoes | 27 | X |
| 0712902094 | Flowering ferns | 30% or 1,446won/kg, whichever is the greater | X |
| 0712902095 | Codonopsis | 30 | X |
| 0712902096 | Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica) | 30 | X |
| 0712902097 | Korean thistle(Cirsium Setidens (Dunn) Nakai) | 30 | X |
| 0712902099 | Other | 30 | X |
| 0712909000 | Mixtures of vegetables | 27 | X |
| 0713101000 | For seed | 27 | F |
| 0713102000 | For feeding | 0 | A |
| 0713109000 | Other | 27 | F |
| 0713200000 | Chickpeas (garbanzos) | 27 | X |
| 0713311000 | For seed | 607.5 | X |
| 0713319000 | Other | 607.5 | X |
| 0713321000 | For seed | 420.8 | X |
| 0713329000 | Other | 420.8 | X |
| 0713331000 | For seed | 27 | X |
| 0713339000 | Other | 27 | E |
| 0713340000 | Bambara beans(Vigna subterranea or Voandzeia subterranea) | 27 | X |
| 0713350000 | Cow peas(Vigna unguiculata) | 27 | E |
| 0713390000 | Other | 27 | E |
| 0713400000 | Lentils | 27 | F |
| 0713500000 | Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. | 27 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | equina, Vicia faba var. minor) | | |
| 0713600000 | Pigeon peas(Cajanus cajan) | 27 | E |
| 0713900000 | Other | 27 | C |
| 0714101000 | Fresh | 887.4 | E |
| 0714102010 | Chips | 887.4 | G |
| 0714102020 | Pellets | 887.4 | H |
| 0714102090 | Other | 887.4 | H |
| 0714103000 | Chilled | 887.4 | G |
| 0714104000 | Frozen | 45 | E |
| 0714201000 | Fresh | 385% or 338won/kg whichever is the greater | X |
| 0714202000 | Dried | 385 | X |
| 0714203000 | Chilled | 385 | X |
| 0714204000 | Frozen | 45 | X |
| 0714209000 | Other | 385 | X |
| 0714301000 | Frozen | 45 | X |
| 0714309000 | Other | 385 | X |
| 0714401000 | Frozen | 45 | X |
| 0714409000 | Other | 385 | X |
| 0714501000 | Frozen | 45 | H |
| 0714509000 | Other | 385 | H |
| 0714901010 | Frozen | 45 | X |
| 0714901090 | Other | 18 | X |
| 0714909010 | Frozen | 45 | X |
| 0714909090 | Other | 385 | X |
| 0801110000 | Desiccated | 30 | E |
| 0801120000 | In the inner shell(endocarp) | 30 | E |
| 0801190000 | Other | 30 | E |
| 0801210000 | In shell | 30 | G |
| 0801220000 | Shelled | 30 | X |
| 0801310000 | In shell | 8 | G |
| 0801320000 | Shelled | 8 | X |
| 0802110000 | In shell | 8 | G |
| 0802120000 | Shelled | 8 | G |
| 0802210000 | In shell | 8 | E |
| 0802220000 | Shelled | 8 | E |
| 0802310000 | In shell | 45 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0802320000 | Shelled | 30 | X |
| 0802410000 | In shell | 219.4% or 1,470won/kg whichever is the greater | X |
| 0802420000 | Shelled | 219.4% or 1,470won/kg whichever is the greater | X |
| 0802510000 | In shell | 30 | F |
| 0802520000 | Shelled | 30 | F |
| 0802610000 | In shell | 30 | E |
| 0802620000 | Shelled | 30 | F |
| 0802700000 | kola nuts(Cola spp.) | 30 | X |
| 0802800000 | Areca nuts | 30 | F |
| 0802901010 | In shell | 566.8% or 2,664won/kg whichever is the greater | X |
| 0802901020 | Shelled | 566.8% or 2,664won/kg whichever is the greater | X |
| 0802902010 | In shell | 27.0% or 803won/㎏ whichever is the greater | X |
| 0802902020 | Shelled | 27.0% or 803won/㎏ whichever is the greater | X |
| 0802909000 | Other | 30 | X |
| 0803100000 | Plantains | 30 | C |
| 0803900000 | Other | 30 | C |
| 0804100000 | Dates | 30 | G |
| 0804200000 | Figs | 30 | F |
| 0804300000 | Pineapples | 30 | D |
| 0804400000 | Avocados | 30 | B |
| 0804501000 | Guavas | 30 | C |
| 0804502000 | Mangoes | 30 | D |
| 0804503000 | Mangosteens | 30 | D |
| 0805100000 | Oranges | 50 | X |
| 0805201000 | Korean citrus | 144 | X |
| 0805209000 | Other | 144 | X |
| 0805400000 | Grapefruit, including pomelos | 30 | G |
| 0805501000 | Lemons (Citrus limon, Citrus limonum) | 30 | H |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0805502010 | Citrus aurantifolia | 30 | X |
| 0805502020 | Citrus latifolia | 144 | X |
| 0805900000 | Other | 144 | X |
| 0806100000 | Fresh | 45 | X |
| 0806200000 | Dried | 21 | G |
| 0807110000 | Watermelons | 45 | G |
| 0807190000 | Other | 45 | E |
| 0807200000 | Papaws (papayas) | 30 | G |
| 0808100000 | Apples | 45 | X |
| 0808300000 | Pears | 45 | X |
| 0808400000 | Quinces | 45 | F |
| 0809100000 | Apricots | 45 | F |
| 0809210000 | Sour cherries(Prunus cerasus) | 24 | G |
| 0809290000 | Other | 24 | G |
| 0809300000 | Peaches, including nectarines | 45 | X |
| 0809401000 | Plums | 45 | F |
| 0809402000 | Sloes | 45 | F |
| 0810100000 | Strawberries | 45 | X |
| 0810200000 | Raspberries, blackberries, mulberries and loganberries | 45 | G |
| 0810300000 | Black, white or red currants and gooseberries | 45 | F |
| 0810400000 | Cranberries, bilberries and other fruits of the genus Vaccinium | 45 | G |
| 0810500000 | Kiwifruit | 45 | F |
| 0810600000 | Durians | 45 | G |
| 0810701000 | Sweet persimmons | 45 | X |
| 0810709000 | Other | 50 | X |
| 0810903000 | Jujubes | 611.5% or 5,800won/kg, whichever is the greater | X |
| 0810905000 | Mumes | 50 | X |
| 0810909000 | Other | 45 | E |
| 0811100000 | Strawberries | 30 | X |
| 0811200000 | Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries | 30 | G |
| 0811901000 | Chestnuts | 30 | X |
| 0811902000 | Jujubes | 30 | X |
| 0811903000 | Pine-nuts | 30 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0811909000 | Other | 30 | C |
| 0812100000 | Cherries | 30 | F |
| 0812901000 | Strawberries | 30 | X |
| 0812909000 | Other | 30 | G |
| 0813100000 | Apricots | 45 | F |
| 0813200000 | Prunes | 18 | F |
| 0813300000 | Apples | 45 | X |
| 0813401000 | Persimmons | 50 | X |
| 0813402000 | Jujubes | 611.5% or 5,800won/kg whichever is the greater | X |
| 0813409000 | Other | 45 | X |
| 0813500000 | Mixtures of nuts or dried fruits of this Chapter | 45 | X |
| 0814001000 | Peel of citrus fruit | 30 | F |
| 0814002000 | Peel of melons (including watermelons) | 30 | F |
| 0901110000 | Not decaffeinated | 2 | A |
| 0901120000 | Decaffeinated | 2 | A |
| 0901210000 | Not decaffeinated | 8 | A |
| 0901220000 | Decaffeinated | 8 | A |
| 0901901000 | Coffee husks and skins | 3 | A |
| 0901902000 | Coffee substitutes containing coffee | 8 | F |
| 0902100000 | Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | 513.6 | X |
| 0902200000 | Other green tea (not fermented) | 513.6 | X |
| 0902300000 | Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg | 40 | E |
| 0902400000 | Other black tea (fermented) and other partly fermented tea | 40 | F |
| 0903000000 | Maté. | 25 | E |
| 0904110000 | Neither crushed nor ground | 8 | C |
| 0904120000 | Crushed or ground | 8 | G |
| 0904210000 | Dried, neither crushed nor ground | 270% or 6,210won/kg whichever is the greater | X |
| 0904220000 | Crushed or ground | 270% or 6,210won/kg whichever is the greater | X |
| 0905100000 | Neither crushed nor ground | 8 | C |
| 0905200000 | Crushed or ground | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0906110000 | Cinnamon(Cinnamomum zeylanicum Blume) | 8 | F |
| 0906191000 | Cinnamon, other than Cinnamomum zeylanicum Blume | 8 | C |
| 0906192000 | Cinnamon tree flowers | 8 | C |
| 0906201000 | Cinnamon | 8 | F |
| 0906202000 | Cinnamon tree flowers | 8 | F |
| 0907100000 | Neither crushed nor ground | 8 | C |
| 0907200000 | Crushed or ground | 8 | C |
| 0908110000 | Neither crushed nor ground | 8 | G |
| 0908120000 | Crushed or ground | 8 | G |
| 0908210000 | Neither crushed nor ground | 8 | C |
| 0908220000 | Crushed or ground | 8 | A |
| 0908310000 | Neither crushed nor ground | 8 | C |
| 0908320000 | Crushed or ground | 8 | A |
| 0909210000 | Neither crushed nor ground | 8 | C |
| 0909220000 | Crushed or ground | 8 | A |
| 0909310000 | Neither crushed nor ground | 8 | C |
| 0909320000 | Crushed or ground | 8 | A |
| 0909611000 | Seeds of anise or badian | 8 | C |
| 0909612000 | Seeds of caraway | 8 | C |
| 0909613000 | Seeds of fennel and juniper berries | 8 | C |
| 0909621000 | Seeds of anise or badian | 8 | A |
| 0909622000 | Seeds of caraway | 8 | C |
| 0909623000 | Seeds of fennel and juniper berries | 8 | C |
| 0910111000 | Fresh or chilled | 377.3% or 931won/kg whichever is the greater | H |
| 0910112000 | Dried | 377.3% or 931won/kg whichever is the greater | E |
| 0910119000 | Other | 377.3% or 931won/kg whichever is the greater | H |
| 0910121000 | Fresh or chilled | 377.3% or 931won/kg whichever is the greater | X |
| 0910122000 | Dried | 377.3% or 931won/kg whichever is the greater | G |
| 0910129000 | Other | 377.3% or 931won/kg whichever is the greater | X |
| 0910200000 | Saffron | 8 | C |
| 0910300000 | Turmeric (curcuma) | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0910911000 | Curry | 8 | F |
| 0910919000 | Other | 8 | F |
| 0910991000 | Thyme; bay leaves | 8 | G |
| 0910999000 | Other | 8 | F |
| 1001110000 | Seed | 3 | B |
| 1001190000 | Other | 3 | A |
| 1001911000 | Meslin | 3 | B |
| 1001919000 | Other | 1.8 | A |
| 1001991010 | Meslin | 3 | A |
| 1001991090 | Other | 0 | A |
| 1001992010 | Meslin | 3 | A |
| 1001992090 | Other | 1.8 | A |
| 1001999010 | Meslin | 3 | A |
| 1001999090 | Other | 1.8 | A |
| 1002100000 | Seed | 108.7 | F |
| 1002900000 | Other | 3 | A |
| 1003101000 | Malting barley | 513 | X |
| 1003102000 | Unhulled barley | 324% or 326won/kg whichever is the greater | X |
| 1003103000 | Naked barley | 299.7% or 361won/kg whichever is the greater | X |
| 1003109000 | Other | 299.7 | X |
| 1003901000 | Malting barley | 513 | X |
| 1003902000 | Unhulled barley | 324% or 326won/kg whichever is the greater | X |
| 1003903000 | Naked barley | 299.7% or 361won/kg whichever is the greater | X |
| 1003909000 | Other | 299.7 | X |
| 1004100000 | Seed | 554.8 | F |
| 1004900000 | Other | 3 | A |
| 1005100000 | For seed | 328 | X |
| 1005901000 | For feeding | 328 | F |
| 1005902000 | Popcorn | 630 | X |
| 1005909000 | Other | 328 | X |
| 1006100000 | Rice in the husk (paddy or rough) | 513 | Y |
| 1006201000 | Nonglutinous | 513 | Y |
| 1006202000 | Glutinous | 513 | Y |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1006301000 | Nonglutinous | 513 | Y |
| 1006302000 | Glutinous | 513 | Y |
| 1006400000 | Broken rice | 513 | Y |
| 1007100000 | Seed | 779.4 | X |
| 1007900000 | Other | 3 | A |
| 1008100000 | Buckwheat | 256.1 | X |
| 1008211000 | Foxtail millet(Setalia italica) | 18 | E |
| 1008219000 | Other | 3 | A |
| 1008291000 | Foxtail millet(Setalia italica) | 3 | A |
| 1008299000 | Other | 3 | A |
| 1008300000 | Canary seeds | 3 | A |
| 1008400000 | Fonio(Digitaria spp.) | 800.3 | X |
| 1008500000 | Quinoa(Chenopodium quinoa) | 800.3 | X |
| 1008600000 | Triticale | 800.3 | X |
| 1008900000 | Other cereals | 800.3 | X |
| 1101001000 | Of wheat | 3 | B |
| 1101002000 | Of meslin | 5 | B |
| 1102200000 | Maize (corn) flour | 5 | B |
| 1102901000 | Barley flour | 260 | X |
| 1102902000 | Rice flour | 513 | Y |
| 1102903000 | Rye flour | 5 | B |
| 1102909000 | Other | 800.3 | X |
| 1103110000 | Of wheat | 288.2 | X |
| 1103130000 | Of maize (corn) | 162.9 | X |
| 1103191000 | Of barley | 260 | X |
| 1103192000 | Of oats | 554.8 | X |
| 1103193000 | Of rice | 513 | Y |
| 1103199000 | Other | 800.3 | X |
| 1103201000 | Of wheat | 288.2 | X |
| 1103202000 | Of rice | 513 | Y |
| 1103203000 | Of barley | 260 | X |
| 1103209000 | Other | 800.3 | X |
| 1104120000 | Of oats | 554.8 | X |
| 1104191000 | Of rice | 513 | Y |
| 1104192000 | Of barley | 233 | X |
| 1104199000 | Other | 800.3 | X |
| 1104220000 | Of oats | 554.8 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1104230000 | Of maize (corn) | 167 | X |
| 1104291000 | Of coicis semen | 800.3 | X |
| 1104292000 | Of barley | 126 | X |
| 1104299000 | Other | 800.3 | X |
| 1104301000 | Of rice | 5 | X |
| 1104309000 | Other | 5 | X |
| 1105100000 | Flour, meal and powder | 304 | X |
| 1105200000 | Flakes, granules and pellets | 304 | X |
| 1106100000 | Of the dried leguminous vegetables of heading 07.13 | 8 | F |
| 1106201000 | Of arrow roots | 8 | F |
| 1106209000 | Other | 8 | F |
| 1106300000 | Of the products of Chapter 8 | 8 | F |
| 1107100000 | Not roasted | 269 | X |
| 1107201000 | Smoked | 269 | X |
| 1107209000 | Other | 27 | F |
| 1108110000 | Wheat starch | 50.9 | X |
| 1108121000 | For food | 226 | X |
| 1108129000 | Other | 226 | X |
| 1108130000 | Potato starch | 455 | X |
| 1108141000 | For food | 455 | X |
| 1108149000 | Other | 455 | X |
| 1108191000 | Of sweet potato | 241.2 | X |
| 1108199000 | Other | 800.3 | X |
| 1108200000 | Inulin | 800.3 | X |
| 1109000000 | Wheat gluten, whether or not dried. | 8 | F |
| 1201101000 | For bean sprouts | 487% or 956won/kg whichever is the greater | X |
| 1201109000 | Other | 487% or 956won/kg whichever is the greater | X |
| 1201901000 | For soya beans oil and oil cake | 487% or 956won/kg whichever is the greater | X |
| 1201902000 | For feeding | 487% or 956won/kg whichever is the greater | X |
| 1201903000 | For bean sprouts | 487% or 956won/kg whichever is the greater | X |
| 1201909000 | Other | 487% or 956won/kg whichever is the greater | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1202301000 | In shell | 230.5 | X |
| 1202302000 | Shelled, whether or not broken | 230.5 | X |
| 1202410000 | In shell | 230.5 | H |
| 1202420000 | Shelled, whether or not broken | 230.5 | H |
| 1203000000 | Copra. | 3 | A |
| 1204000000 | Linseed, whether or not broken. | 3 | A |
| 1205101000 | Seeds for fodder planting | 0 | A |
| 1205109000 | Other | 10 | E |
| 1205901000 | Seeds for fodder planting | 0 | A |
| 1205909000 | Other | 10 | E |
| 1206000000 | Sunflower seeds, whether or not broken. | 25 | F |
| 1207100000 | Palm nuts and kernels | 3 | A |
| 1207210000 | Seed | 3 | A |
| 1207291000 | For feeding | 2 | A |
| 1207299000 | Other | 3 | A |
| 1207300000 | Castor oil seeds | 3 | A |
| 1207400000 | Sesamum seeds | 630% or 6,660won/kg whichever is the greater | H |
| 1207500000 | Mustard seeds | 3 | A |
| 1207600000 | Safflower(Carthamus tinctorius) seeds | 3 | A |
| 1207700000 | Melon seeds | 3 | A |
| 1207910000 | Poppy seeds | 3 | A |
| 1207991000 | Perilla seeds | 40% or 410won/kg, whichever is the greater | H |
| 1207992000 | Shea nuts (Karite nuts) | 3 | A |
| 1207999000 | Other | 3 | A |
| 1208100000 | Of soya beans | 3 | A |
| 1208900000 | Other | 3 | A |
| 1209100000 | Sugar beet seeds | 0 | A |
| 1209210000 | Lucerne(alfalfa) seeds | 0 | A |
| 1209220000 | Clover(Trifolium spp.) seeds | 0 | A |
| 1209230000 | Fescue seeds | 0 | A |
| 1209240000 | Kentucky blue grass(Poa pratensis L.) seeds | 0 | A |
| 1209250000 | Rye grass(Lolium multiflorum Lam., Lolium perenne L.) seeds | 0 | A |
| 1209291000 | Lupine seed | 0 | A |
| 1209292000 | Sudan grass seed | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1209293000 | Orchard grass seeds | 0 | A |
| 1209294000 | Timothy grass seed | 0 | A |
| 1209299000 | Other | 0 | A |
| 1209300000 | Seeds of herbaceous plants cultivated principally for their flowers | 0 | A |
| 1209911010 | Onion seeds | 0 | A |
| 1209911090 | Other | 0 | A |
| 1209912000 | Radish seeds | 0 | A |
| 1209913000 | Seeds of chili peppers or sweet peppers(Capsicum annuum) | 0 | A |
| 1209914000 | Cabbage seeds | 0 | A |
| 1209915000 | Tomato seeds | 0 | A |
| 1209919000 | Other | 0 | A |
| 1209991010 | Seeds of oak | 0 | A |
| 1209991090 | Other | 0 | A |
| 1209992000 | Seeds of fruit trees | 0 | A |
| 1209993000 | Tobacco seed | 0 | A |
| 1209994000 | Lawn seed | 0 | A |
| 1209999000 | Other | 0 | A |
| 1210100000 | Hop cones, neither ground nor powdered nor in the form of pellets | 30 | X |
| 1210201000 | Hop cones | 30 | X |
| 1210202000 | Lupulin | 30 | X |
| 1211201110 | Wild-cultivated ginseng | 222.8 | X |
| 1211201190 | Other | 222.8 | X |
| 1211201211 | Major roots | 222.8 | X |
| 1211201219 | Other | 222.8 | X |
| 1211201291 | Major roots | 222.8 | X |
| 1211201299 | Other | 222.8 | X |
| 1211201311 | Major roots | 754.3 | X |
| 1211201319 | Other | 754.3 | X |
| 1211201391 | Major roots | 754.3 | X |
| 1211201399 | Other | 754.3 | X |
| 1211202110 | Powder | 18 | X |
| 1211202120 | Tablet or capsule | 18 | X |
| 1211202190 | Other | 18 | X |
| 1211202210 | Powder | 754.3 | X |
| 1211202220 | Tablet or capsule | 754.3 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1211202290 | Other | 754.3 | X |
| 1211209100 | Leaves and stems of ginseng | 754.3 | X |
| 1211209200 | Ginseng seed | 754.3 | X |
| 1211209900 | Other | 754.3 | X |
| 1211300000 | Coca leaf | 8 | C |
| 1211400000 | Poppy straw | 8 | C |
| 1211901000 | Aconiti tuber | 8 | F |
| 1211902000 | Coptidis rhizoma | 8 | F |
| 1211903000 | Polygalae radix | 8 | F |
| 1211904000 | Fritillariae roylei bulbus | 8 | F |
| 1211905000 | Eucommiae cortex | 8 | F |
| 1211906000 | Liquorice roots | 8 | F |
| 1211909010 | Amomi semen | 8 | F |
| 1211909020 | Zizyphi semen | 8 | F |
| 1211909030 | Quisqualis fructus | 8 | F |
| 1211909040 | Longanae arillus | 8 | F |
| 1211909050 | Crataegi fructus | 8 | F |
| 1211909060 | Nelumbo semen | 8 | F |
| 1211909070 | Pepper mint | 8 | F |
| 1211909080 | Japanese pepper | 8 | F |
| 1211909091 | Dried platycodon grandiflorum | 8 | X |
| 1211909092 | Barbary wolfberry fruit (Lycium chinese Mill) | 8 | F |
| 1211909093 | Chinese magnolia fruit(Schisandra chinensis Baill) | 8 | F |
| 1211909099 | Other | 8 | B |
| 1212211010 | Dried | 20 | F |
| 1212211020 | Chilled | 20 | F |
| 1212211030 | Frozen | 10 | F |
| 1212211090 | Other | 20 | F |
| 1212212010 | Dried | 20 | F |
| 1212212020 | Salted | 20 | F |
| 1212212030 | Chilled | 20 | E |
| 1212212040 | Frozen | 45 | E |
| 1212212090 | Other | 20 | E |
| 1212213010 | Dried | 20 | C |
| 1212213020 | Chilled | 20 | C |
| 1212213030 | Frozen | 45 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1212213090 | Other | 20 | C |
| 1212214010 | Fresh | 20 | C |
| 1212214020 | Chilled | 20 | C |
| 1212214030 | Frozen | 45 | C |
| 1212214090 | Other | 20 | C |
| 1212215010 | Salted | 20 | F |
| 1212215020 | Chilled | 20 | E |
| 1212215030 | Frozen | 45 | E |
| 1212215090 | Other | 20 | E |
| 1212216010 | Frozen | 45 | C |
| 1212216090 | Other | 20 | C |
| 1212217011 | Frozen | 45 | C |
| 1212217019 | Other | 20 | C |
| 1212217021 | Frozen | 45 | C |
| 1212217029 | Other | 20 | C |
| 1212217031 | Frozen | 45 | C |
| 1212217039 | Other | 20 | C |
| 1212218011 | Frozen | 45 | C |
| 1212218019 | Other | 20 | C |
| 1212218021 | Frozen | 45 | C |
| 1212218029 | Other | 20 | C |
| 1212218031 | Frozen | 45 | C |
| 1212218039 | Other | 20 | C |
| 1212219011 | Frozen | 45 | C |
| 1212219019 | Other | 20 | C |
| 1212219091 | Frozen | 45 | C |
| 1212219099 | Other | 20 | C |
| 1212291010 | Frozen | 10 | E |
| 1212291090 | Other | 20 | E |
| 1212292010 | Frozen | 45 | D |
| 1212292090 | Other | 20 | D |
| 1212293010 | Frozen | 45 | C |
| 1212293090 | Other | 20 | C |
| 1212294010 | Frozen | 45 | C |
| 1212294090 | Other | 20 | C |
| 1212295010 | Frozen | 45 | D |
| 1212295090 | Other | 20 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1212296010 | Frozen | 45 | C |
| 1212296090 | Other | 20 | C |
| 1212297011 | Frozen | 45 | C |
| 1212297019 | Other | 20 | C |
| 1212297021 | Frozen | 45 | C |
| 1212297029 | Other | 20 | C |
| 1212297031 | Frozen | 45 | C |
| 1212297039 | Other | 20 | C |
| 1212298011 | Frozen | 45 | C |
| 1212298019 | Other | 20 | C |
| 1212298021 | Frozen | 45 | C |
| 1212298029 | Other | 20 | C |
| 1212298031 | Frozen | 45 | C |
| 1212298039 | Other | 20 | C |
| 1212299011 | Frozen | 45 | C |
| 1212299019 | Other | 20 | C |
| 1212299091 | Frozen | 45 | C |
| 1212299099 | Other | 20 | C |
| 1212910000 | Sugar beet | 3 | E |
| 1212920000 | Locust beans(carob) | 20 | X |
| 1212930000 | Sugar cane | 3 | F |
| 1212940000 | Chicory roots | 8 | C |
| 1212992000 | Tuber of kuyaku | 8 | F |
| 1212993000 | Pollen | 8 | F |
| 1212996000 | Apricot, peach (including nectarine) or plum stones and kernels | 8 | F |
| 1212999000 | Other | 8 | A |
| 1213000000 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets. | 8 | F |
| 1214101000 | For feeding | 1 | A |
| 1214109000 | Other | 10 | A |
| 1214901000 | Fodder roots | 100.5 | X |
| 1214909011 | For feeding | 1 | A |
| 1214909019 | Other | 18 | A |
| 1214909090 | Other | 100.5 | X |
| 1301200000 | Gum Arabic | 3 | A |
| 1301901000 | Oleoresins | 3 | F |
| 1301902010 | Shellac | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1301902090 | Other | 3 | A |
| 1301909000 | Other | 3 | C |
| 1302110000 | Opium | 8 | C |
| 1302120000 | Of liquorice | 8 | C |
| 1302130000 | Of hops | 30 | X |
| 1302191110 | White ginseng extract | 20 | X |
| 1302191120 | White ginseng extract powder | 20 | X |
| 1302191190 | Other | 20 | X |
| 1302191210 | Red ginseng extract | 754.3 | X |
| 1302191220 | Red ginseng extract powder | 754.3 | X |
| 1302191290 | Other | 754.3 | X |
| 1302191900 | Other | 20 | X |
| 1302192000 | Cashew nut shell liquid | 8 | F |
| 1302193000 | Natural lacquer | 8 | F |
| 1302199010 | Saps and extracts of aloes | 8 | C |
| 1302199020 | Cola extract | 8 | F |
| 1302199031 | Angelicae Gigantis Radix Extract(Angelica gigas, Angelica acutiloba) | 8 | C |
| 1302199032 | Schisandrae Fructus Extract(Schisandra chinensis) | 8 | C |
| 1302199033 | Paeoniae Radix Extract (Paeonia lactiflora, Paeonia japonica, Paeonia obovata) | 8 | C |
| 1302199034 | Cnidii Rhizoma Extract(Cnidium officinale, Ligusticum chuanxiong) | 8 | C |
| 1302199035 | Astragali Radix Extract(Astragalus membranaceus, Astragalus mongholicus) | 8 | C |
| 1302199039 | Other | 8 | C |
| 1302199091 | Vanilla oleoresin or vanilla extract | 8 | F |
| 1302199099 | Other | 8 | C |
| 1302200000 | Pectic substances, pectinates and pectates | 8 | F |
| 1302311000 | Agar-agar in stripe form | 8 | C |
| 1302312000 | Agar-agar, powdered | 8 | C |
| 1302319000 | Other | 8 | C |
| 1302320000 | Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | 8 | C |
| 1302390000 | Other | 8 | F |
| 1401101000 | Bamboos, phyllostachys | 8 | F |
| 1401102000 | Raw bamboos | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1401109000 | Other | 8 | F |
| 1401201000 | Split or drawn | 8 | E |
| 1401209000 | Other | 8 | E |
| 1401901000 | Bark of arrow root's stems | 8 | F |
| 1401909000 | Other | 8 | F |
| 1404200000 | Cotton linters | 3 | A |
| 1404901000 | Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo) | 3 | F |
| 1404902010 | Bark of paper mulberry | 3 | F |
| 1404902020 | Bark of edgeworthia papyriferu | 3 | F |
| 1404902090 | Other | 3 | F |
| 1404903010 | Leaves of quercus dentata | 5 | F |
| 1404903020 | Leaves of smilax china | 5 | F |
| 1404903090 | Other | 5 | F |
| 1404904000 | Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material | 3 | F |
| 1404905000 | Vegetable materials of a kind used primarily in brooms or in brushes(for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles | 3 | A |
| 1404906010 | Gall nuts | 3 | F |
| 1404906020 | Almond hulls | 3 | F |
| 1404906090 | Other | 3 | F |
| 1404909000 | Other | 3 | F |
| 1501101000 | Of an acid value not exceeding 1 | 3 | A |
| 1501109000 | Other | 3 | A |
| 1501201000 | Of an acid value not exceeding 1 | 3 | A |
| 1501209000 | Other | 3 | A |
| 1501900000 | Other | 3 | A |
| 1502101010 | Of a acid value not exceeding 2 | 2 | A |
| 1502101090 | Other | 2 | A |
| 1502109000 | Other | 3 | A |
| 1502901010 | Of a acid value not exceeding 2 | 2 | A |
| 1502901090 | Other | 2 | A |
| 1502909000 | Other | 3 | A |
| 1503002000 | Lard-oil | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1503009000 | Other | 3 | A |
| 1504101000 | Sharks' liver oil and its fractions | 3 | C |
| 1504109000 | Other | 3 | C |
| 1504200000 | Fats and oils and their fractions, of fish, other than liver oils. | 3 | C |
| 1504301000 | Whale oil and its fractions | 3 | C |
| 1504309000 | Other | 3 | C |
| 1505001000 | Wool grease, crude | 3 | A |
| 1505009000 | Other | 3 | A |
| 1506001000 | Neat's foot oil and its fractions | 3 | A |
| 1506009000 | Other | 3 | A |
| 1507101000 | For food | 5 | F |
| 1507102000 | For manufacturing biodiesel | 5 | F |
| 1507109000 | Other | 5 | E |
| 1507901010 | For food | 5 | E |
| 1507901020 | For manufacturing biodiesel | 5 | F |
| 1507901090 | Other | 5 | F |
| 1507909000 | Other | 5 | F |
| 1508100000 | Crude oil | 27 | E |
| 1508901000 | Refined oil | 27 | E |
| 1508909000 | Other | 27 | E |
| 1509100000 | Virgin | 5 | C |
| 1509900000 | Other | 5 | F |
| 1510000000 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09. | 5 | F |
| 1511100000 | Crude oil | 3 | A |
| 1511901000 | Palm olein | 2 | A |
| 1511902000 | Palm stearin | 2 | A |
| 1511909000 | Other | 2 | A |
| 1512111000 | Sunflower-seed oil | 5 | F |
| 1512112000 | Safflower oil | 5 | F |
| 1512191010 | Sunflower-seed oil | 5 | F |
| 1512191020 | Safflower oil | 5 | F |
| 1512199010 | Sunflower-seed oil | 5 | F |
| 1512199020 | Safflower oil | 5 | F |
| 1512210000 | Crude oil, whether or not gossypol | 5 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | has been removed | | |
| 1512291000 | Refined oil | 5 | C |
| 1512299000 | Other | 5 | C |
| 1513110000 | Crude oil | 3 | A |
| 1513191000 | Refined oil | 3 | A |
| 1513199000 | Other | 3 | A |
| 1513211000 | Palm kernel oil | 5 | C |
| 1513212000 | Babassu oil | 8 | C |
| 1513291010 | Palm kernel oil | 5 | C |
| 1513291020 | Babassu oil | 8 | C |
| 1513299000 | Other | 8 | C |
| 1514110000 | Crude oil | 5 | X |
| 1514191000 | Refined oil | 5 | X |
| 1514199000 | Other | 5 | F |
| 1514911000 | Other Rape oil or colza oil | 5 | X |
| 1514912000 | Mustard oil | 5 | E |
| 1514991010 | Other Rape oil or colza oil | 5 | E |
| 1514991020 | Mustard oil | 5 | E |
| 1514999000 | Other | 5 | E |
| 1515110000 | Crude oil | 5 | C |
| 1515190000 | Other | 5 | C |
| 1515210000 | Crude oil | 5 | E |
| 1515290000 | Other | 5 | F |
| 1515300000 | Castor oil and its fractions | 5 | C |
| 1515500000 | Sesame oil and its fractions | 630% or 12,060won/kg whichever is the greater | H |
| 1515901000 | Perilla oil and its fractions | 36 | H |
| 1515909010 | Rice bran oil and its fractions | 5 | F |
| 1515909020 | Camellia oil and its fractions | 8 | F |
| 1515909030 | Jojoba oil and its fractions | 8 | F |
| 1515909040 | Tung oil and its fractions | 8 | F |
| 1515909090 | Other | 5 | C |
| 1516101000 | Beef tallow and its fractions | 8 | F |
| 1516102000 | Whale oil and its fractions | 8 | C |
| 1516109000 | Other | 8 | F |
| 1516201010 | Peanut oil and its fraction | 36 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1516201020 | Sunflower seed oil and its fraction | 36 | X |
| 1516201030 | Rape or colza oil and its fraction | 36 | X |
| 1516201040 | Perilla oil and its fraction | 36 | X |
| 1516201050 | Sesame oil and its fraction | 36 | X |
| 1516202010 | Coconut (copra) oil and its fraction | 8 | F |
| 1516202020 | Palm oil and its fraction | 8 | F |
| 1516202030 | Maize oil and its fraction | 8 | F |
| 1516202040 | Cotton seed oil and its fraction | 8 | F |
| 1516202050 | Soya-bean oil and its fraction | 8 | F |
| 1516202090 | Other | 8 | C |
| 1517100000 | Margarine, excluding liquid margarine | 8 | F |
| 1517901000 | Imitation lard | 8 | F |
| 1517902000 | Shortening | 8 | F |
| 1517909000 | Other | 8 | C |
| 1518001000 | Dehydrated castor oil | 8 | F |
| 1518002000 | Epoxidised soya-bean oil | 8 | F |
| 1518009010 | For feeding | 5 | F |
| 1518009090 | Other | 8 | F |
| 1520000000 | Glycerol, crude; glycerol waters and glycerol lyes. | 8 | C |
| 1521101000 | Carnauba wax | 8 | C |
| 1521102000 | Palm wax | 8 | C |
| 1521109000 | Other | 8 | C |
| 1521901000 | Spermaceti | 8 | C |
| 1521902000 | Beeswax | 8 | C |
| 1521909000 | Other | 8 | C |
| 1522001010 | Natural | 8 | F |
| 1522001090 | Other | 8 | F |
| 1522009000 | Other | 8 | F |
| 1601001000 | Sausages | 18 | F |
| 1601009000 | Other | 30 | X |
| 1602100000 | Homogenised preparations | 30 | X |
| 1602201000 | In airtight containers | 30 | F |
| 1602209000 | Other | 30 | F |
| 1602311000 | In airtight containers | 30 | F |
| 1602319000 | Other | 30 | F |
| 1602321010 | Samge-tang�k | 30 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1602321090 | Other | 30 | X |
| 1602329000 | Other | 30 | X |
| 1602391000 | In airtight containers | 30 | X |
| 1602399000 | Other | 30 | X |
| 1602411000 | In airtight containers | 30 | X |
| 1602419000 | Other | 27 | X |
| 1602421000 | In airtight containers | 30 | X |
| 1602429000 | Other | 27 | X |
| 1602491000 | In airtight containers | 30 | X |
| 1602499000 | Other | 27 | X |
| 1602501000 | In airtight containers | 72 | X |
| 1602509000 | Other | 72 | X |
| 1602901000 | In airtight containers | 30 | X |
| 1602909000 | Other | 30 | X |
| 1603001000 | Meat extracts | 30 | X |
| 1603002000 | Meat juices | 30 | X |
| 1603003000 | Fish extracts | 30 | C |
| 1603004000 | Fish juices | 30 | C |
| 1603009000 | Other | 30 | E |
| 1604111000 | In airtight containers | 20 | B |
| 1604119000 | Other | 20 | B |
| 1604121000 | In airtight containers | 20 | D |
| 1604129000 | Other | 20 | E |
| 1604131000 | In airtight containers | 20 | C |
| 1604139000 | Other | 20 | C |
| 1604141011 | In oil | 20 | B |
| 1604141012 | Boiled | 20 | B |
| 1604141019 | Other | 20 | B |
| 1604141021 | In oil | 20 | G |
| 1604141022 | Boiled | 20 | G |
| 1604141029 | Other | 20 | G |
| 1604141031 | In oil | 20 | B |
| 1604141032 | Boiled | 20 | B |
| 1604141039 | Other | 20 | G |
| 1604149000 | Other | 20 | C |
| 1604151000 | In airtight containers | 20 | F |
| 1604159000 | Other | 20 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1604161000 | In airtight containers | 20 | F |
| 1604169000 | Other | 20 | F |
| 1604171000 | In airtight containers | 20 | E |
| 1604179000 | Other | 20 | E |
| 1604191010 | Saury | 20 | D |
| 1604191020 | Horse mackerel | 20 | F |
| 1604191090 | Other | 20 | F |
| 1604199010 | Jerk filefish | 20 | C |
| 1604199090 | Other | 20 | F |
| 1604201000 | Fish pastes | 20 | D |
| 1604202000 | Fish marinade | 20 | D |
| 1604203000 | Fish sausages | 20 | D |
| 1604204010 | Of crab flavor | 20 | D |
| 1604204090 | Other | 20 | D |
| 1604209000 | Other | 20 | D |
| 1604310000 | Caviar | 20 | C |
| 1604320000 | Caviar substitutes | 20 | C |
| 1605101010 | In airtight containers | 20 | D |
| 1605101091 | Red snow crab meat | 20 | F |
| 1605101099 | Other | 20 | D |
| 1605109000 | Other | 20 | C |
| 1605211000 | Breaded | 20 | X |
| 1605219000 | Other | 20 | X |
| 1605290000 | Other | 20 | G |
| 1605301000 | In airtight containers | 20 | C |
| 1605309000 | Other | 20 | C |
| 1605401000 | In airtight containers | 20 | C |
| 1605409000 | Other | 20 | C |
| 1605511000 | In airtight containers | 20 | X |
| 1605519000 | Other | 20 | G |
| 1605521000 | In airtight containers | 20 | D |
| 1605529000 | Other | 20 | E |
| 1605531000 | In airtight containers | 20 | E |
| 1605539000 | Other | 20 | E |
| 1605541010 | In airtight containers | 20 | C |
| 1605541090 | Other | 20 | C |
| 1605542010 | In airtight containers | 20 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1605542091 | Seasoned squid | 20 | X |
| 1605542099 | Other | 20 | X |
| 1605551000 | In airtight containers | 20 | F |
| 1605559000 | Other | 20 | G |
| 1605561010 | In airtight containers | 20 | C |
| 1605561090 | Other | 20 | G |
| 1605562010 | In airtight containers | 20 | C |
| 1605562090 | Other | 20 | C |
| 1605569010 | In airtight containers | 20 | F |
| 1605569090 | Other | 20 | G |
| 1605571000 | In airtight containers | 20 | E |
| 1605579000 | Other | 20 | E |
| 1605581000 | In airtight containers | 20 | C |
| 1605589000 | Other | 20 | C |
| 1605591010 | In airtight containers | 20 | C |
| 1605591090 | Other | 20 | C |
| 1605592010 | In airtight containers | 20 | F |
| 1605592090 | Other | 20 | G |
| 1605599010 | In airtight containers | 20 | C |
| 1605599090 | Other | 20 | C |
| 1605611000 | In airtight containers | 20 | E |
| 1605619000 | Other | 20 | X |
| 1605621000 | In airtight containers | 20 | C |
| 1605629000 | Other | 20 | C |
| 1605631000 | In airtight containers | 20 | C |
| 1605639000 | Other | 20 | C |
| 1605691000 | In airtight containers | 20 | C |
| 1605699000 | Other | 20 | C |
| 1701121000 | Of a polarization not exceeding 98.5° | 3 | E |
| 1701122000 | Of a polarization exceeding 98.5° | 3 | E |
| 1701130000 | Cane sugar specified in Subheading Note 2 to this Chapter | 3 | C |
| 1701141000 | Of a polarization not exceeding 98.5° | 3 | G |
| 1701142000 | Of a polarization exceeding 98.5° | 3 | A |
| 1701910000 | Containing added flavouring or colouring matter | 30 | H |
| 1701990000 | Other | 30 | H |
| 1702111000 | Lactose | 49.5 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1702119000 | Lactose syrup | 20 | X |
| 1702191000 | Lactose | 49.5 | X |
| 1702199000 | Lactose Syrup | 20 | X |
| 1702201000 | Maple sugar | 8 | F |
| 1702202000 | Maple syrup | 8 | F |
| 1702301000 | Glucose | 8 | E |
| 1702302000 | Glucose syrup | 8 | E |
| 1702401000 | Glucose | 8 | E |
| 1702402000 | Glucose syrup | 8 | E |
| 1702500000 | Chemically pure fructose | 8 | E |
| 1702601000 | Fructose | 8 | E |
| 1702602000 | Fructose syrup | 8 | E |
| 1702901000 | Artificial honey | 243 | X |
| 1702902000 | Caramel | 8 | F |
| 1702903000 | Maltose | 8 | F |
| 1702909000 | Other | 8 | C |
| 1703101000 | For use in manufacturing spirits | 3 | A |
| 1703109000 | Other | 3 | A |
| 1703901000 | For use in manufacturing spirits | 3 | A |
| 1703909000 | Other | 3 | A |
| 1704100000 | Chewing gum, whether or not sugar-coated | 8 | C |
| 1704901000 | Liquorice extract, not put up as confectionery | 8 | C |
| 1704902010 | Drops | 8 | C |
| 1704902020 | Caramels | 8 | C |
| 1704902090 | Other | 8 | C |
| 1704909000 | Other | 8 | C |
| 1801001000 | Raw | 2 | A |
| 1801002000 | Roasted | 8 | A |
| 1802001000 | Cocoa shells, husks and skins | 8 | C |
| 1802009000 | Other | 8 | C |
| 1803100000 | Not defatted | 5 | B |
| 1803200000 | Wholly or partly defatted | 5 | B |
| 1804000000 | Cocoa butter, fat and oil. | 5 | B |
| 1805000000 | Cocoa powder, not containing added sugar or other sweetening matter. | 5 | B |
| 1806100000 | Cocoa powder, containing added sugar or other sweetening matter | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1806201000 | Chocolate and chocolate confectionery | 8 | C |
| 1806209010 | Cocoa preparation containing 50 % or more by weight of milk powder | 8 | C |
| 1806209090 | Other | 8 | C |
| 1806311000 | Chocolate and chocolate confectionery | 8 | C |
| 1806319000 | Other | 8 | C |
| 1806321000 | Chocolate and chocolate confectionery | 8 | C |
| 1806329000 | Other | 8 | C |
| 1806901000 | Chocolate and chocolate confectionery | 8 | C |
| 1806902111 | Of prepared dry-milk | 36 | H |
| 1806902119 | Other | 40 | H |
| 1806902191 | Of oatmeal | 8 | F |
| 1806902199 | Other | 8 | F |
| 1806902210 | Of barley flour | 8 | F |
| 1806902290 | Other | 513 | Y |
| 1806902910 | Of malt extract | 30 | G |
| 1806902920 | Of food preparations of goods of headings 04.01 to 04.04 | 36 | H |
| 1806902991 | Of oatmeal | 8 | F |
| 1806902992 | Of barley flour | 8 | F |
| 1806902999 | Other | 513 | Y |
| 1806903010 | Of prepared foods obtained by the swelling or roasting of cereals or cereal product | 5.4 | D |
| 1806903091 | Rice in grain form | 8 | X |
| 1806903099 | Other | 8 | F |
| 1806909010 | Cocoa preparation containing 50 % or more by weight of milk powder | 8 | E |
| 1806909090 | Other | 8 | E |
| 1901101010 | Prepared dry milk | 36 | X |
| 1901101090 | Other | 40 | X |
| 1901109010 | Of oatmeal | 8 | F |
| 1901109090 | Other | 8 | F |
| 1901201000 | Of rice flour | 513 | Y |
| 1901202000 | Of barley flour | 8 | F |
| 1901209000 | Other | 513 | Y |
| 1901901000 | Malt extract | 30 | F |
| 1901902010 | Of a fat content, by weight, not exceeding 30 % | 36 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1901902020 | Of a fat content, by weight, exceeding 30 % | 36 | X |
| 1901909010 | Oat meal | 8 | C |
| 1901909091 | Of rice flour | 513 | Y |
| 1901909092 | Of barley flour | 8 | F |
| 1901909099 | Other | 513 | Y |
| 1902111000 | Spaghetti | 5 | F |
| 1902112000 | Macaroni | 5 | F |
| 1902119000 | Other | 5 | F |
| 1902191000 | Noodles | 5 | F |
| 1902192000 | Chinese vermicelli | 26% or 206won/kg whichever is the greater | X |
| 1902193000 | Naeng-myunⓚ | 5 | F |
| 1902199000 | Other | 5 | C |
| 1902200000 | Stuffed pasta, whether or not cooked or otherwise prepared | 5 | F |
| 1902301010 | Ramenⓚ | 5 | A |
| 1902301090 | Other | 5 | F |
| 1902309000 | Other | 5 | F |
| 1902400000 | Couscous | 5 | A |
| 1903001000 | Tapioca | 8 | C |
| 1903009000 | Other | 8 | C |
| 1904101000 | Corn flakes | 5.4 | E |
| 1904102000 | Corn chip | 5.4 | E |
| 1904103000 | Puffed rice | 5.4 | E |
| 1904109000 | Other | 5.4 | A |
| 1904201000 | Of Musli type preparations | 45 | X |
| 1904209000 | Other | 5.4 | E |
| 1904300000 | Bulgur wheat | 8 | E |
| 1904901010 | Steamed or boiled rice | 50 | X |
| 1904901090 | Other | 8 | X |
| 1904909000 | Other | 8 | E |
| 1905100000 | Crispbread | 8 | C |
| 1905200000 | Gingerbread and the like | 8 | F |
| 1905310000 | Sweet biscuits | 8 | E |
| 1905320000 | Waffles and wafers | 8 | C |
| 1905400000 | Rusks, toasted bread and similar toasted products | 8 | F |
| 1905901010 | Bread | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1905901020 | Ship's biscuits | 8 | F |
| 1905901030 | Pastries and cakes | 8 | C |
| 1905901040 | Biscuits, cookies and crackers | 5 | C |
| 1905901050 | Bakers' wares of rice | 8 | F |
| 1905901090 | Other | 8 | C |
| 1905909010 | Empty cachets of a kind suitable for pharmaceutical use | 8 | F |
| 1905909020 | Rice paper | 8 | F |
| 1905909090 | Other | 8 | C |
| 2001100000 | Cucumbers and gherkins | 30 | F |
| 2001901000 | Fruit and nuts | 30 | C |
| 2001909010 | Shallots | 30 | F |
| 2001909020 | Tomatoes | 30 | E |
| 2001909030 | Cauliflower | 30 | E |
| 2001909040 | Sweet corn | 30 | E |
| 2001909050 | Rakkyo | 30 | X |
| 2001909060 | Garlic | 30 | X |
| 2001909070 | Onions | 30 | X |
| 2001909090 | Other | 30 | C |
| 2002100000 | Tomatoes, whole or in pieces | 8 | F |
| 2002901000 | Tomato paste (of a soluble solid, of 24 % or more) | 5 | A |
| 2002909000 | Other | 8 | E |
| 2003104000 | Cultivated mushrooms (Agaricus bisporus) | 20 | F |
| 2003109000 | Other | 20 | F |
| 2003901000 | Oak Mushrooms | 20 | X |
| 2003902000 | Pine Mushrooms | 20 | X |
| 2003903000 | Truffles | 20 | X |
| 2003909000 | Other | 20 | F |
| 2004100000 | Potatoes | 18 | X |
| 2004901000 | Sweet corn | 30 | F |
| 2004909000 | Other | 30 | X |
| 2005101000 | Pureed corn for infant | 20 | F |
| 2005109000 | Other | 20 | F |
| 2005201000 | Croquettes prepared from flakes | 20 | X |
| 2005209000 | Other | 20 | X |
| 2005400000 | Peas (Pisum sativum) | 20 | X |
| 2005511000 | Of small green beans | 20 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2005512000 | Of small red beans | 20 | X |
| 2005519000 | Other | 20 | X |
| 2005591000 | Of small green beans | 20 | X |
| 2005592000 | Of small red beans | 20 | H |
| 2005599000 | Other | 20 | H |
| 2005600000 | Asparagus | 20 | X |
| 2005700000 | Olives | 20 | F |
| 2005800000 | Sweet corn (Zea mays var. saccharata) | 15 | F |
| 2005910000 | Bamboo shoots | 20 | X |
| 2005991000 | Kim-chiⓚ | 20 | F |
| 2005992000 | Sauerkraut | 20 | X |
| 2005993000 | Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica) | 20 | X |
| 2005994000 | Korean thistle(Cirsium Setidens (Dunn) Nakai) | 20 | X |
| 2005999000 | Other | 20 | G |
| 2006001000 | Marrons glacés | 30 | X |
| 2006002000 | Pineapples | 30 | X |
| 2006003000 | Ginger | 30 | F |
| 2006004000 | Lotus roots | 30 | F |
| 2006005000 | Peas (Pisum sativum) | 20 | G |
| 2006006010 | Beans shelled | 20 | F |
| 2006006090 | Other | 20 | F |
| 2006007000 | Asparagus | 20 | F |
| 2006008000 | Olive | 20 | F |
| 2006009010 | Sweet corn (Zeamays var. Sac charata) | 15 | F |
| 2006009020 | Bamboo shoots | 20 | X |
| 2006009030 | Of other vegetable | 20 | X |
| 2006009090 | Other | 30 | X |
| 2007100000 | Homogenised preparations | 30 | D |
| 2007911000 | Jams, fruit jellies and marmalades | 30 | E |
| 2007919000 | Other | 30 | X |
| 2007991000 | Jams, fruit jellies and marmalades | 30 | E |
| 2007999000 | Other | 30 | E |
| 2008111000 | Peanut butter | 50 | H |
| 2008119000 | Other | 63.9 | H |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2008191000 | Chestnuts | 50 | H |
| 2008192000 | Coconut | 45 | C |
| 2008199000 | Other | 45 | D |
| 2008200000 | Pineapples | 45 | E |
| 2008301000 | Citrus junos | 45 | X |
| 2008309000 | Other | 45 | X |
| 2008400000 | Pears | 45 | X |
| 2008500000 | Apricots | 45 | F |
| 2008600000 | Cherries | 45 | F |
| 2008701000 | In airtight containers, added sugar | 50 | X |
| 2008709000 | Other | 45 | X |
| 2008800000 | Strawberries | 45 | E |
| 2008910000 | Palm hearts | 45 | E |
| 2008930000 | Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) | 45 | E |
| 2008971010 | In airtight containers, added sugar | 50 | X |
| 2008971090 | Other | 45 | X |
| 2008972000 | Fruit salad | 45 | G |
| 2008979000 | Other | 45 | E |
| 2008991000 | Grapes | 45 | G |
| 2008992000 | Apples | 45 | X |
| 2008993000 | Popcorn | 45 | F |
| 2008994000 | Salted Japanese pepper | 45 | X |
| 2008999000 | Other | 45 | E |
| 2009110000 | Frozen | 54 | E |
| 2009120000 | Not frozen, of a Brix value not exceeding 20 | 54 | X |
| 2009190000 | Other | 54 | X |
| 2009210000 | Of a Brix value not exceeding 20 | 30 | X |
| 2009290000 | Other | 30 | X |
| 2009311000 | Lemon juice | 50 | G |
| 2009312000 | Lime juice | 50 | G |
| 2009319000 | Other | 54 | X |
| 2009391000 | Lemon juice | 50 | X |
| 2009392000 | Lime juice | 50 | G |
| 2009399000 | Other | 54 | X |
| 2009410000 | Of a Brix value not exceeding 20 | 50 | G |
| 2009490000 | Other | 50 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2009500000 | Tomato juice | 30 | X |
| 2009610000 | Of a Brix value not exceeding 30 | 45 | X |
| 2009690000 | Other | 45 | X |
| 2009710000 | Of a Brix value not exceeding 20 | 45 | X |
| 2009790000 | Other | 45 | X |
| 2009810000 | Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice | 50 | G |
| 2009891010 | Peach juice | 50 | H |
| 2009891020 | Strawberry juice | 50 | G |
| 2009891090 | Other | 50 | E |
| 2009892000 | Juice of vegetable | 30 | F |
| 2009901010 | Chiefly on the basic of orange juice | 50 | X |
| 2009901020 | Chiefly on the basic of apple juice | 50 | G |
| 2009901030 | Chiefly on the basic of grape juice | 50 | F |
| 2009901090 | Other | 50 | G |
| 2009902000 | Of vegetables | 30 | F |
| 2009909000 | Other | 50 | F |
| 2101111000 | Instant coffee | 8 | C |
| 2101119000 | Other | 8 | C |
| 2101121000 | Preparations of instant coffee | 8 | C |
| 2101129010 | Of containing milk, cream or their substitutes | 8 | C |
| 2101129090 | Other | 8 | C |
| 2101201000 | Of containing sugar, lemon or their substitutes | 40 | X |
| 2101209011 | Of packing with tea bag | 40 | F |
| 2101209019 | Other | 40 | X |
| 2101209090 | Other | 40 | E |
| 2101301000 | Of barley | 8 | F |
| 2101309000 | Other | 8 | C |
| 2102101000 | Brewery yeast | 8 | F |
| 2102102000 | Distillery yeast | 8 | F |
| 2102103000 | Bakery yeast | 8 | F |
| 2102104000 | Culture yeast | 8 | F |
| 2102109000 | Other | 8 | F |
| 2102201000 | Inactive yeasts | 8 | F |
| 2102202000 | Nulookⓚ | 8 | F |
| 2102203010 | Of tablet | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2102203090 | Other | 8 | F |
| 2102204010 | Of tablet | 8 | F |
| 2102204090 | Other | 8 | F |
| 2102209000 | Other | 8 | F |
| 2102300000 | Prepared baking powders | 8 | F |
| 2103100000 | Soya sauce | 8 | X |
| 2103201000 | Tomato ketchup | 45 | F |
| 2103202000 | Tomato sauces | 45 | F |
| 2103301000 | Mustard flour and meal | 8 | F |
| 2103302000 | Prepared mustard | 8 | F |
| 2103901010 | Bean paste | 45 | F |
| 2103901020 | Chinese bean paste | 45 | F |
| 2103901030 | Gochujangⓚ | 35 | F |
| 2103901090 | Other | 45 | H |
| 2103909010 | Mayonnaise | 45 | G |
| 2103909020 | Instant curry | 45 | F |
| 2103909030 | Mixed seasonings | 45 | X |
| 2103909040 | Maejooⓚ | 13% or 52won/kg whichever is the greater | X |
| 2103909090 | Other | 45 | F |
| 2104101000 | Of meat | 18 | D |
| 2104102000 | Of fish | 30 | C |
| 2104103000 | Of vegetable | 18 | D |
| 2104109000 | Other | 18 | D |
| 2104200000 | Homogenised composite food preparations | 30 | F |
| 2105001010 | Not containing cocoa | 8 | G |
| 2105001090 | Other | 8 | G |
| 2105009010 | Not containing cocoa | 8 | G |
| 2105009090 | Other | 8 | G |
| 2106101000 | Bean-curd | 8 | F |
| 2106109020 | Protein concentrates | 8 | F |
| 2106109030 | Textured protein substances | 8 | F |
| 2106901010 | Cola base | 8 | A |
| 2106901020 | Beverage base of perfumed fruits | 8 | C |
| 2106901090 | Other | 8 | C |
| 2106902000 | Sugar syrups, containing added flavouring or colouring matter | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2106903011 | Ginseng tea | 8 | X |
| 2106903019 | Other | 8 | X |
| 2106903021 | Red ginseng tea | 754.3 | X |
| 2106903029 | Other | 754.3 | X |
| 2106904010 | Laver | 8 | F |
| 2106904090 | Other | 8 | C |
| 2106909010 | Coffee creamer | 8 | F |
| 2106909021 | Of a butter content, by weight, not exceeding 30 % | 8 | F |
| 2106909022 | Of a butter content, by weight, exceeding 30 % but not exceeding 70 % | 8 | F |
| 2106909023 | Of a butter content, by weight, exceeding 70 % | 8 | F |
| 2106909030 | Preparations for use in manufacturing ice cream | 8 | F |
| 2106909040 | Autolyzed yeast and other yeast extracts | 8 | F |
| 2106909050 | Flavors in preparations | 8 | C |
| 2106909060 | Acorn flour | 8 | F |
| 2106909070 | Preparations with a basis of aloe | 8 | F |
| 2106909080 | Of preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5 % vol | 30 | E |
| 2106909091 | Preparations of royal jelly and honey | 8 | E |
| 2106909099 | Other | 8 | C |
| 2201100000 | Mineral waters and aerated waters | 8 | C |
| 2201901000 | Ice and snow | 8 | F |
| 2201909000 | Other | 8 | C |
| 2202101000 | Coloured | 8 | C |
| 2202109000 | Other | 8 | C |
| 2202901000 | Beverage based on ginseng | 8 | X |
| 2202902000 | Beverage of fruit juice | 9 | D |
| 2202903000 | Sikhyeⓚ | 8 | F |
| 2202909000 | Other | 8 | A |
| 2203000000 | Beer made from malt. | 30 | D |
| 2204100000 | Sparkling wine | 15 | G |
| 2204211000 | Red wine | 15 | X |
| 2204212000 | White wine | 15 | X |
| 2204219000 | Other | 15 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2204291000 | Red wine | 15 | G |
| 2204292000 | White wine | 15 | G |
| 2204299000 | Other | 15 | G |
| 2204300000 | Other grape must | 30 | F |
| 2205100000 | In containers holding 2 ℓ or less | 15 | X |
| 2205900000 | Other | 15 | X |
| 2206001010 | Cider | 15 | F |
| 2206001020 | Perry | 15 | F |
| 2206001090 | Other | 15 | F |
| 2206002010 | Cheongju㉾ | 15 | F |
| 2206002020 | Yakju㉾ | 15 | F |
| 2206002030 | Takju㉾ | 15 | F |
| 2206002090 | Other | 15 | F |
| 2206009010 | Wine cooler (added the product of heading 20.09 or 22.02, including being made of grapes) | 15 | F |
| 2206009090 | Other | 15 | F |
| 2207101000 | Roughly distilled alcohol for beverages | 10 | G |
| 2207109010 | Fermented alcohol for manufacture of liquors | 270 | G |
| 2207109090 | Other | 30 | E |
| 2207200000 | Ethyl alcohol and other spirits, denatured, of any strength | 8 | C |
| 2208201000 | Cognac | 15 | C |
| 2208209000 | Other | 15 | C |
| 2208301000 | Scotch whisky | 20 | F |
| 2208302000 | Bourbon whisky | 20 | F |
| 2208303000 | Rye whisky | 20 | F |
| 2208309000 | Other | 20 | C |
| 2208400000 | Rum and other spirits obtained by distilling fermented sugarcane products | 20 | A |
| 2208500000 | Gin and geneva | 20 | F |
| 2208600000 | Vodka | 20 | F |
| 2208701000 | Ginseng wine | 20 | F |
| 2208702000 | Ogarpi㉾ wine | 20 | X |
| 2208709000 | Other | 20 | F |
| 2208901000 | Brandies other than that of subheading 2208.20 | 20 | F |
| 2208904000 | Soju㉾ | 30 | B |
| 2208906000 | Kaoliang wine | 30 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2208907000 | Tequila | 20 | F |
| 2208909000 | Other | 30 | C |
| 2209001000 | Brewery vinegar | 8 | F |
| 2209009000 | Other | 8 | C |
| 2301101000 | Flours, meals and pellets, of meat or meat offal | 9 | X |
| 2301102000 | Greaves | 5 | B |
| 2301201000 | Flours, meals and pellets of fish | 5 | C |
| 2301209000 | Other | 5 | D |
| 2302100000 | Of maize (corn) | 5 | B |
| 2302300000 | Of wheat | 2 | A |
| 2302401000 | Of rice | 5 | B |
| 2302409000 | Other | 5 | B |
| 2302500000 | Of leguminous plants | 5 | B |
| 2303100000 | Residues of starch manufacture and similar residues | 0 | A |
| 2303200000 | Beet-pulp, bagasse and other waste of sugar manufacture | 5 | B |
| 2303301000 | For feeding | 2 | B |
| 2303309000 | Other | 5 | A |
| 2304000000 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil. | 1.8 | A |
| 2305000000 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil. | 5 | A |
| 2306100000 | Of cotton seeds | 2 | A |
| 2306200000 | Of linseed | 5 | B |
| 2306300000 | Of sunflower seeds | 5 | B |
| 2306410000 | Of low erucic acid rape or colza seeds | 0 | A |
| 2306490000 | Other | 0 | A |
| 2306500000 | Of coconut or copra | 2 | A |
| 2306600000 | Of palm nuts or kernels | 2 | A |
| 2306901000 | Of sesamum seeds | 63% or 72won/kg whichever is the greater | X |
| 2306902000 | Of perilla seeds | 5 | B |
| 2306903000 | Of maize (corn) germ | 5 | B |
| 2306909000 | Other | 5 | B |
| 2307000000 | Wine lees; argol. | 5 | B |
| 2308001000 | Acorns | 5 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2308002000 | Horse-chestnuts | 5 | F |
| 2308003000 | Cotton seed hulls | 5 | B |
| 2308009000 | Other | 46.4 | X |
| 2309101000 | Dog food | 5 | B |
| 2309102000 | Cat food | 5 | B |
| 2309901010 | For pigs | 4.2 | A |
| 2309901020 | For fowls | 4.2 | A |
| 2309901030 | For fish | 5 | A |
| 2309901040 | For bovine | 4.2 | A |
| 2309901091 | Of milk replacer | 71 | X |
| 2309901099 | Other | 5 | A |
| 2309902010 | Chiefly on the basis of inorganic substances or minerals (excluding chiefly on the basis of micro-minerals) | 50.6 | X |
| 2309902020 | Chiefly on the basis of flavourings | 50.6 | X |
| 2309902091 | Automatic approval import items as of December 31,1994 :1. Peckmor, sessalom, calfnectar and pignectar of FCA Feed flavor starter (conc.)2. FCA Feed nectars (conc.)3. FCA Feed protanox 4. FCA Encila (conc.)5. FCA Sugar mate6. Poultry, fish, mineral, calf, hy sugar and cheese of FFI Ade (conc.)7. Pig, hog, cattle, dairy, beef and kanine of FFI Krave (conc.)8. Pig and fresh of FFI Arome (cone., 2X)9. Pecuaroma-poultry Other | 5 | A |
| 2309902099 | Other | 50.6 | X |
| 2309903010 | Chiefly on the basis of antibiotics | 5 | A |
| 2309903020 | Chiefly on the basis of vitamins | 5 | A |
| 2309903030 | Chiefly on the basis of micro minerals | 5 | A |
| 2309903090 | Other | 5 | A |
| 2309909010 | Bait for fishing | 5 | X |
| 2309909090 | Other | 50.6 | X |
| 2401101000 | Flue-cured | 20 | G |
| 2401102000 | Burley | 20 | G |
| 2401103000 | Oriental | 20 | X |
| 2401109000 | Other | 20 | G |
| 2401201000 | Flue-cured | 20 | G |
| 2401202000 | Burley | 20 | G |
| 2401203000 | Oriental | 20 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2401209000 | Other | 20 | G |
| 2401301000 | Stems | 20 | G |
| 2401302000 | Scraps | 20 | G |
| 2401309000 | Other | 20 | G |
| 2402101000 | Cigar | 40 | E |
| 2402102000 | Cheroot | 40 | E |
| 2402103000 | Cigarillos | 40 | G |
| 2402201000 | Filter tip cigarettes | 40 | X |
| 2402209000 | Other | 40 | X |
| 2402900000 | Other | 40 | G |
| 2403110000 | Water pipe tobacco specified in Subheading Note 1 to this Chapter | 40 | F |
| 2403191000 | Pipe tobacco | 40 | X |
| 2403199000 | Other | 40 | F |
| 2403911000 | Tobacco sheets | 32.8 | G |
| 2403919000 | Other | 40 | G |
| 2403991000 | Chewing tobacco | 40 | G |
| 2403992000 | Snuff | 40 | G |
| 2403993000 | Tobacco extracts and essences | 40 | G |
| 2403994000 | Tobacco holding in one's mouth(for example, Snus) | 40 | G |
| 2403999000 | Other | 40 | G |
| 2501001010 | Rock salt | 1 | A |
| 2501001020 | Sea salt made by the heat of the sun | 1 | D |
| 2501009010 | Edible salt | 8 | D |
| 2501009020 | Pure sodium chloride | 8 | D |
| 2501009090 | Other | 8 | D |
| 2502000000 | Unroasted iron pyrites. | 2 | A |
| 2503000000 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. | 2 | A |
| 2504101000 | Natural graphite, crystalline | 3 | A |
| 2504102000 | Natural graphite, amorphous | 3 | A |
| 2504109000 | Other | 3 | A |
| 2504901000 | Natural graphite, crystalline | 3 | A |
| 2504902000 | Natural graphite, amorphous | 3 | A |
| 2504909000 | Other | 3 | A |
| 2505100000 | Silica sands and quartz sands | 2 | A |
| 2505901010 | Clayey sand | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2505901020 | Felspathic sand | 3 | A |
| 2505901090 | Other | 3 | A |
| 2505909000 | Other | 3 | A |
| 2506101000 | Containing less than 0.06 % of impurities | 3 | A |
| 2506102000 | Containing not less than 0.06 % but not more than 0.1 % of impurities | 3 | A |
| 2506103000 | Containing more than 0.1 % of impurities | 3 | A |
| 2506201000 | Crude or roughly trimmed | 3 | A |
| 2506209000 | Other | 3 | A |
| 2507001010 | Not calcined | 3 | A |
| 2507001090 | Other | 3 | A |
| 2507002010 | Gairome clays | 3 | A |
| 2507002020 | Kibushi clays | 3 | A |
| 2507002090 | Other | 3 | A |
| 2507009000 | Other | 3 | A |
| 2508100000 | Bentonite | 3 | A |
| 2508300000 | Fire-clay | 3 | A |
| 2508401000 | Acid clay | 3 | A |
| 2508402000 | Decolourising earths and fuller's earth | 3 | A |
| 2508409000 | Other | 3 | A |
| 2508501000 | Andalusite | 3 | A |
| 2508502000 | Kyanite | 3 | A |
| 2508503000 | Sillimanite | 3 | A |
| 2508600000 | Mullite | 3 | A |
| 2508701000 | Shamotte | 3 | A |
| 2508702000 | Dinas earth | 3 | A |
| 2509000000 | Chalk. | 3 | A |
| 2510101000 | Natural calcium phosphates | 0 | A |
| 2510102000 | Natural aluminium calcium phosphates | 1 | A |
| 2510109000 | Other | 1 | A |
| 2510201000 | Natural calcium phosphates | 3 | A |
| 2510202000 | Natural aluminium calcium phosphates | 3 | A |
| 2510209000 | Other | 3 | A |
| 2511100000 | Natural barium sulphate (barytes) | 3 | A |
| 2511200000 | Natural barium carbonate (witherite) | 3 | A |
| 2512000000 | Siliceous fossil meals (for example, | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less. | | |
| 2513101000 | Crude or in irregular pieces, including crushed pumice ("bimskies") | 3 | A |
| 2513109000 | Other | 3 | A |
| 2513201010 | Emery | 3 | A |
| 2513201020 | Natural corundum | 3 | A |
| 2513201030 | Natural garnet | 3 | A |
| 2513201090 | Other | 3 | A |
| 2513202010 | Emery | 3 | A |
| 2513202020 | Natural corundum | 3 | A |
| 2513202030 | Natural garnet | 3 | A |
| 2513202090 | Other | 3 | A |
| 2514001000 | Crude or roughly trimmed | 3 | A |
| 2514009000 | Other | 3 | A |
| 2515111000 | Marble | 3 | A |
| 2515112000 | Travertine | 3 | A |
| 2515121000 | Marble | 3 | A |
| 2515122000 | Travertine | 3 | A |
| 2515200000 | Ecaussine and other calcareous monumental or building stone; alabaster | 3 | A |
| 2516110000 | Crude or roughly trimmed | 3 | A |
| 2516120000 | Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 3 | A |
| 2516201000 | Crude or roughly trimmed | 3 | A |
| 2516209000 | Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 3 | A |
| 2516901000 | Crude or roughly trimmed | 3 | A |
| 2516909000 | Other | 3 | A |
| 2517101000 | Pebbles | 3 | A |
| 2517102000 | Broken or crushed stone | 3 | A |
| 2517109000 | Other | 3 | A |
| 2517200000 | Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 | 3 | A |
| 2517300000 | Tarred macadam | 3 | A |
| 2517410000 | Of marble | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2517491000 | Of basalt | 3 | A |
| 2517492000 | Of granite | 3 | A |
| 2517499000 | Other | 3 | A |
| 2518100000 | Dolomite, not calcined or sintered | 3 | A |
| 2518200000 | Calcined or sintered dolomite | 3 | A |
| 2518300000 | Dolomite ramming mix | 3 | A |
| 2519100000 | Natural magnesium carbonate (magnesite) | 3 | A |
| 2519901000 | Fused or dead-burned magnesia | 3 | A |
| 2519902000 | Natural magnesium oxide | 3 | A |
| 2519909000 | Other | 3 | A |
| 2520101000 | Gypsum | 5 | A |
| 2520102000 | Anhydrite | 5 | A |
| 2520201000 | Specially calcined or finely ground for use in dentistry | 5 | A |
| 2520209000 | Other | 5 | A |
| 2521001000 | Limestone | 3 | A |
| 2521009000 | Other | 3 | A |
| 2522100000 | Quicklime | 3 | A |
| 2522200000 | Slaked lime | 3 | A |
| 2522300000 | Hydraulic lime | 3 | A |
| 2523100000 | Cement clinkers | 5 | A |
| 2523210000 | White cement, whether or not artificially coloured | 5 | A |
| 2523290000 | Other | 5 | A |
| 2523300000 | Aluminous cement | 8 | A |
| 2523901000 | Slag cements | 5 | A |
| 2523909000 | Other | 5 | A |
| 2524100000 | Crocidolite | 5 | A |
| 2524901000 | Amosite | 5 | A |
| 2524902000 | Chrysotile | 5 | A |
| 2524909000 | Other | 5 | A |
| 2525100000 | Crude mica and mica rifted into sheets or splittings | 3 | A |
| 2525200000 | Mica powder | 3 | A |
| 2525300000 | Mica waste | 3 | A |
| 2526101000 | Whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape (including square) | 3 | A |
| 2526109000 | Other | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2526200000 | Crushed or powdered | 5 | A |
| 2528001000 | Natural sodium borates and concentrates thereof(whether or not calcined) | 3 | A |
| 2528002000 | Calcium borates | 3 | A |
| 2528003000 | Magnesium chloroborate | 3 | A |
| 2528004000 | Natural boric acid | 3 | A |
| 2528009000 | Other | 3 | A |
| 2529100000 | Feldspar | 3 | A |
| 2529211000 | Powder | 2 | A |
| 2529219000 | Other | 2 | A |
| 2529221000 | Powder | 2 | A |
| 2529229000 | Other | 2 | A |
| 2529301000 | Leucite | 2 | A |
| 2529302000 | Nepheline | 2 | A |
| 2529303000 | Nepheline syenite | 2 | A |
| 2530101000 | Vermiculite | 3 | A |
| 2530102000 | Perlites and chlorites | 3 | A |
| 2530200000 | Kieserite, epsomite (natural magnesium sulphates) | 3 | A |
| 2530901000 | Natural arsenic sulfides | 3 | A |
| 2530902000 | Pyrolusite (manganese ore) suitable for manufacturing dry batteries | 3 | A |
| 2530903000 | Strontianite | 3 | A |
| 2530904000 | Cinnabar | 3 | A |
| 2530905000 | Pyrophyllite | 3 | A |
| 2530906000 | Zeolites | 3 | A |
| 2530907000 | Alunites | 3 | A |
| 2530908000 | Wollastonites | 3 | A |
| 2530909010 | Pottery stone | 3 | A |
| 2530909020 | Sericites | 3 | A |
| 2530909030 | Earth colours | 8 | A |
| 2530909040 | Natural micaceous iron oxides | 8 | A |
| 2530909050 | Natural cryolite and natural chiolite | 3 | A |
| 2530909091 | Natural calcium carbonate | 3 | A |
| 2530909099 | Other | 3 | A |
| 2601111000 | Red haematite | 0 | A |
| 2601112000 | Magnetite | 0 | A |
| 2601119000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2601121000 | Red haematite | 0 | A |
| 2601122000 | Magnetite | 0 | A |
| 2601129000 | Other | 0 | A |
| 2601200000 | Roasted iron pyrites | 1 | A |
| 2602000000 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight. | 0 | A |
| 2603000000 | Copper ores and concentrates. | 0 | A |
| 2604000000 | Nickel ores and concentrates. | 0 | A |
| 2605000000 | Cobalt ores and concentrates. | 0 | A |
| 2606000000 | Aluminium ores and concentrates. | 0 | A |
| 2607000000 | Lead ores and concentrates. | 0 | A |
| 2608000000 | Zinc ores and concentrates. | 0 | A |
| 2609000000 | Tin ores and concentrates. | 0 | A |
| 2610000000 | Chromium ores and concentrates. | 0 | A |
| 2611001000 | Wolframite | 0 | A |
| 2611002000 | Scheelite | 0 | A |
| 2611009000 | Other | 0 | A |
| 2612100000 | Uranium ores and concentrates | 0 | A |
| 2612200000 | Thorium ores and concentrates | 0 | A |
| 2613100000 | Roasted | 0 | A |
| 2613900000 | Other | 0 | A |
| 2614001000 | Rutile | 0 | A |
| 2614002000 | Anatase | 0 | A |
| 2614009000 | Other | 0 | A |
| 2615100000 | Zirconium ores and concentrates | 0 | A |
| 2615901000 | Niobium ores and concentrates | 0 | A |
| 2615902000 | Tantalum ores and concentrates | 0 | A |
| 2615903000 | Vanadium ores and concentrates | 0 | A |
| 2616100000 | Silver ores and concentrates | 0 | A |
| 2616901000 | Gold ores and concentrates | 0 | A |
| 2616902000 | Platinum ores and concentrates (including ores and concentrates of platinum group) | 0 | A |
| 2617100000 | Antimony ores and concentrates | 0 | A |
| 2617901000 | Mercury ores and concentrates | 0 | A |
| 2617902000 | Germanium ores and concentrates | 0 | A |
| 2617903000 | Beryllium ores and concentrates | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2617904000 | Bismuth ores and concentrates | 0 | A |
| 2617909000 | Other | 0 | A |
| 2618000000 | Granulated slag (slag sand) from the manufacture of iron or steel. | 2 | A |
| 2619001010 | Blast furnace slag | 2 | A |
| 2619001090 | Other | 2 | A |
| 2619002000 | Dross | 2 | A |
| 2619003000 | Scalings | 2 | A |
| 2619009000 | Other | 2 | A |
| 2620110000 | Hard zinc spelter | 2 | A |
| 2620190000 | Other | 2 | A |
| 2620210000 | Leaded gasoline sludges and leaded anti-knock compound sludges | 2 | A |
| 2620290000 | Other | 2 | A |
| 2620300000 | Containing mainly copper | 2 | A |
| 2620400000 | Containing mainly aluminium | 2 | A |
| 2620600000 | Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | 2 | A |
| 2620910000 | Containing antimony, beryllium, cadmium, chromium or their mixtures | 2 | A |
| 2620990000 | Other | 2 | A |
| 2621100000 | Ash and residues from the incineration of municipal waste | 2 | A |
| 2621900000 | Other | 2 | A |
| 2701110000 | Anthracite | 0 | A |
| 2701121000 | Coking coal, heavy | 0 | A |
| 2701122000 | Other coking coal | 0 | A |
| 2701129010 | Containing a volatile matter less than 22 % by weight (on a dry, mineral-matter-free basis) | 0 | A |
| 2701129090 | Other | 0 | A |
| 2701190000 | Other coal | 0 | A |
| 2701201000 | Briquettes | 1 | A |
| 2701202000 | Ovoids | 1 | A |
| 2701209000 | Other | 1 | A |
| 2702100000 | Lignite, whether or not pulverised, but not agglomerated | 1 | A |
| 2702200000 | Agglomerated lignite | 1 | A |
| 2703001000 | Not agglomerated | 1 | A |
| 2703002000 | Agglomerated | 1 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2704001010 | Of coal | 3 | B |
| 2704001090 | Other | 3 | B |
| 2704002000 | Semi-coke | 3 | A |
| 2704003000 | Retort carbon | 3 | A |
| 2705000000 | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons. | 5 | A |
| 2706001000 | Coal tars | 5 | B |
| 2706002000 | Tars from lignit or peat | 5 | A |
| 2706009000 | Other | 5 | A |
| 2707100000 | Benzol (benzene) | 3 | A |
| 2707200000 | Toluol (toluene) | 3 | A |
| 2707300000 | Xylol (xylenes) | 3 | A |
| 2707400000 | Naphthalene | 5 | A |
| 2707500000 | Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250℃ by the ASTM D 86 method | 5 | A |
| 2707910000 | Creosote oils | 5 | A |
| 2707991000 | Solvent naphtha | 5 | A |
| 2707992000 | Anthracene | 5 | A |
| 2707993000 | Phenols | 8 | A |
| 2707999000 | Other | 5 | A |
| 2708100000 | Pitch | 5 | A |
| 2708200000 | Pitch coke | 5 | A |
| 2709001010 | Of a specific gravity more than 0.796 but not more than 0.841 at 15℃ | 3 | A |
| 2709001020 | Of a specific gravity more than 0.841 but not more than 0.847 at 15℃ | 3 | A |
| 2709001030 | Of a specific gravity more than 0.847 but not more than 0.855 at 15℃ | 3 | A |
| 2709001040 | Of a specific gravity more than 0.855 but not more than 0.869 at 15℃ | 3 | A |
| 2709001050 | Of a specific gravity more than 0.869 but not more than 0.885 at 15℃ | 3 | A |
| 2709001060 | Of a specific gravity more than 0.885 but not more than 0.899 at 15℃ | 3 | A |
| 2709001070 | Of a specific gravity more than 0.899 but not more than 0.904 at | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 15℃ | | |
| 2709001080 | Of a specific gravity more than 0.904 but not more than 0.966 at 15℃ | 3 | B |
| 2709001090 | Other | 3 | A |
| 2709002000 | Crude oils obtained from bituminous minerals | 3 | A |
| 2710121000 | Motor spirit | 3 | E |
| 2710122000 | Aviation spirit | 3 | E |
| 2710123000 | Propylene tetramer | 5 | E |
| 2710124000 | Naphtha | 0 | A |
| 2710125000 | Natural gas liquid | 0 | A |
| 2710129000 | Other | 5 | E |
| 2710191010 | Jet fuel | 5 | E |
| 2710191090 | Other | 5 | E |
| 2710192010 | Kerosene | 3 | E |
| 2710192020 | Jet fuel | 3 | E |
| 2710192030 | n-paraffine | 5 | B |
| 2710192090 | Other | 5 | E |
| 2710193000 | Gas oils | 3 | X |
| 2710194010 | Light fuel oil (bunker A) | 3 | B |
| 2710194020 | Fuel oil (bunker B) | 3 | B |
| 2710194030 | Bunker C | 3 | B |
| 2710194090 | Other | 5 | E |
| 2710195010 | Raw oils | 7 | A |
| 2710195020 | Lubricating base oil | 7 | A |
| 2710196000 | Extender oil | 8 | A |
| 2710197110 | Aviation engine oil | 7 | A |
| 2710197120 | Engine oil for automotive | 7 | B |
| 2710197130 | Engine oil for marine use | 7 | E |
| 2710197210 | Cylinder oil | 7 | A |
| 2710197220 | Spindle oil | 7 | A |
| 2710197230 | Gear oil | 7 | A |
| 2710197240 | Turbine oil | 7 | A |
| 2710197250 | Refrigerating machine oil | 7 | A |
| 2710197310 | Compound oil | 7 | A |
| 2710197320 | Liquid paraffin | 7 | A |
| 2710197330 | Automatic transmission fluid | 7 | A |
| 2710197410 | Anti-corrosive oil | 7 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710197420 | Cutting oil | 7 | A |
| 2710197430 | Cleansing oil | 7 | A |
| 2710197440 | Mould release oil | 7 | A |
| 2710197450 | Hydraulic brake oil | 7 | A |
| 2710197510 | Process oil | 7 | A |
| 2710197520 | Insulating oil | 7 | A |
| 2710197530 | Heat treating oil | 7 | A |
| 2710197540 | Heat transfer oil | 7 | A |
| 2710197900 | Other | 7 | E |
| 2710198010 | Containing aluminium as additive | 8 | A |
| 2710198020 | Containing calcium as additive | 8 | A |
| 2710198030 | Containing sodium as additive | 8 | A |
| 2710198040 | Containing lithium as additive | 8 | A |
| 2710198090 | Other | 8 | E |
| 2710199000 | Other | 8 | E |
| 2710201010 | Motor spirit | 5 | E |
| 2710201020 | Aviation spirit | 5 | E |
| 2710201030 | Propylene tetramer | 5 | E |
| 2710201040 | Naphtha | 0 | A |
| 2710201050 | Natural gas liquid | 0 | A |
| 2710201090 | Other | 5 | E |
| 2710209110 | Jet fuel | 5 | E |
| 2710209190 | Other | 5 | E |
| 2710209210 | Kerosene | 5 | E |
| 2710209220 | Jet fuel | 5 | E |
| 2710209230 | n-paraffine | 5 | A |
| 2710209290 | Other | 5 | E |
| 2710209300 | Gas oils | 5 | X |
| 2710209410 | Light fuel oil (bunker A) | 5 | B |
| 2710209420 | Fuel oil (bunker B) | 5 | B |
| 2710209430 | Bunker C | 5 | A |
| 2710209490 | Other | 5 | E |
| 2710209510 | Raw oils | 7 | A |
| 2710209520 | Lubricating base oil | 7 | A |
| 2710209600 | Extender oil | 8 | A |
| 2710209711 | Aviation engine oil | 7 | A |
| 2710209712 | Engine oil for automotive | 7 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710209713 | Engine oil for marine use | 7 | E |
| 2710209721 | Cylinder oil | 7 | A |
| 2710209722 | Spindle oil | 7 | A |
| 2710209723 | Gear oil | 7 | A |
| 2710209724 | Turbine oil | 7 | A |
| 2710209725 | Refrigerating machine oil | 7 | A |
| 2710209731 | Compound oil | 7 | A |
| 2710209732 | Liquid paraffin | 7 | A |
| 2710209733 | Automatic transmission fluid | 7 | A |
| 2710209741 | Anti corrosive oil | 7 | A |
| 2710209742 | Cutting oil | 7 | A |
| 2710209743 | Cleansing oil | 7 | A |
| 2710209744 | Mould release oil | 7 | A |
| 2710209745 | Hydraulic brake oil | 7 | A |
| 2710209751 | Process oil | 7 | A |
| 2710209752 | Insulating oil | 7 | A |
| 2710209753 | Heat treating oil | 7 | A |
| 2710209754 | Heat transfer oil | 7 | A |
| 2710209790 | Other | 7 | A |
| 2710209810 | Containing aluminium as additive | 8 | A |
| 2710209820 | Containing calcium as additive | 8 | A |
| 2710209830 | Containing sodium as additive | 8 | A |
| 2710209840 | Containing lithium as additive | 8 | A |
| 2710209890 | Other | 8 | A |
| 2710209900 | Other | 8 | A |
| 2710911010 | Of motor spirit, aviation spirit and jet fuel | 3 | E |
| 2710911020 | Of naphtha and natural gas liquid | 0 | A |
| 2710911090 | Other | 5 | E |
| 2710912010 | Of kerosene and jet fuel | 3 | E |
| 2710912090 | Other | 5 | E |
| 2710913000 | Of gas oils | 3 | X |
| 2710914010 | Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C | 3 | B |
| 2710914090 | Other | 5 | E |
| 2710915000 | Of raw oils, lubricating oil (other than extender oil) and lubricating base oil | 7 | A |
| 2710919000 | Other | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710991010 | Of motor spirit, aviation spirit and jet fuel | 3 | E |
| 2710991020 | Of naphtha and natural gas liquid | 0 | A |
| 2710991090 | Other | 5 | E |
| 2710992010 | Of kerosene and jet fuel | 3 | E |
| 2710992090 | Other | 5 | E |
| 2710993000 | Of gas oils | 3 | X |
| 2710994010 | Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C | 3 | B |
| 2710994090 | Other | 5 | E |
| 2710995000 | Of raw oils, lubricating oil (other than extender oil) and lubricating base oil | 7 | A |
| 2710999000 | Other | 8 | E |
| 2711110000 | Natural gas | 3 | C |
| 2711120000 | Propane | 3 | C |
| 2711130000 | Butanes | 3 | A |
| 2711141000 | Ethylene | 5 | A |
| 2711142000 | Propylene | 5 | A |
| 2711143000 | Butylene | 5 | A |
| 2711144000 | Butadiene | 5 | A |
| 2711190000 | Other | 5 | E |
| 2711210000 | Natural gas | 3 | A |
| 2711290000 | Other | 5 | E |
| 2712101000 | Vaseline | 8 | A |
| 2712109000 | Other | 8 | A |
| 2712200000 | Paraffin wax containing by weight less than 0.75 % of oil | 8 | A |
| 2712901010 | Slack wax and scale wax | 8 | A |
| 2712901020 | Microcrystalline wax | 8 | A |
| 2712901090 | Other | 8 | A |
| 2712909010 | Montan wax | 8 | A |
| 2712909020 | Peat wax | 8 | A |
| 2712909030 | Ceresin wax | 8 | A |
| 2712909040 | Synthetic paraffin wax | 8 | A |
| 2712909090 | Other | 8 | A |
| 2713110000 | Not calcined | 5 | A |
| 2713120000 | Calcined | 5 | A |
| 2713200000 | Petroleum bitumen | 5 | A |
| 2713900000 | Other residues of petroleum oils or of oils obtained from bituminous | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | minerals | | |
| 2714100000 | Bituminous or oil shale and tar sands | 5 | A |
| 2714901000 | Bitumen and asphalt, natural | 5 | A |
| 2714902000 | Asphaltites | 5 | A |
| 2714903000 | Asphaltic rock | 5 | A |
| 2715001000 | Cut-backs | 5 | A |
| 2715002000 | Emulsions or stable suspensions of asphalt, bitumen, pitch or tar | 5 | A |
| 2715003000 | Mastics | 5 | A |
| 2715009000 | Other | 5 | A |
| 2716000000 | Electrical energy. | 5 | A |
| 2801100000 | Chlorine | 5.5 | A |
| 2801200000 | Iodine | 5.5 | A |
| 2801301000 | Fluorine | 5.5 | A |
| 2801302000 | Bromine | 5.5 | A |
| 2802001000 | Sulphur, sublimed | 5 | A |
| 2802002000 | Sulphur, precipitated | 5 | A |
| 2802003000 | Colloidal sulfur | 5 | A |
| 2803001000 | Acetylene black | 5.5 | A |
| 2803009011 | For manufacturing secondary batteries | 5 | A |
| 2803009019 | Other | 5.5 | A |
| 2803009090 | Other | 5.5 | A |
| 2804100000 | Hydrogen | 5.5 | A |
| 2804210000 | Argon | 5.5 | A |
| 2804291000 | Helium | 5.5 | A |
| 2804292000 | Neon | 5.5 | A |
| 2804293000 | Krypton | 5.5 | A |
| 2804294000 | Xenon | 5.5 | A |
| 2804299000 | Other | 5.5 | A |
| 2804300000 | Nitrogen | 5.5 | A |
| 2804400000 | Oxygen | 5.5 | A |
| 2804501000 | Boron | 5.5 | A |
| 2804502000 | Tellurium | 5.5 | A |
| 2804610000 | Containing by weight not less than 99.99 % of silicon | 3 | A |
| 2804690000 | Other | 5 | A |
| 2804701000 | Yellow phosphorous | 5 | A |
| 2804709000 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2804800000 | Arsenic | 5.5 | A |
| 2804900000 | Selenium | 5.5 | A |
| 2805110000 | Sodium | 5.5 | A |
| 2805120000 | Calcium | 5.5 | A |
| 2805190000 | Other | 5.5 | A |
| 2805301000 | Cerium group | 5.5 | A |
| 2805302000 | Terbium group | 5.5 | A |
| 2805303000 | Erbium group | 5.5 | A |
| 2805304000 | Yttrium | 5.5 | A |
| 2805305000 | Scandium | 5.5 | A |
| 2805309000 | Other | 5.5 | A |
| 2805400000 | Mercury | 5.5 | A |
| 2806100000 | Hydrogen chloride (hydrochloric acid) | 5.5 | A |
| 2806200000 | Chlorosulphuric acid | 5.5 | A |
| 2807001010 | For making semiconductor | 5.5 | A |
| 2807001090 | Other | 5.5 | A |
| 2807002000 | Oleum | 5.5 | A |
| 2808001010 | For making semiconductor | 5.5 | A |
| 2808001090 | Other | 5.5 | A |
| 2808002000 | Sulphonitric acids | 5.5 | A |
| 2809100000 | Diphosphorus pentaoxide | 5.5 | A |
| 2809201010 | For making semiconductor | 5.5 | A |
| 2809201090 | Other | 5.5 | A |
| 2809202010 | Metaphosphoric acid | 5.5 | A |
| 2809202020 | Pyrophosphoric acid | 5.5 | A |
| 2809202090 | Other | 5.5 | A |
| 2810001010 | Diboron trioxide | 5.5 | A |
| 2810001090 | Other | 5.5 | A |
| 2810002000 | Ortho boric acid | 5.5 | A |
| 2810003000 | Meta boric acid | 5.5 | A |
| 2810009000 | Other | 5.5 | A |
| 2811111000 | For making semiconductor | 5.5 | A |
| 2811119000 | Other | 5.5 | A |
| 2811191000 | Hydrogensulphide | 5.5 | A |
| 2811192000 | Hydrobromic acid | 5.5 | A |
| 2811193000 | Sulphamic acid | 5.5 | A |
| 2811194000 | Perchloric acid | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2811195000 | Chloric acid | 5.5 | A |
| 2811196000 | Hypophosphorous acid | 5.5 | A |
| 2811197000 | Phosphorous acid | 5.5 | A |
| 2811198000 | Arsenic acid | 5.5 | A |
| 2811199010 | Hydrogen cyanide | 5.5 | A |
| 2811199090 | Other | 5.5 | A |
| 2811210000 | Carbon dioxide | 5.5 | A |
| 2811221000 | White carbon | 5.5 | A |
| 2811229010 | Silicagel | 5.5 | A |
| 2811229090 | Other | 5.5 | A |
| 2811291000 | Carbon monoxide | 5.5 | A |
| 2811292000 | Nitrous oxide | 5.5 | A |
| 2811293000 | Nitrogen dioxide | 5.5 | A |
| 2811294000 | Arsenic trioxide | 5.5 | A |
| 2811295000 | Arsenic pentoxide | 5.5 | A |
| 2811299000 | Other | 5.5 | A |
| 2812101010 | Iodine trichloride | 5 | A |
| 2812101020 | Phosphorous trichloride | 5 | A |
| 2812101030 | Phosphorous pentachloride | 5 | A |
| 2812101040 | Arsenic trichloride | 5 | A |
| 2812101050 | Sulphur monochloride | 5 | A |
| 2812101060 | Sulphur dichloride | 5 | A |
| 2812101090 | Other | 5 | A |
| 2812102010 | Thionyl chloride | 5 | A |
| 2812102020 | Carbonyl dichloride (phosgene) | 5 | A |
| 2812102030 | Phosphorous oxychloride | 5 | A |
| 2812102090 | Other | 5 | A |
| 2812901000 | Boron trifluoride | 5.5 | A |
| 2812902000 | Sulphur hexafluoride | 5.5 | A |
| 2812909000 | Other | 5.5 | A |
| 2813100000 | Carbon disulphide | 5.5 | A |
| 2813901020 | Phosphorous pentasulphide | 5.5 | A |
| 2813901090 | Other | 5.5 | A |
| 2813902010 | Diarsenic pentasulphide | 5.5 | A |
| 2813902090 | Other | 5.5 | A |
| 2813903000 | Silicon sulphide | 5.5 | A |
| 2813909000 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2814100000 | Anhydrous ammonia | 1 | A |
| 2814200000 | Ammonia in aqueous solution | 2 | A |
| 2815110000 | Solid | 5.5 | A |
| 2815120000 | In aqueous solution (soda lye or liquid soda) | 8 | A |
| 2815200000 | Potassium hydroxide (caustic potash) | 5.5 | A |
| 2815301000 | Sodium peroxide | 5.5 | A |
| 2815302000 | Potassium peroxide | 5.5 | A |
| 2816101000 | Magnesium hydroxide | 5.5 | A |
| 2816102000 | Magnesium peroxide | 5.5 | A |
| 2816400000 | Oxides, hydroxides and peroxides, of strontium or barium | 5.5 | A |
| 2817001000 | Zinc oxide | 5.5 | A |
| 2817002000 | Zinc peroxide | 5.5 | A |
| 2818101000 | Sized grains | 3 | A |
| 2818109000 | Other | 3 | A |
| 2818200000 | Aluminium oxide, other than artificial corundum | 1 | A |
| 2818301000 | Alumina gel | 5.5 | A |
| 2818309000 | Other | 5.5 | A |
| 2819100000 | Chromium trioxide | 5.5 | A |
| 2819901010 | Chromic oxides | 5.5 | A |
| 2819901090 | Other | 5.5 | A |
| 2819902000 | Chromium hydroxides | 5.5 | A |
| 2820100000 | Manganese dioxide | 5 | A |
| 2820901000 | Manganese oxide | 5.5 | A |
| 2820902000 | Manganic oxide | 5.5 | A |
| 2820909000 | Other | 5.5 | A |
| 2821101000 | Iron oxides | 5.5 | A |
| 2821102000 | Iron hydroxides | 5.5 | A |
| 2821200000 | Earth colours | 5.5 | A |
| 2822001010 | Cobaltic oxide | 5.5 | A |
| 2822001091 | For manufacturing secondary battery | 3 | A |
| 2822001099 | Other | 5.5 | A |
| 2822002010 | Cobaltous hydroxide | 5.5 | A |
| 2822002090 | Other | 5.5 | A |
| 2823001000 | Anatase type | 5.5 | A |
| 2823009000 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2824100000 | Lead monoxide (litharge, massicot) | 5.5 | A |
| 2824901000 | Red lead and orange lead | 5.5 | A |
| 2824909000 | Other | 5.5 | A |
| 2825101000 | Hydrazine hydrate | 5.5 | A |
| 2825109010 | Hydrazine | 5.5 | A |
| 2825109020 | Inorganic salts of hydrazine | 5.5 | A |
| 2825109030 | Hydroxylamine | 5.5 | A |
| 2825109041 | Hydroxyl ammonium chloride (hydroxylamine hydrochloride) | 5.5 | A |
| 2825109049 | Other | 5.5 | A |
| 2825201000 | Lithium oxide | 5.5 | A |
| 2825202000 | Lithium hydroxide | 5 | A |
| 2825301000 | Vanadic pentoxide | 1 | A |
| 2825309000 | Other | 3 | A |
| 2825401000 | Nickel oxides | 5.5 | A |
| 2825402000 | Nickel hydroxides | 5.5 | A |
| 2825501000 | Copper oxides | 5.5 | A |
| 2825502010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2825502090 | Other | 5.5 | A |
| 2825601000 | Germanium oxides | 5.5 | A |
| 2825602000 | Zirconium dioxide | 5.5 | A |
| 2825701000 | Molybdenum oxides | 3 | A |
| 2825702000 | Molybdenum hydroxide | 5.5 | A |
| 2825800000 | Antimony oxides | 5.5 | A |
| 2825901010 | Calcium oxide | 5.5 | A |
| 2825901020 | Tungsten oxides | 1 | A |
| 2825901030 | Tin oxides | 5.5 | A |
| 2825901090 | Other | 5.5 | A |
| 2825902010 | Calcium hydroxide | 5.5 | A |
| 2825902020 | Manganes hydroxides | 5.5 | A |
| 2825902030 | Tungsten hydroxides | 5.5 | A |
| 2825902040 | Tin hydroxides | 5.5 | A |
| 2825902090 | Other | 5.5 | A |
| 2825903010 | Nickel peroxides | 5.5 | A |
| 2825903090 | Other | 5.5 | A |
| 2825909000 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2826120000 | Of aluminium | 5.5 | A |
| 2826191000 | Calcium fluoride | 5.5 | A |
| 2826193010 | Potassium hydrogen fluoride | 5.5 | A |
| 2826193090 | Other | 5.5 | A |
| 2826194000 | Ammonium or sodium fluoride | 5.5 | A |
| 2826195000 | Tungsten Hexafluoride(WF6) | 5.5 | A |
| 2826199000 | Other | 5.5 | A |
| 2826300000 | Sodium hexafluoroaluminate (synthetic cryolite) | 5.5 | A |
| 2826901000 | Artificial chiolite | 5.5 | A |
| 2826902000 | Calcium fluorosilicate | 5.5 | A |
| 2826903000 | Fluoroborates | 5.5 | A |
| 2826904000 | Fluorophosphates | 5.5 | A |
| 2826905000 | Fluorosulphates | 5.5 | A |
| 2826906000 | Fluorosilicates of sodium or of potassium | 5.5 | A |
| 2826909000 | Other | 5.5 | A |
| 2827100000 | Ammonium chloride | 5.5 | A |
| 2827200000 | Calcium chloride | 5.5 | A |
| 2827310000 | Of magnesium | 5.5 | A |
| 2827320000 | Of aluminium | 5.5 | A |
| 2827350000 | Of nickel | 5.5 | A |
| 2827391000 | Of copper | 5.5 | A |
| 2827399000 | Other | 5.5 | A |
| 2827411000 | Copper chloride oxides | 5.5 | A |
| 2827412010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2827412090 | Other | 5.5 | A |
| 2827491000 | Chloride oxides | 5.5 | A |
| 2827492000 | Chloride hydroxides | 5.5 | A |
| 2827511000 | Sodium bromide | 5.5 | A |
| 2827512000 | Potassium bromide | 5.5 | A |
| 2827591000 | Calcium bromide | 5.5 | A |
| 2827599000 | Other | 5.5 | A |
| 2827601000 | Iodide oxides | 5.5 | A |
| 2827609010 | Potassium iodide | 5.5 | A |
| 2827609090 | Other | 5.5 | A |
| 2828100000 | Commercial calcium hypochlorite | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | and other calcium hypochlorites | | |
| 2828901010 | Sodium hypochlorite | 5.5 | A |
| 2828901020 | Potassium hypochlorite | 5.5 | A |
| 2828901090 | Other | 5.5 | A |
| 2828902010 | Sodium chlorite | 5.5 | A |
| 2828902020 | Aluminium chlorite | 5.5 | A |
| 2828902090 | Other | 5.5 | A |
| 2828903000 | Hypobromites | 5.5 | A |
| 2829110000 | Of sodium | 5.5 | A |
| 2829191000 | Potassium chlorate | 5.5 | A |
| 2829192000 | Barium chlorate | 5.5 | A |
| 2829199000 | Other | 5.5 | A |
| 2829901010 | Sodium perchlorate | 5.5 | A |
| 2829901020 | Ammonium perchlorate | 5.5 | A |
| 2829901090 | Other | 5.5 | A |
| 2829902010 | Bromates | 5.5 | A |
| 2829902020 | Perbromates | 5.5 | A |
| 2829902030 | Iodates | 5.5 | A |
| 2829902040 | Periodates | 5.5 | A |
| 2830101000 | Sodium hydrogen sulphide | 5.5 | A |
| 2830109000 | Other | 5.5 | A |
| 2830901000 | Sulphides | 5.5 | A |
| 2830902000 | Polysulphides | 5.5 | A |
| 2831101000 | Sodium dithionite | 5.5 | A |
| 2831102000 | Sodium sulphoxy late (sodium form aldehyde sulphoxylate) | 5.5 | A |
| 2831901000 | Dithionites | 5.5 | A |
| 2831902000 | Sulphoxylates | 5.5 | A |
| 2832101000 | Sodium bisulphite | 5.5 | A |
| 2832109000 | Other | 5.5 | A |
| 2832201000 | Ammonium sulphite | 5.5 | A |
| 2832202000 | Potassium sulphites | 5.5 | A |
| 2832203000 | Calcium sulphites | 5.5 | A |
| 2832209000 | Other | 5.5 | A |
| 2832301000 | Ammonium thiosulphate | 5.5 | A |
| 2832302000 | Sodium thiosulphate | 5.5 | A |
| 2832303000 | Potassium thiosulphate | 5.5 | A |
| 2832309000 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2833110000 | Disodium sulphate | 5.5 | A |
| 2833191000 | Sodium hydrogen sulphate | 5.5 | A |
| 2833192000 | Disodium disulphate | 5.5 | A |
| 2833199000 | Other | 5.5 | A |
| 2833210000 | Of magnesium | 5.5 | A |
| 2833221000 | For manufacturing secondary batteries | 5 | A |
| 2833229000 | Other | 5.5 | A |
| 2833240000 | Of nickel | 5 | A |
| 2833251000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2833259000 | Other | 5.5 | A |
| 2833270000 | Of barium | 5.5 | A |
| 2833291000 | Iron sulphates | 5.5 | A |
| 2833292010 | For manufacturing secondary batteries | 5 | A |
| 2833292090 | Other | 5.5 | A |
| 2833293010 | For manufacturing secondary batteries | 5 | A |
| 2833293090 | Other | 5.5 | A |
| 2833299000 | Other | 5.5 | A |
| 2833300000 | Alums | 5.5 | A |
| 2833401000 | Diammonium peroxodisulphate | 5.5 | A |
| 2833402000 | Disodium peroxodisulphate | 5.5 | A |
| 2833403000 | Calcium peroxodisulphate | 5.5 | A |
| 2833409000 | Other | 5.5 | A |
| 2834101000 | Sodium nitrite | 5.5 | A |
| 2834109000 | Other | 5.5 | A |
| 2834210000 | Of potassium | 5.5 | A |
| 2834291000 | Barium nitrate | 5.5 | A |
| 2834299000 | Other | 5.5 | A |
| 2835101010 | Sodium hypophosphite | 5.5 | A |
| 2835101020 | Calcium hypophosphite | 5.5 | A |
| 2835101090 | Other | 5.5 | A |
| 2835102000 | Phosphites | 5.5 | A |
| 2835221000 | Of mono-sodium | 5.5 | A |
| 2835222000 | Of disodium | 5.5 | A |
| 2835240000 | Of potassium | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2835250000 | Calcium hydrogenorthophosphate ("dicalcium phosphate") | 5.5 | A |
| 2835260000 | Other phosphates of calcium | 5.5 | A |
| 2835291000 | Aluminium phosphate | 5.5 | A |
| 2835299000 | Other polyphosphates | 5.5 | A |
| 2835310000 | Sodium triphosphate (sodium tripolyphosphate) | 5.5 | A |
| 2835391000 | Sodium metaphosphate | 5.5 | A |
| 2835392000 | Sodium pyrophosphate | 5.5 | A |
| 2835399000 | Other | 5.5 | A |
| 2836200000 | Disodium carbonate | 3 | A |
| 2836300000 | Sodium hydrogencarbonate (sodium bicarbonate) | 5.5 | A |
| 2836400000 | Potassium carbonates | 5.5 | A |
| 2836500000 | Calcium carbonate | 5.5 | A |
| 2836600000 | Barium carbonate | 5.5 | A |
| 2836910000 | Lithium carbonates | 5 | A |
| 2836920000 | Strontium carbonate | 5.5 | A |
| 2836991010 | Magnesium carbonate | 5.5 | A |
| 2836991020 | Commercial ammonium carbonate and other ammonium carbonates | 5.5 | A |
| 2836991031 | For manufacturing secondary batteries | 5 | A |
| 2836991039 | Other | 5.5 | A |
| 2836991090 | Other | 5.5 | A |
| 2836992000 | Peroxocarbonates (percarbonates) | 5.5 | A |
| 2837111000 | Sodium cyanides | 5.5 | A |
| 2837112000 | Sodium cyanide oxides | 5.5 | A |
| 2837191010 | Potassium cyanide | 5.5 | A |
| 2837191020 | Copper cyanides | 5.5 | A |
| 2837191030 | Zinc cyanide | 5.5 | A |
| 2837191090 | Other | 5.5 | A |
| 2837192000 | Cyanide oxides | 5.5 | A |
| 2837201000 | Ferrocyanides | 5.5 | A |
| 2837202000 | Ferricyanides | 5.5 | A |
| 2837209000 | Other | 5.5 | A |
| 2839110000 | Sodium metasilicates | 5.5 | A |
| 2839190000 | Other | 5.5 | A |
| 2839901000 | Zirconium silicates | 5.5 | A |
| 2839902000 | Barium silicates | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2839909000 | Other | 5.5 | A |
| 2840110000 | Anhydrous | 5 | A |
| 2840190000 | Other | 5 | A |
| 2840200000 | Other borates | 5 | A |
| 2840300000 | Peroxoborates (perborates) | 5 | A |
| 2841300000 | Sodium dichromate | 5.5 | A |
| 2841501000 | Potassium chromate | 5.5 | A |
| 2841509000 | Other | 5.5 | A |
| 2841610000 | Potassium permanganate | 5.5 | A |
| 2841691000 | Manganites | 5.5 | A |
| 2841692000 | Manganates | 5.5 | A |
| 2841693000 | Permanganates | 5.5 | A |
| 2841700000 | Molybdates | 5.5 | A |
| 2841800000 | Tungstates (wolframates) | 5 | A |
| 2841901000 | Stannates | 5.5 | A |
| 2841902010 | Barium titannate | 5.5 | A |
| 2841902020 | Strontium titannate | 5.5 | A |
| 2841902030 | Lead titannate | 5.5 | A |
| 2841902090 | Other | 5.5 | A |
| 2841903000 | Antimonates | 5.5 | A |
| 2841904000 | Ferrates and ferrites | 5.5 | A |
| 2841905000 | Vanadates | 5.5 | A |
| 2841906000 | Bismuthates | 5.5 | A |
| 2841909000 | Other | 5.5 | A |
| 2842101000 | Aluminosilicates | 6.5 | A |
| 2842109000 | Other | 5.5 | A |
| 2842901000 | Salts of selenium acids | 5.5 | A |
| 2842903000 | Double or complex salts containing sulphur | 5.5 | A |
| 2842905000 | Double or complex salts of selenium | 5.5 | A |
| 2842909000 | Other | 5.5 | A |
| 2843101000 | Colloidal silver | 5.5 | A |
| 2843102000 | Colloidal gold | 5.5 | A |
| 2843103000 | Colloidal platinum | 5.5 | A |
| 2843109000 | Other | 5.5 | A |
| 2843211000 | For making semiconductor | 5.5 | A |
| 2843219000 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2843291000 | For making semiconductor | 5.5 | A |
| 2843299000 | Other | 5.5 | A |
| 2843301000 | Potassium gold cyanide for making semiconductor | 5.5 | A |
| 2843309000 | Other | 5.5 | A |
| 2843901000 | Amalgams | 5.5 | A |
| 2843909010 | Platinum compounds | 5.5 | A |
| 2843909090 | Other | 5.5 | A |
| 2844101000 | Natural uranium | 0 | A |
| 2844102000 | Dispersions (containing natural uranium or natural uranium compounds) | 0 | A |
| 2844109000 | Other | 0 | A |
| 2844201000 | Uranium enriched in U235 | 0 | A |
| 2844202000 | Dispersions (containing uranium enriched in U235, plutonium or compounds of these products) | 0 | A |
| 2844209000 | Other | 0 | A |
| 2844301000 | Dispersions (containing uranium depleted in U235, thorium or compounds of these products) | 0 | A |
| 2844309000 | Other | 0 | A |
| 2844401000 | Radioactive elements | 0 | A |
| 2844402000 | Radioactive isotopes | 0 | A |
| 2844403000 | Dispersions (containing radioactive elements, isotopes or compound) | 0 | A |
| 2844409000 | Other | 0 | A |
| 2844500000 | Spent (irradiated) fuel elements (cartridges) of nuclear reactors | 0 | A |
| 2845100000 | Heavy water (deuterium oxide) | 0 | A |
| 2845901000 | Heavy hydrogen (deuterium) | 0 | A |
| 2845902000 | Isotopes of carbon | 0 | A |
| 2845909000 | Other | 0 | A |
| 2846100000 | Cerium compounds | 5 | A |
| 2846901000 | Yttrium oxide | 5 | A |
| 2846909000 | Other | 5 | A |
| 2847002000 | For making semiconductor | 5.5 | A |
| 2847009000 | Other | 5.5 | A |
| 2848001000 | Of copper (phosphor copper), containing more than 15 % by weight of phosphorus | 5.5 | A |
| 2848002000 | Aluminium phosphide | 5.5 | A |
| 2848009000 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2849100000 | Of calcium | 5.5 | A |
| 2849200000 | Of silicon | 5 | A |
| 2849901000 | Complex carbides | 5.5 | A |
| 2849909010 | Tungsten carbides | 5.5 | A |
| 2849909090 | Other | 5.5 | A |
| 2850001000 | Hydrides | 5.5 | A |
| 2850002000 | Nitrides | 5.5 | A |
| 2850003000 | Azides | 5.5 | A |
| 2850004000 | Silicides | 5.5 | A |
| 2850005000 | Borides | 5.5 | A |
| 2852101000 | Of subheading 2825.90, 2827.39, 2827.49, 2827.60, 2830.90, 2833.29, 2834.29, 2835.39, 2837.19, 2837.20, 2841.50, 2842.10, 2842.90, 2843.90, 2848.00, 2849.90, 2850.00 or 2853.00 | 5.5 | A |
| 2852102000 | Of heading 2931, Of subheading 2918.11, 2932.99, 2934.99.9090, 3201.90.2000, 3201.90.4000, 3206.50, 3707.90, 3822.00.1091 or 3822.00.2091 | 6.5 | A |
| 2852103000 | Of subheading 2934.99.2000, 3822.00.1092 or 3822.00.2092 | 6.5 | A |
| 2852104000 | Of subheading 3502.90 or 3504.00 | 8 | A |
| 2852105000 | Of subheading 3822.00.101, 3822.00.102, 3822.00.1093, 3822.00.201, 3822.00.202 or 3822.00.2093 | 0 | A |
| 2852106000 | Of subheading 3822.00.1099 or 3822.00.2099 | 8 | A |
| 2852901000 | Of subheading 2830.90, 2835.39, 2842.10.9000, 2848.00, 2849.90 or 2850.00 | 5.5 | A |
| 2852902000 | Of subheading 2842.10.1000, 2934.99.2000, 2934.99.9090, 3201.90, 3824.90.2100, 3824.90.2200 or 3824.90.2490 to 3824.90.9090 | 6.5 | A |
| 2852903000 | Of caseinates and other casein derivatives of subheading 3501.90(excluding those for manufacturing coffee creamer) | 20 | E |
| 2852904000 | Of subheading 3502.90 or 3504.00 | 8 | C |
| 2853001000 | Distilled or conductivity water and water of similar purity | 5.5 | A |
| 2853002000 | Compressed air | 5.5 | A |
| 2853003000 | Amalgam | 5.5 | A |
| 2853004010 | Cyanogen chloride | 5.5 | A |

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2903150000 | Ethylene dichloride (ISO) (1,2-dichloroethane) | 5 | A |
| 2903191000 | 1,1,1-trichloroethane (methyl chloroform) | 5.5 | A |
| 2903199000 | Other | 5.5 | A |
| 2903210000 | Vinyl chloride (chloroethylene) | 5.5 | A |
| 2903220000 | Trichloroethylene | 5.5 | A |
| 2903230000 | Tetrachloroethylene (perchloroethylene) | 5.5 | A |
| 2903290000 | Other | 5.5 | A |
| 2903310000 | Ethylene dibromide (ISO) (1,2-dibromoethane) | 5.5 | A |
| 2903391000 | Bromomethane (methyl bromide) | 5.5 | A |
| 2903392000 | Bromoethane, excluding 1,2-dibromoethane | 5.5 | A |
| 2903393000 | Iodomethane | 5.5 | A |
| 2903394000 | Hexafluoroethane (CFC-116) | 5.5 | A |
| 2903395000 | 1,1-difluoro ethane (HFC-152a) | 5.5 | A |
| 2903396000 | 1,1,1,2-tetra fluoro ethane (HFC-134a) | 5.5 | A |
| 2903397000 | 1,1,3,3,3-pentafluoro-2-(trifluoromethyl)-1-propene | 5.5 | A |
| 2903399000 | Other | 5.5 | A |
| 2903710000 | Chlorodifluoromethane | 5.5 | A |
| 2903720000 | Dichlorotrifluoroethanes | 5.5 | A |
| 2903730000 | Dichlorofluoroethanes | 5.5 | A |
| 2903740000 | Chlorodifluoroethanes | 5.5 | A |
| 2903750000 | Dichloropentafluoropropanes | 5.5 | A |
| 2903761000 | Bromochlorodifluoromethane(Halon-1211) | 5.5 | A |
| 2903762000 | Bromotrifluoromethane(Halon-1301) | 5.5 | A |
| 2903763000 | Dibromotetrafluoroethane(Halon-2402) | 5.5 | A |
| 2903771000 | Trichlorofluoromethane | 5.5 | A |
| 2903772000 | Dichlorodifluoromethane | 5.5 | A |
| 2903773000 | Trichlorotrifluoroethanes | 5.5 | A |
| 2903774010 | Dichlorotetrafluoroethane(CFC-114) | 5.5 | A |
| 2903774020 | Chloropentafluoroethane(CFC-115) | 5.5 | A |
| 2903775000 | Chlorotrifluoromethane(CFC-13) | 5.5 | A |
| 2903776010 | Pentachlorofluoroethane(CFC-111) | 5.5 | A |
| 2903776020 | Tetrachlorodifluoroethane(CFC-112) | 5.5 | A |
| 2903777010 | Heptachlorofluoropropanes(CFC-211) | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2903777020 | Hexachlorodifluoropropanes(CFC-212) | 5.5 | A |
| 2903777030 | Pentachlorotrifluoropropanes(CFC-213) | 5.5 | A |
| 2903777040 | Tetrachlorotetrafluoropropanes(CFC-214) | 5.5 | A |
| 2903777050 | Trichloropentafluoropropanes(CFC-215) | 5.5 | A |
| 2903777060 | Dichlorohexafluoropropanes(CFC-216) | 5.5 | A |
| 2903777070 | Chloroheptafluoropropanes(CFC-217) | 5.5 | A |
| 2903779000 | Other | 5.5 | A |
| 2903780000 | Other perhalogenated derivatives | 5.5 | A |
| 2903791110 | Dichlorofluoromethane (HCFC-21) | 5.5 | A |
| 2903791120 | Chlorofluoromethane (HCFC-31) | 5.5 | A |
| 2903791210 | Chlorotetrafluoroethanes(HCFC-124) | 5.5 | A |
| 2903791290 | Other | 5.5 | A |
| 2903791300 | Chlorofluoropropanes | 5.5 | A |
| 2903792000 | Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine | 5.5 | A |
| 2903799000 | Other | 5.5 | A |
| 2903810000 | 1,2,3,4,5,6-Hexachlorocyclohexane(HCH(ISO)), including lindane(ISO, INN) | 5.5 | A |
| 2903820000 | Aldrin(ISO), chlordane(ISO) and heptachlor(ISO) | 5.5 | A |
| 2903890000 | Other | 5.5 | A |
| 2903911000 | Chlorobenzene | 5.5 | A |
| 2903919000 | Other | 5.5 | A |
| 2903921000 | Hexachlorobenzene(ISO) | 5.5 | A |
| 2903922000 | DDT(ISO)(clofenotane(INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) | 5.5 | A |
| 2903991000 | Benzyl chloride | 5.5 | A |
| 2903992010 | 1,2,4-Trichlorobenzene | 5.5 | A |
| 2903992090 | Other | 5.5 | A |
| 2903993000 | Benzotrichloride | 5.5 | A |
| 2903999000 | Other | 5.5 | A |
| 2904101000 | Benzene sulphonic acid | 5.5 | A |
| 2904109000 | Other | 5.5 | A |
| 2904201000 | Nitrotoluene | 5.5 | A |
| 2904209010 | Nitrobenzene | 5.5 | A |
| 2904209020 | 4-Nitrobiphenyl and its salts | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2904209090 | Other | 5.5 | A |
| 2904901000 | 2,4-dinitrochlorobenzene | 5.5 | A |
| 2904902000 | p-nitrochlorobenzene | 5.5 | A |
| 2904903000 | Trichloronitromethane (chloropicrin) | 5.5 | A |
| 2904909000 | Other | 5.5 | A |
| 2905110000 | Methanol (methyl alcohol) | 2 | A |
| 2905121000 | Propan-1-ol (propyl alcohol) | 5.5 | A |
| 2905122010 | For making semiconductor | 5.5 | A |
| 2905122090 | Other | 5.5 | A |
| 2905130000 | Butan-1-ol (n-butyl alcohol) | 5 | A |
| 2905140000 | Other butanols | 5.5 | A |
| 2905161000 | 2-ethylhexyl alcohol | 5.5 | A |
| 2905169000 | Other | 5.5 | A |
| 2905171000 | Dodecan-1-ol (lauryl alcohol) | 5.5 | A |
| 2905172000 | Hexadecan-1-ol (cetyl alcohol) | 5.5 | A |
| 2905173000 | Octadecan-1-ol (stearyl alcohol) | 5.5 | A |
| 2905191000 | Heptyl alcohols | 5.5 | A |
| 2905192000 | Nonyl acohol | 5.5 | A |
| 2905193000 | Isononyl alcohol | 3 | A |
| 2905194000 | Pentanol (amyl alcohol) and isomers thereof | 5.5 | A |
| 2905199010 | 3,3-dimethyl butan-2-ol (pinacolyl alcohol) | 5 | A |
| 2905199020 | 2-Propyl heptyl alcohol | 5 | A |
| 2905199030 | Isodecyl alcohol | 3 | A |
| 2905199090 | Other | 5 | A |
| 2905221000 | Geraniol, citronellol, linalool, rhodinol and nerol | 5 | A |
| 2905229000 | Other | 5 | A |
| 2905290000 | Other | 5 | A |
| 2905310000 | Ethylene glycol (ethanediol) | 3 | A |
| 2905320000 | Propylene glycol (propane-1,2-diol) | 5.5 | A |
| 2905391000 | 1,4-Butanediol | 5.5 | A |
| 2905392000 | Neopentyl glycol | 5.5 | A |
| 2905399000 | Other | 5.5 | A |
| 2905410000 | 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane) | 5.5 | A |
| 2905420000 | Pentaerythritol | 5.5 | A |
| 2905430000 | Mannitol | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2905440000 | D-glucitol (sorbitol) | 8 | F |
| 2905450000 | Glycerol | 8 | A |
| 2905490000 | Other | 5.5 | A |
| 2905510000 | Ethchlorvynol (INN) | 5.5 | A |
| 2905590000 | Other | 5.5 | A |
| 2906110000 | Menthol | 5.5 | A |
| 2906120000 | Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols | 5.5 | A |
| 2906131000 | Sterols | 5.5 | A |
| 2906132000 | Inositols | 5.5 | A |
| 2906191000 | Borneol | 5.5 | A |
| 2906192000 | Terpineols | 5.5 | A |
| 2906199000 | Other | 5.5 | A |
| 2906210000 | Benzyl alcohol | 5.5 | A |
| 2906291000 | Phenylethyl alcohol | 5.5 | A |
| 2906292000 | Phenylpropyl alcohol | 5.5 | A |
| 2906293000 | Cinnamyl alcohol | 5.5 | A |
| 2906299000 | Other | 5.5 | A |
| 2907111000 | Phenol | 5.5 | A |
| 2907112000 | Salts of phenol | 5.5 | A |
| 2907121000 | Cresols | 5.5 | A |
| 2907122000 | Salts of cresols | 5.5 | A |
| 2907131000 | Octylphenol | 5.5 | A |
| 2907132000 | Nonylphenol | 5 | A |
| 2907139000 | Other | 5.5 | A |
| 2907151000 | Naphthols | 5.5 | A |
| 2907152000 | Salts of naphthols | 5.5 | A |
| 2907191000 | Thymol | 5.5 | A |
| 2907192000 | Xylenols and their salts | 5.5 | A |
| 2907199000 | Other | 5.5 | A |
| 2907211000 | Resorcinol | 5.5 | A |
| 2907212000 | Salts of resorcinol | 5.5 | A |
| 2907221000 | Hydroquinone | 5.5 | A |
| 2907222000 | Salts of hydroquinone | 5.5 | A |
| 2907231000 | 4,4'-Isopropylidenediphenol (bisphenol A) | 5.5 | A |
| 2907232000 | Salts of 4,4'-isopropylidenediphenol (bisphenol A) | 5.5 | A |
| 2907291000 | Catechol | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2907299000 | Other | 5.5 | A |
| 2908110000 | Pentachlorophenol (ISO) | 5 | A |
| 2908191000 | Chlorophenols, excluding pentachlorophenol | 5 | A |
| 2908192000 | Tetra bromo bisphenol-A | 5 | A |
| 2908193000 | Tribromophenol | 5 | A |
| 2908199000 | Other | 5 | A |
| 2908910000 | Dinoseb (ISO) and its salts | 5.5 | A |
| 2908920000 | 4,6-Dinitro-o-cresol[DNOC(ISO)] and its salts | 5.5 | A |
| 2908991000 | Naphthol sulphonic acids and their salts | 5.5 | A |
| 2908992000 | Phenol sulphonic acids | 5.5 | A |
| 2908993000 | Nitrated derivatives and their salts | 5.5 | A |
| 2908994000 | Nitrosated derivatives and their salts | 5.5 | A |
| 2908999000 | Other | 5.5 | A |
| 2909110000 | Diethyl ether | 5.5 | A |
| 2909191000 | Bis (chloromethyl) ether | 5.5 | A |
| 2909192000 | Methyl tertiary butyl ether | 5.5 | A |
| 2909199000 | Other | 5.5 | A |
| 2909200000 | Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | 5.5 | A |
| 2909301000 | Anisole | 5.5 | A |
| 2909302000 | Anethole | 5.5 | A |
| 2909303000 | Diphenylether | 5.5 | A |
| 2909304000 | Ambrette musk | 5.5 | A |
| 2909305000 | Decabromodiphenyl oxide | 5.5 | A |
| 2909309010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2909309090 | Other | 5.5 | A |
| 2909410000 | 2,2'-Oxydiethanol (diethylene glycol, digol) | 5.5 | A |
| 2909430000 | Monobutyl ethers of ethylene glycol or of diethylene glycol | 5.5 | A |
| 2909441000 | Monomethyl ethers of ethylene glycol or of diethylene glycol | 5.5 | A |
| 2909449000 | Other | 5.5 | A |
| 2909491000 | Triethylene glycol | 5.5 | A |
| 2909499000 | Other | 5.5 | A |
| 2909501000 | Eugenol | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2909502000 | Isoeugenol | 5.5 | A |
| 2909503000 | Ether-alcohol-phenols | 5.5 | A |
| 2909509000 | Other | 5.5 | A |
| 2909601000 | Alcohol peroxides | 5.5 | A |
| 2909602000 | Dicumyl peroxide | 5.5 | A |
| 2909603000 | Methyl ethyl ketone peroxide | 5.5 | A |
| 2909609000 | Other | 5.5 | A |
| 2910100000 | Oxirane (ethylene oxide) | 5 | A |
| 2910200000 | Methyloxirane (propylene oxide) | 5.5 | A |
| 2910300000 | 1-Chloro-2,3-epoxypropane (epichlorohydrin) | 5.5 | A |
| 2910400000 | Dieldrin (ISO, INN) | 5.5 | A |
| 2910900000 | Other | 5.5 | A |
| 2911001010 | Acetals | 5.5 | A |
| 2911001020 | Hemiacetals | 5.5 | A |
| 2911009000 | Other | 5.5 | A |
| 2912110000 | Methanal (formaldehyde) | 5.5 | A |
| 2912120000 | Ethanal (acetaldehyde) | 5.5 | A |
| 2912191000 | Citronellaldehyde | 5.5 | A |
| 2912192000 | Citral | 5.5 | A |
| 2912193000 | Butanal (butyraldehyde, normal isomer) | 5.5 | A |
| 2912199000 | Other | 5.5 | A |
| 2912210000 | Benzaldehyde | 5.5 | A |
| 2912292000 | Phenylacetaldehyde | 5.5 | A |
| 2912293000 | Cinnamaldehyde | 5.5 | A |
| 2912294000 | Alpha-amylcinnamaldehyde | 5.5 | A |
| 2912295000 | Cyclamen aldehyde | 5.5 | A |
| 2912299000 | Other | 5.5 | A |
| 2912410000 | Vanillin (4-hydroxy-3-methoxybenzaldehyde) | 5 | A |
| 2912420000 | Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde) | 5.5 | A |
| 2912491000 | 3,4,5-trimethoxybenz-aldehyde | 5.5 | A |
| 2912499000 | Other | 5.5 | A |
| 2912501000 | Trioxan | 5.5 | A |
| 2912502000 | Paraldehyde | 5.5 | A |
| 2912503000 | Metaldehyde | 5.5 | A |
| 2912509000 | Other | 5.5 | A |
| 2912600000 | Paraformaldehyde | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2913000000 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12. | 5.5 | A |
| 2914110000 | Acetone | 5.5 | A |
| 2914120000 | Butanone (methyl ethyl ketone) | 3 | A |
| 2914130000 | 4-Methylpentan-2-one (methyl isobutyl ketone) | 5.5 | A |
| 2914191000 | 3,3-dimethyl-2-butanone (pinacolone) | 5.5 | A |
| 2914199000 | Other | 5.5 | A |
| 2914221000 | Cyclohexanone | 5 | A |
| 2914222000 | Methylcyclohexanones | 5 | A |
| 2914231000 | Ionones | 5 | A |
| 2914232000 | Methylionones | 5 | A |
| 2914291000 | Jasmone | 5 | A |
| 2914299000 | Other | 5 | A |
| 2914310000 | Phenylacetone (phenylpropan-2-one) | 5.5 | A |
| 2914390000 | Other | 5.5 | A |
| 2914401000 | Diacetone alcohol (4-Hydroxy-4-methylpentane-2-one) | 5.5 | A |
| 2914409000 | Other | 5.5 | A |
| 2914501000 | Ketone-phenols | 5.5 | A |
| 2914509000 | Other | 5.5 | A |
| 2914610000 | Anthraquinone | 5.5 | A |
| 2914691000 | Derivatives of anthraquinone | 5.5 | A |
| 2914699010 | Qunione-alcohols, quinonephenols, and quinone-aldehydes | 5.5 | A |
| 2914699090 | Other | 5.5 | A |
| 2914701000 | Ketone musk | 5 | A |
| 2914709010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2914709090 | Other | 5 | A |
| 2915110000 | Formic acid | 5.5 | A |
| 2915121000 | Calcium formate | 5.5 | A |
| 2915122000 | Ammonium formate | 5.5 | A |
| 2915129000 | Other | 5.5 | A |
| 2915131000 | Methyl formate | 5.5 | A |
| 2915132000 | 2-ethylhexylchloroformate | 5.5 | A |
| 2915139000 | Other | 5.5 | A |
| 2915210000 | Acetic acid | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2915240000 | Acetic anhydride | 5.5 | A |
| 2915291000 | Calcium acetate | 5.5 | A |
| 2915292000 | Sodium acetate | 5.5 | A |
| 2915293000 | Cobalt acetate | 5.5 | A |
| 2915299000 | Other | 5.5 | A |
| 2915310000 | Ethyl acetate | 5.5 | A |
| 2915320000 | Vinyl acetate | 5.5 | A |
| 2915331000 | For making semiconductor | 5.5 | A |
| 2915339000 | Other | 5.5 | A |
| 2915360000 | Dinoseb (ISO) acetate | 5.5 | A |
| 2915391000 | Amyl acetate | 5.5 | A |
| 2915392000 | Isoamyl acetate | 5.5 | A |
| 2915393000 | Methyl acetate | 5.5 | A |
| 2915394000 | Isobutyl acetate | 5.5 | A |
| 2915395000 | 2-Ethoxyethyl acetate | 5.5 | A |
| 2915399000 | Other | 5.5 | A |
| 2915401000 | Monochloroacetic acid | 5.5 | A |
| 2915409000 | Other | 5.5 | A |
| 2915500000 | Propionic acid, its salts and esters | 5.5 | A |
| 2915600000 | Butanoic acids, pentanoic acids, their salts and esters | 5.5 | A |
| 2915701000 | Palmitic acid, its salts and esters | 5.5 | A |
| 2915702010 | Stearic acid | 5.5 | A |
| 2915702020 | Magnesium stearate | 5.5 | A |
| 2915702030 | Lead stearate | 5.5 | A |
| 2915702040 | Zinc stearate | 5.5 | A |
| 2915702050 | Barium stearate | 5.5 | A |
| 2915702060 | Cadmium stearate | 5.5 | A |
| 2915702070 | Calcium stearate | 5.5 | A |
| 2915702080 | Butyl stearate | 5.5 | A |
| 2915702090 | Other | 5.5 | A |
| 2915901000 | Neodecanoilchloride and pivaloylchloride | 5.5 | A |
| 2915909010 | 2-ethyl hexoic acid | 5.5 | A |
| 2915909090 | Other | 5.5 | A |
| 2916111000 | Acrylic acid | 6.5 | A |
| 2916119000 | Other | 6.5 | A |
| 2916121000 | Ethyl acrylate | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2916122000 | Methyl acrylate | 6.5 | A |
| 2916123000 | Butyl acrylate | 6.5 | A |
| 2916124000 | 2-ethyl hexyl acrylate | 6.5 | A |
| 2916129000 | Other | 6.5 | A |
| 2916131000 | Methacrylic acid | 6.5 | A |
| 2916139000 | Other | 6.5 | A |
| 2916141000 | Methyl methacrylate | 6.5 | A |
| 2916149000 | Other | 6.5 | A |
| 2916151000 | Oleic acid, its salts and esters | 6.5 | A |
| 2916152000 | Linoleic acid, its salts and esters | 6.5 | A |
| 2916153000 | Linolenic acid, its salts and esters | 6.5 | A |
| 2916160000 | Binapacryl(ISO) | 6.5 | A |
| 2916190000 | Other | 6.5 | A |
| 2916201000 | Cyclohexane carboxylic acid | 6.5 | A |
| 2916202000 | Cyclopentenyl acetic acid | 6.5 | A |
| 2916209010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2916209090 | Other | 6.5 | A |
| 2916311000 | Benzoic acid | 6.5 | A |
| 2916312000 | Sodium benzoate | 6.5 | A |
| 2916313000 | Benzyl benzoates | 6.5 | A |
| 2916319010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2916319090 | Other | 6.5 | A |
| 2916321000 | Benzoyl peroxide | 6.5 | A |
| 2916322000 | Benzoyl chloride | 6.5 | A |
| 2916341000 | Phenylacetic acid | 6.5 | A |
| 2916342000 | Salts of phenylacetic acid | 6.5 | A |
| 2916391000 | Cinnamic acid | 6.5 | A |
| 2916399010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2916399090 | Other | 6.5 | A |
| 2917111000 | Oxalic acid | 6.5 | A |
| 2917112000 | Salts of oxalic acid | 6.5 | A |
| 2917113000 | Esters of oxalic acid | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2917121000 | Adipic acid | 6.5 | A |
| 2917122000 | Salts of adipic acid | 6.5 | A |
| 2917123010 | Dioctyl adipate | 6.5 | A |
| 2917123090 | Other | 6.5 | A |
| 2917131000 | Azelaic acid, its salts and esters | 6.5 | A |
| 2917132000 | Sebacic acid, its salts and esters | 6.5 | A |
| 2917140000 | Maleic anhydride | 6.5 | B |
| 2917191000 | Maleic acid | 6.5 | A |
| 2917192000 | Succinic acid | 6.5 | A |
| 2917193000 | Sodium succinate | 6.5 | A |
| 2917194000 | Diethyl malonate | 6.5 | A |
| 2917195000 | Diisopropyl malonate | 6.5 | A |
| 2917199000 | Other | 6.5 | A |
| 2917200000 | Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 6.5 | A |
| 2917321000 | Di-2-ethyl hexyl orthophthalate | 6.5 | A |
| 2917329000 | Other | 6.5 | A |
| 2917331000 | Dinonyl orthophthalate | 6.5 | A |
| 2917332000 | Didecyl orthophthalates | 6.5 | A |
| 2917341000 | Diheptyl orthophthalate | 6.5 | A |
| 2917342000 | Diisodecyl orthophthalate | 6.5 | A |
| 2917343000 | Dibutyl orthophthalates | 6.5 | A |
| 2917349000 | Other | 6.5 | A |
| 2917350000 | Phthalic anhydride | 6.5 | A |
| 2917361000 | Terephthalic acid | 3 | A |
| 2917369000 | Other | 6.5 | A |
| 2917370000 | Dimethyl terephthalate | 6.5 | A |
| 2917391000 | Isophthalic acid | 6.5 | A |
| 2917392000 | Trioctyltrimellitate (T.O.T.M) | 6.5 | A |
| 2917393000 | Trimellitic anhydride | 6.5 | A |
| 2917399000 | Other | 6.5 | A |
| 2918111000 | Lactic acid | 6.5 | A |
| 2918112000 | Salts of lactic acid | 6.5 | A |
| 2918113000 | Esters of lactic acid | 6.5 | A |
| 2918120000 | Tartaric acid | 6.5 | A |
| 2918131000 | Salts of tartaric acid | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2918132000 | Esters of tartaric acid | 6.5 | A |
| 2918140000 | Citric acid | 6.5 | A |
| 2918151010 | Calcium citrate | 6.5 | A |
| 2918151090 | Other | 6.5 | A |
| 2918152000 | Esters of citric acid | 6.5 | A |
| 2918161000 | Gluconic acid | 6.5 | A |
| 2918162000 | Salts of gluconic acid | 6.5 | A |
| 2918163000 | Esters of gluconic acid | 6.5 | A |
| 2918180000 | Chlorobenzilate (ISO) | 6.5 | A |
| 2918191010 | Malic acid | 6.5 | A |
| 2918191020 | 2,2-diphenyl-2-hydroxyacetic acid (benzilic acid) | 6.5 | A |
| 2918191090 | Other | 6.5 | A |
| 2918192010 | Salts of malic acid | 6.5 | A |
| 2918192090 | Other | 6.5 | A |
| 2918193010 | Esters of malic acid | 6.5 | A |
| 2918193020 | Methyl benzilate | 6.5 | A |
| 2918193090 | Other | 6.5 | A |
| 2918199000 | Other | 6.5 | A |
| 2918211000 | Salicylic acid | 6.5 | A |
| 2918212010 | Sodium salicylate | 6.5 | A |
| 2918212090 | Other | 6.5 | A |
| 2918221000 | O-acetylsalicylic acid | 6.5 | A |
| 2918222000 | Salts of o-acetylsalicylic acid | 6.5 | A |
| 2918223000 | Esters of o-acetylsalicylic acid | 6.5 | A |
| 2918231010 | Methyl salicylate | 6.5 | A |
| 2918231020 | Ethyl salicylate | 6.5 | A |
| 2918231090 | Other | 6.5 | A |
| 2918232000 | Salts of other esters of salicylic acid | 6.5 | A |
| 2918291000 | β-oxynaphthoic acid and its salts | 6.5 | A |
| 2918299010 | Gallic acid | 6.5 | A |
| 2918299020 | Parahydroxynaphthoic acid | 6.5 | A |
| 2918299030 | Parahydroxybenzoic acid | 6.5 | A |
| 2918299040 | Salts and esters of gallic acid | 6.5 | A |
| 2918299090 | Other | 6.5 | A |
| 2918301000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2918309000 | Other | 6.5 | A |
| 2918910000 | 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters | 6.5 | A |
| 2918991000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2918999000 | Other | 6.5 | A |
| 2919100000 | Tris(2,3-dibromopropyl) phosphate | 6.5 | A |
| 2919901011 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2919901019 | Other | 6.5 | A |
| 2919901020 | Glycerophosphoric acid | 6.5 | A |
| 2919901090 | Other | 6.5 | A |
| 2919902000 | Salts of phosphoric esters | 6.5 | A |
| 2919909000 | Other | 6.5 | A |
| 2920111000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2920119000 | Other | 6.5 | A |
| 2920191000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2920199010 | 0.0-dimethyl-0-(3-methyl-4-nitrophenyl) thiophosphate | 6.5 | A |
| 2920199090 | Other | 6.5 | A |
| 2920901010 | Dimethyl sulfate | 6.5 | A |
| 2920901020 | Diethyl sulfate | 6.5 | A |
| 2920901090 | Other | 6.5 | A |
| 2920902000 | Of nitrous and nitric esters | 6.5 | A |
| 2920903000 | Of carbonic esters | 6.5 | A |
| 2920904010 | Dimethyl phosphite | 6.5 | A |
| 2920904020 | Diethyl phosphite | 6.5 | A |
| 2920904030 | Trimethyl phosphite | 6.5 | A |
| 2920904040 | Triethyl phosphite | 6.5 | A |
| 2920909010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2920909090 | Other | 6.5 | A |
| 2921111010 | Methylamine | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2921111020 | Salts of methylamine | 6.5 | A |
| 2921112010 | Dimethylamine | 6.5 | A |
| 2921112020 | Salts of dimethylamine | 6.5 | A |
| 2921113010 | Trimethylamine | 6.5 | A |
| 2921113020 | Salts of trimethylamine | 6.5 | A |
| 2921191000 | Dimethylaminoethyl chloride hydrochloride | 6.5 | A |
| 2921192000 | Diethylamine and its salts | 6.5 | A |
| 2921199010 | Dimethyl laurylamine | 6.5 | A |
| 2921199020 | Chlormethine (INN) (bis(2-chloroethyl)methylamine) | 6.5 | A |
| 2921199030 | Bis (2-chloroethyl) ethylamine | 6.5 | A |
| 2921199040 | Trichlormethine (INN) (tris(2-chloroethyl)amine) | 6.5 | A |
| 2921199050 | Di-isopropylamine | 6.5 | A |
| 2921199060 | N,N-diisopropyl-β-aminoethylchloride | 6.5 | A |
| 2921199070 | N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their protonated salts | 6.5 | A |
| 2921199090 | Other | 6.5 | A |
| 2921211000 | Ethylenediamine | 6.5 | A |
| 2921212000 | Salts of ethylenediamine | 6.5 | A |
| 2921221000 | Hexamethylenediamine | 6.5 | A |
| 2921222000 | Hexamethylenediamine adipate | 6.5 | A |
| 2921229000 | Other | 6.5 | A |
| 2921291000 | Diethylenetriamine | 5 | A |
| 2921292000 | Triethylene tetramine | 5 | A |
| 2921299000 | Other | 5 | A |
| 2921301000 | Cyclohexylamine | 6.5 | A |
| 2921309000 | Other | 6.5 | A |
| 2921411000 | Aniline | 6.5 | A |
| 2921412000 | Salts of aniline | 6.5 | A |
| 2921421000 | Nitrohalogenated derivatives of aniline | 6.5 | A |
| 2921422000 | 2,4,5-trichloroaniline | 6.5 | A |
| 2921429010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2921429090 | Other | 6.5 | A |
| 2921431000 | Para-toluidine-m-sulfonic acid and its salts | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2921432000 | 2-chloro-para-toluidine-5-sulfonic acid and its salts | 6.5 | A |
| 2921433000 | 3-amino-6-chlorotoluene-4-sulfonic acid and its salts | 6.5 | A |
| 2921439010 | Toluidines | 6.5 | A |
| 2921439091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2921439099 | Other | 6.5 | A |
| 2921441000 | Diphenylamine | 6.5 | A |
| 2921449000 | Other | 6.5 | A |
| 2921451000 | 1-naphthylamine-4-sulfonic acid and its salts | 6.5 | A |
| 2921459010 | 1-Naphthylamine (alpha-naphthylamine) and its salts | 6.5 | A |
| 2921459020 | 2-Naphthylamine (beta-naphthylamine) and its salts | 6.5 | A |
| 2921459030 | 2-naphthylamine-3,6,8-trisulfonic acid and its salts | 5 | A |
| 2921459090 | Other | 6.5 | A |
| 2921460000 | Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (lNN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof | 6.5 | A |
| 2921491000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2921499000 | Other | 6.5 | A |
| 2921511000 | N-phenyl-N'-isopropyl-para-phenylenediamine | 6.5 | A |
| 2921512000 | N-(1,3-Dimethyl butyl)-N'-phenyl-para-phenylenediamine | 6.5 | A |
| 2921519010 | o-phenylene diamine | 6.5 | A |
| 2921519020 | m-phenylene diamine | 6.5 | A |
| 2921519030 | p-phenylene diamine | 6.5 | A |
| 2921519040 | Diaminotoluenes | 6.5 | A |
| 2921519090 | Other | 6.5 | A |
| 2921591000 | 3,3-Dichloro benzidine sulfonic acid salts | 6.5 | A |
| 2921599010 | Benzidine | 6.5 | A |
| 2921599020 | Benzidine dihydrochloride | 6.5 | A |
| 2921599030 | 4,4'diaminostilbene-2,2'-disulfonic acid and its salts | 6.5 | A |
| 2921599040 | Benzidine's salts other than benzidine dihydrochloride | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2921599050 | o-Tolidine and its salts | 6.5 | A |
| 2921599090 | Other | 6.5 | A |
| 2922111000 | Monoethanolamine | 6.5 | A |
| 2922112000 | Salts of monoethanolamine | 6.5 | A |
| 2922121000 | Diethanolamine | 6.5 | A |
| 2922122000 | Salts of diethanolamine | 6.5 | A |
| 2922131000 | Triethanolamine | 3 | A |
| 2922132000 | Salts of triethanolamine | 6.5 | A |
| 2922140000 | Dextropropoxyphene (INN) and its salts | 6.5 | A |
| 2922191000 | Arylethanolamines | 6.5 | A |
| 2922193010 | N,N-Dimethyl-2 aminoethanol and its protonated salts | 6.5 | A |
| 2922193020 | N,N-Diethyl-2-aminoethanol and its protonated salts | 6.5 | A |
| 2922193090 | Other | 6.5 | A |
| 2922194000 | Ethyldiethanolamine | 6.5 | A |
| 2922195000 | Methyldiethanolamine | 6.5 | A |
| 2922196000 | Diethylaminoethanol | 6.5 | A |
| 2922199000 | Other | 6.5 | A |
| 2922211000 | 7-amino-1-naphthol-3-sulphonic acid (gamma acid) and its salts | 6.5 | A |
| 2922212000 | 8-amino-1-naphthol-3, 6-disulphonic acid (H acid) and its salts | 3 | A |
| 2922213000 | 2-amino-5-naphthol-7-disulphonic acid (J acid) and its salts | 6.5 | A |
| 2922219000 | Other | 6.5 | A |
| 2922291000 | Para-aminophenol | 6.5 | A |
| 2922299010 | Meta-aminophenol | 6.5 | A |
| 2922299020 | Ortho-aminophenol | 6.5 | A |
| 2922299030 | Amino cresols | 6.5 | A |
| 2922299040 | Phenetidines and their salts | 6.5 | A |
| 2922299090 | Other | 6.5 | A |
| 2922310000 | Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof | 6.5 | A |
| 2922392000 | Amino anthraquinons and their salts | 6.5 | A |
| 2922393000 | Derivatives of amino anthraquinons | 6.5 | A |
| 2922399000 | Other | 6.5 | A |
| 2922411000 | Lysine | 6.5 | A |
| 2922412000 | Esters of lysine | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2922413000 | Salts of lysine and its esters | 6.5 | A |
| 2922421000 | Glutamic acid | 5 | A |
| 2922422000 | Sodium glutamate | 6.5 | A |
| 2922423000 | Other salts of glutamic acid | 6.5 | A |
| 2922431000 | Anthranilic acid | 6.5 | A |
| 2922439000 | Salts of anthranilic acid | 6.5 | A |
| 2922440000 | Tilidine (INN) and its salts | 6.5 | A |
| 2922491000 | Glycine | 6.5 | A |
| 2922492000 | Alanine | 6.5 | A |
| 2922493000 | Leucine | 6.5 | A |
| 2922494000 | Valine | 6.5 | A |
| 2922495000 | Aspartic acid | 6.5 | A |
| 2922496000 | Phenylglycine | 6.5 | A |
| 2922497000 | Ethyl para amino benzoate | 6.5 | A |
| 2922499000 | Other | 6.5 | A |
| 2922501000 | Serine | 6.5 | A |
| 2922502000 | Para-amino salicylic acid and its salts | 6.5 | A |
| 2922503000 | 1-p-nitrophenol-2-amino-1,3-propane diol | 6.5 | A |
| 2922504000 | Dialphahydroxyphenylglycine | 6.5 | A |
| 2922509010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2922509090 | Other | 6.5 | A |
| 2923101000 | Choline | 6.5 | A |
| 2923102000 | Salts of choline | 6.5 | A |
| 2923201000 | Lecithins | 6.5 | A |
| 2923202000 | Other phosphoaminolipids | 6.5 | A |
| 2923900000 | Other | 6.5 | A |
| 2924110000 | Meprobamate (INN) | 6.5 | A |
| 2924121000 | Fluoroacetamide (ISO) | 6.5 | A |
| 2924122000 | Monocrotophos (ISO) | 6.5 | A |
| 2924123000 | Phosphamidon (ISO) | 6.5 | A |
| 2924191000 | Dimethylformamide | 6.5 | A |
| 2924192000 | Dimethylacetamide | 6.5 | A |
| 2924199010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2924199090 | Other | 6.5 | A |
| 2924211000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2924219000 | Other | 6.5 | A |
| 2924230000 | 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts | 6.5 | A |
| 2924240000 | Ethinamate (INN) | 6.5 | A |
| 2924291010 | Aminoacetanilide and its derivatives | 6.5 | A |
| 2924291020 | Acetaminophen | 6.5 | A |
| 2924291090 | Other | 6.5 | A |
| 2924292000 | Aceto acetanilide and its derivatives | 5 | A |
| 2924299010 | Lidocaine hydrochloride | 6.5 | A |
| 2924299091 | Iopromide, Iopamidol and Iomeprol | 0 | A |
| 2924299092 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2924299099 | Other | 6.5 | A |
| 2925111000 | Saccharin | 6.5 | A |
| 2925112000 | Salts of saccharin | 6.5 | A |
| 2925120000 | Glutethimide (INN) | 6.5 | A |
| 2925191000 | Phthalimide | 6.5 | A |
| 2925199010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2925199090 | Other | 6.5 | A |
| 2925210000 | Chlordimeform (ISO) | 6.5 | A |
| 2925291000 | Diphenyl guanidine | 6.5 | A |
| 2925299010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2925299090 | Other | 6.5 | A |
| 2926100000 | Acrylonitrile | 6.5 | A |
| 2926200000 | 1-Cyanoguanidine (dicyandiamide) | 6.5 | A |
| 2926300000 | Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane) | 6.5 | A |
| 2926901000 | Acetonitrile | 6.5 | A |
| 2926902000 | 1,4-diamino-2,3-dicyanoanthraquinon | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2926909010 | Malono nitrile | 6.5 | A |
| 2926909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2926909099 | Other | 6.5 | A |
| 2927001100 | 6-nitro-1-diazo-2-naphthol-4-sulfonic acid | 6.5 | A |
| 2927001900 | Other | 6.5 | A |
| 2927002100 | Azodicarbonamide | 6.5 | A |
| 2927002910 | Azoisobutyronitrile | 6.5 | A |
| 2927002990 | Other | 6.5 | A |
| 2927003000 | Azoxy-compounds | 6.5 | A |
| 2928001000 | Phenylhydrazine | 6.5 | A |
| 2928009010 | Perillartine | 6.5 | A |
| 2928009020 | Methylethyl ketoxime | 6.5 | A |
| 2928009091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2928009099 | Other | 6.5 | A |
| 2929101000 | Toluene diisocyanate | 6.5 | A |
| 2929102000 | Diphenyl methane diisocyanate | 6.5 | A |
| 2929109000 | Other | 6.5 | A |
| 2929901000 | Isocyanides | 6.5 | A |
| 2929903000 | Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates | 6.5 | A |
| 2929904000 | Diethyl-n,n-dimethylphosphoramidates | 6.5 | A |
| 2929905000 | o-ethyl-2-diisopropylaminoethyl methylphosphonite | 6.5 | A |
| 2929906000 | N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides | 6.5 | A |
| 2929909000 | Other | 6.5 | A |
| 2930201010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2930201090 | Other | 6.5 | A |
| 2930202010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2930202090 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2930301000 | Thiuram mono-sulphides | 6.5 | A |
| 2930302000 | Thiuram di-sulphides | 6.5 | A |
| 2930303000 | Thiuram tetra-sulphides | 6.5 | A |
| 2930400000 | Methionine | 6.5 | A |
| 2930501000 | Captafol (ISO) | 6.5 | A |
| 2930502000 | Methamidophos (ISO) | 6.5 | A |
| 2930901000 | Sodium-2-amino-4-methylthiobutylate | 6.5 | A |
| 2930902010 | Thiourea | 6.5 | A |
| 2930902020 | Thiocarbanilide | 6.5 | A |
| 2930902091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2930902099 | Other | 6.5 | A |
| 2930903010 | Thioalcohols | 6.5 | A |
| 2930903020 | Thiophenols | 6.5 | A |
| 2930903030 | N,N-Diisopropyl-β-aminoethanthiol | 6.5 | A |
| 2930903040 | N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts | 6.5 | A |
| 2930904010 | Thiodiglycol (INN) (bis(2-hydroxyethyl)sulphide) | 6.5 | A |
| 2930904020 | Thioaniline | 6.5 | A |
| 2930904090 | Other | 6.5 | A |
| 2930905010 | 2-Chloroethylchloromethylsulphide | 6.5 | A |
| 2930905020 | Bis (2-chloroethyl) sulphide | 6.5 | A |
| 2930905030 | Bis (2-chloroethylthio) methane | 6.5 | A |
| 2930905040 | 1,2-Bis (2-chloroethylthio) ethane | 6.5 | A |
| 2930905050 | 1,3-Bis (2-chloroethylthio)-n-propane | 6.5 | A |
| 2930905060 | 1,4-Bis (2-chloroethylthio)-n-butane | 6.5 | A |
| 2930905070 | 1,5-Bis (2-chloroethylthio)-n-pentane | 6.5 | A |
| 2930905081 | Bis(2-chloroethylthiomethyl)ether | 6.5 | A |
| 2930905082 | Bis(2-chloroethylthioethyl)ether | 6.5 | A |
| 2930905090 | Other | 6.5 | A |
| 2930906000 | [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl)amino) ethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl (≤C10, including cycloalkyl) esters; alkylated or protonated salts thereof | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2930907000 | O,O-Diethyl s-[2-(diethylamino) ethyl] phosphorothioate and its alkylated or protonated salts | 6.5 | A |
| 2930908000 | O-Ehtyl, S-phenyl ethylphosphonothiolothionate (fonofos) | 6.5 | A |
| 2930909010 | Thioacids | 6.5 | A |
| 2930909020 | Isothiocyanates | 6.5 | A |
| 2930909030 | Cysteine | 6.5 | A |
| 2930909040 | Cystine | 6.5 | A |
| 2930909050 | Glutathion | 6.5 | A |
| 2930909060 | 8-Chloro-6-tosylotinic acid ethyl ester | 6.5 | A |
| 2930909070 | Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms | 6.5 | A |
| 2930909080 | Dithiocarbonates (xanthates) | 6.5 | A |
| 2930909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2930909099 | Other | 6.5 | A |
| 2931100000 | Tetramethyl lead and tetraethyl lead | 6.5 | A |
| 2931200000 | Tributyltin compounds | 6.5 | A |
| 2931901010 | 2-Chlorovinyldichloroarsine | 6.5 | A |
| 2931901020 | Bis (2-chlorovinyl) chloroarsine | 6.5 | A |
| 2931901030 | Tris (2-chlorovinyl) arsine | 6.5 | A |
| 2931901091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931901099 | Other | 6.5 | A |
| 2931902100 | [O-2-(dialkyl(methyl,ethyl, n-propyl or isopropyl)amino)ethyl]hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (≤C10, including cycloalkyl)esters; alkylated or protonated salts thereof | 6.5 | A |
| 2931902200 | O-Isopropyl methylphosphonochloridate | 6.5 | A |
| 2931902300 | O-Pinacolyl methylphosphonochloridate | 6.5 | A |
| 2931902400 | O-Alkyl (≤C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2931902500 | O-Alkyl (≤C10, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates | 6.5 | A |
| 2931902911 | Dimethyl methylphosphonate | 6.5 | A |
| 2931902912 | Diethyl ethylphosphonate | 6.5 | A |
| 2931902913 | Diethyl methylphosphonate | 6.5 | A |
| 2931902914 | Dimethyl ethylphosphonate | 6.5 | A |
| 2931902915 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931902919 | Others | 6.5 | A |
| 2931902991 | Material for manufacturing agricultural chemicals(registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931902999 | Other | 6.5 | A |
| 2931903010 | Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides | 6.5 | A |
| 2931903090 | Other | 6.5 | A |
| 2931904010 | Methyl phosphonyl dichloride | 6.5 | A |
| 2931904020 | Methyl phosphinyl dichloride | 6.5 | A |
| 2931904030 | Ethyl phosphonyl dichloride | 6.5 | A |
| 2931904040 | Ethyl phosphinyl dichloride | 6.5 | A |
| 2931904090 | Other | 6.5 | A |
| 2931909010 | Dibutyl tin oxide | 6.5 | A |
| 2931909020 | Diethyl aluminium chloride | 6.5 | A |
| 2931909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931909099 | Other | 6.5 | A |
| 2932110000 | Tetrahydrofuran | 6.5 | A |
| 2932120000 | 2-Furaldehyde (furfuraldehyde) | 6.5 | A |
| 2932131000 | Furfuryl alcohol | 6.5 | A |
| 2932132000 | Tetrahydrofurfuryl alcohol | 6.5 | A |
| 2932191000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2932199000 | Other | 6.5 | A |
| 2932201010 | Coumarin | 5 | A |
| 2932201020 | Methylcoumarins | 5 | A |
| 2932201030 | Ethylcoumarins | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2932209010 | Nonalactone | 5 | A |
| 2932209020 | Undecalactone | 5 | A |
| 2932209030 | Butyrolactone | 5 | A |
| 2932209040 | Santonin | 5 | A |
| 2932209050 | Phenolphthalein | 5 | A |
| 2932209060 | Glucuronolactone | 5 | A |
| 2932209070 | Dehydracetic acid and its salts | 5 | A |
| 2932209080 | Acetyl ketene (diketene) | 5 | A |
| 2932209091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2932209099 | Other | 5 | A |
| 2932910000 | Isosafrole | 6.5 | A |
| 2932920000 | 1-(1,3-Benzodioxol-5-yl)propane-2-one | 6.5 | A |
| 2932930000 | Piperonal | 6.5 | A |
| 2932940000 | Safrole | 6.5 | A |
| 2932950000 | Tetrahydrocannabinols (all isomers) | 6.5 | A |
| 2932991000 | Dioxanes | 6.5 | A |
| 2932992000 | Benzofuran (coumarone) | 6.5 | A |
| 2932993000 | Cineole | 5.5 | A |
| 2932999010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2932999090 | Other | 6.5 | A |
| 2933111000 | Methylene bis(1-phenyl-2,3-dimethyl-4-methylamino pyra zolone-5) | 6.5 | A |
| 2933119010 | Phenazone (antipyrin) | 6.5 | A |
| 2933119030 | Sulpyrine | 6.5 | A |
| 2933119040 | Isopropyl antipyrin | 6.5 | A |
| 2933119091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933119099 | Other | 6.5 | A |
| 2933191000 | Pyrazolone and its derivatives | 6.5 | A |
| 2933199010 | Phenyl butazone | 6.5 | A |
| 2933199020 | Pyrazolate | 6.5 | A |
| 2933199091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | Chemicals Management Act) | | |
| 2933199099 | Other | 6.5 | A |
| 2933211000 | Hydantoin | 6.5 | A |
| 2933212000 | Derivatives of hydantoin | 6.5 | A |
| 2933291000 | Lysidine | 6.5 | A |
| 2933299010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933299090 | Other | 6.5 | A |
| 2933311000 | Pyridine | 6.5 | A |
| 2933312000 | Salts of pyridine | 6.5 | A |
| 2933321000 | Piperidine | 6.5 | A |
| 2933329000 | Salts of piperidine | 6.5 | A |
| 2933330000 | Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN) dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof | 6.5 | A |
| 2933391000 | Isonicotinic acid hydrazide | 6.5 | A |
| 2933393000 | 3-Hydroxy-1-methylpiperidine | 6.5 | A |
| 2933394000 | 3-Quinuclidinyl benzilate | 6.5 | A |
| 2933395000 | Quinuclidin-3-ol | 6.5 | A |
| 2933399010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933399090 | Other | 6.5 | A |
| 2933410000 | Levorphanol (INN) and its salts | 6.5 | A |
| 2933491000 | Pyrvinium pamoate | 6.5 | A |
| 2933499010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933499090 | Other | 6.5 | A |
| 2933520000 | Malonylurea (barbituric acid) and its salts | 6.5 | A |
| 2933530000 | Allobarbital (INN), amobarbital | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof | | |
| 2933540000 | Other derivatives of malonylurea (barbituric acid); salts thereof | 6.5 | A |
| 2933550000 | Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof | 6.5 | A |
| 2933591100 | 5-fluorouracil | 6.5 | A |
| 2933591910 | Pyrimidine | 6.5 | A |
| 2933591991 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933591999 | Other | 6.5 | A |
| 2933592010 | Piperazine | 6.5 | A |
| 2933592020 | Piperazine citrate | 6.5 | A |
| 2933592030 | Piperazine adipate | 6.5 | A |
| 2933592040 | 1-amino-4-methylpiperazine | 6.5 | A |
| 2933592090 | Other | 6.5 | A |
| 2933610000 | Melamine | 6.5 | A |
| 2933691000 | Cyanuric chloride | 3 | A |
| 2933692000 | Hexamethylene tetramine | 6.5 | A |
| 2933699010 | Trimethylene trinitramine | 6.5 | A |
| 2933699091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933699099 | Other | 6.5 | A |
| 2933710000 | 6-Hexanelactam (epsilon-caprolactam) | 3 | A |
| 2933720000 | Clobazam (INN) and methyprylon (INN) | 6.5 | A |
| 2933791000 | Isatin | 6.5 | A |
| 2933792000 | 2-hydroxyquinoline | 6.5 | A |
| 2933793000 | 1-vinyl-2-pyrrolidone | 6.5 | A |
| 2933799000 | Other | 6.5 | A |
| 2933910000 | Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (lNN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam(INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN) tetrazepam (INN) and triazolam (INN); salts thereof | | |
| 2933991000 | Indole and its derivatives | 6.5 | A |
| 2933999010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933999090 | Other | 6.5 | A |
| 2934101000 | Aminothiazole and its derivative | 6.5 | A |
| 2934109010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2934109090 | Other | 6.5 | A |
| 2934201000 | Benzothiazole | 6.5 | A |
| 2934202000 | Mercaptobenzothiazole | 6.5 | A |
| 2934203000 | Dibenzothiazolyl disulphide | 6.5 | A |
| 2934209010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2934209090 | Other | 6.5 | A |
| 2934301000 | Phenothiazine (thiodiphenyl amine) | 6.5 | A |
| 2934309000 | Other | 6.5 | A |
| 2934910000 | Aminorex (INN), brotizolam (INN), clotiazepam (lNN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof | 6.5 | A |
| 2934991000 | Morpholine | 6.5 | A |
| 2934992000 | Nucleic acids, their salts and derivatives | 6.5 | A |
| 2934993000 | 7-Aminocephalosporanic acid | 6.5 | A |
| 2934999010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2934999090 | Other | 6.5 | A |
| 2935002000 | 5-amino-2-methyl-n-phenyl benzene sulfonamide | 6.5 | A |
| 2935003000 | Para-toluidine-3-sulfon anilide | 6.5 | A |
| 2935004000 | 2-amino-n-ethylbenzene sulfonanilide | 6.5 | A |
| 2935006000 | Sulfamethoxazole | 6.5 | A |
| 2935007000 | Sulfamethoxine | 6.5 | A |
| 2935008010 | Sulphamine | 6.5 | A |
| 2935008020 | Sulphapyridine | 6.5 | A |
| 2935008030 | Sulphadiazine | 6.5 | A |
| 2935008040 | Sulphamerazine | 6.5 | A |
| 2935008050 | Sulphathiazole | 6.5 | A |
| 2935008090 | Other | 6.5 | A |
| 2935009020 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2935009090 | Other | 6.5 | A |
| 2936210000 | Vitamins A and their derivatives | 6.5 | A |
| 2936220000 | Vitamin B1 and its derivatives | 6.5 | A |
| 2936230000 | Vitamin B2 and its derivatives | 6.5 | A |
| 2936240000 | D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives | 6.5 | A |
| 2936250000 | Vitamin B6 and its derivatives | 6.5 | A |
| 2936260000 | Vitamin B12 and its derivatives | 6.5 | A |
| 2936271000 | Ascorbic acid | 6.5 | A |
| 2936272000 | Sodium ascorbate | 6.5 | A |
| 2936273000 | Calcium ascorbate | 6.5 | A |
| 2936279000 | Other | 6.5 | A |
| 2936281000 | Alpha-tocopherol acetate | 6.5 | A |
| 2936289000 | Other | 6.5 | A |
| 2936291010 | Vitamin B9 | 6.5 | A |
| 2936291090 | Other | 6.5 | A |
| 2936292000 | Vitamins D and their derivatives | 6.5 | A |
| 2936293000 | Vitamin H and its derivatives | 6.5 | A |
| 2936294000 | Vitamins K and their derivatives | 6.5 | A |
| 2936295000 | Nicotinamide and its derivatives | 6.5 | A |
| 2936299000 | Other | 6.5 | A |
| 2936901000 | Provitamins, unmixed | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2936909000 | Other | 6.5 | A |
| 2937111000 | Of subheading 2933.9 or 2934.9 | 6.5 | A |
| 2937119000 | Other | 0 | A |
| 2937120000 | Insulin and its salts | 0 | A |
| 2937191000 | Of subheading 2933.9 or 2934.9 | 6.5 | A |
| 2937199000 | Other | 0 | A |
| 2937211000 | Cortisone | 0 | A |
| 2937212000 | Hydrocortisone | 0 | A |
| 2937213000 | Prednisone | 0 | A |
| 2937214000 | Prednisolone | 0 | A |
| 2937220000 | Halogenated derivatives of corticosteroidal hormones | 0 | A |
| 2937230000 | Oestrogens and progestogens | 0 | A |
| 2937292000 | Of subheading 2914.50. | 5.5 | A |
| 2937299000 | Other | 0 | A |
| 2937501000 | Of subheading 2918.19 or 2918.9 | 6.5 | A |
| 2937502000 | Of subheading 2934.9 | 6.5 | A |
| 2937509000 | Other | 0 | A |
| 2937901000 | Of subheading 2933.9 or 2934.9 | 6.5 | A |
| 2937902100 | Epinephrine | 0 | A |
| 2937902910 | Of subheading 2922.50 | 6.5 | A |
| 2937902990 | Other | 0 | A |
| 2937903000 | Amino-acid derivatives | 0 | A |
| 2937909000 | Other | 0 | A |
| 2938101000 | Rutoside (rutin) | 6.5 | A |
| 2938102000 | Derivatives of rutoside | 6.5 | A |
| 2938901000 | Digitalis glycosides | 6.5 | A |
| 2938902000 | Glycyrrhizin and glycyrrhizates | 6.5 | A |
| 2938903000 | Saponins | 6.5 | A |
| 2938904000 | Stevioside | 6.5 | A |
| 2938909000 | Other | 6.5 | A |
| 2939111000 | Morphine | 0 | A |
| 2939112000 | Ethylmorphine | 0 | A |
| 2939113000 | Codeine | 0 | A |
| 2939114000 | Concentrates of poppy straw containing not less than 50 % by weight of alkaloids | 8 | A |
| 2939119000 | Other | 0 | A |
| 2939190000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2939200000 | Alkaloids of cinchona and their derivatives; salts thereof | 0 | A |
| 2939300000 | Caffeine and its salts | 0 | A |
| 2939411000 | Ephedrines | 0 | A |
| 2939419000 | Salts of ephedrines | 0 | A |
| 2939421000 | Pseudoephedrine (INN) | 0 | A |
| 2939429000 | Salts of pseudoephedrine | 0 | A |
| 2939430000 | Cathine (INN) and its salts | 0 | A |
| 2939440000 | Norephedrine and its salts | 0 | A |
| 2939490000 | Other | 0 | A |
| 2939510000 | Fenetylline (INN) and its salts | 0 | A |
| 2939590000 | Other | 0 | A |
| 2939611000 | Ergometrine (INN) | 0 | A |
| 2939619000 | Salts of ergometrine (INN) | 0 | A |
| 2939621000 | Ergotamin (INN) | 0 | A |
| 2939629000 | Salts of ergotamin (INN) | 0 | A |
| 2939631000 | Lysergic acid | 0 | A |
| 2939639000 | Salts of lysergic acid | 0 | A |
| 2939690000 | Other | 0 | A |
| 2939910000 | Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof | 0 | A |
| 2939991000 | Atropine and homatropine | 0 | A |
| 2939992000 | Arecoline | 0 | A |
| 2939993000 | Piperine | 0 | A |
| 2939994000 | Nicotine and its salts | 0 | A |
| 2939999000 | Other | 0 | A |
| 2940001010 | Galactose | 6.5 | A |
| 2940001020 | Sorbose | 6.5 | A |
| 2940001030 | Xylose | 6.5 | A |
| 2940001090 | Other | 6.5 | A |
| 2940002010 | Hydroxypropyl sucrose | 6.5 | A |
| 2940002090 | Other | 6.5 | A |
| 2941101000 | Penicilline G potassium | 6.5 | A |
| 2941109010 | Penicilline G sodium | 6.5 | A |
| 2941109020 | Penicilline V | 6.5 | A |
| 2941109090 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2941201000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2941209000 | Other | 6.5 | A |
| 2941301000 | Chlorotetracycline | 6.5 | A |
| 2941302000 | Oxy-tetracycline hydrochloride | 6.5 | A |
| 2941303000 | Chlorotetracycline hydrochloride | 6.5 | A |
| 2941309000 | Other | 6.5 | A |
| 2941400000 | Chloramphenicol and its derivatives; salts thereof | 6.5 | A |
| 2941501000 | Erythromycin thiocyanate | 6.5 | A |
| 2941509000 | Other | 6.5 | A |
| 2941902000 | 11-alpha-chloro-6-deoxy-6-demethyl-6-methylene-5-oxytetracycline-paratoluene sulfonate | 6.5 | A |
| 2941909010 | Kanamycine sulfate | 6.5 | A |
| 2941909020 | Ledermycine | 6.5 | A |
| 2941909030 | Gentamycine sulfate | 6.5 | A |
| 2941909040 | Leucomycin | 6.5 | A |
| 2941909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2941909099 | Other | 6.5 | A |
| 2942001000 | Ketenes | 6.5 | A |
| 2942009010 | Copper acetoarsenite | 6.5 | A |
| 2942009090 | Other | 6.5 | A |
| 3001201000 | Gland extracts | 0 | A |
| 3001202000 | Liver extracts | 0 | A |
| 3001203000 | Gall bag extracts | 0 | A |
| 3001204000 | Pancreas extracts | 0 | A |
| 3001205000 | Stomach extracts | 0 | A |
| 3001209000 | Other | 0 | A |
| 3001901010 | Of human body | 0 | A |
| 3001901090 | Other | 0 | A |
| 3001902010 | Bear's gall | 0 | A |
| 3001902090 | Other | 0 | A |
| 3001909010 | Heparin and its salts | 0 | A |
| 3001909020 | Of human body | 0 | A |
| 3001909090 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3002101000 | Preparations of blood fractions and put up in packings as medicaments | 0 | A |
| 3002102010 | Haemoglobin | 0 | A |
| 3002102020 | Globulins | 0 | A |
| 3002103000 | Thrombin and prothrombinase | 0 | A |
| 3002109010 | Antisera | 0 | A |
| 3002109020 | Serums and blood plasma (excluding reproduced by synthesis) | 0 | A |
| 3002109030 | Of subheading 2925.29, 2933.29, 2934.99, 2937.90.1000, 3002.90.3010 or 3907.20[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)] | 6.5 | A |
| 3002109040 | Of subheading 2937.90.9000 | 0 | A |
| 3002109050 | Of subheading 3002.90.3020 | 0 | A |
| 3002109090 | Other | 0 | A |
| 3002200000 | Vaccines for human medicine | 0 | A |
| 3002301000 | Vaccines against foot and mouth disease | 0 | A |
| 3002309000 | Other | 0 | A |
| 3002901000 | Human blood | 0 | A |
| 3002902000 | Animal blood (prepared for therapeutic, prophylactic or diagnostic uses) | 0 | A |
| 3002903010 | Saxitoxin | 6.5 | A |
| 3002903020 | Ricin | 8 | A |
| 3002903090 | Other | 0 | A |
| 3002904000 | Microbial culture | 0 | A |
| 3002905000 | Virus and anti-virus | 0 | A |
| 3002906000 | Bacteriophage | 0 | A |
| 3002907000 | Of subheading 2933.29[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)] | 6.5 | A |
| 3002908000 | Of subheading 3002.10.1000, 3002.10.20 or 3002.10.3000 | 0 | A |
| 3002909000 | Other | 0 | A |
| 3003101000 | Containing penicillines or derivatives thereof, with a penicillanic acid structure | 8 | A |
| 3003102000 | Containing streptomycins or their derivatives | 8 | A |
| 3003201000 | Anti-tuberculosis preparations and anti-cancer preparations | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3003209010 | Preparations containing chloramphenicol | 8 | A |
| 3003209090 | Other | 8 | A |
| 3003310000 | Containing insulin | 8 | A |
| 3003391010 | Preparations containing pituitary (anterior) hormones | 8 | A |
| 3003391020 | Preparations containing pituitary (posterior) hormones | 8 | A |
| 3003392000 | Preparations containing salivary gland hormones | 8 | A |
| 3003393000 | Preparations containing thyroid and parathyroid hormones | 8 | A |
| 3003394000 | Preparations containing anabolic steroids | 8 | A |
| 3003395000 | Preparations containing adrenal cortical hormones | 8 | A |
| 3003396000 | Preparations containing adrenal medulla hormones | 8 | A |
| 3003397000 | Preparations containing male sex hormones | 8 | A |
| 3003398000 | Preparations containing estrogens and gestagens, progestins | 8 | A |
| 3003399000 | Other | 8 | A |
| 3003401000 | Anti-cancer preparations | 8 | A |
| 3003409110 | Preparations containing morphine | 8 | A |
| 3003409120 | Preparations containing quinine | 8 | A |
| 3003409130 | Preparations containing theobromine | 8 | A |
| 3003409210 | Preparations containing caffeine | 8 | A |
| 3003409220 | Preparations containing strychnine | 8 | A |
| 3003409230 | Preparations containing ephedrine | 8 | A |
| 3003409310 | Preparations containing cocaine | 8 | A |
| 3003409320 | Preparations containing alkaloids of rye ergot | 8 | A |
| 3003409330 | Preparations containing nicotine | 8 | A |
| 3003409400 | Preparations containing atropine and homatropine | 8 | A |
| 3003409500 | Preparations containing arecoline | 8 | A |
| 3003409600 | Preparations containing piperine | 8 | A |
| 3003409900 | Other | 8 | A |
| 3003901000 | Anti-tuberculosis preparations, anthelmintic preparations and anticancer preparations | 8 | A |
| 3003909100 | Preparations containing aspirin | 8 | A |
| 3003909200 | Preparations containing anti-allergic agents | 8 | A |
| 3003909300 | Preparations containing vitamins | 8 | A |
| 3003909400 | Preparations containing antler | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3003909500 | Preparations containing ginseng | 8 | A |
| 3003909600 | Preparations containing royal jelly | 8 | A |
| 3003909900 | Other | 8 | B |
| 3004101000 | Containing penicillins or derivatives thereof, with a penicillanic acid structure | 8 | A |
| 3004102000 | Containing streptomycins or their derivatives | 8 | A |
| 3004201000 | Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations | 8 | A |
| 3004209100 | Preparations containing chloramphenicol | 8 | A |
| 3004209200 | Preparations containing erythromycin | 8 | A |
| 3004209300 | Preparations containing oxy-tetracycline | 8 | A |
| 3004209400 | Preparations containing kanamycin | 8 | A |
| 3004209900 | Other | 8 | A |
| 3004310000 | Containing insulin | 8 | A |
| 3004320000 | Containing corticosteroid hormones, their derivatives or structural analogues | 8 | A |
| 3004391010 | Preparations containing pituitary (anterior) hormones | 8 | A |
| 3004391020 | Preparations containing pituitary (posterior) hormones | 8 | A |
| 3004392000 | Preparations containing salivary gland hormones | 8 | A |
| 3004393000 | Preparations containing thyroid and parathyroid hormones | 8 | A |
| 3004394000 | Preparations containing anabolic steroids | 8 | A |
| 3004395000 | Preparations containing adrenal medulla hormones | 8 | A |
| 3004396000 | Preparations containing male sex hormones | 8 | A |
| 3004397000 | Preparations containing estrogens and gestagens, progestins | 8 | A |
| 3004399000 | Other | 8 | A |
| 3004401000 | Anti-cancer preparations | 8 | A |
| 3004409110 | Preparations containing morphine | 8 | A |
| 3004409120 | Preparations containing quinine | 8 | A |
| 3004409130 | Preparations containing theobromine | 8 | A |
| 3004409210 | Preparations containing caffeine | 8 | A |
| 3004409220 | Preparations containing strychnine | 8 | A |
| 3004409230 | Preparations containing ephedrine | 8 | A |
| 3004409310 | Preparations containing cocaine | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3004409320 | Preparations containing alkaloids of rye ergot | 8 | A |
| 3004409330 | Preparations containing nicotine | 8 | A |
| 3004409400 | Preparations containing atropine and homatropine | 8 | A |
| 3004409500 | Preparations containing arecoline | 8 | A |
| 3004409600 | Preparations containing piperine | 8 | A |
| 3004409900 | Other | 8 | A |
| 3004501000 | Preparations containing vitamin A | 8 | A |
| 3004502010 | Preparations containing vitamin B1 | 8 | A |
| 3004502090 | Other | 8 | A |
| 3004503000 | Preparations containing vitamin C | 8 | A |
| 3004504000 | Preparations containing vitamin D | 8 | A |
| 3004505000 | Preparations containing vitamin E | 8 | A |
| 3004506000 | Preparations containing vitamin H | 8 | A |
| 3004507000 | Preparations containing vitamin K | 8 | A |
| 3004509000 | Other | 8 | B |
| 3004901000 | Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations | 8 | B |
| 3004909100 | Preparations containing aspirin | 8 | B |
| 3004909200 | Preparations containing anti-allergic agents | 8 | B |
| 3004909300 | Preparations containing antler | 8 | B |
| 3004909400 | Preparations containing ginseng | 8 | B |
| 3004909500 | Preparations containing royal jelly | 8 | B |
| 3004909900 | Other | 8 | B |
| 3005101000 | Adhesive plasters | 0 | A |
| 3005109000 | Other | 0 | A |
| 3005901000 | Waddings | 0 | A |
| 3005902000 | Gauze | 0 | A |
| 3005903000 | Bandages | 0 | A |
| 3005904000 | Prepared dressings and poultices | 0 | A |
| 3005909000 | Other | 0 | A |
| 3006101010 | Sterile surgical catgut | 0 | A |
| 3006101020 | Sterile suture materials (including sterile absorbable surgical or dental yarns) | 0 | A |
| 3006102000 | Sterile tissue adhesives for surgical wound closure | 0 | A |
| 3006103000 | Sterile laminaria and sterile laminaria tents | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3006104000 | Sterile absorbable surgical or dental haemostatics | 0 | A |
| 3006105010 | Of plastics | 6.5 | A |
| 3006105020 | Of knitted or crocheted fabrics | 8 | A |
| 3006105090 | Other | 0 | A |
| 3006200000 | Blood-grouping reagents | 0 | A |
| 3006301000 | Opacifying preparations for x-ray examination | 0 | A |
| 3006302000 | Diagnostic reagents (designed to be administered to the patient) | 0 | A |
| 3006401000 | Dental cements | 0 | A |
| 3006402000 | Dental fillings | 0 | A |
| 3006403000 | Bone reconstruction cements | 0 | A |
| 3006500000 | First-aid boxes and kits | 0 | A |
| 3006600000 | Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides | 0 | A |
| 3006700000 | Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments | 6.5 | A |
| 3006910000 | Appliances identifiable for ostomy use | 6.5 | A |
| 3006921010 | Skin and bone grafts | 0 | A |
| 3006921090 | Other | 0 | A |
| 3006922010 | Preparations of blood fractions and put up in packings as medicaments | 0 | A |
| 3006922020 | Haemoglobin and globulins | 0 | A |
| 3006922031 | Saxitoxin | 6.5 | A |
| 3006922032 | Ricin | 8 | A |
| 3006922090 | Other | 0 | A |
| 3006923000 | Of heading 30.03 or 30.04 | 8 | A |
| 3006924000 | Of heading 30.05 or 30.06 | 0 | A |
| 3006925000 | Of subheading 3824.90 | 6.5 | A |
| 3101001010 | Guano | 6.5 | A |
| 3101001090 | Other | 6.5 | A |
| 3101002000 | Vegetable fertilisers | 6.5 | A |
| 3101003000 | Fertilisers produced by the mixing or chemical treatment of animal or vegetable products | 6.5 | A |
| 3102101000 | Agricultural fertilizers or for manufacturing agricultural | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | fertilizers | | |
| 3102109000 | Other | 6.5 | A |
| 3102210000 | Ammonium sulphate | 6.5 | G |
| 3102291000 | Double salts of ammonium sulphate and ammonium nitrate | 6.5 | A |
| 3102292000 | Mixtures of ammonium sulphate and ammonium nitrate | 6.5 | A |
| 3102300000 | Ammonium nitrate, whether or not in aqueous solution | 6.5 | A |
| 3102400000 | Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances | 6.5 | A |
| 3102501000 | Natural | 6.5 | A |
| 3102509000 | Other | 6.5 | A |
| 3102600000 | Double salts and mixtures of calcium nitrate and ammonium nitrate | 6.5 | A |
| 3102800000 | Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution | 6.5 | A |
| 3102901000 | Double salts of calcium nitrate and magnesium nitrate | 6.5 | A |
| 3102909000 | Other | 6.5 | A |
| 3103100000 | Superphosphates | 6.5 | A |
| 3103901000 | Disintegrated (calcined) calcium phosphates | 6.5 | A |
| 3103902000 | Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine | 6.5 | A |
| 3103903000 | Other calcium phosphate | 6.5 | A |
| 3103904000 | Mixtures of phosphatic fertilisers | 6.5 | A |
| 3103909000 | Other | 6.5 | A |
| 3104200000 | Potassium chloride | 0 | A |
| 3104301000 | Not more than 52 % by weight of K2O | 1 | A |
| 3104309000 | Other | 6.5 | A |
| 3104901010 | Not more than 30 % by weight of K2O | 1 | A |
| 3104901090 | Other | 6.5 | A |
| 3104909000 | Other | 1 | A |
| 3105100000 | Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | 6.5 | A |
| 3105200000 | Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium | 6.5 | A |
| 3105300000 | Diammonium hydrogenorthophosphate | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | (diammonium phosphate) | | |
| 3105400000 | Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | 6.5 | A |
| 3105510000 | Containing nitrates and phosphates | 6.5 | A |
| 3105590000 | Other | 6.5 | A |
| 3105600000 | Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium | 6.5 | A |
| 3105901000 | Fertilisers containing nitrogen and potassium | 6.5 | A |
| 3105909000 | Other | 6.5 | A |
| 3201100000 | Quebracho extract | 6.5 | A |
| 3201200000 | Wattle extract | 6.5 | A |
| 3201901010 | Extracts from mangrove | 6.5 | A |
| 3201901020 | Extracts from myrobolans | 6.5 | A |
| 3201901030 | Extracts from sumach | 6.5 | A |
| 3201901040 | Extracts from gambier | 6.5 | A |
| 3201901090 | Other | 6.5 | A |
| 3201902000 | Tannins (tannic acids) and their salts | 6.5 | A |
| 3201903000 | Ethers or esters of tannins | 6.5 | A |
| 3201904000 | Other derivatives of tannins | 6.5 | A |
| 3202101000 | Aromatic syntans | 6.5 | A |
| 3202102000 | Alkylsulphonylchlorides | 6.5 | A |
| 3202103000 | Resinic tanning products | 6.5 | A |
| 3202109000 | Other | 6.5 | A |
| 3202901000 | Inorganic tanning products | 6.5 | A |
| 3202902000 | Artificial bates | 6.5 | A |
| 3202909000 | Other | 6.5 | A |
| 3203001100 | Natural indigo | 6.5 | A |
| 3203001910 | Logwood | 6.5 | A |
| 3203001920 | Sandal wood | 6.5 | A |
| 3203001930 | Chlorophyll | 6.5 | A |
| 3203001990 | Other | 6.5 | A |
| 3203002010 | Cochineal | 6.5 | A |
| 3203002020 | Kermes | 6.5 | A |
| 3203002030 | Sepia | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3203002090 | Other | 6.5 | A |
| 3203003000 | Preparations based on colouring matter of vegetable or animal origin | 6.5 | A |
| 3204111000 | Preparations based on disperse dyes (press cake) | 4 | A |
| 3204119000 | Other | 8 | A |
| 3204121000 | Acid dyes and preparations based thereon | 8 | A |
| 3204122000 | Mordant dyes and preparations based thereon | 8 | A |
| 3204130000 | Basic dyes and preparations based thereon | 8 | A |
| 3204140000 | Direct dyes and preparations based thereon | 8 | A |
| 3204150000 | Vat dyes (including those usable in that state as pigments) and preparations based thereon | 8 | A |
| 3204160000 | Reactive dyes and preparations based thereon | 8 | A |
| 3204170000 | Pigments and preparations based thereon | 8 | A |
| 3204191000 | Organic Solvent dyes and preparations based thereon | 8 | A |
| 3204192000 | Rapid dyes and preparations based thereon | 8 | A |
| 3204193000 | Sulphide dyes and sulphide vat dyes and preparations based thereon | 8 | A |
| 3204199000 | Other | 8 | A |
| 3204200000 | Synthetic organic products of a kind used as fluorescent brightening agents | 6.5 | A |
| 3204901010 | For manufacturing Organic light emitting diodes(OLED) | 5 | A |
| 3204901090 | Other | 6.5 | A |
| 3204909000 | Other | 6.5 | A |
| 3205001000 | Pigment plastic colour bases | 6.5 | A |
| 3205009000 | Other | 6.5 | A |
| 3206110000 | Containing 80 % or more by weight of titanium dioxide calculated on the dry matter | 6.5 | A |
| 3206190000 | Other | 6.5 | A |
| 3206200000 | Pigments and preparations based on chromium compounds | 6.5 | A |
| 3206411000 | Ultramarine | 6.5 | A |
| 3206419000 | Other | 6.5 | A |
| 3206421000 | Lithopones | 6.5 | A |
| 3206429000 | Other | 6.5 | A |
| 3206491000 | Zinc grey | 6.5 | A |
| 3206492000 | Mineral black | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3206493000 | Coloured earths | 6.5 | A |
| 3206494000 | Soluble vandyke brown | 6.5 | A |
| 3206495000 | Pigments based on cobalt compounds | 6.5 | A |
| 3206496000 | Pigments and preparations based on cadmium compounds | 6.5 | A |
| 3206499000 | Other | 6.5 | A |
| 3206500000 | Inorganic products of a kind used as luminophores | 6.5 | A |
| 3207100000 | Prepared pigments, prepared opacifiers, prepared colours and similar preparations | 6.5 | A |
| 3207201000 | Vitrifiable enamels and glazes | 6.5 | A |
| 3207202000 | Engobes (slips) | 6.5 | A |
| 3207209000 | Other | 6.5 | A |
| 3207301000 | Of gold | 6.5 | A |
| 3207302000 | Of platinum | 6.5 | A |
| 3207303000 | Of palladium | 6.5 | A |
| 3207304000 | Of silver | 6.5 | A |
| 3207309000 | Other | 6.5 | A |
| 3207400000 | Glass frit and other glass, in the form of powder, granules or flakes | 6.5 | A |
| 3208101010 | Enamels | 6.5 | A |
| 3208101090 | Other | 6.5 | A |
| 3208102000 | Varnishes (including lacquers) | 6.5 | A |
| 3208103000 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3208201011 | Enamels | 6.5 | A |
| 3208201019 | Other | 6.5 | A |
| 3208201020 | Varnishes (including lacquers) | 6.5 | A |
| 3208201030 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3208202011 | Enamels | 6.5 | A |
| 3208202019 | Other | 6.5 | A |
| 3208202020 | Varnishes (including lacquers) | 6.5 | A |
| 3208202030 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3208901011 | Enamels | 6.5 | A |
| 3208901019 | Other | 6.5 | A |
| 3208901020 | Varnishes (including lacquers) | 6.5 | A |
| 3208901030 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3208909011 | Enamels | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3208909019 | Other | 6.5 | A |
| 3208909020 | Varnishes (including lacquers) | 6.5 | A |
| 3208909030 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3209101011 | Enamels | 6.5 | A |
| 3209101019 | Other | 6.5 | A |
| 3209101020 | Varnishes (including lacquers) | 6.5 | A |
| 3209102010 | Paints (including enamels) | 6.5 | A |
| 3209102020 | Varnishes (including lacquers) | 6.5 | A |
| 3209901011 | Enamels | 6.5 | A |
| 3209901019 | Other | 6.5 | A |
| 3209901020 | Varnishes (including lacquers) | 6.5 | A |
| 3209909011 | Enamels | 6.5 | A |
| 3209909019 | Other | 6.5 | A |
| 3209909020 | Varnishes (including lacquers) | 6.5 | A |
| 3210001011 | Enamels | 6.5 | A |
| 3210001019 | Other | 6.5 | A |
| 3210001091 | Enamels | 6.5 | A |
| 3210001099 | Other | 6.5 | A |
| 3210002010 | Oil varnishes | 6.5 | A |
| 3210002020 | Varnishes and lacquers based on lac, natural gum or resins | 6.5 | A |
| 3210002030 | Varnishes based on bitumen,pitch or similar products | 6.5 | A |
| 3210002040 | Liquid varnishes containing no solvent | 6.5 | A |
| 3210003010 | Distempers | 6.5 | A |
| 3210003090 | Other | 6.5 | A |
| 3211000000 | Prepared driers. | 6.5 | A |
| 3212100000 | Stamping foils | 6.5 | A |
| 3212901000 | Dyes and other colouring matter put up in forms or packings for retail sale | 6.5 | A |
| 3212909000 | Other | 6.5 | A |
| 3213101000 | Oil colours | 6.5 | A |
| 3213102000 | Water colours | 6.5 | A |
| 3213109000 | Other | 6.5 | A |
| 3213901000 | Oil colours | 6.5 | A |
| 3213902000 | Water colours | 6.5 | A |
| 3213909000 | Other | 6.5 | A |
| 3214101060 | Based on rubber | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3214101080 | Resin mastics and cements | 6.5 | A |
| 3214101090 | Other | 6.5 | A |
| 3214102000 | Painters' fillings | 6.5 | A |
| 3214109000 | Other | 6.5 | A |
| 3214900000 | Other | 6.5 | A |
| 3215110000 | Black | 6.5 | A |
| 3215190000 | Other | 6.5 | A |
| 3215901000 | Writing ink | 6.5 | A |
| 3215902000 | Drawing ink | 6.5 | A |
| 3215903000 | Copying ink | 6.5 | A |
| 3215904010 | Of oil | 6.5 | A |
| 3215904020 | Of water | 6.5 | A |
| 3215904030 | Of oil and water | 6.5 | A |
| 3215905000 | Metalic ink | 6.5 | A |
| 3215906010 | Of oil | 6.5 | A |
| 3215906020 | Of water | 6.5 | A |
| 3215906030 | Of oil and water | 6.5 | A |
| 3215909000 | Other | 6.5 | A |
| 3301120000 | Of orange | 5 | B |
| 3301130000 | Of lemon | 5 | B |
| 3301190000 | Other | 5 | B |
| 3301240000 | Of peppermint (Mentha piperita) | 5 | B |
| 3301250000 | Of other mints | 5 | B |
| 3301291000 | Vanilla oil | 5 | B |
| 3301292000 | Citronella oil | 5 | B |
| 3301293000 | Cinnamon bark oil | 5 | B |
| 3301294000 | Cinnamon leaf oil | 5 | B |
| 3301299000 | Other | 5 | B |
| 3301300000 | Resinoids | 8 | C |
| 3301901000 | Terpenic by-products of the deterpenation of essential oils | 8 | F |
| 3301902000 | Concentrates of essential oils | 8 | F |
| 3301903000 | Aqueous distillates and aqueous solutions of essential oils | 8 | F |
| 3301904100 | Of opium | 8 | F |
| 3301904200 | Of liquorice | 8 | F |
| 3301904300 | Of hops | 30 | F |
| 3301904400 | Of pyrethrum or of the roots of plants containing rotenone | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3301904510 | Of white ginseng | 20 | X |
| 3301904520 | Of red ginseng | 754.3 | X |
| 3301904530 | Of other ginseng | 20 | X |
| 3301904600 | Of cashew nut shell liquid | 8 | F |
| 3301904700 | Of natural lacquer | 8 | F |
| 3301904800 | Other | 8 | F |
| 3302101000 | Of a kind used in the food industries | 5 | A |
| 3302102011 | Compound alcoholic preparations | 30 | A |
| 3302102019 | Other | 8 | A |
| 3302102090 | Other | 5 | A |
| 3302900000 | Other | 6.5 | A |
| 3303001000 | Perfumes and scents | 6.5 | A |
| 3303002000 | Toilet waters | 6.5 | A |
| 3304101000 | Lipsticks | 6.5 | A |
| 3304109000 | Other | 6.5 | A |
| 3304201000 | Eye shadows | 6.5 | A |
| 3304209000 | Other | 6.5 | A |
| 3304301000 | Nail enamels | 6.5 | A |
| 3304309000 | Other | 6.5 | A |
| 3304911000 | Face powders | 6.5 | A |
| 3304912000 | Baby powders (including talcum powder) | 6.5 | A |
| 3304919000 | Other | 6.5 | A |
| 3304991000 | Skin care cosmetics | 6.5 | B |
| 3304992000 | Make-up cosmetics | 6.5 | A |
| 3304993000 | Baby cosmetics | 6.5 | A |
| 3304999000 | Other | 6.5 | A |
| 3305100000 | Shampoos | 5 | A |
| 3305200000 | Preparations for permanent waving or straightening | 5 | A |
| 3305300000 | Hair lacquers | 5 | A |
| 3305901000 | Hair rinses | 5 | A |
| 3305902000 | Hair creams | 5 | A |
| 3305909000 | Other | 5 | A |
| 3306100000 | Dentifrices | 6.5 | A |
| 3306201011 | Not more than 70 decitex | 8 | A |
| 3306201019 | Other | 8 | A |
| 3306201020 | Of measuring per single yarn more than 50 tex | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3306209000 | Other | 8 | A |
| 3306901000 | Preparation for oral hygiene | 6.5 | A |
| 3306902000 | Preparations for dental hygiene | 6.5 | A |
| 3307101000 | After-shaving lotions | 6.5 | A |
| 3307109000 | Other | 6.5 | A |
| 3307200000 | Personal deodorants and antiperspirants | 6.5 | A |
| 3307301000 | Perfumed bath salts | 6.5 | A |
| 3307302000 | Other bath preparations | 6.5 | A |
| 3307410000 | "Agarbatti" and other odoriferous preparations which operate by burning | 6.5 | A |
| 3307490000 | Other | 6.5 | A |
| 3307901000 | Depilatories | 6.5 | A |
| 3307902000 | Scented sachets | 6.5 | A |
| 3307903000 | Contact lens solutions or artificial eye solutions | 6.5 | A |
| 3307909000 | Other | 6.5 | A |
| 3401111000 | Medicated soaps | 6.5 | A |
| 3401119000 | Other | 6.5 | A |
| 3401191010 | Laundry soaps | 6.5 | A |
| 3401191090 | Other | 6.5 | A |
| 3401192000 | Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent | 6.5 | A |
| 3401200000 | Soap in other forms | 6.5 | A |
| 3401300000 | Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | 6.5 | A |
| 3402110000 | Anionic | 8 | A |
| 3402120000 | Cationic | 8 | A |
| 3402131000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3402139000 | Other | 8 | A |
| 3402190000 | Other | 8 | A |
| 3402201000 | Washing preparations | 5 | A |
| 3402202000 | Cleaning preparations | 6.5 | A |
| 3402209000 | Other | 6.5 | B |
| 3402901000 | Surface-active preparations | 6.5 | A |
| 3402902000 | Washing preparations | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3402903000 | Cleaning preparations | 6.5 | A |
| 3403111000 | Preparations for the treatment of textile materials | 6.5 | A |
| 3403112000 | Preparations for the treatment of leather or furskins | 6.5 | A |
| 3403119000 | Other | 6.5 | A |
| 3403191000 | Cutting oil preparations | 6.5 | A |
| 3403192000 | Bolt or nut release preparations | 6.5 | A |
| 3403193000 | Anti-rust or anti-corrosion preparations | 6.5 | A |
| 3403194000 | Mold release preparations | 6.5 | A |
| 3403195000 | Lubricating preparations used in wire-drawing | 6.5 | A |
| 3403199000 | Other | 6.5 | A |
| 3403911000 | Preparations for the treatment of textile materials | 6.5 | A |
| 3403912000 | Preparations for the treatment of leather or furskins | 6.5 | A |
| 3403919000 | Other | 6.5 | A |
| 3403991000 | Cutting oil preparations | 6.5 | A |
| 3403992000 | Lubricating preparations used in wire-drawing | 6.5 | A |
| 3403999000 | Other | 6.5 | A |
| 3404200000 | Of poly(oxyethylene) (polyethylene glycol) | 6.5 | A |
| 3404901010 | Of chloroparaffines | 6.5 | A |
| 3404901030 | Of polyalkylenes | 6.5 | A |
| 3404901040 | Of chemically modified lignite | 6.5 | A |
| 3404901090 | Other | 6.5 | A |
| 3404902000 | Prepared waxes | 6.5 | A |
| 3405100000 | Polishes, creams and similar preparations for footwear or leather | 6.5 | A |
| 3405200000 | Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | 6.5 | A |
| 3405300000 | Polishes and similar preparations for coachwork, other than metal polishes | 6.5 | A |
| 3405400000 | Scouring pastes and powders and other scouring preparations | 6.5 | A |
| 3405901010 | Based on chalk | 6.5 | A |
| 3405901020 | Based on kieselguhr | 6.5 | A |
| 3405901030 | Based on diamond powder or dust | 6.5 | A |
| 3405901090 | Other | 6.5 | A |
| 3405909000 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3406000000 | Candles, tapers and the like. | 6.5 | A |
| 3407001000 | Modelling pastes | 6.5 | A |
| 3407002000 | Preparations known as "dental wax" or as "dental impression compounds" | 6.5 | A |
| 3407003000 | Other preparations for use in dentistry, with a basis of plaster | 6.5 | A |
| 3501101000 | For manufacturing coffee creamer | 8 | F |
| 3501109000 | Other | 20 | F |
| 3501901110 | For manufacturing coffee creamer | 8 | F |
| 3501901190 | Other | 20 | F |
| 3501901200 | Other casein derivatives | 20 | F |
| 3501902000 | Casein glues | 20 | F |
| 3502110000 | Dried | 8 | E |
| 3502190000 | Other | 8 | E |
| 3502200000 | Milk albumin, including concentrates of two or more whey proteins | 8 | E |
| 3502901000 | Albuminates and other albumin derivatives | 8 | A |
| 3502909000 | Other | 8 | A |
| 3503001010 | Gelatin | 8 | F |
| 3503001020 | Gelatin derivatives | 8 | F |
| 3503002000 | Isinglass | 8 | F |
| 3503003000 | Other glues of animal origin | 8 | F |
| 3504001010 | Peptones | 8 | A |
| 3504001020 | Derivatives of peptones | 8 | A |
| 3504002010 | Keratins | 8 | A |
| 3504002020 | Nucleoproteids | 8 | A |
| 3504002030 | Protein isolates | 8 | A |
| 3504002090 | Other | 8 | A |
| 3504003000 | Hide powder | 8 | A |
| 3505101000 | Dextrins | 8 | F |
| 3505102000 | Soluble starch (amylogen) | 8 | F |
| 3505103000 | Roasted starches | 385.7 | X |
| 3505104010 | For food | 385.7 | X |
| 3505104090 | Other | 385.7 | X |
| 3505105010 | For food | 385.7 | X |
| 3505105090 | Other | 385.7 | X |
| 3505109010 | For food | 385.7 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3505109090 | Other | 385.7 | X |
| 3505201000 | Starch glues | 201.2 | X |
| 3505202000 | Dextrin glues | 201.2 | X |
| 3505209000 | Other | 201.2 | X |
| 3506101000 | Based on rubber | 6.5 | A |
| 3506102000 | Based on plastic (including artificial resins) | 6.5 | A |
| 3506109000 | Other | 6.5 | A |
| 3506910000 | Adhesives based on polymers of headings 39.01 to 39.13 or on rubber | 6.5 | B |
| 3506991000 | Vienna glues | 6.5 | A |
| 3506992000 | Glues obtained by chemically treating natural gums | 6.5 | A |
| 3506993000 | Glues based on silicates | 6.5 | A |
| 3506999000 | Other | 6.5 | A |
| 3507100000 | Rennet and concentrates thereof | 6.5 | A |
| 3507901010 | Trypsin | 6.5 | A |
| 3507901020 | Chymotrypsin | 6.5 | A |
| 3507901030 | Alpha-amylase | 6.5 | A |
| 3507901040 | Lipase | 6.5 | A |
| 3507901090 | Other | 6.5 | A |
| 3507902000 | Pepsin | 6.5 | A |
| 3507903000 | Malt enzymes | 6.5 | A |
| 3507904010 | Papain | 6.5 | A |
| 3507904020 | Bromelain | 6.5 | A |
| 3507904030 | Ficin | 6.5 | A |
| 3507906010 | Amylase | 6.5 | A |
| 3507906020 | Protease | 6.5 | A |
| 3507907000 | Pectic enzymes | 6.5 | A |
| 3507908000 | Cytochrome C Oxidase | 6.5 | A |
| 3507909000 | Other | 6.5 | A |
| 3601001000 | Black powders | 6.5 | A |
| 3601002000 | Smokeless powders | 6.5 | A |
| 3602000000 | Prepared explosives, other than propellent powders. | 6.5 | A |
| 3603001000 | Safety fuses | 6.5 | A |
| 3603002000 | Detonating fuses | 6.5 | A |
| 3603003000 | Percussion or detonating caps | 6.5 | A |
| 3603004000 | Igniters | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3603005000 | Electric detonators | 6.5 | A |
| 3604100000 | Fireworks | 6.5 | A |
| 3604901000 | Signalling flares | 6.5 | A |
| 3604909000 | Other | 6.5 | A |
| 3605001000 | Yellow phosphorus match | 6.5 | A |
| 3605009000 | Other | 6.5 | A |
| 3606100000 | Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 ㎤ | 6.5 | A |
| 3606901010 | Meta fuel | 6.5 | A |
| 3606901020 | Hexamine | 6.5 | A |
| 3606901030 | Solidified alcohols | 6.5 | A |
| 3606901090 | Other | 6.5 | A |
| 3606902010 | Lighter flints | 6.5 | A |
| 3606902090 | Other | 6.5 | A |
| 3606909010 | Lighter flints | 6.5 | A |
| 3606909090 | Other | 6.5 | A |
| 3701100000 | For X-ray | 6.5 | A |
| 3701200000 | Instant print film | 6.5 | A |
| 3701301000 | For making semiconductor | 6.5 | A |
| 3701309100 | For graphic art | 6.5 | A |
| 3701309200 | For printed circuit board | 6.5 | A |
| 3701309910 | For astronomy | 6.5 | A |
| 3701309920 | For aerial photography | 6.5 | A |
| 3701309991 | For Flat Panel Display (blank mask) | 3 | A |
| 3701309999 | Other | 6.5 | A |
| 3701911000 | For making semiconductor | 6.5 | A |
| 3701919100 | For graphic art | 6.5 | A |
| 3701919200 | For printed circuit board | 6.5 | A |
| 3701919910 | For astronomy | 6.5 | A |
| 3701919920 | For aerial photography | 6.5 | A |
| 3701919990 | Other | 6.5 | A |
| 3701991000 | For making semiconductor | 3 | A |
| 3701999100 | For graphic art | 6.5 | A |
| 3701999200 | For printed circuit board | 6.5 | A |
| 3701999910 | For astronomy | 6.5 | A |
| 3701999920 | For aerial photography | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3701999990 | Other | 6.5 | A |
| 3702100000 | For X-ray | 6.5 | A |
| 3702311110 | Negatives | 6.5 | A |
| 3702311120 | Positives | 6.5 | A |
| 3702311210 | Negatives | 6.5 | A |
| 3702311220 | Positives | 6.5 | A |
| 3702311910 | Negatives | 6.5 | A |
| 3702311920 | Positives | 6.5 | A |
| 3702312000 | For graphic art | 6.5 | A |
| 3702313000 | For printed circuit board | 6.5 | A |
| 3702319010 | For photo-electric sound recording | 6.5 | A |
| 3702319020 | For aerial photography | 6.5 | A |
| 3702319090 | Other | 6.5 | A |
| 3702321110 | Negatives | 6.5 | A |
| 3702321120 | Positives | 6.5 | A |
| 3702321210 | Negatives | 6.5 | A |
| 3702321220 | Positives | 6.5 | A |
| 3702321910 | Negatives | 6.5 | A |
| 3702321920 | Positives | 6.5 | A |
| 3702322000 | For graphic art | 6.5 | A |
| 3702323000 | For printed circuit board | 6.5 | A |
| 3702329010 | For photo-electric sound recording | 6.5 | A |
| 3702329020 | For aerial photography | 6.5 | A |
| 3702329030 | Instant print film | 6.5 | A |
| 3702329090 | Other | 6.5 | A |
| 3702391110 | Negatives | 6.5 | A |
| 3702391120 | Positives | 6.5 | A |
| 3702391210 | Negatives | 6.5 | A |
| 3702391220 | Positives | 6.5 | A |
| 3702391910 | Negatives | 6.5 | A |
| 3702391920 | Positives | 6.5 | A |
| 3702392000 | For graphic art | 6.5 | A |
| 3702393000 | For printed circuit board | 6.5 | A |
| 3702399010 | For photo-electric sound recording | 6.5 | A |
| 3702399020 | For aerial photography | 6.5 | A |
| 3702399090 | Other | 6.5 | A |
| 3702411010 | Negatives | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3702411020 | Positives | 6.5 | A |
| 3702412000 | For graphic art | 6.5 | A |
| 3702413000 | For printed circuit board | 6.5 | A |
| 3702419010 | For photo-electric sound recording | 6.5 | A |
| 3702419020 | For aerial photography | 6.5 | A |
| 3702419090 | Other | 6.5 | A |
| 3702421010 | Negatives | 6.5 | A |
| 3702421020 | Positives | 6.5 | A |
| 3702422000 | For graphic art | 6.5 | A |
| 3702423000 | For printed circuit board | 6.5 | A |
| 3702429010 | For photo-electric sound recording | 6.5 | A |
| 3702429020 | For aerial photography | 6.5 | A |
| 3702429090 | Other | 6.5 | A |
| 3702431010 | Negatives | 6.5 | A |
| 3702431020 | Positives | 6.5 | A |
| 3702432000 | For graphic art | 6.5 | A |
| 3702433000 | For printed circuit board | 6.5 | A |
| 3702439010 | For photo-electric sound recording | 6.5 | A |
| 3702439020 | For aerial photography | 6.5 | A |
| 3702439090 | Other | 6.5 | A |
| 3702441010 | Negatives | 6.5 | A |
| 3702441020 | Positives | 6.5 | A |
| 3702442000 | For graphic art | 6.5 | A |
| 3702443000 | For printed circuit board | 6.5 | A |
| 3702449010 | For photo-electric sound recording | 6.5 | A |
| 3702449020 | For aerial photography | 6.5 | A |
| 3702449090 | Other | 6.5 | A |
| 3702521010 | Negatives | 6.5 | A |
| 3702521020 | Positives | 6.5 | A |
| 3702522000 | For graphic art | 6.5 | A |
| 3702523000 | For printed circuit board | 6.5 | A |
| 3702529010 | For photo-electric sound recording | 6.5 | A |
| 3702529020 | For aerial photography | 6.5 | A |
| 3702529090 | Other | 6.5 | A |
| 3702530000 | Of a width exceeding 16 ㎜ but not exceeding 35 ㎜ and of a length not exceeding 30 m, for slides | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3702541010 | Negatives | 6.5 | A |
| 3702541020 | Positives | 6.5 | A |
| 3702542000 | For graphic art | 6.5 | A |
| 3702543000 | For printed circuit board | 6.5 | A |
| 3702549010 | For photo-electric sound recording | 6.5 | A |
| 3702549020 | For aerial photography | 6.5 | A |
| 3702549090 | Other | 6.5 | A |
| 3702551010 | Negatives | 6.5 | A |
| 3702551020 | Positives | 6.5 | A |
| 3702552000 | For graphic art | 6.5 | A |
| 3702553000 | For printed circuit board | 6.5 | A |
| 3702559010 | For photo-electric sound recording | 6.5 | A |
| 3702559020 | For aerial photography | 6.5 | A |
| 3702559090 | Other | 6.5 | A |
| 3702561010 | Negatives | 6.5 | A |
| 3702561020 | Positives | 6.5 | A |
| 3702562000 | For graphic art | 6.5 | A |
| 3702563000 | For printed circuit board | 6.5 | A |
| 3702569010 | For photo-electric sound recording | 6.5 | A |
| 3702569020 | For aerial photography | 6.5 | A |
| 3702569090 | Other | 6.5 | A |
| 3702961010 | Negatives | 6.5 | A |
| 3702961020 | Positives | 6.5 | A |
| 3702962000 | For graphic art | 6.5 | A |
| 3702963000 | For printed circuit board | 6.5 | A |
| 3702969010 | For photo-electric sound recording | 6.5 | A |
| 3702969020 | For aerial photography | 6.5 | A |
| 3702969090 | Other | 6.5 | A |
| 3702971010 | Negatives | 6.5 | A |
| 3702971020 | Positives | 6.5 | A |
| 3702972000 | For graphic art | 6.5 | A |
| 3702973000 | For printed circuit board | 6.5 | A |
| 3702979010 | For photo-electric sound recording | 6.5 | A |
| 3702979020 | For aerial photography | 6.5 | A |
| 3702979090 | Other | 6.5 | A |
| 3702981010 | Negatives | 6.5 | A |
| 3702981020 | Positives | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3702982000 | For graphic art | 6.5 | A |
| 3702983000 | For printed circuit board | 6.5 | A |
| 3702989010 | For photo-electric sound recording | 6.5 | A |
| 3702989020 | For aerial photography | 6.5 | A |
| 3702989090 | Other | 6.5 | A |
| 3703101010 | For x-ray | 6.5 | A |
| 3703101020 | For electro-cardiograph | 6.5 | A |
| 3703101030 | For photo-copying | 6.5 | A |
| 3703101040 | For recording | 6.5 | A |
| 3703101090 | Other | 6.5 | A |
| 3703109010 | For x-ray | 6.5 | A |
| 3703109020 | For electro-cardiograph | 6.5 | A |
| 3703109030 | For photo-copying | 6.5 | A |
| 3703109040 | For recording | 6.5 | A |
| 3703109090 | Other | 6.5 | A |
| 3703201000 | For x-ray | 6.5 | A |
| 3703202000 | For electro-cardiograph | 6.5 | A |
| 3703203000 | For photo-copying | 6.5 | A |
| 3703204000 | For recording | 6.5 | A |
| 3703209000 | Other | 6.5 | A |
| 3703901000 | For x-ray | 6.5 | A |
| 3703902000 | For electro-cardiograph | 6.5 | A |
| 3703903000 | For photo-copying | 6.5 | A |
| 3703904000 | For recording | 6.5 | A |
| 3703909000 | Other | 6.5 | A |
| 3704001110 | For news | 0 | A |
| 3704001120 | Cinematographic film exposed overseas in the working of a motion picture by a republic of Korea producer (only Republic of Korea actors appearing in film) | 0 | A |
| 3704001190 | Other | 0 | A |
| 3704001200 | For offset reproduction, producing postcard, illustrated postcard, cards and calendars | 0 | A |
| 3704001300 | For making semiconductor | 0 | A |
| 3704001900 | Other | 0 | A |
| 3704002000 | Photographic paper, paperboard and textiles | 6.5 | A |
| 3705101000 | For producing postcard, illustrated postcard, cards and calendars | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3705109000 | Other | 0 | A |
| 3705901000 | For making semiconductor | 3 | A |
| 3705902010 | X-ray pictured | 0 | A |
| 3705902020 | Books copied | 0 | A |
| 3705902030 | Document copied | 0 | A |
| 3705903000 | Microfilms | 0 | A |
| 3705909010 | For academic research | 0 | A |
| 3705909020 | For astronomy | 0 | A |
| 3705909030 | For aerial photography | 0 | A |
| 3705909090 | Other | 0 | A |
| 3706101000 | Consisting only of sound track | 195won/m or 6.5 | A |
| 3706102000 | For news | 4won/m or 6.5 | A |
| 3706103010 | Rush | 26won/m or 6.5 | A |
| 3706103020 | Other negative joint-produced cinematography | 468won/m or 6.5 | A |
| 3706103030 | Other positive joint-produced cinematography | 78won/m or 6.5 | A |
| 3706104000 | Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea | 26won/m or 6.5 | A |
| 3706105010 | Negatives | 1,092won/m or 6.5 | A |
| 3706105020 | Positives | 182won/m or 6.5 | A |
| 3706106010 | Negatives | 1,560won/m or 6.5 | A |
| 3706106020 | Positives | 260won/m or 6.5 | A |
| 3706901000 | Consisting only of sound track | 9won/m or 6.5 | A |
| 3706902000 | For news | 5won/m or 6.5 | A |
| 3706903010 | Rush | 26won/m or 6.5 | A |
| 3706903020 | Other negative joint-produced cinematography | 468won/m or 6.5 | A |
| 3706903030 | Other positive joint-produced cinematography | 78won/m or 6.5 | A |
| 3706904000 | Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinmatograph film made by a Korean producer in Korea | 26won/m or 6.5 | A |
| 3706905010 | Negatives | 25won/m or 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3706905020 | Positives | 8won/m or 6.5 | A |
| 3706906010 | Negatives | 1,092won/m or 6.5 | A |
| 3706906020 | Positives | 182won/m or 6.5 | A |
| 3707100000 | Sensitising emulsions | 6.5 | A |
| 3707901010 | For making semiconductor | 6.5 | A |
| 3707901020 | For manufacturing organic light emitting diodes(OLED) | 5 | A |
| 3707901090 | Other | 6.5 | A |
| 3707902100 | For colour photography | 6.5 | A |
| 3707902910 | For X-ray | 6.5 | A |
| 3707902920 | For graphic art | 6.5 | A |
| 3707902990 | Other | 6.5 | A |
| 3707903100 | For colour photography | 6.5 | A |
| 3707903910 | For X-ray | 6.5 | A |
| 3707903920 | For graphic art | 6.5 | A |
| 3707903990 | Other | 6.5 | A |
| 3707909100 | Intensifiers and reducers | 6.5 | A |
| 3707909200 | Toners | 6.5 | A |
| 3707909300 | Clearing agents | 6.5 | A |
| 3707909400 | Flash light materials | 6.5 | A |
| 3707909900 | Other | 6.5 | A |
| 3801101000 | For manufacturing secondary battery | 4 | A |
| 3801109000 | Other | 6.5 | A |
| 3801200000 | Colloidal or semi-colloidal graphite | 6.5 | A |
| 3801300000 | Carbonaceous pastes for electrodes and similar pastes for furnace linings | 6.5 | A |
| 3801900000 | Other | 6.5 | A |
| 3802100000 | Activated carbon | 6.5 | A |
| 3802901010 | Activated diatomite | 6.5 | A |
| 3802901020 | Activated clays and activated earths | 6.5 | A |
| 3802901090 | Other | 6.5 | A |
| 3802902000 | Animal black (including spent animal black) | 6.5 | A |
| 3803000000 | Tall oil, whether or not refined. | 5 | A |
| 3804001000 | Liquid | 6.5 | A |
| 3804009000 | Other | 6.5 | A |
| 3805101000 | Gum spirits of turpentine | 6.5 | A |
| 3805102000 | Wood turpentine | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3805103000 | Sulphate turpentine | 6.5 | A |
| 3805900000 | Other | 6.5 | A |
| 3806101000 | Rosin | 6.5 | C |
| 3806102000 | Resin acids | 6.5 | A |
| 3806201000 | Salts of rosin | 6.5 | A |
| 3806202000 | Salts of resin acids | 6.5 | A |
| 3806209000 | Other | 6.5 | A |
| 3806300000 | Ester gums | 6.5 | A |
| 3806902000 | Run gum | 6.5 | A |
| 3806903000 | Rosin spirit and rosin oil | 6.5 | A |
| 3806909000 | Other | 6.5 | A |
| 3807001000 | Wood tar, wood tar oils and wood creosote | 6.5 | A |
| 3807002000 | Wood naphtha | 6.5 | A |
| 3807003000 | Vegetable pitch | 6.5 | A |
| 3807009010 | Pyroligneous liquid | 6.5 | C |
| 3807009090 | Other | 6.5 | A |
| 3808501000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3808509000 | Other | 6.5 | A |
| 3808911000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3808919000 | Other | 6.5 | A |
| 3808921000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3808929000 | Other | 6.5 | A |
| 3808931000 | Herbicides | 6.5 | A |
| 3808932000 | Anti-sprouting products | 6.5 | A |
| 3808933000 | Plant-growth regulators | 6.5 | A |
| 3808940000 | Disinfectants | 6.5 | A |
| 3808991000 | Rodenticides | 6.5 | A |
| 3808999000 | Other | 6.5 | A |
| 3809100000 | With a basis of amylaceous substances | 8 | C |
| 3809910000 | Of a kind used in the textile or like industries | 6.5 | A |
| 3809920000 | Of a kind used in the paper or like industries | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3809930000 | Of a kind used in the leather or like industries | 6.5 | A |
| 3810101000 | Pickling preparations for metal surfaces | 6.5 | A |
| 3810109000 | Other | 6.5 | A |
| 3810901000 | Fluxes and other auxiliary preparations for soldering, brazing or welding | 6.5 | A |
| 3810909000 | Other | 6.5 | A |
| 3811110000 | Based on lead compounds | 6.5 | A |
| 3811190000 | Other | 6.5 | A |
| 3811210000 | Containing petroleum oils or oils obtained from bituminous minerals | 5 | A |
| 3811290000 | Other | 5 | A |
| 3811900000 | Other | 6.5 | A |
| 3812101000 | Based on diphenylguanidine | 6.5 | A |
| 3812102000 | Based on dithiocarbamates | 6.5 | A |
| 3812103000 | Based on thiuram sulphides | 6.5 | A |
| 3812104000 | Based on hexamethylene tetramine | 6.5 | A |
| 3812105000 | Based on mercaptobenzothiazole | 6.5 | A |
| 3812106000 | Based on dibenzothiazyle disulphide | 6.5 | A |
| 3812109000 | Other | 6.5 | A |
| 3812200000 | Compound plasticisers for rubber or plastics | 6.5 | A |
| 3812301000 | Anti-oxidising preparations | 6.5 | A |
| 3812302000 | Other compound stabilisers | 6.5 | A |
| 3813001000 | Preparations for fire-extinguishers | 6.5 | A |
| 3813002000 | Charges for fire-extinguishers | 6.5 | A |
| 3813003000 | Charged fire-extinguishing grenades | 6.5 | A |
| 3814001010 | Mixtures of acetones, methyl acetate and methanol | 6.5 | A |
| 3814001020 | Mixtures of ethyl acetate, butyl alcohol and toluene | 6.5 | A |
| 3814001090 | Other | 6.5 | A |
| 3814002110 | For making semiconductor | 6.5 | A |
| 3814002190 | Other | 6.5 | A |
| 3814002900 | Other | 6.5 | A |
| 3815110000 | With nickel or nickel compounds as the active substance | 6.5 | A |
| 3815121000 | With platinium metal or platinium compounds | 6.5 | A |
| 3815122000 | Of palladium or palladium compounds | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3815129000 | Other | 6.5 | A |
| 3815191000 | With iron or iron compounds as the active substance | 6.5 | A |
| 3815192000 | Of titanium or titanium compounds | 6.5 | A |
| 3815199000 | Other | 6.5 | A |
| 3815901000 | Reaction initiators | 6.5 | A |
| 3815909000 | Other | 6.5 | A |
| 3816001000 | Refractory cements | 6.5 | A |
| 3816002000 | Refractory mortars | 6.5 | A |
| 3816003000 | Refractory concretes | 6.5 | A |
| 3816009000 | Other | 6.5 | A |
| 3817000000 | Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902. | 6.5 | A |
| 3818001000 | Chemical elements doped for use in electronics | 0 | A |
| 3818002000 | Chemical compounds doped for use in electronics | 0 | A |
| 3819001000 | Hydraulic brake fluids | 6.5 | A |
| 3819002000 | Other prepared liquids for hydraulic transmission | 6.5 | A |
| 3820001000 | Anti-freezing preparations | 6.5 | A |
| 3820002000 | Prepared de-icing fluids | 6.5 | A |
| 3821000000 | Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. | 6.5 | A |
| 3822001011 | Of other plates, sheets, film, foil and strip of plastics | 0 | A |
| 3822001012 | Other articles of plastics | 0 | A |
| 3822001013 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48 | 0 | A |
| 3822001014 | Litumuth testing paper and other similar testing paper | 0 | A |
| 3822001019 | Other | 0 | A |
| 3822001020 | Prepared, not on a backing | 0 | A |
| 3822001091 | Of other plates, sheets, film, foil and strip of plastics | 6.5 | A |
| 3822001092 | Other articles of plastics | 6.5 | A |
| 3822001093 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48 | 0 | A |
| 3822001099 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3822002011 | Of other plates, sheets, film, foil and strip of plastics | 0 | A |
| 3822002012 | Other articles of plastics | 0 | A |
| 3822002013 | Paper,paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48 | 0 | A |
| 3822002014 | Litumuth testing paper and other similar testing paper | 0 | A |
| 3822002019 | Other | 0 | A |
| 3822002020 | Prepared, not on a backing | 0 | A |
| 3822002091 | Of other plates, sheets, film, foil and strip of plastics | 6.5 | A |
| 3822002092 | Other articles of plastics | 6.5 | A |
| 3822002093 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48 | 0 | A |
| 3822002099 | Other | 8 | A |
| 3822003041 | Of 0 % rate in the Tariff Schedules | 0 | A |
| 3822003042 | Of 1 % rate in the Tariff Schedules | 1 | A |
| 3822003043 | Of 2 % rate in the Tariff Schedules | 2 | A |
| 3822003044 | Of 3 % rate in the Tariff Schedules | 3 | A |
| 3822003045 | Of 4 % rate in the Tariff Schedules | 4 | A |
| 3822003046 | Of 5 % rate in the Tariff Schedules | 5 | A |
| 3822003047 | Of 5.4 % rate in the Tariff Schedules | 5.4 | A |
| 3822003048 | Of 6.5 % rate in the Tariff Schedules | 6.5 | A |
| 3822003049 | Of 7 % rate in the Tariff Schedules | 7 | A |
| 3822003050 | Of 8 % rate in the Tariff Schedules | 8 | A |
| 3822003051 | Of 10 % rate in the Tariff Schedules | 10 | A |
| 3822003052 | Of 20 % rate in the Tariff Schedules | 20 | A |
| 3822003053 | Of 27 % rate in the Tariff Schedules | 27 | A |
| 3822003054 | Of 30 % rate in the Tariff Schedules | 30 | A |
| 3822003055 | Of 36 % rate in the Tariff Schedules | 36 | A |
| 3822003056 | Of 40 % rate in the Tariff Schedules | 40 | A |
| 3822003057 | Of 50 % rate in the Tariff Schedules | 50 | A |
| 3822003058 | Of subheadings 3706.10.1000, 3706.10.5020 and 3706.90.6020 | 182won/m or 6.5 | A |
| 3822003059 | Of subheadings 3706.10.2000 and 3706.90.2000 | 4won/m or 6.5 | A |
| 3822003060 | Of subheadings 3706.10.3010, 3706.10.4000, 3706.90.3010 and 3706.90.4000 | 26won/m or 6.5 | A |
| 3822003061 | Of subheadings 3706.10.3020 and | 468won/m or 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 3706.90.3020 | | |
| 3822003062 | Of subheadings 3706.10.3030 and 3706.90.3030 | 78won/m or 6.5 | A |
| 3822003063 | Of subheadings 3706.10.5010 and 3706.90.6010 | 1,092won/m or 6.5 | A |
| 3822003064 | Of subheading 3706.10.6010 | 1,560won/m or 6.5 | A |
| 3822003065 | Of subheading 3706.10.6020 | 260won/m or 6.5 | A |
| 3822003066 | Of subheadings 3706.90.1000 and 3706.90.5020 | 8won/m or 6.5 | A |
| 3822003067 | Of subheading 3706.90.5010 | 25won/m or 6.5 | A |
| 3823110000 | Stearic acid | 8 | A |
| 3823120000 | Oleic acid | 8 | A |
| 3823130000 | Tall oil fatty acids | 8 | A |
| 3823191000 | Palmitic acids | 8 | A |
| 3823192000 | Acid oils from refining | 8 | A |
| 3823199000 | Other | 8 | A |
| 3823701000 | Cetyl alcohol | 5 | A |
| 3823702000 | Stearyl alcohol | 5 | A |
| 3823703000 | Oleyl alcohol | 5 | A |
| 3823704000 | Lauryl alcohol | 3 | A |
| 3823709010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3823709090 | Other | 5 | A |
| 3824100000 | Prepared binders for foundry moulds or cores | 6.5 | A |
| 3824300000 | Non-agglomerated metal carbides mixed together or with metallic binders | 6.5 | A |
| 3824400000 | Prepared additives for cements, mortars or concretes | 6.5 | A |
| 3824500000 | Non-refractory mortars and concretes | 6.5 | A |
| 3824600000 | Sorbitol other than that of subheading 2905.44 | 8 | F |
| 3824711000 | Detergents based on trichlorotrifluoroethane | 6.5 | A |
| 3824719000 | Other | 6.5 | A |
| 3824720000 | Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes | 6.5 | A |
| 3824730000 | Containing hydrobromofluorocarbons (HBFCs) | 6.5 | A |
| 3824740000 | Containing hydrochlorofluorocarbons (HCFCs), whether or not containing | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) | | |
| 3824750000 | Containing carbon tetrachloride | 6.5 | A |
| 3824760000 | Containing 1,1,1-trichloroethane (methyl chloroform) | 6.5 | A |
| 3824770000 | Containing bromomethane (methyl bromide) or bromochloromethane | 6.5 | A |
| 3824780000 | Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) | 6.5 | A |
| 3824790000 | Other | 6.5 | A |
| 3824810000 | Containing oxirane (ethylene oxide) | 6.5 | A |
| 3824820000 | Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | 6.5 | A |
| 3824830000 | Containing tris (2,3-dibromopropyl) phosphate | 6.5 | A |
| 3824901000 | Roasted chromite | 5 | A |
| 3824902100 | Getters for vacuum tubes | 6.5 | A |
| 3824902200 | Preparations of carbon resistors or ceramic solid resistors | 6.5 | A |
| 3824902410 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3824902490 | Other | 6.5 | A |
| 3824903100 | Mixtures consisting mainly of O-alkyl (≤C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates | 6.5 | A |
| 3824903200 | Mixtures consisting mainly of O-alkyl (≤C10, including cycloalkyl) N,N-dialkyl (methyl, ehtyl, n-propyl or isopropyl) phosphoramidocyanidates | 6.5 | A |
| 3824903300 | Mixtures consisting mainly of [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl]hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonothioates and their O-alkyl (≤C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof | 6.5 | A |
| 3824903400 | Mixtures consisting mainly of alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyldifluorides | 6.5 | A |
| 3824903500 | Mixtures consisting mainly of[O-2-dialkyl (methyl, ethyl, n-propyl or | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | isopropyl) aminoethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (≤C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protoanted salts thereof | | |
| 3824903600 | Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides | 6.5 | A |
| 3824903700 | Mixtures consisting mainly of dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates | 6.5 | A |
| 3824903800 | Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines or their protonated salts | 6.5 | A |
| 3824903911 | Mixtures consisting mainly of N,N dimethyl-2-amino-ethanol or N,N-diethyl-2-amino ethanol or their protonated salts | 6.5 | A |
| 3824903919 | Other | 6.5 | A |
| 3824903920 | Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols or their protonated salts | 6.5 | A |
| 3824903930 | Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms | 6.5 | A |
| 3824903990 | Other | 6.5 | A |
| 3824904100 | Mixed polyethylene glycol | 6.5 | A |
| 3824904200 | Ion-exchangers | 6.5 | A |
| 3824904300 | Anti-scaling compounds | 6.5 | A |
| 3824904400 | Additives to harden varnish or glue | 6.5 | A |
| 3824905100 | Ink-removers | 6.5 | A |
| 3824905200 | Stencil correctors | 6.5 | A |
| 3824905300 | Correcting fluids | 6.5 | A |
| 3824906100 | Compounded extenders for paints | 6.5 | A |
| 3824906200 | Preparations for the manufacture of certain ceramic articles (artificial teeth, etc) | 6.5 | A |
| 3824906300 | Soda-lime | 6.5 | A |
| 3824906400 | Hydrated silica gel | 6.5 | A |
| 3824906500 | Anti-rust preparations | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3824906600 | Preparations for the manufacture of ceramic condenser and ferrite core | 6.5 | A |
| 3824907100 | Metal plating preparations | 6.5 | A |
| 3824907200 | Chlorinated paraffin | 6.5 | A |
| 3824907300 | Anti-foaming agent | 6.5 | A |
| 3824907400 | Foaming agent | 6.5 | A |
| 3824907500 | Prepared calcium carbonate | 6.5 | A |
| 3824907600 | Liquid crystal preparations | 6.5 | A |
| 3824907700 | Ammoniacal gas liquors | 6.5 | A |
| 3824908010 | Based on methyl ethyl ketone peroxide | 6.5 | A |
| 3824908090 | Other | 6.5 | A |
| 3824909010 | Micro-element fertilisers (other than products of Chapter 31) | 6.5 | A |
| 3824909030 | Chewing gum base | 6.5 | A |
| 3824909050 | Naphthenic acids, their water-insoluble salts and their esters | 6.5 | A |
| 3824909061 | With nicotine | 6.5 | A |
| 3824909069 | Other | 6.5 | A |
| 3824909090 | Other | 6.5 | A |
| 3825100000 | Municipal waste | 6.5 | A |
| 3825200000 | Sewage sludge | 6.5 | A |
| 3825301000 | Of heading 30.05. | 0 | A |
| 3825302000 | Of subheading 3824.90 | 6.5 | A |
| 3825303000 | Of subheading 4015.11 | 8 | A |
| 3825304000 | Of subheading 9018.3 | 8 | A |
| 3825410000 | Halogenated | 6.5 | A |
| 3825490000 | Other | 6.5 | A |
| 3825500000 | Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids | 6.5 | A |
| 3825610000 | Mainly containing organic constituents | 6.5 | A |
| 3825690000 | Other | 6.5 | A |
| 3825900000 | Other | 6.5 | A |
| 3826000000 | Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals. | 6.5 | E |
| 3901101000 | Linear low density polyethylene | 6.5 | A |
| 3901109000 | Other | 6.5 | A |
| 3901201000 | Of pulp | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3901209000 | Other | 6.5 | A |
| 3901300000 | Ethylene-vinyl acetate copolymers | 6.5 | A |
| 3901900000 | Other | 6.5 | A |
| 3902100000 | Polypropylene | 6.5 | A |
| 3902200000 | Polyisobutylene | 6.5 | A |
| 3902300000 | Propylene copolymers | 6.5 | A |
| 3902900000 | Other | 6.5 | A |
| 3903110000 | Expansible | 6.5 | A |
| 3903190000 | Other | 6.5 | A |
| 3903200000 | Styrene-acrylonitrile (SAN) copolymers | 6.5 | A |
| 3903300000 | Acrylonitrile-butadiene-styrene (ABS) copolymers | 6.5 | A |
| 3903901000 | Styrene-butadiene copolymers | 6.5 | A |
| 3903909000 | Other | 6.5 | A |
| 3904100000 | Poly (vinyl chloride), not mixed with any other substances | 6.5 | A |
| 3904210000 | Non-plasticised | 6.5 | A |
| 3904220000 | Plasticised | 6.5 | A |
| 3904300000 | Vinyl chloride-vinyl acetate copolymers | 6.5 | A |
| 3904400000 | Other vinyl chloride copolymers | 6.5 | A |
| 3904500000 | Vinylidene chloride polymers | 6.5 | A |
| 3904610000 | Polytetrafluoroethylene | 6.5 | A |
| 3904690000 | Other | 6.5 | A |
| 3904900000 | Other | 6.5 | A |
| 3905120000 | In aqueous dispersion | 6.5 | A |
| 3905190000 | Other | 6.5 | A |
| 3905210000 | In aqueous dispersion | 6.5 | A |
| 3905290000 | Other | 6.5 | A |
| 3905300000 | Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups | 8 | A |
| 3905910000 | Copolymers | 6.5 | A |
| 3905990000 | Other | 6.5 | A |
| 3906100000 | Poly(methyl methacrylate) | 6.5 | A |
| 3906901000 | Poly acryl amide | 8 | A |
| 3906909000 | Other | 8 | A |
| 3907100000 | Polyacetals | 6.5 | A |
| 3907201000 | Polyoxyethylene (polyethylene glycol) | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3907202000 | Polyoxypropylene (polypropylene glycol) | 6.5 | A |
| 3907203000 | Poly phenylene oxide | 6.5 | A |
| 3907209000 | Other | 6.5 | A |
| 3907301000 | For making semiconductor | 6.5 | A |
| 3907309000 | Other | 6.5 | A |
| 3907400000 | Polycarbonates | 6.5 | A |
| 3907500000 | Alkyd resins | 6.5 | A |
| 3907600000 | Poly(ethylene terephthalate) | 6.5 | A |
| 3907700000 | Poly(lactic acid) | 6.5 | A |
| 3907910000 | Unsaturated | 6.5 | A |
| 3907991000 | Poly butylene terephthalate | 6.5 | A |
| 3907999000 | Other | 6.5 | A |
| 3908101000 | Polyamide-6 | 6.5 | A |
| 3908102000 | Polyamide-6,6 | 6.5 | A |
| 3908103000 | Polyamide-11, -12, -6,9, -6,10, -6,12 | 6.5 | A |
| 3908900000 | Other | 6.5 | A |
| 3909101000 | Urea resins | 6.5 | A |
| 3909102000 | Thiourea resins | 6.5 | A |
| 3909200000 | Melamine resins | 6.5 | A |
| 3909300000 | Other amino-resins | 6.5 | A |
| 3909400000 | Phenolic resins | 6.5 | A |
| 3909500000 | Polyurethanes | 6.5 | A |
| 3910001000 | For making semiconductor | 6.5 | A |
| 3910009010 | Silicon oil | 6.5 | A |
| 3910009020 | Silicon rubber | 6.5 | A |
| 3910009090 | Other | 6.5 | A |
| 3911101000 | Petroleum resins | 8 | A |
| 3911102000 | Coumarone, indene or coumarone-indene resins | 8 | A |
| 3911103000 | Polyterpenes | 8 | A |
| 3911901000 | Polysulphides | 6.5 | A |
| 3911902000 | Polysulphones | 6.5 | A |
| 3911903000 | Furan resin | 6.5 | A |
| 3911909000 | Other | 6.5 | A |
| 3912110000 | Non-plasticised | 5 | A |
| 3912120000 | Plasticised | 5 | A |
| 3912200000 | Cellulose nitrates (including collodions) | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3912311000 | Sodium carboxymethyl cellulose | 6.5 | A |
| 3912319000 | Other | 6.5 | A |
| 3912391000 | Methyl cellulose | 6.5 | A |
| 3912399000 | Other | 6.5 | A |
| 3912901000 | Regenerated cellulose | 6.5 | A |
| 3912909000 | Other | 6.5 | A |
| 3913101000 | Sodium alginate | 6.5 | A |
| 3913102000 | Propylene glycol alginate | 6.5 | A |
| 3913109000 | Other | 6.5 | A |
| 3913901000 | Hardened proteins | 6.5 | A |
| 3913902010 | Chlorinated rubber | 6.5 | A |
| 3913902020 | Rubber hydrochloride | 6.5 | A |
| 3913902030 | Oxidised rubber | 6.5 | A |
| 3913902040 | Cyclised rubber | 6.5 | A |
| 3913902090 | Other | 6.5 | A |
| 3913909010 | Dextran | 6.5 | A |
| 3913909090 | Other | 6.5 | A |
| 3914001000 | Cationic | 6.5 | A |
| 3914009000 | Other | 6.5 | A |
| 3915101000 | Film, sheets, plates and foil before they became wastes | 6.5 | A |
| 3915102000 | Pipes and hoses before they became wastes | 6.5 | A |
| 3915109000 | Other | 6.5 | A |
| 3915200000 | Of polymers of styrene | 6.5 | A |
| 3915300000 | Of polymers of vinyl chloride | 6.5 | A |
| 3915901000 | Of polymers of propylene | 6.5 | A |
| 3915902000 | Of acrylic polymers | 6.5 | A |
| 3915903000 | Of polyacetals | 6.5 | A |
| 3915904000 | Of polycarbonates | 6.5 | A |
| 3915905000 | Of polyamides | 6.5 | A |
| 3915909000 | Other | 6.5 | A |
| 3916100000 | Of polymers of ethylene | 6.5 | A |
| 3916200000 | Of polymers of vinyl chloride | 6.5 | A |
| 3916901000 | Of polymers of styrene | 6.5 | A |
| 3916902000 | Of polymers of propylene | 6.5 | A |
| 3916903000 | Of acrylic polymers | 6.5 | A |
| 3916904000 | Of polyamides | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3916909000 | Other | 6.5 | A |
| 3917101000 | Of hardened protein | 6.5 | A |
| 3917102000 | Of cellulosic materials | 6.5 | A |
| 3917210000 | Of polymers of ethylene | 6.5 | A |
| 3917220000 | Of polymers of propylene | 6.5 | A |
| 3917230000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917291000 | Of polymers of styrene | 6.5 | A |
| 3917292000 | Of polyamides | 6.5 | A |
| 3917299000 | Other | 6.5 | A |
| 3917311000 | Of polymers of ethylene | 6.5 | A |
| 3917312000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917319000 | Other | 6.5 | A |
| 3917321000 | Of polymers of ethylene | 6.5 | A |
| 3917322000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917329000 | Other | 6.5 | A |
| 3917331000 | Of polymers of ethylene | 6.5 | A |
| 3917332000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917339000 | Other | 6.5 | A |
| 3917391000 | Of polymers of ethylene | 6.5 | A |
| 3917392000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917399000 | Other | 6.5 | A |
| 3917400000 | Fittings | 6.5 | A |
| 3918101000 | Of polyvinyl chloride | 6.5 | A |
| 3918102000 | Of copolymers of vinyl chloride and vinyl acetate | 6.5 | A |
| 3918109000 | Other | 6.5 | A |
| 3918900000 | Of other plastics | 6.5 | A |
| 3919100000 | In rolls of a width not exceeding 20 cm | 6.5 | A |
| 3919900000 | Other | 6.5 | A |
| 3920100000 | Of polymers of ethylene | 6.5 | A |
| 3920200000 | Of polymers of propylene | 6.5 | A |
| 3920300000 | Of polymers of styrene | 6.5 | A |
| 3920430000 | Containing by weight not less than 6 % of plasticisers | 6.5 | A |
| 3920490000 | Other | 6.5 | A |
| 3920510000 | Of poly(methyl methacrylate) | 6.5 | A |
| 3920590000 | Other | 6.5 | A |
| 3920610000 | Of polycarbonates | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3920620000 | Of poly(ethylene terephthalate) | 6.5 | A |
| 3920630000 | Of unsaturated polyesters | 6.5 | A |
| 3920690000 | Of other polyesters | 6.5 | A |
| 3920710000 | Of regenerated cellulose | 6.5 | A |
| 3920730000 | Of cellulose acetate | 6.5 | A |
| 3920791000 | Of vulcanised fibre | 6.5 | A |
| 3920799000 | Other | 6.5 | A |
| 3920910000 | Of poly(vinyl butyral) | 6.5 | A |
| 3920920000 | Of polyamides | 6.5 | A |
| 3920930000 | Of amino-resins | 6.5 | A |
| 3920940000 | Of phenolic resins | 6.5 | A |
| 3920991000 | For aircrafts | 6.5 | A |
| 3920999010 | Polyimides film, for manufacturing Printed Circuit Board with the function of lead frame | 4 | A |
| 3920999090 | Other | 6.5 | A |
| 3921110000 | Of polymers of styrene | 6.5 | A |
| 3921120000 | Of polymers of vinyl chloride | 6.5 | A |
| 3921130000 | Of polyurethanes | 6.5 | A |
| 3921140000 | Of regenerated cellulose | 6.5 | A |
| 3921191010 | Separator, for manufacturing secondary battery | 4 | A |
| 3921191090 | Other | 6.5 | A |
| 3921192010 | Separator, for manufacturing secondary battery | 4 | A |
| 3921192090 | Other | 6.5 | A |
| 3921193010 | Of polymethyl methacrylate | 6.5 | A |
| 3921193090 | Other | 6.5 | A |
| 3921194010 | Of polycarbonates | 6.5 | A |
| 3921194020 | Of polyethylene terephthalate | 6.5 | A |
| 3921194030 | Of unsaturated polyesters | 6.5 | A |
| 3921194090 | Other | 6.5 | A |
| 3921195010 | Of vulcanised fibre | 6.5 | A |
| 3921195020 | Of cellulose acetate | 6.5 | A |
| 3921195090 | Other | 6.5 | A |
| 3921199010 | Of polyvinyl butyral | 6.5 | A |
| 3921199020 | Of polyamides | 6.5 | A |
| 3921199030 | Of amino-resins | 6.5 | A |
| 3921199040 | Of phenolic resins | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3921199090 | Other | 6.5 | A |
| 3921901000 | Of polymers of ethylene | 6.5 | A |
| 3921902000 | Of polymers of propylene | 6.5 | A |
| 3921903000 | Of polymers of styrene | 6.5 | A |
| 3921904010 | Rigid | 6.5 | A |
| 3921904020 | Flexible | 6.5 | A |
| 3921905010 | Of polymethyl methacrylate | 6.5 | A |
| 3921905090 | Other | 6.5 | A |
| 3921906010 | Of polycarbonates | 6.5 | A |
| 3921906020 | Of polyethylene terephthalate | 6.5 | A |
| 3921906030 | Of unsaturated polyesters | 6.5 | A |
| 3921906090 | Other | 6.5 | A |
| 3921907010 | Of regenerated cellulose | 6.5 | A |
| 3921907020 | Of vulcanised fibre | 6.5 | A |
| 3921907030 | Of cellulose acetate | 6.5 | A |
| 3921907090 | Other | 6.5 | A |
| 3921909010 | Of polyvinyl butyral | 6.5 | A |
| 3921909020 | Of polyamides | 6.5 | A |
| 3921909030 | Of amino-resins | 6.5 | A |
| 3921909040 | Of phenolic resins | 6.5 | A |
| 3921909050 | Of polyurethanes | 6.5 | A |
| 3921909090 | Other | 6.5 | A |
| 3922101000 | Baths and shower baths | 6.5 | A |
| 3922102000 | Wash-basins | 6.5 | A |
| 3922103000 | Sinks | 6.5 | A |
| 3922200000 | Lavatory seats and covers | 6.5 | A |
| 3922901000 | Bidets | 6.5 | A |
| 3922909000 | Other | 6.5 | A |
| 3923100000 | Boxes, cases, crates and similar articles | 6.5 | A |
| 3923210000 | Of polymers of ethylene | 6.5 | B |
| 3923290000 | Of other plastics | 6.5 | A |
| 3923300000 | Carboys, bottles, flasks and similar articles | 6.5 | B |
| 3923400000 | Spools, cops, bobbins and similar supports | 6.5 | A |
| 3923500000 | Stoppers, lids, caps and other closures | 6.5 | B |
| 3923900000 | Other | 6.5 | A |
| 3924100000 | Tableware and kitchenware | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3924901000 | Soap dishes and boxes | 6.5 | A |
| 3924902000 | Table cloths and other similar articles | 6.5 | A |
| 3924909000 | Other | 6.5 | A |
| 3925100000 | Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 ℓ | 6.5 | A |
| 3925200000 | Doors, windows and their frames and thresholds for doors | 6.5 | A |
| 3925300000 | Shutters, blinds (including Venetian blinds) and similar articles and parts thereof | 6.5 | A |
| 3925900000 | Other | 6.5 | A |
| 3926101000 | Pencil cases and erasers | 6.5 | A |
| 3926102000 | Binders | 6.5 | A |
| 3926109000 | Other | 6.5 | A |
| 3926200000 | Articles of apparel and clothing accessories (including gloves, mittens and mitts) | 6.5 | A |
| 3926300000 | Fittings for furniture, coachwork or the like | 6.5 | A |
| 3926400000 | Statuettes and other ornamental articles | 6.5 | A |
| 3926901000 | Parts for use in machinery and mechanical appliances | 6.5 | B |
| 3926902000 | Fans and hand screens non-mechanical; frames and handles therefor and parts of such frames and handles | 6.5 | A |
| 3926903000 | Lables and tags | 6.5 | B |
| 3926904000 | Adhesive tapes with case | 6.5 | B |
| 3926905000 | Frames for painting, photographs, mirrors and the like | 6.5 | A |
| 3926906000 | Albums | 6.5 | A |
| 3926909000 | Other | 6.5 | B |
| 4001100000 | Natural rubber latex, whether or not pre-vulcanised | 0 | A |
| 4001210000 | Smoked sheets | 0 | A |
| 4001220000 | Technically specified natural rubber (TSNR) | 0 | A |
| 4001290000 | Other | 0 | A |
| 4001301000 | Chicle gum | 2 | A |
| 4001309000 | Other | 2 | A |
| 4002110000 | Latex | 8 | A |
| 4002190000 | Other | 8 | A |
| 4002201000 | Latex | 8 | A |
| 4002209000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4002311000 | Latex | 5 | A |
| 4002319000 | Other | 5 | A |
| 4002391000 | Latex | 5 | A |
| 4002399010 | Of chlorinated-isobutene-isoprene rubber (CIIR) | 5 | A |
| 4002399020 | Of brominated-isobutene-isoprene rubber (BIIR) | 5 | A |
| 4002410000 | Latex | 8 | A |
| 4002490000 | Other | 8 | A |
| 4002510000 | Latex | 8 | A |
| 4002590000 | Other | 8 | A |
| 4002601000 | Latex | 8 | A |
| 4002609000 | Other | 8 | A |
| 4002701000 | Latex | 8 | A |
| 4002709000 | Other | 8 | A |
| 4002801000 | Latex | 8 | A |
| 4002809000 | Other | 8 | A |
| 4002910000 | Latex | 8 | A |
| 4002991000 | Of carboxylated acrylonitrile-butadiene rubbers (XNBR) | 8 | A |
| 4002992000 | Of acrylonitrile-isoprene rubbers (NIR) | 8 | A |
| 4002993000 | Thioplasts (TM) | 8 | A |
| 4002999000 | Other | 8 | A |
| 4003000000 | Reclaimed rubber in primary forms or in plates, sheets or strip. | 8 | A |
| 4004000000 | Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom. | 3 | A |
| 4005101000 | Plates, sheets and strip | 8 | A |
| 4005109000 | Other | 8 | A |
| 4005200000 | Solutions; dispersions other than those of subheading 4005.10 | 8 | A |
| 4005910000 | Plates, sheets and strip | 8 | A |
| 4005991000 | Compounded rubber latex | 8 | A |
| 4005999000 | Other | 8 | A |
| 4006100000 | "Camel-back" strips for retreading rubber tyres | 8 | A |
| 4006901000 | Rubber rods | 8 | A |
| 4006902000 | Rubber tubes | 8 | A |
| 4006903000 | Rubber profile shapes | 8 | A |
| 4006904000 | Rubber discs, rings and washers | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4006905000 | Rubber thread | 8 | A |
| 4006909000 | Other | 8 | A |
| 4007001000 | Rubber thread | 5 | A |
| 4007002000 | Rubber cord | 8 | A |
| 4008111000 | Combined with textile fabrics for reinforcing purposes | 8 | A |
| 4008119000 | Other | 8 | A |
| 4008191000 | Combined with textile fabrics for reinforcing purposes | 8 | A |
| 4008199000 | Other | 8 | A |
| 4008211000 | Combined with textile fabrics for reinforcing purposes | 8 | A |
| 4008219000 | Other | 8 | A |
| 4008291000 | Combined with textile fabrics for reinforcing purposes | 8 | A |
| 4008299000 | Other | 8 | A |
| 4009110000 | Without fittings | 8 | A |
| 4009120000 | With fittings | 8 | A |
| 4009210000 | Without fittings | 8 | A |
| 4009220000 | With fittings | 8 | A |
| 4009310000 | Without fittings | 8 | A |
| 4009320000 | With fittings | 8 | A |
| 4009410000 | Without fittings | 8 | A |
| 4009420000 | With fittings | 8 | A |
| 4010110000 | Reinforced only with metal | 8 | A |
| 4010120000 | Reinforced only with textile materials | 8 | A |
| 4010191000 | Reinforced only with plastics | 8 | A |
| 4010199000 | Other | 8 | A |
| 4010310000 | Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 8 | A |
| 4010320000 | Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 8 | A |
| 4010330000 | Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 8 | A |
| 4010340000 | Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | circumference exceeding 180 cm but not exceeding 240 cm | | |
| 4010350000 | Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | 8 | A |
| 4010360000 | Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm | 8 | A |
| 4010390000 | Other | 8 | A |
| 4011101000 | Of radial carcass | 5 | A |
| 4011102000 | Of biased carcass | 5 | A |
| 4011109000 | Other | 5 | A |
| 4011201010 | For use on a rim measuring less than 49.53 cm in diameter | 5 | A |
| 4011201090 | Other | 5 | A |
| 4011202010 | For use on a rim measuring less than 49.53 cm in diameter | 5 | A |
| 4011202090 | Other | 5 | A |
| 4011209000 | Other | 5 | A |
| 4011300000 | Of a kind used on aircraft | 5 | A |
| 4011400000 | Of a kind used on motorcycles | 5 | A |
| 4011500000 | Of a kind used on bicycles | 5 | A |
| 4011610000 | Of a kind used on agricultural or forestry vehicles and machines | 5 | A |
| 4011620000 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 5 | A |
| 4011630000 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 5 | A |
| 4011690000 | Other | 5 | A |
| 4011920000 | Of a kind used on agricultural or forestry vehicles and machines | 5 | A |
| 4011930000 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 5 | A |
| 4011940000 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 5 | A |
| 4011990000 | Other | 5 | A |
| 4012110000 | Of a kind used on motor cars (including station wagons and racing cars) | 8 | A |
| 4012120000 | Of a kind used on buses or lorries | 8 | A |
| 4012130000 | Of a kind used on aircraft | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4012190000 | Other | 8 | A |
| 4012201000 | Of a kind used on aircraft | 5 | A |
| 4012209010 | Of a kind used on motor cars (including station wagons and racing cars) | 8 | A |
| 4012209020 | Of a kind used on buses or lorries | 8 | A |
| 4012209090 | Other | 8 | A |
| 4012901010 | Solid tyres | 5 | A |
| 4012901020 | Cushion tyres | 5 | A |
| 4012901030 | Tyre treads | 5 | A |
| 4012901040 | Tyre flaps | 5 | A |
| 4012909010 | Solid tyres | 8 | A |
| 4012909020 | Cushion tyres | 8 | A |
| 4012909030 | Tyre treads | 8 | A |
| 4012909040 | Tyre flaps | 8 | A |
| 4012909090 | Other | 8 | A |
| 4013101000 | Of a kind used on motor cars (including station wagons and racing cars) | 8 | A |
| 4013102000 | Of a kind used on buses or lorries | 8 | A |
| 4013200000 | Of a kind used on bicycles | 8 | A |
| 4013901000 | Of a kind used on aircraft | 5 | A |
| 4013909010 | Of a kind used on motorcycles or motor scooters | 8 | A |
| 4013909020 | Of a kind used on industrial vehicles or agricultural machinery | 8 | A |
| 4013909090 | Other | 8 | A |
| 4014100000 | Sheath contraceptives | 8 | A |
| 4014901000 | Teats | 8 | A |
| 4014909000 | Other | 8 | A |
| 4015110000 | Surgical | 8 | A |
| 4015190000 | Other | 8 | A |
| 4015901000 | Protective clothing for divers | 8 | A |
| 4015902000 | Protective clothing for radiologists | 8 | A |
| 4015909000 | Other | 8 | A |
| 4016100000 | Of cellular rubber | 8 | A |
| 4016910000 | Floor coverings and mats | 8 | A |
| 4016920000 | Erasers | 8 | A |
| 4016930000 | Gaskets, washers and other seals | 8 | B |
| 4016940000 | Boat or dock fenders, whether or not inflatable | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4016951000 | Pneumatic mattresses | 8 | A |
| 4016952000 | Pillows | 8 | A |
| 4016953000 | Cushions | 8 | A |
| 4016959000 | Other | 8 | A |
| 4016991010 | Parts of balloons, airships, flying machines, gliders, kites and rotochutes | 0 | A |
| 4016991090 | Other | 8 | A |
| 4016992000 | Rubber bands | 8 | A |
| 4016993000 | Stoppers and rings for bottles | 8 | A |
| 4016999000 | Other | 8 | A |
| 4017001000 | Hard rubber | 8 | A |
| 4017002000 | Articles of hard rubber | 8 | A |
| 4101201000 | Hides and skins, untanned | 0 | A |
| 4101202000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4101501011 | Cow hide | 0 | A |
| 4101501012 | Steer hide | 0 | A |
| 4101501013 | Ox hide | 0 | A |
| 4101501014 | Bull hide | 0 | A |
| 4101501019 | Other | 0 | A |
| 4101501021 | Cow hide | 0 | A |
| 4101501022 | Steer hide | 0 | A |
| 4101501023 | Ox hide | 0 | A |
| 4101501024 | Bull hide | 0 | A |
| 4101501029 | Other | 0 | A |
| 4101501090 | Other | 0 | A |
| 4101502000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4101901011 | Of calf skin | 0 | A |
| 4101901019 | Other | 0 | A |
| 4101901091 | Of calf skin | 0 | A |
| 4101901099 | Other | 0 | A |
| 4101902000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4102100000 | With wool on | 0 | A |
| 4102211000 | Hides and skins, untanned | 0 | A |
| 4102212000 | Hides and skins, which have undergone a tanning (including pre- | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | tanning) process which is reversible | | |
| 4102291000 | Hides and skins, untanned | 0 | A |
| 4102292000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4103201010 | Of snake | 0 | A |
| 4103201020 | Of lizard | 0 | A |
| 4103201030 | Of crocodile | 0 | A |
| 4103201090 | Other | 0 | A |
| 4103202000 | Hides and skins, which have undergone a tanning (including pretanning) process which is reversible | 3 | A |
| 4103301000 | Hides and skins, untanned | 0 | A |
| 4103302000 | Hides and skins, which have undergone a tanning (including pretanning) process which is reversible | 3 | A |
| 4103901010 | Of eels | 0 | A |
| 4103901020 | Of kangaroo | 0 | A |
| 4103901030 | Of camels (including dromedaries) | 0 | A |
| 4103901090 | Other | 0 | A |
| 4103902010 | Of camels (including dromedaries) | 3 | A |
| 4103902090 | Other | 3 | A |
| 4104110000 | Full grains, unsplit; grain splits | 3 | A |
| 4104190000 | Other | 3 | A |
| 4104410000 | Full grains, unsplit; grain splits | 3 | A |
| 4104490000 | Other | 3 | A |
| 4105100000 | In the wet state (including wet-blue) | 3 | A |
| 4105300000 | In the dry state (crust) | 3 | A |
| 4106210000 | In the wet state (including wet-blue) | 3 | A |
| 4106220000 | In the dry state (crust) | 3 | A |
| 4106310000 | In the wet state (including wet-blue) | 5 | A |
| 4106320000 | In the dry state (crust) | 5 | A |
| 4106400000 | Of reptiles | 5 | A |
| 4106910000 | In the wet state (including wet-blue) | 5 | A |
| 4106920000 | In the dry state (crust) | 5 | A |
| 4107110000 | Full grains, unsplit | 5 | A |
| 4107120000 | Grain splits | 5 | A |
| 4107190000 | Other | 5 | A |
| 4107910000 | Full grains, unsplit | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4107920000 | Grain splits | 5 | A |
| 4107990000 | Other | 5 | A |
| 4112000000 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14. | 5 | A |
| 4113100000 | Of goats or kids | 5 | A |
| 4113200000 | Of swine | 5 | A |
| 4113300000 | Of reptiles | 5 | A |
| 4113900000 | Other | 5 | A |
| 4114100000 | Chamois (including combination chamois) leather | 5 | A |
| 4114201000 | Patent leather | 5 | A |
| 4114202000 | Patent laminated leather | 5 | A |
| 4114203000 | Metallised leather | 5 | A |
| 4115100000 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls | 8 | A |
| 4115200000 | Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour | 3 | A |
| 4201001000 | Of reptile leather | 8 | A |
| 4201009010 | Saddles and saddle cloths | 8 | A |
| 4201009020 | Traces | 8 | A |
| 4201009030 | Leads | 8 | A |
| 4201009040 | Muzzles | 8 | A |
| 4201009090 | Other | 8 | A |
| 4202111010 | Of snake | 8 | A |
| 4202111020 | Of lizard | 8 | A |
| 4202111030 | Of crocodile | 8 | A |
| 4202111040 | Of eels | 8 | A |
| 4202111050 | Of kangaroo | 8 | A |
| 4202111090 | Other | 8 | A |
| 4202112000 | Of composition leather | 8 | A |
| 4202113000 | Of patent leather | 8 | A |
| 4202121010 | Of polyvinylchloride | 8 | A |
| 4202121020 | Of polyurethane | 8 | A |
| 4202121090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4202122000 | Of textile materials | 8 | A |
| 4202191000 | Of paper board | 8 | A |
| 4202199000 | Other | 8 | A |
| 4202211010 | Of snake | 8 | A |
| 4202211020 | Of lizard | 8 | A |
| 4202211030 | Of crocodile | 8 | A |
| 4202211040 | Of eels | 8 | A |
| 4202211050 | Of kangaroo | 8 | A |
| 4202211090 | Other | 8 | A |
| 4202212000 | Of composition leather | 8 | A |
| 4202213000 | Of patent leather | 8 | A |
| 4202221010 | Of polyvinylchloride | 8 | A |
| 4202221020 | Of polyurethane | 8 | A |
| 4202221090 | Other | 8 | A |
| 4202222000 | Of textile materials | 8 | A |
| 4202291000 | Of paper board | 8 | A |
| 4202299000 | Other | 8 | A |
| 4202311010 | Of snake | 8 | A |
| 4202311020 | Of lizard | 8 | A |
| 4202311030 | Of crocodile | 8 | A |
| 4202311040 | Of eels | 8 | A |
| 4202311050 | Of kangaroo | 8 | A |
| 4202311090 | Other | 8 | A |
| 4202312000 | Of composition leather | 8 | A |
| 4202313000 | Of patent leather | 8 | A |
| 4202321010 | Of polyvinylchloride | 8 | A |
| 4202321020 | Of polyurethane | 8 | A |
| 4202321090 | Other | 8 | A |
| 4202322000 | Of textile materials | 8 | A |
| 4202391000 | Of paper board | 8 | A |
| 4202399000 | Other | 8 | A |
| 4202911010 | Of snake | 8 | A |
| 4202911020 | Of lizard | 8 | A |
| 4202911030 | Of crocodile | 8 | A |
| 4202911040 | Of eels | 8 | A |
| 4202911050 | Of kangaroo | 8 | A |
| 4202911090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4202912000 | Of composition leather | 8 | A |
| 4202913000 | Of patent leather | 8 | A |
| 4202921010 | Of polyvinylchloride | 8 | A |
| 4202921020 | Of polyurethane | 8 | A |
| 4202921090 | Other | 8 | A |
| 4202922000 | Of textile materials | 8 | A |
| 4202991000 | Of paper board | 8 | A |
| 4202999000 | Other | 8 | A |
| 4203101010 | Coats | 13 | A |
| 4203101020 | Jackets, blazers and jumpers | 13 | A |
| 4203101050 | Vests | 13 | A |
| 4203101060 | Pants and trousers | 13 | A |
| 4203101070 | Skirts | 13 | A |
| 4203101080 | Overalls | 13 | A |
| 4203101090 | Other | 13 | A |
| 4203102010 | Coats | 13 | A |
| 4203102020 | Jackets, blazers and jumpers | 13 | A |
| 4203102050 | Vests | 13 | A |
| 4203102060 | Pants and trousers | 13 | A |
| 4203102070 | Skirts | 13 | A |
| 4203102080 | Overalls | 13 | A |
| 4203102090 | Other | 13 | A |
| 4203103010 | Coats | 13 | A |
| 4203103020 | Jackets, blazers and jumpers | 13 | A |
| 4203103050 | Vests | 13 | A |
| 4203103060 | Pants and trousers | 13 | A |
| 4203103070 | Skirts | 13 | A |
| 4203103080 | Overalls | 13 | A |
| 4203103090 | Other | 13 | A |
| 4203109010 | Coats | 13 | A |
| 4203109020 | Jackets, blazers and jumpers | 13 | A |
| 4203109050 | Vests | 13 | A |
| 4203109060 | Pants and trousers | 13 | A |
| 4203109070 | Skirts | 13 | A |
| 4203109080 | Overalls | 13 | A |
| 4203109090 | Other | 13 | A |
| 4203211000 | Baseball glove | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4203212000 | Golf glove | 13 | A |
| 4203213000 | Ski glove | 13 | A |
| 4203214000 | Motor cycle glove | 13 | A |
| 4203215000 | Batting glove | 13 | A |
| 4203216000 | Tennis glove | 13 | A |
| 4203217000 | Ice hockey glove | 13 | A |
| 4203219000 | Other | 13 | A |
| 4203291000 | Working glove | 13 | A |
| 4203292000 | Thermal glove | 13 | A |
| 4203293000 | Driver's glove | 13 | A |
| 4203299000 | Other | 13 | A |
| 4203301010 | Of snake | 13 | A |
| 4203301020 | Of lizard | 13 | A |
| 4203301030 | Of crocodile | 13 | A |
| 4203301040 | Of eels | 13 | A |
| 4203301090 | Other | 13 | B |
| 4203309000 | Other | 13 | A |
| 4203400000 | Other clothing accessories | 13 | A |
| 4205001110 | Belts | 8 | A |
| 4205001190 | Other | 8 | A |
| 4205001900 | Other articles of leather | 8 | A |
| 4205002110 | Belts | 8 | A |
| 4205002190 | Other | 8 | A |
| 4205002900 | Other articles of composition leather | 8 | A |
| 4206001000 | Catgut | 8 | A |
| 4206009000 | Other | 8 | A |
| 4301100000 | Of mink, whole, with or without head, tail or paws | 3 | A |
| 4301300000 | Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws | 3 | A |
| 4301600000 | Of fox, whole, with or without head, tail or paws | 3 | A |
| 4301801000 | Of chinchila | 3 | A |
| 4301802000 | Of opossum | 3 | A |
| 4301803000 | Of raccoon | 3 | A |
| 4301804000 | Of coyote | 3 | A |
| 4301805000 | Of rabbit or hare | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4301806000 | Of musk-rat | 3 | A |
| 4301809000 | Other | 3 | A |
| 4301900000 | Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | 3 | A |
| 4302110000 | Of mink | 5 | A |
| 4302191000 | Of beaver | 5 | A |
| 4302192000 | Of musk-rat | 5 | A |
| 4302193000 | Of fox | 5 | A |
| 4302195000 | Of chinchila | 5 | A |
| 4302196000 | Of opossum | 5 | A |
| 4302197000 | Of raccoon | 5 | A |
| 4302198000 | Of coyote | 5 | A |
| 4302199010 | Of sheep | 5 | A |
| 4302199020 | Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb | 5 | A |
| 4302199090 | Other | 5 | A |
| 4302201000 | Of mink | 5 | A |
| 4302202000 | Of rabbit or hare | 5 | A |
| 4302203000 | Of beaver | 5 | A |
| 4302204000 | Of musk-rat | 5 | A |
| 4302205000 | Of fox | 5 | A |
| 4302207000 | Of chinchila | 5 | A |
| 4302209010 | Of opossum | 5 | A |
| 4302209020 | Of raccoon | 5 | A |
| 4302209030 | Of coyote | 5 | A |
| 4302209090 | Other | 5 | A |
| 4302300000 | Whole skins and pieces or cuttings thereof, assembled | 5 | A |
| 4303101100 | Of mink | 16 | A |
| 4303101200 | Of rabbit or hare | 16 | A |
| 4303101300 | Of lamb | 16 | A |
| 4303101400 | Of beaver | 16 | A |
| 4303101500 | Of musk-rat | 16 | A |
| 4303101600 | Of fox | 16 | A |
| 4303101800 | Of chinchila | 16 | A |
| 4303101910 | Of opossum | 16 | A |
| 4303101920 | Of raccoon | 16 | A |
| 4303101930 | Of coyote | 16 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4303101990 | Other | 16 | A |
| 4303102100 | Of mink | 16 | A |
| 4303102200 | Of rabbit or hare | 16 | A |
| 4303102300 | Of lamb | 16 | A |
| 4303102400 | Of beaver | 16 | A |
| 4303102500 | Of musk-rat | 16 | A |
| 4303102600 | Of fox | 16 | A |
| 4303102800 | Of chinchila | 16 | A |
| 4303102910 | Of opossum | 16 | A |
| 4303102920 | Of raccoon | 16 | A |
| 4303102930 | Of coyote | 16 | A |
| 4303102990 | Other | 16 | A |
| 4303900000 | Other | 16 | A |
| 4304001000 | Artificial fur | 8 | A |
| 4304002000 | Articles of artificial fur | 8 | A |
| 4401100000 | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms | 2 | A |
| 4401210000 | Coniferous | 2 | A |
| 4401221000 | For manufacturing pulp | 0 | A |
| 4401229000 | Other | 2 | A |
| 4401310000 | Wood pellets | 2 | A |
| 4401390000 | Other | 2 | A |
| 4402101000 | Agglomerated wood charcoal | 2 | B |
| 4402109000 | Other | 2 | B |
| 4402901000 | Agglomerated wood charcoal | 2 | B |
| 4402909000 | Other | 2 | B |
| 4403101000 | Tropical woods | 0 | A |
| 4403102000 | Non-coniferous | 0 | A |
| 4403109000 | Coniferous | 0 | A |
| 4403201000 | Cedar | 0 | A |
| 4403202000 | Oregon pine | 0 | A |
| 4403203000 | Red pine | 0 | A |
| 4403204000 | White wood or fir | 0 | A |
| 4403205000 | Larch | 0 | A |
| 4403207000 | Spruce | 0 | A |
| 4403208000 | Radiata pine | 0 | A |
| 4403209000 | Other | 0 | A |
| 4403410000 | Dark Red Meranti, Light Red | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | Meranti and Meranti Bakau | | |
| 4403491000 | White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 0 | A |
| 4403492000 | Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas | 0 | A |
| 4403493000 | Okoume', Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko | 0 | A |
| 4403494000 | Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe' | 0 | A |
| 4403495000 | Mahogany and Balsa | 0 | A |
| 4403499000 | Other | 0 | A |
| 4403910000 | Of oak (Quercus spp.) | 0 | A |
| 4403920000 | Of beech (Fagus spp.) | 0 | A |
| 4403991010 | Rosewood | 0 | A |
| 4403991020 | Ebonywood | 0 | A |
| 4403991040 | Ash | 0 | A |
| 4403991050 | Walnut | 0 | A |
| 4403991090 | Other | 0 | A |
| 4403992000 | Lignum vitae | 0 | A |
| 4403993010 | Aspen | 0 | A |
| 4403993020 | Poplar | 0 | A |
| 4403993030 | Maple | 0 | A |
| 4403993040 | Elm | 0 | A |
| 4403993050 | Birch | 0 | A |
| 4403993060 | Basswood | 0 | A |
| 4403994000 | Paulownia | 0 | A |
| 4403999011 | Malas | 0 | A |
| 4403999012 | Taun | 0 | A |
| 4403999019 | Other | 0 | A |
| 4403999090 | Other | 0 | A |
| 4404100000 | Coniferous | 5 | C |
| 4404200000 | Non-coniferous | 5 | C |
| 4405000000 | Wood wool; wood flour. | 5 | C |
| 4406100000 | Not impregnated | 5 | C |
| 4406900000 | Other | 5 | C |
| 4407101000 | Cedar | 5 | C |
| 4407102010 | Douglas-fir | 5 | C |
| 4407102020 | Hemlock | 5 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4407102090 | Other | 5 | C |
| 4407103000 | Red pine | 5 | C |
| 4407104000 | White wood or fir | 5 | C |
| 4407105000 | Larch | 5 | C |
| 4407107000 | Spruce | 5 | C |
| 4407108000 | Radiata pine | 5 | C |
| 4407109010 | Retinispora | 5 | C |
| 4407109090 | Other | 5 | C |
| 4407210000 | Mahogany (Swietenia spp.) | 5 | C |
| 4407220000 | Virola, Imbuia and Balsa | 5 | C |
| 4407250000 | Dark Red Meranti, Light Red Meranti and Meranti Bakau | 5 | C |
| 4407260000 | White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 5 | C |
| 4407270000 | Sapelli | 5 | C |
| 4407280000 | Iroko | 5 | C |
| 4407291000 | Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas | 5 | C |
| 4407292000 | Teak | 5 | C |
| 4407293000 | Okoume, Obeche, Sipo, Acajou, d'afrique, Makore, Tiama, Mansonia, Ilomba, Dibetou Limba and Azobe | 5 | C |
| 4407299000 | Other | 5 | C |
| 4407910000 | Of oak (Quercus spp.) | 5 | C |
| 4407920000 | Of beech (Fagus spp.) | 5 | C |
| 4407930000 | Of maple (Acer spp.) | 5 | C |
| 4407940000 | Of cherry (Prunus spp.) | 5 | C |
| 4407950000 | Of ash (Fraxinus spp.) | 5 | C |
| 4407991010 | Rosewood | 5 | C |
| 4407991020 | Ebonywood | 5 | C |
| 4407991040 | Walnut | 5 | C |
| 4407991090 | Other | 5 | C |
| 4407992000 | Lignum vitae | 5 | C |
| 4407993010 | Aspen | 5 | C |
| 4407993020 | Poplar | 5 | C |
| 4407993040 | Elm | 5 | C |
| 4407993050 | Birch | 5 | C |
| 4407993060 | Basswood | 5 | C |
| 4407994000 | Paulownia | 5 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4407999010 | Tropical woods, not specified in the foregoing | 5 | C |
| 4407999090 | Other | 5 | C |
| 4408106000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8 | C |
| 4408109100 | For manufacturing plywood | 2 | A |
| 4408109200 | Patterned veneer | 3 | C |
| 4408109910 | Cedar | 5 | C |
| 4408109920 | Oregon pine | 5 | C |
| 4408109930 | Red pine | 5 | C |
| 4408109940 | White wood or fir | 5 | C |
| 4408109950 | Larch | 5 | C |
| 4408109960 | Spruce | 5 | C |
| 4408109970 | Radiata pine | 5 | C |
| 4408109990 | Other | 5 | C |
| 4408313000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8 | C |
| 4408319011 | For manufacturing plywood | 2 | A |
| 4408319012 | Patterned veneer | 3 | C |
| 4408319019 | Other | 5 | C |
| 4408319021 | For manufacturing plywood | 2 | A |
| 4408319022 | Patterned veneer | 3 | C |
| 4408319029 | Other | 5 | C |
| 4408396000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8 | C |
| 4408399011 | For manufacturing plywood | 2 | A |
| 4408399012 | Patterned veneer | 3 | C |
| 4408399019 | Other | 5 | C |
| 4408399021 | For manufacturing plywood | 2 | A |
| 4408399022 | Patterned veneer | 3 | C |
| 4408399029 | Other | 5 | C |
| 4408399031 | For manufacturing plywood | 2 | A |
| 4408399032 | Patterned veneer | 3 | C |
| 4408399039 | Other | 5 | C |
| 4408399041 | For manufacturing plywood | 2 | A |
| 4408399042 | Patterned veneer | 3 | C |
| 4408399049 | Other | 5 | C |
| 4408399051 | For manufacturing plywood | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4408399052 | Patterned veneer | 3 | C |
| 4408399059 | Other | 5 | C |
| 4408399091 | For manufacturing plywood | 2 | A |
| 4408399092 | Patterned veneer | 3 | C |
| 4408399099 | Other | 5 | C |
| 4408901000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8 | C |
| 4408909150 | For manufacturing plywood | 2 | A |
| 4408909160 | Patterned veneer | 3 | C |
| 4408909191 | Rosewood | 5 | C |
| 4408909192 | Ebonywood | 5 | C |
| 4408909193 | Ash | 5 | C |
| 4408909194 | Walnut | 5 | C |
| 4408909195 | Oak | 5 | C |
| 4408909199 | Other | 5 | C |
| 4408909210 | For manufacturing plywood | 2 | A |
| 4408909220 | Patterned veneer | 3 | C |
| 4408909290 | Other | 5 | C |
| 4408909370 | For manufacturing plywood | 2 | A |
| 4408909380 | Patterned veneer | 3 | C |
| 4408909391 | Aspen | 5 | C |
| 4408909392 | Poplar | 5 | C |
| 4408909393 | Maple | 5 | C |
| 4408909394 | Elm | 5 | C |
| 4408909395 | Birch | 5 | C |
| 4408909396 | Basswood | 5 | C |
| 4408909410 | For manufacturing plywood | 2 | A |
| 4408909420 | Patterned veneer | 3 | C |
| 4408909490 | Other | 5 | C |
| 4408909912 | For manufacturing plywood | 2 | A |
| 4408909913 | Patterned veneer | 3 | C |
| 4408909914 | Baboen | 5 | C |
| 4408909919 | Other | 5 | C |
| 4408909991 | For manufacturing plywood | 2 | A |
| 4408909992 | Patterned veneer | 3 | C |
| 4408909999 | Other | 5 | C |
| 4409101000 | Siding | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4409102000 | Flooring | 8 | E |
| 4409109000 | Other | 8 | E |
| 4409210000 | Of bamboo | 8 | E |
| 4409291000 | Siding | 8 | E |
| 4409292000 | Flooring | 8 | E |
| 4409299000 | Other | 8 | E |
| 4410111000 | Unworked or not further worked than sanded | 8 | E |
| 4410112000 | Surface-covered with melamine-impregnated paper | 8 | E |
| 4410113000 | Surface-covered with decorative laminates of plastics | 8 | E |
| 4410119000 | Other | 8 | E |
| 4410121000 | Unworked or not further worked than sanded | 8 | E |
| 4410129000 | Other | 8 | E |
| 4410191010 | Unworked or not further worked than sanded | 8 | E |
| 4410191090 | Other | 8 | E |
| 4410199010 | Unworked or not further worked than sanded | 8 | E |
| 4410199020 | Surface-covered with melamine-impregnated paper | 8 | E |
| 4410199030 | Surface-covered with decorative laminates of plastics | 8 | E |
| 4410199090 | Other | 8 | E |
| 4410900000 | Other | 8 | D |
| 4411121000 | Not mechanically worked or surface covered | 8 | E |
| 4411122000 | Mechanically worked or surface covered | 8 | E |
| 4411129000 | Other | 8 | E |
| 4411131000 | Not mechanically worked or surface covered | 8 | E |
| 4411132000 | Mechanically worked or surface covered | 8 | E |
| 4411139000 | Other | 8 | E |
| 4411141000 | Not mechanically worked or surface covered | 8 | E |
| 4411142010 | Floor board | 8 | E |
| 4411142090 | Other | 8 | E |
| 4411149000 | Other | 8 | E |
| 4411921000 | Not mechanically worked or surface covered | 8 | E |
| 4411922010 | Floor board | 8 | E |
| 4411922090 | Other | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4411929000 | Other | 8 | E |
| 4411931000 | Not mechanically worked or surface covered | 8 | E |
| 4411932010 | Floor board | 8 | E |
| 4411932090 | Other | 8 | E |
| 4411939000 | Other | 8 | E |
| 4411941000 | Not mechanically worked or surface covered | 8 | E |
| 4411949000 | Other | 8 | E |
| 4412101010 | Of a thickness less than 6 mm | 8 | E |
| 4412101020 | Of a thickness not less than 6 mm | 8 | E |
| 4412102000 | Floor board | 8 | E |
| 4412109010 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 8 | E |
| 4412109090 | Other | 8 | E |
| 4412311000 | Of a thickness less than 3.2 mm | 8 | E |
| 4412312000 | Of a thickness less than 4 mm but not less than 3.2 mm | 8 | E |
| 4412313000 | Of a thickness less than 6 mm but not less than 4 mm | 8 | E |
| 4412314010 | Of a thickness less than 8mm but not less than 6mm | 10 | E |
| 4412314020 | Of a thickness less than 10mm but not less than 8mm | 10 | E |
| 4412315000 | Of a thickness less than 12 mm but not less than 10 mm | 10 | E |
| 4412316000 | Of a thickness less than 15 mm but not less than 12 mm | 10 | E |
| 4412317000 | Of a thickness not less than 15 mm | 10 | E |
| 4412321000 | Of a thickness less than 3.2 mm | 8 | E |
| 4412322000 | Of a thickness less than 4 mm but not less than 3.2 mm | 8 | E |
| 4412323000 | Of a thickness less than 6 mm but not less than 4 mm | 8 | E |
| 4412324010 | Of a thickness less than 8mm but not less than 6mm | 10 | E |
| 4412324020 | Of a thickness less than 10mm but not less than 8mm | 10 | E |
| 4412325000 | Of a thickness less than 12 mm but not less than 10 mm | 10 | E |
| 4412326000 | Of a thickness less than 15 mm but not less than 12 mm | 10 | E |
| 4412327000 | Of a thickness not less than 15 mm | 10 | E |
| 4412391010 | Of a thickness less than 6 mm | 8 | E |
| 4412391090 | Other | 10 | E |
| 4412399010 | Of a thickness less than 6 mm | 8 | E |
| 4412399090 | Other | 10 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4412941000 | Blockboard | 8 | E |
| 4412942000 | Laminboard | 8 | E |
| 4412943000 | Battenboard | 8 | E |
| 4412991011 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991019 | Other | 8 | E |
| 4412991021 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991029 | Other | 8 | E |
| 4412991031 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991039 | Other | 8 | E |
| 4412991041 | Floor board, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991042 | Floor board, other | 8 | E |
| 4412991043 | Other, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991049 | Other | 8 | E |
| 4412992010 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412992090 | Other | 8 | E |
| 4412993010 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412993090 | Other | 8 | E |
| 4412999111 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412999119 | Other | 8 | E |
| 4412999191 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412999199 | Other | 8 | E |
| 4412999211 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412999219 | Other | 8 | E |
| 4412999291 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412999299 | Other | 8 | E |
| 4413000000 | Densified wood, in blocks, plates, strips or profile shapes. | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4414000000 | Wooden frames for paintings, photographs, mirrors or similar objects. | 8 | E |
| 4415100000 | Cases, boxes, crates, drums and similar packings; cable-drums | 8 | E |
| 4415200000 | Pallets, box pallets and other load boards; pallet collars | 8 | D |
| 4416000000 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves. | 8 | E |
| 4417000000 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood. | 8 | E |
| 4418100000 | Windows, French-windows and their frames | 8 | D |
| 4418200000 | Doors and their frames and thresholds | 8 | E |
| 4418400000 | Shuttering for concrete constructional work | 8 | E |
| 4418500000 | Shingles and shakes | 8 | E |
| 4418600000 | Posts and beams | 8 | E |
| 4418711000 | Parquet panels | 8 | E |
| 4418719000 | Other | 8 | E |
| 4418721000 | Parquet panels | 8 | E |
| 4418729000 | Other | 8 | E |
| 4418791000 | Parquet panels | 8 | E |
| 4418799000 | Other | 8 | E |
| 4418901000 | Cellular wood panels | 8 | E |
| 4418909000 | Other | 8 | E |
| 4419001000 | Bowls | 8 | E |
| 4419002010 | Of bamboo | 8 | E |
| 4419002090 | Other | 8 | E |
| 4419009000 | Other | 8 | E |
| 4420101000 | Statuettes | 8 | E |
| 4420109000 | Other | 8 | E |
| 4420901000 | Wood marquetry and inlaid wood | 8 | E |
| 4420902010 | Cigarette caskets or case | 8 | E |
| 4420902020 | Jewellery casket or case | 8 | E |
| 4420902030 | Other articles of furniture, not falling within Chapter 94 | 8 | E |
| 4420902090 | Other | 8 | E |
| 4420909010 | Cigarette, jewellery casket or case | 8 | E |
| 4420909020 | Other articles of furniture, not falling within Chapter 94 | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4420909090 | Other | 8 | E |
| 4421100000 | Clothes hangers | 8 | E |
| 4421901010 | Bobbins | 8 | E |
| 4421901090 | Other | 8 | E |
| 4421902000 | Match splints; wooden pegs or pins for footwear | 8 | E |
| 4421903000 | Toothpick | 8 | E |
| 4421904000 | Wood paving blocks | 8 | E |
| 4421905000 | Fans and hand screens, nonmechanical; frames and handles therefor and parts of such frames and handles | 8 | E |
| 4421909000 | Other | 8 | E |
| 4501100000 | Natural cork, raw or simply prepared | 8 | E |
| 4501900000 | Other | 8 | E |
| 4502000000 | Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers). | 8 | E |
| 4503100000 | Corks and stoppers | 8 | E |
| 4503900000 | Other | 8 | E |
| 4504100000 | Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs | 8 | E |
| 4504900000 | Other | 8 | E |
| 4601211000 | Mats and matting | 8 | A |
| 4601212000 | Screens | 8 | A |
| 4601221000 | Mats and matting | 8 | A |
| 4601222000 | Screens | 8 | A |
| 4601291000 | Mats and matting | 8 | A |
| 4601292000 | Screens | 8 | A |
| 4601921000 | Eunjukbaljang (of width less than 35 cm) | 8 | A |
| 4601929000 | Other | 8 | A |
| 4601930000 | Of rattan | 8 | A |
| 4601941000 | Eunjukbaljang (of width less than 35 cm) | 8 | A |
| 4601949000 | Other | 8 | A |
| 4601991000 | Articles in sheets plaited with plastics | 8 | A |
| 4601999000 | Other | 8 | A |
| 4602111000 | Basket | 8 | E |
| 4602112000 | Trays, dishes and other similar | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | kitchen or tablewares | | |
| 4602119000 | Other | 8 | E |
| 4602120000 | Of rattan | 8 | E |
| 4602191000 | Articles of rush | 8 | A |
| 4602199000 | Other | 8 | A |
| 4602900000 | Other | 8 | A |
| 4701001000 | Unbleached | 0 | A |
| 4701002000 | Semi-bleached or bleached | 0 | A |
| 4702000000 | Chemical wood pulp, dissolving grades. | 0 | A |
| 4703110000 | Coniferous | 0 | A |
| 4703190000 | Non-coniferous | 0 | A |
| 4703211000 | Semi-bleached | 0 | A |
| 4703212000 | Bleached | 0 | A |
| 4703291000 | Semi-bleached | 0 | A |
| 4703292000 | Bleached | 0 | A |
| 4704110000 | Coniferous | 0 | A |
| 4704190000 | Non-coniferous | 0 | A |
| 4704210000 | Coniferous | 0 | A |
| 4704290000 | Non-coniferous | 0 | A |
| 4705000000 | Wood pulp obtained by a combination of mechanical and chemical pulping processes. | 0 | A |
| 4706100000 | Cotton linters pulp | 0 | A |
| 4706200000 | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard | 0 | A |
| 4706301000 | Mechanical | 0 | A |
| 4706302000 | Chemical | 0 | A |
| 4706303000 | Semi-chemical | 0 | A |
| 4706911000 | Unbleached | 0 | A |
| 4706912000 | Semi-bleached or bleached | 0 | A |
| 4706921000 | Unbleached | 0 | A |
| 4706922000 | Semi-bleached or bleached | 0 | A |
| 4706931000 | Unbleached | 0 | A |
| 4706932000 | Semi-bleached or bleached | 0 | A |
| 4707100000 | Unbleached kraft paper or paperboard or corrugated paper or paperboard | 0 | A |
| 4707200000 | Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4707300000 | Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) | 0 | A |
| 4707900000 | Other, including unsorted waste and scrap | 0 | A |
| 4801000000 | Newsprint, in rolls or sheets. | 0 | A |
| 4802100000 | Hand-made paper and paperboard | 0 | A |
| 4802200000 | Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard | 0 | A |
| 4802400000 | Wallpaper base | 0 | A |
| 4802541010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802541090 | Other | 0 | A |
| 4802549010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802549090 | Other | 0 | A |
| 4802551010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802551020 | Copy or duplicating paper | 0 | A |
| 4802551030 | Business machine paper and continuous forms bond(including Optical Mark Reading paper and Optical Character Reading paper) | 0 | A |
| 4802551040 | Fancy paper | 0 | A |
| 4802551090 | Other | 0 | A |
| 4802559010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802559090 | Other | 0 | A |
| 4802561010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802561020 | Copy or duplicating paper | 0 | A |
| 4802561030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802561040 | Fancy paper | 0 | A |
| 4802561090 | Other | 0 | A |
| 4802569010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802569090 | Other | 0 | A |
| 4802571010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802571020 | Copy or duplicating paper | 0 | A |
| 4802571030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802571040 | Fancy paper | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4802571090 | Other | 0 | A |
| 4802579010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802579090 | Other | 0 | A |
| 4802581010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802581020 | Fancy paper | 0 | A |
| 4802581090 | Other | 0 | A |
| 4802582010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802582090 | Other | 0 | A |
| 4802589010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802589090 | Other | 0 | A |
| 4802611010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802611020 | Copy or duplicating paper | 0 | A |
| 4802611030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802611040 | Fancy paper | 0 | A |
| 4802611090 | Other | 0 | A |
| 4802619010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802619090 | Other | 0 | A |
| 4802621010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802621020 | Copy or duplicating paper | 0 | A |
| 4802621030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802621040 | Fancy paper | 0 | A |
| 4802621090 | Other | 0 | A |
| 4802629010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802629090 | Other | 0 | A |
| 4802691010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802691020 | Copy or duplicating paper | 0 | A |
| 4802691030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802691040 | Fancy paper | 0 | A |
| 4802691090 | Other | 0 | A |
| 4802699010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802699090 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4803001000 | Toilet or facial tissue stock for household or sanitary purposes | 0 | A |
| 4803002000 | Cellulose wadding and webs of cellulose fibres | 0 | A |
| 4803009000 | Other | 0 | A |
| 4804110000 | Unbleached | 0 | A |
| 4804190000 | Other | 0 | A |
| 4804210000 | Unbleached | 0 | A |
| 4804290000 | Other | 0 | A |
| 4804311000 | Electric insulating paper and paper board | 0 | A |
| 4804312000 | Condenser paper and paperboard | 0 | A |
| 4804313000 | Wrapping paper and paperboard | 0 | A |
| 4804319000 | Other | 0 | A |
| 4804391000 | Electric insulating paper and paperboard | 0 | A |
| 4804392000 | Condenser paper and paperboard | 0 | A |
| 4804393000 | Wrapping paper and paperboard | 0 | A |
| 4804399000 | Other | 0 | A |
| 4804411010 | Weighing less than 200 g/㎡ | 0 | A |
| 4804411090 | Other | 0 | A |
| 4804419010 | Weighing less than 200 g/㎡ | 0 | A |
| 4804419090 | Other | 0 | A |
| 4804421010 | Base stock for milk cartons and other beverage containers | 0 | A |
| 4804421020 | Folding carton stock (Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4804421030 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4804421090 | Other | 0 | A |
| 4804429010 | Base stock for milk cartons and other beverage containers | 0 | A |
| 4804429020 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4804429030 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4804429090 | Other | 0 | A |
| 4804491000 | Weighing less than 200 g/㎡ | 0 | A |
| 4804499000 | Other | 0 | A |
| 4804510000 | Unbleached | 0 | A |
| 4804521000 | Base stock for milk cartons and other beverage containers | 0 | A |
| 4804522000 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | case and the like) | | |
| 4804523000 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4804529000 | Other | 0 | A |
| 4804590000 | Other | 0 | A |
| 4805110000 | Semi-chemical fluting paper | 0 | A |
| 4805120000 | Straw fluting paper | 0 | A |
| 4805190000 | Other | 0 | A |
| 4805241000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805249000 | Other | 0 | A |
| 4805251000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805259000 | Other | 0 | A |
| 4805300000 | Sulphite wrapping paper | 0 | A |
| 4805400000 | Filter paper and paperboard | 0 | A |
| 4805500000 | Felt paper and paperboard | 0 | A |
| 4805911000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805919010 | Condenser paper and paperboard | 0 | A |
| 4805919090 | Other | 0 | A |
| 4805921000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805929000 | Other | 0 | A |
| 4805931000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805939000 | Other | 0 | A |
| 4806100000 | Vegetable parchment | 0 | A |
| 4806200000 | Greaseproof papers | 0 | A |
| 4806300000 | Tracing papers | 0 | A |
| 4806401000 | Glassine paper | 0 | A |
| 4806409000 | Other | 0 | A |
| 4807000000 | Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets. | 0 | A |
| 4808100000 | Corrugated paper and paperboard, whether or not perforated | 0 | A |
| 4808401000 | For sack | 0 | A |
| 4808409000 | Other | 0 | A |
| 4808900000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4809201000 | One-ply | 0 | A |
| 4809202000 | Multi-ply | 0 | A |
| 4809901000 | Transfer paper | 0 | A |
| 4809902010 | Weighing not less than 65g/㎡ | 0 | A |
| 4809902090 | Other | 0 | A |
| 4809903000 | Graphic art paper | 0 | A |
| 4809904000 | Carbon or similar copying papers | 0 | A |
| 4809909000 | Other | 0 | A |
| 4810131000 | Printing or writing paper and paperboard | 0 | A |
| 4810139000 | Other | 0 | A |
| 4810141000 | Printing or writing paper and paperboard | 0 | A |
| 4810149000 | Other | 0 | A |
| 4810191000 | Printing or writing paper and paperboard | 0 | A |
| 4810199000 | Other | 0 | A |
| 4810220000 | Light-weight coated paper | 0 | A |
| 4810290000 | Other | 0 | A |
| 4810311000 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4810312000 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4810319000 | Other | 0 | A |
| 4810321000 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4810322000 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4810329000 | Other | 0 | A |
| 4810390000 | Other | 0 | A |
| 4810921010 | Weighing not more than 250g/㎡ | 0 | A |
| 4810921090 | Other | 0 | A |
| 4810922000 | Ivory duplex board with white back | 0 | A |
| 4810929000 | Other | 0 | A |
| 4810991000 | Matrix paper | 0 | A |
| 4810992000 | Filter paper | 0 | A |
| 4810999000 | Other | 0 | A |
| 4811101000 | Roofing paper | 0 | A |
| 4811109000 | Other | 0 | A |
| 4811410000 | Self-adhesive | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4811490000 | Other | 0 | A |
| 4811511000 | Weighing more than 150 g/㎡ but not more than 265 g/㎡ | 0 | A |
| 4811519011 | Floor coverings on a base of paper or of paperboard | 0 | A |
| 4811519019 | Other | 0 | A |
| 4811519090 | Other | 0 | A |
| 4811590000 | Other | 0 | A |
| 4811600000 | Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol | 0 | A |
| 4811901010 | Ruled, lined or squared | 0 | A |
| 4811901090 | Other | 0 | A |
| 4811902010 | Cellulose wadding | 0 | A |
| 4811902090 | Other | 0 | A |
| 4812000000 | Filter blocks, slabs and plates, of paper pulp. | 0 | A |
| 4813100000 | In the form of booklets or tubes | 0 | A |
| 4813200000 | In rolls of a width not exceeding 5 cm | 0 | A |
| 4813900000 | Other | 0 | A |
| 4814201000 | Wall paper | 0 | A |
| 4814202000 | Lincrusta | 0 | A |
| 4814209000 | Other | 0 | A |
| 4814901010 | Of kohemp fiber | 0 | A |
| 4814901090 | Other | 0 | A |
| 4814909000 | Other | 0 | A |
| 4816201000 | One ply | 0 | A |
| 4816202000 | Multi-ply | 0 | A |
| 4816901000 | Transfer paper | 0 | A |
| 4816902010 | Weighing not less than 65g/㎡ | 0 | A |
| 4816902090 | Other | 0 | A |
| 4816903000 | Graphic art paper | 0 | A |
| 4816904000 | Carbon or similar copying papers | 0 | A |
| 4816905000 | Duplicator stencils | 0 | A |
| 4816909000 | Other | 0 | A |
| 4817100000 | Envelopes | 0 | A |
| 4817200000 | Letter cards, plain postcards and correspondence cards | 0 | A |
| 4817300000 | Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4818100000 | Toilet paper | 0 | A |
| 4818200000 | Handkerchiefs, cleansing or facial tissues and towels | 0 | A |
| 4818300000 | Tablecloths and serviettes | 0 | A |
| 4818500000 | Articles of apparel and clothing accessories | 0 | A |
| 4818900000 | Other | 0 | A |
| 4819100000 | Cartons, boxes and cases, of corrugated paper or paperboard | 0 | A |
| 4819200000 | Folding cartons, boxes and cases, of non-corrugated paper or paperboard | 0 | A |
| 4819300000 | Sacks and bags, having a base of a width of 40 cm or more | 0 | A |
| 4819400000 | Other sacks and bags, including cones | 0 | A |
| 4819501000 | Suitable for packing liquid | 0 | A |
| 4819509000 | Other | 0 | A |
| 4819600000 | Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like | 0 | A |
| 4820100000 | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles | 0 | A |
| 4820200000 | Exercisebooks | 0 | A |
| 4820300000 | Binders (other than book covers), folders and file covers | 0 | A |
| 4820400000 | Manifold business forms and interleaved carbon sets | 0 | A |
| 4820500000 | Albums for samples or for collections | 0 | A |
| 4820900000 | Other | 0 | A |
| 4821100000 | Printed | 0 | A |
| 4821900000 | Other | 0 | A |
| 4822100000 | Of a kind used for winding textile yarn | 0 | A |
| 4822900000 | Other | 0 | A |
| 4823200000 | Filter paper and paperboard | 0 | A |
| 4823400000 | Rolls, sheets and dials, printed for self-recording apparatus | 0 | A |
| 4823610000 | Of bamboo | 0 | A |
| 4823690000 | Other | 0 | A |
| 4823700000 | Moulded or pressed articles of paper pulp | 0 | A |
| 4823901010 | Cards punched | 0 | A |
| 4823901090 | Other | 0 | A |
| 4823902000 | Electric insulating paper | 0 | A |
| 4823903011 | Floor coverings on a base of paper | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | or of paperboard | | |
| 4823903019 | Other | 0 | A |
| 4823903021 | Floor coverings on a base of paper or of paperboard | 0 | A |
| 4823903029 | Other | 0 | A |
| 4823903090 | Other | 0 | A |
| 4823905000 | Perforated paper for jacquard weaving machines | 0 | A |
| 4823909011 | Floor coverings on a base of paper or of paperboard | 0 | A |
| 4823909019 | Other | 0 | A |
| 4823909090 | Other | 0 | A |
| 4901101000 | Printed in Korean | 0 | A |
| 4901109000 | Other | 0 | A |
| 4901911000 | Printed in Korean | 0 | A |
| 4901919000 | Other | 0 | A |
| 4901991000 | Printed in Korean | 0 | A |
| 4901999000 | Other | 0 | A |
| 4902101010 | Newspapers | 0 | A |
| 4902101090 | Other | 0 | A |
| 4902109000 | Other | 0 | A |
| 4902901010 | Journals | 0 | A |
| 4902901090 | Other | 0 | A |
| 4902909010 | Journals | 0 | A |
| 4902909090 | Other | 0 | A |
| 4903000000 | Children's picture, drawing or colouring books. | 0 | A |
| 4904000000 | Music, printed or in manuscript, whether or not bound or illustrated. | 0 | A |
| 4905100000 | Globes | 0 | A |
| 4905911000 | Maps and hydrographic chart | 0 | A |
| 4905919000 | Other | 0 | A |
| 4905990000 | Other | 0 | A |
| 4906001000 | Plans | 0 | A |
| 4906002000 | Drawings | 0 | A |
| 4906009000 | Other | 0 | A |
| 4907001000 | Unused postage stamp | 0 | A |
| 4907002000 | Air way bill | 0 | A |
| 4907009000 | Other | 0 | A |
| 4908100000 | Transfers (decalcomanias), vitrifiable | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4908901000 | Transfers (decalcomanias) for cushion flooring sheet | 0 | A |
| 4908909000 | Other | 0 | A |
| 4909000000 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. | 0 | A |
| 4910001000 | Of paper or paperboard | 0 | A |
| 4910009000 | Other | 0 | A |
| 4911100000 | Trade advertising material, commercial catalogues and the like | 0 | A |
| 4911911000 | Printed plans and drawings | 0 | A |
| 4911919000 | Other | 0 | A |
| 4911990000 | Other | 0 | A |
| 5001000000 | Silk-worm cocoons suitable for reeling. | 51% or 5,276won/kg whichever is the greater | A |
| 5002001010 | Not more than 20 decitex | 3 | A |
| 5002001020 | More than 20 decitex but not more than 25.56 decitex | 51.7% or 17,215won/kg whichever is the greater | A |
| 5002001030 | More than 25.56 decitex but not more than 28.89 decitex | 51.7% or 17,215won/kg whichever is the greater | A |
| 5002001040 | More than 28.89 decitex but not more than 36.67 decitex | 51.7% or 17,215won/kg whichever is the greater | A |
| 5002001050 | More than 36.67 decitex | 51.7% or 17,215won/kg whichever is the greater | A |
| 5002002000 | Doupion silk | 3 | A |
| 5002009000 | Other | 8 | A |
| 5003001000 | Not carded or combed | 2 | A |
| 5003009000 | Other | 2 | A |
| 5004000000 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale. | 3 | A |
| 5005001000 | Hand made yarn | 3 | A |
| 5005002000 | Yarn spun from silk waste | 3 | A |
| 5005003000 | Yarn spun from noil silk | 3 | A |
| 5006001000 | Silk yarn | 8 | A |
| 5006002000 | Hand made yarn | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5006003000 | Yarn spun from silk waste | 8 | A |
| 5006004000 | Yarn spun from noil silk | 8 | A |
| 5006005000 | Silk worm gut | 8 | A |
| 5007100000 | Fabrics of noil silk | 13 | A |
| 5007201000 | Silk fabrics, grey | 13 | A |
| 5007202010 | Shibori | 13 | A |
| 5007202020 | Satin | 13 | A |
| 5007202030 | Crepe de chine | 13 | A |
| 5007202090 | Other | 13 | A |
| 5007209000 | Other | 13 | A |
| 5007901000 | Silk fabrics, grey | 13 | A |
| 5007902000 | Silk woven fabrics, mixed with acetate yarn | 13 | A |
| 5007903000 | Silk woven fabrics, mixed with other man-made fiber | 13 | A |
| 5007904000 | Silk woven fabrics, mixed with wool | 13 | A |
| 5007909000 | Other | 13 | A |
| 5101110000 | Shorn wool | 0 | A |
| 5101190000 | Other | 0 | A |
| 5101210000 | Shorn wool | 0 | A |
| 5101290000 | Other | 0 | A |
| 5101300000 | Carbonised | 0 | A |
| 5102110000 | Of Kashmir (cashmere) goats | 0 | A |
| 5102190000 | Other | 0 | A |
| 5102200000 | Coarse animal hair | 0 | A |
| 5103100000 | Noils of wool or of fine animal hair | 0 | A |
| 5103200000 | Other waste of wool or of fine animal hair | 0 | A |
| 5103300000 | Waste of coarse animal hair | 0 | A |
| 5104000000 | Garnetted stock of wool or of fine or coarse animal hair. | 0 | A |
| 5105100000 | Carded wool | 0 | A |
| 5105210000 | Combed wool in fragments | 0 | A |
| 5105290000 | Other | 0 | A |
| 5105310000 | Of Kashmir (cashmere) goats | 0 | A |
| 5105390000 | Other | 0 | A |
| 5105400000 | Coarse animal hair, carded or combed | 0 | A |
| 5106101000 | Of all wool | 8 | A |
| 5106109000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5106201000 | Mixed with polyester fiber | 8 | A |
| 5106202000 | Mixed with polyamide fiber | 8 | A |
| 5106203000 | Mixed with acrylic fiber | 8 | A |
| 5106204000 | Mixed with other synthetic fiber | 8 | A |
| 5106209000 | Other | 8 | A |
| 5107101000 | Of all wool | 8 | A |
| 5107102000 | Mixed with synthetic fiber | 8 | A |
| 5107109000 | Mixed with other fiber | 8 | A |
| 5107201000 | Mixed with polyester fiber | 8 | A |
| 5107202000 | Mixed with polyamide fiber | 8 | A |
| 5107203000 | Mixed with acrylic fiber | 8 | A |
| 5107204000 | Mixed with other synthetic fiber | 8 | A |
| 5107209000 | Mixed with other fiber | 8 | A |
| 5108100000 | Carded | 8 | A |
| 5108200000 | Combed | 8 | A |
| 5109101000 | Yarn of wool | 8 | A |
| 5109109000 | Yarn of fine animal hair | 8 | A |
| 5109901000 | Yarn of wool | 8 | A |
| 5109909000 | Yarn of fine animal hair | 8 | A |
| 5110000000 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale. | 8 | A |
| 5111111000 | Of wool | 13 | A |
| 5111112000 | Of fine animal hair | 13 | A |
| 5111191000 | Of wool | 13 | A |
| 5111192000 | Of fine animal hair | 13 | A |
| 5111200000 | Other, mixed mainly or solely with man-made filaments | 13 | A |
| 5111300000 | Other, mixed mainly or solely with man-made staple fibres | 13 | A |
| 5111900000 | Other | 13 | A |
| 5112111000 | Of wool | 13 | A |
| 5112112000 | Of fine animal hair | 13 | A |
| 5112191000 | Of wool | 13 | A |
| 5112192000 | Of fine animal hair | 13 | A |
| 5112200000 | Other, mixed mainly or solely with man-made filaments | 13 | A |
| 5112300000 | Other, mixed mainly or solely with man-made staple fibres | 13 | A |
| 5112900000 | Other | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5113000000 | Woven fabrics of coarse animal hair or of horsehair. | 13 | A |
| 5201001000 | Seed cotton | 0 | A |
| 5201009010 | Less than 23.2 ㎜ (7/8 inch) of fibre-length | 0 | A |
| 5201009020 | Not less than 23.2 ㎜ (7/8 inch), but less than 25.4 ㎜ (1 inch) of fibre-length | 0 | A |
| 5201009030 | Not less than 25.4 ㎜ (1 inch), but less than 28.5 ㎜ (1-1/8 inch) of fibre-length | 0 | A |
| 5201009050 | Not less than 28.5 ㎜ (1-1/8 inch), but less than 34.9 ㎜ (1-3/8 inch) of fiber length | 0 | A |
| 5201009060 | Not less than 34.9 ㎜ (1-3/8 inch) of fiber-length | 0 | A |
| 5202100000 | Yarn waste (including thread waste) | 0 | A |
| 5202910000 | Garnetted stock | 0 | A |
| 5202990000 | Other | 0 | A |
| 5203000000 | Cotton, carded or combed. | 0 | A |
| 5204110000 | Containing 85 % or more by weight of cotton | 8 | A |
| 5204190000 | Other | 8 | A |
| 5204200000 | Put up for retail sale | 8 | A |
| 5205111000 | Unbleached or not mercerized | 8 | A |
| 5205119000 | Other | 8 | A |
| 5205121010 | Measuring not more than 370.37 decitex but not less than 232.56 decitex (not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn | 1 | A |
| 5205121090 | Other | 8 | A |
| 5205129000 | Other | 8 | A |
| 5205131000 | Unbleached or not mercerized | 8 | A |
| 5205139000 | Other | 8 | A |
| 5205141000 | Unbleached or not mercerized | 8 | A |
| 5205149000 | Other | 8 | A |
| 5205151000 | Unbleached or not mercerized | 8 | A |
| 5205159000 | Other | 8 | A |
| 5205211000 | Unbleached or not mercerized | 8 | A |
| 5205219000 | Other | 8 | A |
| 5205221000 | Unbleached or not mercerized | 8 | A |
| 5205229000 | Other | 8 | A |
| 5205231000 | Unbleached or not mercerized | 8 | B |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5205239000 | Other | 8 | A |
| 5205241000 | Unbleached or not mercerized | 8 | A |
| 5205249000 | Other | 8 | A |
| 5205261000 | Unbleached or not mercerized | 8 | A |
| 5205269000 | Other | 8 | A |
| 5205271000 | Unbleached or not mercerized | 8 | A |
| 5205279000 | Other | 8 | A |
| 5205281000 | Unbleached or not mercerized | 8 | A |
| 5205289000 | Other | 8 | A |
| 5205311000 | Unbleached or not mercerized | 8 | A |
| 5205319000 | Other | 8 | A |
| 5205321010 | Measuring not more than 370.37 decitex but not less than 232.56 decitex(not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn | 1 | A |
| 5205321090 | Other | 8 | A |
| 5205329000 | Other | 8 | A |
| 5205331000 | Unbleached or not mercerized | 8 | A |
| 5205339000 | Other | 8 | A |
| 5205341000 | Unbleached or not mercerized | 8 | A |
| 5205349000 | Other | 8 | A |
| 5205351000 | Unbleached or not mercerized | 8 | A |
| 5205359000 | Other | 8 | A |
| 5205411000 | Unbleached or not mercerized | 8 | A |
| 5205419000 | Other | 8 | A |
| 5205421000 | Unbleached or not mercerized | 8 | A |
| 5205429000 | Other | 8 | A |
| 5205431000 | Unbleached or not mercerized | 8 | A |
| 5205439000 | Other | 8 | A |
| 5205441000 | Unbleached or not mercerized | 8 | A |
| 5205449000 | Other | 8 | A |
| 5205461000 | Unbleached or not mercerized | 8 | A |
| 5205469000 | Other | 8 | A |
| 5205471000 | Unbleached or not mercerized | 8 | A |
| 5205479000 | Other | 8 | A |
| 5205481000 | Unbleached or not mercerized | 8 | A |
| 5205489000 | Other | 8 | A |
| 5206111000 | Unbleached or not mercerized | 8 | A |

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5206451000 | Unbleached or not mercerized | 8 | A |
| 5206459000 | Other | 8 | A |
| 5207101000 | Unbleached or not mercerized | 8 | A |
| 5207109000 | Other | 8 | A |
| 5207901000 | Unbleached or not mercerized | 8 | A |
| 5207909000 | Other | 8 | A |
| 5208110000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208120000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208130000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208190000 | Other fabrics | 10 | A |
| 5208210000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208220000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208230000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208290000 | Other fabrics | 10 | A |
| 5208310000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208320000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208330000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208390000 | Other fabrics | 10 | A |
| 5208410000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208420000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208430000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208490000 | Other fabrics | 10 | A |
| 5208510000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208520000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208591000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208599000 | Other | 10 | A |
| 5209110000 | Plain weave | 10 | A |
| 5209120000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209190000 | Other fabrics | 10 | A |
| 5209210000 | Plain weave | 10 | A |
| 5209220000 | 3-thread or 4-thread twill, including cross twill | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5209290000 | Other fabrics | 10 | A |
| 5209310000 | Plain weave | 10 | A |
| 5209320000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209390000 | Other fabrics | 10 | A |
| 5209410000 | Plain weave | 10 | A |
| 5209420000 | Denim | 10 | A |
| 5209430000 | Other fabrics of 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209490000 | Other fabrics | 10 | A |
| 5209510000 | Plain weave | 10 | A |
| 5209520000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209590000 | Other fabrics | 10 | A |
| 5210110000 | Plain weave | 10 | A |
| 5210191000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210199000 | Other | 10 | A |
| 5210210000 | Plain weave | 10 | A |
| 5210291000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210299000 | Other | 10 | A |
| 5210310000 | Plain weave | 10 | A |
| 5210320000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210390000 | Other fabrics | 10 | A |
| 5210410000 | Plain weave | 10 | A |
| 5210491000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210499000 | Other | 10 | A |
| 5210510000 | Plain weave | 10 | A |
| 5210590000 | Other fabrics | 10 | A |
| 5211110000 | Plain weave | 10 | A |
| 5211120000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211190000 | Other fabrics | 10 | A |
| 5211200000 | Bleached | 10 | A |
| 5211310000 | Plain weave | 10 | A |
| 5211320000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211390000 | Other fabrics | 10 | A |
| 5211410000 | Plain weave | 10 | A |
| 5211420000 | Denim | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5211430000 | Other fabrics of 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211490000 | Other fabrics | 10 | A |
| 5211510000 | Plain weave | 10 | A |
| 5211520000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211590000 | Other fabrics | 10 | A |
| 5212110000 | Unbleached | 10 | A |
| 5212120000 | Bleached | 10 | A |
| 5212130000 | Dyed | 10 | A |
| 5212140000 | Of yarns of different colours | 10 | A |
| 5212150000 | Printed | 10 | A |
| 5212210000 | Unbleached | 10 | A |
| 5212220000 | Bleached | 10 | A |
| 5212230000 | Dyed | 10 | A |
| 5212240000 | Of yarns of different colours | 10 | A |
| 5212250000 | Printed | 10 | A |
| 5301100000 | Flax, raw or retted | 2 | A |
| 5301210000 | Broken or scutched | 2 | A |
| 5301290000 | Other | 2 | A |
| 5301301000 | Flax tow | 2 | A |
| 5301302000 | Flax waste | 2 | A |
| 5302100000 | True hemp, raw or retted | 2 | A |
| 5302901000 | True hemp, broken, scutched, hackled or otherwise processed, but not spun. | 2 | A |
| 5302902010 | Tow of true hemp | 2 | A |
| 5302902020 | Waste of true hemp | 2 | A |
| 5303101000 | Jute | 2 | A |
| 5303102000 | Other textile bast fibres | 2 | A |
| 5303901010 | Jute | 2 | A |
| 5303901090 | Other textile bast fibres | 2 | A |
| 5303909010 | Tow and waste of jute | 2 | A |
| 5303909090 | Tow and waste of other textile bast fibres | 2 | A |
| 5305001000 | Of coconut (coir) | 2 | A |
| 5305002000 | Of abaca | 2 | A |
| 5305003000 | Of sisal and the genus Agave | 2 | A |
| 5305009000 | Other | 2 | A |
| 5306101000 | Of all flax | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5306102000 | Of mixed | 8 | A |
| 5306201000 | Of all flax | 8 | A |
| 5306202000 | Of mixed | 8 | A |
| 5307101000 | Of jute | 8 | A |
| 5307109000 | Other | 8 | A |
| 5307201000 | Of jute | 8 | A |
| 5307209000 | Other | 8 | A |
| 5308100000 | Coir yarn | 8 | A |
| 5308200000 | True hemp yarn | 8 | A |
| 5308901000 | Ramie yarn | 8 | A |
| 5308909000 | Other | 8 | A |
| 5309110000 | Unbleached or bleached | 2 | A |
| 5309190000 | Other | 2 | A |
| 5309210000 | Unbleached or bleached | 2 | A |
| 5309290000 | Other | 2 | A |
| 5310101000 | Jute fabrics | 8 | A |
| 5310109000 | Other | 8 | A |
| 5310901000 | Jute fabrics | 8 | A |
| 5310909000 | Other | 8 | A |
| 5311001000 | Of ramie | 8 | A |
| 5311002000 | Of true hemp | 8 | A |
| 5311003000 | Of paper yarn | 8 | A |
| 5311009000 | Other | 8 | A |
| 5401101000 | Of nylon or other polyamides | 8 | A |
| 5401102000 | Of polyesters | 8 | A |
| 5401103000 | Of acrylic polymers | 8 | A |
| 5401109000 | Other | 8 | A |
| 5401201000 | Of viscose rayon | 8 | A |
| 5401202000 | Of cellulose acetate | 8 | A |
| 5401209000 | Other | 8 | A |
| 5402110000 | Of aramids | 8 | A |
| 5402191011 | For tire cord | 8 | A |
| 5402191012 | For fishing net | 8 | A |
| 5402191019 | For other | 8 | A |
| 5402191021 | For tire cord | 8 | A |
| 5402191022 | For fishing net | 8 | A |
| 5402191029 | For other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5402191090 | Other | 8 | A |
| 5402199000 | Other | 8 | A |
| 5402200000 | High tenacity yarn of polyesters | 8 | A |
| 5402311010 | Of nylon 6 | 8 | A |
| 5402311020 | Of nylon 66 | 8 | A |
| 5402311090 | Other | 8 | A |
| 5402319000 | Other | 8 | A |
| 5402321010 | Of nylon 6 | 8 | A |
| 5402321020 | Of nylon 66 | 8 | A |
| 5402321090 | Other | 8 | A |
| 5402329000 | Other | 8 | A |
| 5402331000 | Of poly trimethylene terephthalate | 8 | A |
| 5402339000 | Other | 8 | B |
| 5402340000 | Of polypropylene | 8 | A |
| 5402390000 | Other | 8 | A |
| 5402440000 | Elastomeric | 8 | A |
| 5402451010 | Of nylon 6 | 8 | A |
| 5402451020 | Of nylon 66 | 8 | A |
| 5402451090 | Other | 8 | A |
| 5402459000 | Other | 8 | A |
| 5402461000 | Of poly trimethylene terephthalate | 8 | A |
| 5402469000 | Other | 8 | B |
| 5402471000 | Of poly trimethylene terephthalate | 8 | A |
| 5402479000 | Other | 8 | A |
| 5402480000 | Other, of polypropylene | 8 | A |
| 5402491000 | Of acrylic polymers | 8 | A |
| 5402499000 | Other | 8 | A |
| 5402510000 | Of nylon or other polyamides | 8 | A |
| 5402520000 | Of polyesters | 8 | A |
| 5402591000 | Of acrylic polymers | 8 | A |
| 5402599000 | Other | 8 | A |
| 5402610000 | Of nylon or other polyamides | 8 | A |
| 5402620000 | Of polyesters | 8 | A |
| 5402691000 | Of acrylic polymers | 8 | A |
| 5402692000 | Of polyvinyl alcohol | 8 | A |
| 5402699000 | Other | 8 | A |
| 5403100000 | High tenacity yarn of viscose rayon | 1 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5403311000 | Textured yarn | 1 | A |
| 5403319000 | Other | 1 | A |
| 5403321000 | Textured yarn | 1 | A |
| 5403329000 | Other | 1 | A |
| 5403331000 | Textured yarn | 8 | A |
| 5403339000 | Other | 8 | A |
| 5403391000 | Textured yarn | 8 | A |
| 5403399000 | Other | 8 | A |
| 5403411000 | Textured yarn | 1 | A |
| 5403419000 | Other | 1 | A |
| 5403421000 | Textured yarn | 8 | A |
| 5403429000 | Other | 8 | A |
| 5403491000 | Textured yarn | 8 | A |
| 5403499000 | Other | 8 | A |
| 5404110000 | Elastomeric | 8 | A |
| 5404120000 | Other, of polypropylene | 8 | A |
| 5404191000 | Of nylon or other polyamides | 8 | A |
| 5404192000 | Of polyurethane | 8 | A |
| 5404193000 | Of polyvinyl alcohol | 8 | A |
| 5404199000 | Other | 8 | A |
| 5404901000 | Of strip | 8 | A |
| 5404909000 | Other | 8 | A |
| 5405001000 | Monofilament | 8 | A |
| 5405009000 | Other | 8 | A |
| 5406001000 | Synthetic filament yarn | 8 | A |
| 5406002000 | Artificial filament yarn | 8 | A |
| 5407101000 | Of nylon or other polyamides | 8 | A |
| 5407102000 | Of polyesters | 8 | A |
| 5407200000 | Woven fabrics obtained from strip or the like | 8 | A |
| 5407300000 | Fabrics specified in note 9 to section XI | 8 | A |
| 5407410000 | Unbleached or bleached | 8 | A |
| 5407420000 | Dyed | 8 | A |
| 5407430000 | Of yarns of different colours | 8 | A |
| 5407440000 | Printed | 8 | A |
| 5407510000 | Unbleached or bleached | 8 | A |
| 5407520000 | Dyed | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5407530000 | Of yarns of different colours | 8 | A |
| 5407540000 | Printed | 8 | A |
| 5407611000 | Unbleached or bleached | 8 | A |
| 5407612000 | Dyed | 8 | A |
| 5407613000 | Of yarns of different colours | 8 | A |
| 5407614000 | Printed | 8 | A |
| 5407691000 | Unbleached or bleached | 8 | A |
| 5407692000 | Dyed | 8 | A |
| 5407693000 | Of yarns of different colours | 8 | A |
| 5407694000 | Printed | 8 | A |
| 5407711000 | Of acrylic polymers | 8 | A |
| 5407719000 | Other | 8 | A |
| 5407721000 | Of acrylic polymers | 8 | A |
| 5407729000 | Other | 8 | A |
| 5407731000 | Of acrylic polymers | 8 | A |
| 5407739000 | Other | 8 | A |
| 5407741000 | Of acrylic polymers | 8 | A |
| 5407749000 | Other | 8 | A |
| 5407811000 | Of nylon or other polyamides | 8 | A |
| 5407812000 | Of polyesters | 8 | A |
| 5407813000 | Of acrylic polymers | 8 | A |
| 5407819000 | Other | 8 | A |
| 5407821000 | Of nylon or other polyamides | 8 | A |
| 5407822000 | Of polyesters | 8 | A |
| 5407823000 | Of acrylic polymers | 8 | A |
| 5407829000 | Other | 8 | A |
| 5407831000 | Of nylon or other polyamides | 8 | A |
| 5407832000 | Of polyesters | 8 | A |
| 5407833000 | Of acrylic polymers | 8 | A |
| 5407839000 | Other | 8 | A |
| 5407841000 | Of nylon or other polyamides | 8 | A |
| 5407842000 | Of polyesters | 8 | A |
| 5407843000 | Of acrylic polymers | 8 | A |
| 5407849000 | Other | 8 | A |
| 5407911000 | Of nylon or other polyamides | 8 | A |
| 5407912000 | Of polyesters | 8 | A |
| 5407913000 | Of acrylic polymers | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5407919000 | Other | 8 | A |
| 5407921000 | Of nylon or other polyamides | 8 | A |
| 5407922000 | Of polyesters | 8 | A |
| 5407923000 | Of acrylic polymers | 8 | A |
| 5407929000 | Other | 8 | A |
| 5407931000 | Of nylon or other polyamides | 8 | A |
| 5407932000 | Of polyesters | 8 | A |
| 5407933000 | Of acrylic polymers | 8 | A |
| 5407939000 | Other | 8 | A |
| 5407941000 | Of nylon or other polyamides | 8 | A |
| 5407942000 | Of polyesters | 8 | A |
| 5407943000 | Of acrylic polymers | 8 | A |
| 5407949000 | Other | 8 | A |
| 5408100000 | Woven fabrics obtained from high tenacity yarn of viscose rayon | 8 | A |
| 5408210000 | Unbleached or bleached | 8 | A |
| 5408220000 | Dyed | 8 | A |
| 5408230000 | Of yarns of different colours | 8 | A |
| 5408240000 | Printed | 8 | A |
| 5408310000 | Unbleached or bleached | 8 | A |
| 5408320000 | Dyed | 8 | A |
| 5408330000 | Of yarns of different colours | 8 | A |
| 5408340000 | Printed | 8 | A |
| 5501100000 | Of nylon or other polyamides | 8 | A |
| 5501200000 | Of polyesters | 8 | A |
| 5501301000 | Acrylic | 8 | A |
| 5501302000 | Modacrylic | 8 | A |
| 5501400000 | Of polypropylene | 8 | A |
| 5501900000 | Other | 8 | A |
| 5502001000 | Of viscose rayon | 7.5 | A |
| 5502002010 | Less than 44,000 decitex | 7.5 | A |
| 5502002020 | Not less than 44,000 decitex | 7.5 | A |
| 5502009000 | Other | 7.5 | A |
| 5503111000 | Of special section face | 8 | A |
| 5503119000 | Other | 8 | A |
| 5503191000 | Of special section face | 8 | A |
| 5503199000 | Other | 8 | A |
| 5503201000 | Of special section face | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5503209010 | Of poly trimethylene terephthalate | 8 | A |
| 5503209090 | Other | 8 | B |
| 5503301010 | Of special section face | 8 | A |
| 5503301020 | Of conjugated section face | 8 | A |
| 5503301090 | Other | 8 | A |
| 5503302010 | Of special section face | 8 | A |
| 5503302020 | Of conjugated section face | 8 | A |
| 5503302090 | Other | 8 | A |
| 5503400000 | Of polypropylene | 8 | A |
| 5503900000 | Other | 8 | A |
| 5504101000 | Of special section face | 1 | A |
| 5504102000 | Of polynosic section face | 1 | A |
| 5504109000 | Other | 1 | A |
| 5504901000 | Of cellulose acetate | 8 | A |
| 5504902000 | Of lyocell | 2 | A |
| 5504909000 | Other | 8 | A |
| 5505100000 | Of synthetic fibres | 2 | A |
| 5505200000 | Of artificial fibres | 2 | A |
| 5506101000 | Of special section face | 8 | A |
| 5506109000 | Other | 8 | A |
| 5506201000 | Of special section face | 8 | A |
| 5506209000 | Other | 8 | A |
| 5506301010 | Of special section face | 8 | A |
| 5506301020 | Of conjugated section face | 8 | A |
| 5506301090 | Other | 8 | A |
| 5506302010 | Of special section face | 8 | A |
| 5506302020 | Of conjugated section face | 8 | A |
| 5506302090 | Other | 8 | A |
| 5506900000 | Other | 8 | A |
| 5507001010 | Of special section face | 8 | A |
| 5507001020 | Of polynosic section face | 8 | A |
| 5507001090 | Other | 8 | A |
| 5507002000 | Of cellulose acetate | 8 | A |
| 5507009000 | Other | 8 | A |
| 5508101000 | Of nylon or other polyamides | 8 | A |
| 5508102000 | Of polyesters | 8 | A |
| 5508103000 | Acrylic or modacrylic | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5508109000 | Other | 8 | A |
| 5508201000 | Of viscose rayon | 8 | A |
| 5508202000 | Of cellulose acetate | 8 | A |
| 5508209000 | Other | 8 | A |
| 5509111000 | High tenacity yarn | 8 | A |
| 5509119000 | Other | 8 | A |
| 5509121000 | High tenacity yarn | 8 | A |
| 5509129000 | Other | 8 | A |
| 5509211000 | High tenacity yarn | 8 | A |
| 5509219000 | Other | 8 | A |
| 5509221000 | High tenacity yarn | 8 | A |
| 5509229000 | Other | 8 | A |
| 5509311000 | Acrylic | 8 | A |
| 5509312000 | Modacrylic | 8 | A |
| 5509321000 | Acrylic | 8 | A |
| 5509322000 | Modacrylic | 8 | A |
| 5509410000 | Single yarn | 8 | A |
| 5509420000 | Multiple (folded) or cabled yarn | 8 | A |
| 5509510000 | Mixed mainly or solely with artificial staple fibres | 8 | A |
| 5509520000 | Mixed mainly or solely with wool or fine animal hair | 8 | A |
| 5509530000 | Mixed mainly or solely with cotton | 8 | A |
| 5509590000 | Other | 8 | A |
| 5509611000 | Acrylic | 8 | A |
| 5509612000 | Modacrylic | 8 | A |
| 5509621000 | Acrylic | 8 | A |
| 5509622000 | Modacrylic | 8 | A |
| 5509691010 | Acrylic | 8 | A |
| 5509691020 | Modacrylic | 8 | A |
| 5509692010 | Acrylic | 8 | A |
| 5509692020 | Modacrylic | 8 | A |
| 5509911000 | Of nylon or other polyamides | 8 | A |
| 5509919000 | Other | 8 | A |
| 5509921000 | Of nylon or other polyamides | 8 | A |
| 5509929000 | Other | 8 | A |
| 5509990000 | Other | 8 | A |
| 5510111000 | Of viscose rayon | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5510112000 | Of cellulose acetate | 8 | A |
| 5510119000 | Other | 8 | A |
| 5510121000 | Of viscose rayon | 8 | A |
| 5510122000 | Of cellulose acetate | 8 | A |
| 5510129000 | Other | 8 | A |
| 5510201000 | Of viscose rayon | 8 | A |
| 5510202000 | Of cellulose acetate | 8 | A |
| 5510209000 | Other | 8 | A |
| 5510301000 | Of viscose rayon | 8 | A |
| 5510302000 | Of cellulose acetate | 8 | A |
| 5510309000 | Other | 8 | A |
| 5510901000 | Of viscose rayon | 8 | A |
| 5510902000 | Of cellulose acetate | 8 | A |
| 5510909000 | Other | 8 | A |
| 5511101000 | Of nylon or other polyamides | 8 | A |
| 5511102000 | Of polyesters | 8 | A |
| 5511103000 | Acrylic or modacrylic | 8 | A |
| 5511109000 | Other | 8 | A |
| 5511201000 | Of nylon or other polyamides | 8 | A |
| 5511202000 | Of polyesters | 8 | A |
| 5511203000 | Acrylic or modacrylic | 8 | A |
| 5511209000 | Other | 8 | A |
| 5511301000 | Of viscose rayon | 8 | A |
| 5511302000 | Of cellulose acetate | 8 | A |
| 5511309000 | Other | 8 | A |
| 5512110000 | Unbleached or bleached | 10 | A |
| 5512191000 | Dyed | 10 | A |
| 5512192000 | Of yarns of different colours | 10 | A |
| 5512193000 | Printed | 10 | A |
| 5512211000 | Acrylic | 10 | A |
| 5512212000 | Modacrylic | 10 | A |
| 5512290000 | Other | 10 | A |
| 5512911000 | Of nylon or other polyamides | 10 | A |
| 5512919000 | Other | 10 | A |
| 5512991000 | Of nylon or other polyamides | 10 | A |
| 5512999000 | Other | 10 | A |
| 5513110000 | Of polyester staple fibres, plain weave | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5513120000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5513130000 | Other woven fabrics of polyester staple fibres | 10 | A |
| 5513191000 | Of nylon or other polyamides | 10 | A |
| 5513192010 | Acrylic | 10 | A |
| 5513192020 | Modacrylic | 10 | A |
| 5513199000 | Other | 10 | A |
| 5513210000 | Of polyester staple fibres, plain weave | 10 | A |
| 5513231000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5513239000 | Other | 10 | A |
| 5513291000 | Of nylon or other polyamides | 10 | A |
| 5513292010 | Acrylic | 10 | A |
| 5513292020 | Modacrylic | 10 | A |
| 5513299000 | Other | 10 | A |
| 5513310000 | Of polyester staple fibres, plain weave. | 10 | A |
| 5513391000 | Of nylon or other polyamides | 10 | A |
| 5513392010 | Acrylic | 10 | A |
| 5513392020 | Modacrylic | 10 | A |
| 5513399000 | Other | 10 | A |
| 5513410000 | Of polyester staple fibres, plain weave | 10 | A |
| 5513491000 | Of nylon or other polyamides | 10 | A |
| 5513492010 | Acrylic | 10 | A |
| 5513492020 | Modacrylic | 10 | A |
| 5513499000 | Other | 10 | A |
| 5514110000 | Of polyester staple fibres, plain weave | 10 | A |
| 5514120000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5514191000 | Of nylon or other polyamides | 10 | A |
| 5514192010 | Acrylic | 10 | A |
| 5514192020 | Modacrylic | 10 | A |
| 5514193000 | Other woven fabrics of polyester staple fibres | 10 | A |
| 5514199000 | Other | 10 | A |
| 5514210000 | Of polyester staple fibres, plain weave | 10 | A |
| 5514220000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5514230000 | Other woven fabrics of polyester staple fibres | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5514291000 | Of nylon or other polyamides | 10 | A |
| 5514292010 | Acrylic | 10 | A |
| 5514292020 | Modacrylic | 10 | A |
| 5514299000 | Other | 10 | A |
| 5514300000 | Of yarns of different colours | 10 | A |
| 5514410000 | Of polyester staple fibres, plain weave | 10 | A |
| 5514420000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5514430000 | Other woven fabrics of polyester staple fibres | 10 | A |
| 5514491000 | Of nylon or other polyamides | 10 | A |
| 5514492010 | Acrylic | 10 | A |
| 5514492020 | Modacrylic | 10 | A |
| 5514499000 | Other | 10 | A |
| 5515111000 | Unbleached or bleached | 10 | A |
| 5515119000 | Other | 10 | A |
| 5515121000 | Unbleached or bleached | 10 | A |
| 5515129000 | Other | 10 | A |
| 5515131000 | Unbleached or bleached | 10 | A |
| 5515139000 | Other | 10 | A |
| 5515191000 | Unbleached or bleached | 10 | A |
| 5515199000 | Other | 10 | A |
| 5515211000 | Unbleached or bleached | 10 | A |
| 5515219000 | Other | 10 | A |
| 5515221000 | Unbleached or bleached | 10 | A |
| 5515229000 | Other | 10 | A |
| 5515291000 | Unbleached or bleached | 10 | A |
| 5515299000 | Other | 10 | A |
| 5515911000 | Unbleached or bleached | 10 | A |
| 5515919000 | Other | 10 | A |
| 5515991000 | Unbleached or bleached | 10 | A |
| 5515999000 | Other | 10 | A |
| 5516111000 | Of viscose rayon | 10 | A |
| 5516112000 | Of cellulose acetate | 10 | A |
| 5516119000 | Other | 10 | A |
| 5516121000 | Of viscose rayon | 10 | A |
| 5516122000 | Of cellulose acetate | 10 | A |
| 5516129000 | Other | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5516131000 | Of viscose rayon | 10 | A |
| 5516132000 | Of cellulose acetate | 10 | A |
| 5516139000 | Other | 10 | A |
| 5516141000 | Of viscose rayon | 10 | A |
| 5516142000 | Of cellulose acetate | 10 | A |
| 5516149000 | Other | 10 | A |
| 5516211000 | Of viscose rayon | 10 | A |
| 5516212000 | Of cellulose acetate | 10 | A |
| 5516219000 | Other | 10 | A |
| 5516221000 | Of viscose rayon | 10 | A |
| 5516222000 | Of cellulose acetate | 10 | A |
| 5516229000 | Other | 10 | A |
| 5516231000 | Of viscose rayon | 10 | A |
| 5516232000 | Of cellulose acetate | 10 | A |
| 5516239000 | Other | 10 | A |
| 5516241000 | Of viscose rayon | 10 | A |
| 5516242000 | Of cellulose acetate | 10 | A |
| 5516249000 | Other | 10 | A |
| 5516311000 | Of viscose rayon | 10 | A |
| 5516312000 | Of cellulose acetate | 10 | A |
| 5516319000 | Other | 10 | A |
| 5516321000 | Of viscose rayon | 10 | A |
| 5516322000 | Of cellulose acetate | 10 | A |
| 5516329000 | Other | 10 | A |
| 5516331000 | Of viscose rayon | 10 | A |
| 5516332000 | Of cellulose acetate | 10 | A |
| 5516339000 | Other | 10 | A |
| 5516341000 | Of viscose rayon | 10 | A |
| 5516342000 | Of cellulose acetate | 10 | A |
| 5516349000 | Other | 10 | A |
| 5516411000 | Of viscose rayon | 10 | A |
| 5516412000 | Of cellulose acetate | 10 | A |
| 5516419000 | Other | 10 | A |
| 5516421000 | Of viscose rayon | 10 | A |
| 5516422000 | Of cellulose acetate | 10 | A |
| 5516429000 | Other | 10 | A |
| 5516431000 | Of viscose rayon | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5516432000 | Of cellulose acetate | 10 | A |
| 5516439000 | Other | 10 | A |
| 5516441000 | Of viscose rayon | 10 | A |
| 5516442000 | Of cellulose acetate | 10 | A |
| 5516449000 | Other | 10 | A |
| 5516911000 | Of viscose rayon | 10 | A |
| 5516912000 | Of cellulose acetate | 10 | A |
| 5516919000 | Other | 10 | A |
| 5516921000 | Of viscose rayon | 10 | A |
| 5516922000 | Of cellulose acetate | 10 | A |
| 5516929000 | Other | 10 | A |
| 5516931000 | Of viscose rayon | 10 | A |
| 5516932000 | Of cellulose acetate | 10 | A |
| 5516939000 | Other | 10 | A |
| 5516941000 | Of viscose rayon | 10 | A |
| 5516942000 | Of cellulose acetate | 10 | A |
| 5516949000 | Other | 10 | A |
| 5601210000 | Of cotton | 8 | A |
| 5601220000 | Of man-made fibres | 8 | A |
| 5601290000 | Other | 8 | A |
| 5601301000 | Textile flock | 8 | A |
| 5601309000 | Other | 8 | A |
| 5602101000 | Needleloom felt | 8 | A |
| 5602102000 | Stitch-bonded fiber fabrics | 8 | A |
| 5602211000 | Piano felt | 8 | A |
| 5602219000 | Other | 8 | A |
| 5602290000 | Of other textile materials | 8 | A |
| 5602900000 | Other | 8 | A |
| 5603111000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603119000 | Other | 8 | A |
| 5603121000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603129000 | Other | 8 | A |
| 5603131000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603139000 | Other | 8 | A |
| 5603141000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603149000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5603910000 | Weighing not more than 25 g/㎡ | 8 | A |
| 5603920000 | Weighing more than 25 g/㎡ but not more than 70 g/㎡ | 8 | A |
| 5603930000 | Weighing more than 70 g/㎡ but not more than 150 g/㎡ | 8 | A |
| 5603940000 | Weighing more than 150 g/㎡ | 8 | A |
| 5604100000 | Rubber thread and cord, textile covered | 8 | A |
| 5604901000 | Imitation catguts consisting of textile yarn | 8 | A |
| 5604902000 | High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated | 8 | A |
| 5604909000 | Other | 8 | A |
| 5605000000 | Metallised yarn, whether or not gimped,being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal. | 8 | A |
| 5606001000 | Gimped yarn | 8 | A |
| 5606002000 | Chenille yarn | 8 | A |
| 5606003000 | Loop wale-yarn | 8 | A |
| 5606009000 | Other | 8 | A |
| 5607210000 | Binder or baler twine | 10 | A |
| 5607290000 | Other | 10 | A |
| 5607410000 | Binder or baler twine | 10 | A |
| 5607490000 | Other | 10 | A |
| 5607500000 | Of other synthetic fibres | 10 | A |
| 5607901000 | Of jute or other textile bast fibres of heading 53.03 | 10 | A |
| 5607909000 | Other | 10 | A |
| 5608111000 | Of synthetic fibres | 10 | A |
| 5608119000 | Other | 10 | A |
| 5608191000 | Of synthetic fibres | 10 | A |
| 5608199000 | Other | 10 | A |
| 5608901000 | Of cotton | 10 | A |
| 5608909000 | Other | 10 | A |
| 5609001000 | Of cotton | 8 | A |
| 5609002000 | Of vegetable fibres, except cotton | 8 | A |
| 5609003000 | Of man-made fibres | 8 | A |
| 5609009000 | Other | 8 | A |
| 5701100000 | Of wool or fine animal hair | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5701900000 | Of other textile materials | 10 | A |
| 5702100000 | "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs | 10 | A |
| 5702200000 | Floor coverings of coconut fibres (coir) | 10 | A |
| 5702310000 | Of wool or fine animal hair | 10 | A |
| 5702320000 | Of man-made textile materials | 10 | A |
| 5702390000 | Of other textile materials | 10 | A |
| 5702410000 | Of wool or fine animal hair | 10 | A |
| 5702420000 | Of man-made textile materials | 10 | A |
| 5702490000 | Of other textile materials | 10 | A |
| 5702500000 | Other, not of pile construction, not made up | 10 | A |
| 5702910000 | Of wool or fine animal hair | 10 | A |
| 5702920000 | Of man-made textile materials | 10 | A |
| 5702990000 | Of other textile materials | 10 | A |
| 5703100000 | Of wool or fine animal hair | 10 | A |
| 5703200000 | Of nylon or other polyamides | 10 | A |
| 5703300000 | Of other man-made textile materials | 10 | A |
| 5703900000 | Of other textile materials | 10 | A |
| 5704100000 | Tiles, having a maximum surface area of 0.3 ㎡ | 10 | A |
| 5704900000 | Other | 10 | A |
| 5705000000 | Other carpets and other textile floor coverings, whether or not made up. | 10 | A |
| 5801101000 | Pile fabrics | 13 | A |
| 5801102000 | Chenille fabrics | 13 | A |
| 5801210000 | Uncut weft pile fabrics | 13 | A |
| 5801220000 | Cut corduroy | 13 | A |
| 5801230000 | Other weft pile fabrics | 13 | A |
| 5801260000 | Chenille fabrics | 13 | A |
| 5801271000 | Uncut | 13 | A |
| 5801272000 | Cut | 13 | A |
| 5801310000 | Uncut weft pile fabrics | 13 | A |
| 5801320000 | Cut corduroy | 13 | A |
| 5801330000 | Other weft pile fabrics | 13 | A |
| 5801360000 | Chenille fabrics | 13 | A |
| 5801371000 | Uncut | 13 | A |
| 5801372000 | Cut | 13 | A |
| 5801900000 | Of other textile materials | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5802110000 | Unbleached | 8 | A |
| 5802190000 | Other | 8 | A |
| 5802200000 | Terry towelling and similar woven terry fabrics, of other textile materials | 8 | A |
| 5802300000 | Tufted textile fabrics | 8 | A |
| 5803000000 | Gauze, other than narrow fabrics of heading 58.06. | 8 | A |
| 5804101000 | Of silk | 13 | A |
| 5804102000 | Of cotton | 13 | A |
| 5804103000 | Of man-made fibres | 13 | A |
| 5804109000 | Other | 13 | A |
| 5804210000 | Of man-made fibres | 13 | A |
| 5804291000 | Of silk | 13 | A |
| 5804292000 | Of cotton | 13 | A |
| 5804299000 | Other | 13 | A |
| 5804300000 | Hand-made lace | 13 | A |
| 5805001010 | Of wool or fine animal hair | 8 | A |
| 5805001090 | Other | 8 | A |
| 5805002000 | Needle-worked tapestries | 8 | A |
| 5806101000 | Of wool or fine animal hair | 8 | A |
| 5806102000 | Of cotton | 8 | A |
| 5806103000 | Of man-made fibres | 8 | A |
| 5806109000 | Other | 8 | A |
| 5806200000 | Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread | 8 | A |
| 5806310000 | Of cotton | 8 | A |
| 5806320000 | Of man-made fibres | 8 | A |
| 5806391000 | Of wool or fine animal hair | 8 | A |
| 5806392000 | Of vegetable fibres, except cotton | 8 | A |
| 5806399000 | Other | 8 | A |
| 5806400000 | Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | 8 | A |
| 5807101000 | Labels | 8 | A |
| 5807109000 | Other | 8 | A |
| 5807901000 | Labels | 8 | A |
| 5807909000 | Other | 8 | A |
| 5808100000 | Braids in the piece | 8 | A |
| 5808901000 | Ornamental trimmings | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5808909000 | Other | 8 | A |
| 5809000000 | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included. | 8 | A |
| 5810100000 | Embroidery without visible ground | 13 | A |
| 5810910000 | Of cotton | 13 | A |
| 5810920000 | Of man-made fibres | 13 | A |
| 5810990000 | Of other textile materials | 13 | A |
| 5811001000 | Of silk | 8 | A |
| 5811002000 | Of wool or fine animal hair | 8 | A |
| 5811003000 | Of cotton | 8 | A |
| 5811004000 | Of man-made fibres | 8 | A |
| 5811009000 | Other | 8 | A |
| 5901100000 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like | 8 | A |
| 5901901000 | Tracing cloth | 8 | A |
| 5901902000 | Prepared painting canvas | 8 | A |
| 5901903000 | Buckram and similar stiffened textile fabrics | 8 | A |
| 5902100000 | Of nylon or other polyamides | 8 | A |
| 5902200000 | Of polyesters | 8 | A |
| 5902900000 | Other | 8 | A |
| 5903100000 | With poly (vinyl chloride) | 10 | A |
| 5903200000 | With polyurethane | 10 | A |
| 5903900000 | Other | 10 | A |
| 5904100000 | Linoleum | 8 | A |
| 5904900000 | Other | 8 | A |
| 5905000000 | Textile wall coverings. | 8 | A |
| 5906100000 | Adhesive tape of a width not exceeding 20 cm | 8 | A |
| 5906910000 | Knitted or crocheted | 8 | A |
| 5906990000 | Other | 8 | A |
| 5907001000 | Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil | 8 | A |
| 5907002000 | Painted canvas being theatrical scenery, studio back-cloth or the like | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5907009000 | Other | 8 | A |
| 5908001000 | Wicks | 8 | A |
| 5908009000 | Other | 8 | A |
| 5909000000 | Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials. | 8 | A |
| 5910000000 | Transmission or conveyor belts or belting,of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material. | 8 | A |
| 5911101000 | Of narrow fabrics | 8 | A |
| 5911109000 | Other | 8 | A |
| 5911200000 | Bolting cloth, whether or not made up | 8 | A |
| 5911310000 | Weighing less than 650 g/㎡ | 8 | A |
| 5911320000 | Weighing 650 g/㎡ or more | 8 | A |
| 5911400000 | Straining cloth of a kind used in oil presses or the like, including that of human hair | 8 | A |
| 5911900000 | Other | 8 | A |
| 6001101000 | Of cotton | 10 | A |
| 6001102000 | Of man-made fibres | 10 | A |
| 6001109000 | Other | 10 | A |
| 6001210000 | Of cotton | 10 | A |
| 6001220000 | Of man-made fibres | 10 | A |
| 6001290000 | Of other textile materials | 10 | A |
| 6001910000 | Of cotton | 10 | A |
| 6001920000 | Of man-made fibres | 10 | A |
| 6001990000 | Of other textile materials | 10 | A |
| 6002400000 | Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread | 10 | A |
| 6002900000 | Other | 10 | A |
| 6003100000 | Of wool or fine animal hair | 10 | A |
| 6003200000 | Of cotton | 10 | A |
| 6003300000 | Of synthetic fibres | 10 | A |
| 6003400000 | Of artificial fibres | 10 | A |
| 6003900000 | Other | 10 | A |
| 6004100000 | Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6004900000 | Other | 10 | A |
| 6005210000 | Unbleached or bleached | 10 | A |
| 6005220000 | Dyed | 10 | A |
| 6005230000 | Of yarns of different colours | 10 | A |
| 6005240000 | Printed | 10 | A |
| 6005310000 | Unbleached or bleached | 10 | A |
| 6005320000 | Dyed | 10 | A |
| 6005330000 | Of yarns of different colours | 10 | A |
| 6005340000 | Printed | 10 | A |
| 6005410000 | Unbleached or bleached | 10 | A |
| 6005420000 | Dyed | 10 | A |
| 6005430000 | Of yarns of different colours | 10 | A |
| 6005440000 | Printed | 10 | A |
| 6005900000 | Other | 10 | A |
| 6006100000 | Of wool or fine animal hair | 10 | A |
| 6006210000 | Unbleached or bleached | 10 | A |
| 6006220000 | Dyed | 10 | B |
| 6006230000 | Of yarns of different colours | 10 | A |
| 6006240000 | Printed | 10 | A |
| 6006310000 | Unbleached or bleached | 10 | A |
| 6006320000 | Dyed | 10 | A |
| 6006330000 | Of yarns of different colours | 10 | A |
| 6006340000 | Printed | 10 | A |
| 6006410000 | Unbleached or bleached | 10 | A |
| 6006420000 | Dyed | 10 | A |
| 6006430000 | Of yarns of different colours | 10 | A |
| 6006440000 | Printed | 10 | A |
| 6006900000 | Other | 10 | A |
| 6101200000 | Of cotton | 13 | A |
| 6101301000 | Of synthetic fibres | 13 | A |
| 6101302000 | Of artificial fibres | 13 | A |
| 6101900000 | Of other textile materials | 13 | A |
| 6102100000 | Of wool or fine animal hair | 13 | A |
| 6102200000 | Of cotton | 13 | A |
| 6102301000 | Of synthetic fibres | 13 | A |
| 6102302000 | Of artificial fibres | 13 | A |
| 6102900000 | Of other textile materials | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6103101000 | Of wool or fine animal hair | 13 | A |
| 6103102000 | Of synthetic fibres | 13 | A |
| 6103109000 | Of other textile materials | 13 | A |
| 6103220000 | Of cotton | 13 | A |
| 6103230000 | Of synthetic fibres | 13 | A |
| 6103290000 | Of other textile materials | 13 | A |
| 6103310000 | Of wool or fine animal hair | 13 | A |
| 6103320000 | Of cotton | 13 | A |
| 6103330000 | Of synthetic fibres | 13 | A |
| 6103390000 | Of other textile materials | 13 | A |
| 6103410000 | Of wool or fine animal hair | 13 | A |
| 6103420000 | Of cotton | 13 | A |
| 6103430000 | Of synthetic fibres | 13 | A |
| 6103490000 | Of other textile materials | 13 | A |
| 6104130000 | Of synthetic fibres | 13 | A |
| 6104191000 | Of cotton | 13 | A |
| 6104199000 | Other | 13 | A |
| 6104220000 | Of cotton | 13 | A |
| 6104230000 | Of synthetic fibres | 13 | A |
| 6104290000 | Of other textile materials | 13 | A |
| 6104310000 | Of wool or fine animal hair | 13 | A |
| 6104320000 | Of cotton | 13 | A |
| 6104330000 | Of synthetic fibres | 13 | A |
| 6104390000 | Of other textile materials | 13 | A |
| 6104410000 | Of wool or fine animal hair | 13 | A |
| 6104420000 | Of cotton | 13 | A |
| 6104430000 | Of synthetic fibres | 13 | A |
| 6104440000 | Of artificial fibres | 13 | A |
| 6104491000 | Of silk | 13 | A |
| 6104499000 | Other | 13 | A |
| 6104510000 | Of wool or fine animal hair | 13 | A |
| 6104520000 | Of cotton | 13 | A |
| 6104530000 | Of synthetic fibres | 13 | A |
| 6104590000 | Of other textile materials | 13 | A |
| 6104610000 | Of wool or fine animal hair | 13 | A |
| 6104620000 | Of cotton | 13 | B |
| 6104630000 | Of synthetic fibres | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6104690000 | Of other textile materials | 13 | A |
| 6105100000 | Of cotton | 13 | A |
| 6105201000 | Of synthetic fibres | 13 | A |
| 6105202000 | Of artificial fibres | 13 | A |
| 6105901000 | Of silk | 13 | A |
| 6105902000 | Of wool or fine animal hair | 13 | A |
| 6105909000 | Other | 13 | A |
| 6106100000 | Of cotton | 13 | A |
| 6106201000 | Of synthetic fibres | 13 | A |
| 6106202000 | Of artificial fibres | 13 | A |
| 6106901000 | Of silk | 13 | A |
| 6106902000 | Of wool or fine animal hair | 13 | A |
| 6106909000 | Other | 13 | A |
| 6107110000 | Of cotton | 13 | A |
| 6107121000 | Of synthetic fibres | 13 | A |
| 6107122000 | Of artificial fibres | 13 | A |
| 6107190000 | Of other textile materials | 13 | A |
| 6107210000 | Of cotton | 13 | A |
| 6107221000 | Of synthetic fibres | 13 | A |
| 6107222000 | Of artificial fibres | 13 | A |
| 6107290000 | Of other textile materials | 13 | A |
| 6107910000 | Of cotton | 13 | A |
| 6107991000 | Of wool or fine animal hair | 13 | A |
| 6107999000 | Other | 13 | A |
| 6108111000 | Of synthetic fibres | 13 | A |
| 6108112000 | Of artificial fibres | 13 | A |
| 6108191000 | Of cotton | 13 | A |
| 6108199000 | Other | 13 | A |
| 6108210000 | Of cotton | 13 | A |
| 6108221000 | Of synthetic fibres | 13 | A |
| 6108222000 | Of artificial fibres | 13 | A |
| 6108290000 | Of other textile materials | 13 | A |
| 6108310000 | Of cotton | 13 | A |
| 6108321000 | Of synthetic fibres | 13 | A |
| 6108322000 | Of artificial fibres | 13 | A |
| 6108390000 | Of other textile materials | 13 | A |
| 6108910000 | Of cotton | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6108921000 | Of synthetic fibres | 13 | A |
| 6108922000 | Of artificial fibres | 13 | A |
| 6108991000 | Of wool or fine animal hair | 13 | A |
| 6108999000 | Other | 13 | A |
| 6109101000 | T-shirts | 13 | B |
| 6109109000 | Other | 13 | A |
| 6109901010 | T-shirts | 13 | A |
| 6109901090 | Other | 13 | A |
| 6109902010 | T-shirts | 13 | A |
| 6109902090 | Other | 13 | A |
| 6109903010 | T-shirts | 13 | B |
| 6109903090 | Other | 13 | A |
| 6109909010 | T-shirts | 13 | A |
| 6109909090 | Other | 13 | A |
| 6110110000 | Of wool | 13 | A |
| 6110120000 | Of Kashmir (cashmere) goats | 13 | A |
| 6110190000 | Other | 13 | A |
| 6110200000 | Of cotton | 13 | A |
| 6110301000 | Of synthetic fibres | 13 | A |
| 6110302000 | Of artificial fibres | 13 | A |
| 6110901000 | Of silk | 13 | A |
| 6110909000 | Other | 13 | A |
| 6111201000 | Garments | 8 | B |
| 6111202000 | Accessories | 8 | B |
| 6111301000 | Garments | 8 | A |
| 6111302000 | Accessories | 8 | A |
| 6111901000 | Garments | 8 | A |
| 6111902000 | Accessories | 8 | A |
| 6112110000 | Of cotton | 13 | A |
| 6112120000 | Of synthetic fibres | 13 | A |
| 6112190000 | Of other textile materials | 13 | A |
| 6112201000 | Of man-made fibres | 13 | A |
| 6112209000 | Other | 13 | A |
| 6112310000 | Of synthetic fibres | 13 | A |
| 6112390000 | Of other textile materials | 13 | A |
| 6112410000 | Of synthetic fibres | 13 | A |
| 6112490000 | Of other textile materials | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6113001000 | Of heading 59.03 | 13 | A |
| 6113002000 | Of heading 59.06 | 13 | A |
| 6113003000 | Of heading 59.07 | 13 | A |
| 6114200000 | Of cotton | 13 | A |
| 6114301000 | Of synthetic fibres | 13 | A |
| 6114302000 | Of artificial fibres | 13 | A |
| 6114901000 | Of silk | 13 | A |
| 6114909000 | Other | 13 | A |
| 6115100000 | Graduated compression hosiery (for example, stockings for varicose veins) | 13 | A |
| 6115210000 | Of synthetic fibres, measuring per single yarn less than 67 decitex | 13 | A |
| 6115220000 | Of synthetic fibres, measuring per single yarn 67 decitex or more | 13 | A |
| 6115290000 | Of other textile materials | 13 | A |
| 6115301000 | Of man-made fibres | 13 | A |
| 6115309000 | Other | 13 | A |
| 6115940000 | Of wool or fine animal hair | 13 | A |
| 6115950000 | Of cotton | 13 | A |
| 6115960000 | Of synthetic fibres | 13 | A |
| 6115990000 | Of other textile materials | 13 | A |
| 6116100000 | Impregnated, coated or covered with plastics or rubber | 8 | A |
| 6116910000 | Of wool or fine animal hair | 8 | A |
| 6116921000 | Working gloves | 8 | A |
| 6116929000 | Other | 8 | A |
| 6116930000 | Of synthetic fibres | 8 | A |
| 6116990000 | Of other textile materials | 8 | A |
| 6117101000 | Of silk | 13 | A |
| 6117102000 | Of wool or fine animal hair | 13 | A |
| 6117103000 | Of cotton | 13 | A |
| 6117104000 | Of man-made fibres | 13 | A |
| 6117109000 | Other | 13 | A |
| 6117801000 | Ties, bow ties and cravats | 13 | A |
| 6117809000 | Other | 13 | A |
| 6117900000 | Parts | 13 | A |
| 6201110000 | Of wool or fine animal hair | 13 | A |
| 6201120000 | Of cotton | 13 | A |
| 6201131000 | Of synthetic fibres | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6201132000 | Of artificial fibres | 13 | A |
| 6201190000 | Of other textile materials | 13 | A |
| 6201910000 | Of wool or fine animal hair | 13 | A |
| 6201920000 | Of cotton | 13 | A |
| 6201931000 | Of synthetic fibres | 13 | A |
| 6201932000 | Of artificial fibres | 13 | A |
| 6201990000 | Of other textile materials | 13 | A |
| 6202110000 | Of wool or fine animal hair | 13 | A |
| 6202120000 | Of cotton | 13 | A |
| 6202131000 | Of synthetic fibres | 13 | A |
| 6202132000 | Of artificial fibres | 13 | A |
| 6202190000 | Of other textile materials | 13 | A |
| 6202910000 | Of wool or fine animal hair | 13 | A |
| 6202920000 | Of cotton | 13 | A |
| 6202931000 | Of synthetic fibres | 13 | A |
| 6202932000 | Of artificial fibres | 13 | A |
| 6202990000 | Of other textile materials | 13 | A |
| 6203110000 | Of wool or fine animal hair | 13 | A |
| 6203120000 | Of synthetic fibres | 13 | A |
| 6203190000 | Of other textile fibres | 13 | A |
| 6203220000 | Of cotton | 13 | A |
| 6203230000 | Of synthetic fibres | 13 | A |
| 6203291000 | Of wool or fine animal hair | 13 | A |
| 6203299000 | Other | 13 | A |
| 6203310000 | Of wool or fine animal hair | 13 | A |
| 6203320000 | Of cotton | 13 | A |
| 6203330000 | Of synthetic fibres | 13 | A |
| 6203390000 | Of other textile materials | 13 | A |
| 6203410000 | Of wool or fine animal hair | 13 | A |
| 6203421000 | Of denim, including blue jeans | 13 | B |
| 6203429000 | Other | 13 | B |
| 6203430000 | Of synthetic fibres | 13 | A |
| 6203490000 | Of other textile materials | 13 | A |
| 6204110000 | Of wool or fine animal hair | 13 | A |
| 6204120000 | Of cotton | 13 | A |
| 6204130000 | Of synthetic fibres | 13 | A |
| 6204191000 | Of silk | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6204199000 | Other | 13 | A |
| 6204210000 | Of wool or fine animal hair | 13 | A |
| 6204220000 | Of cotton | 13 | A |
| 6204230000 | Of synthetic fibres | 13 | A |
| 6204291000 | Of silk | 13 | A |
| 6204299000 | Other | 13 | A |
| 6204310000 | Of wool or fine animal hair | 13 | A |
| 6204320000 | Of cotton | 13 | A |
| 6204330000 | Of synthetic fibres | 13 | A |
| 6204391000 | Of silk | 13 | A |
| 6204399000 | Other | 13 | A |
| 6204410000 | Of wool or fine animal hair | 13 | A |
| 6204420000 | Of cotton | 13 | A |
| 6204430000 | Of synthetic fibres | 13 | A |
| 6204440000 | Of artificial fibres | 13 | A |
| 6204491000 | Of silk | 13 | A |
| 6204499000 | Other | 13 | A |
| 6204510000 | Of wool or fine animal hair | 13 | A |
| 6204520000 | Of cotton | 13 | A |
| 6204530000 | Of synthetic fibres | 13 | A |
| 6204591000 | Of silk | 13 | A |
| 6204599000 | Other | 13 | A |
| 6204610000 | Of wool or fine animal hair | 13 | A |
| 6204621000 | Of denim, including blue jeans | 13 | B |
| 6204629000 | Other | 13 | B |
| 6204630000 | Of synthetic fibres | 13 | B |
| 6204691000 | Of silk | 13 | A |
| 6204699000 | Other | 13 | A |
| 6205200000 | Of cotton | 13 | A |
| 6205301000 | Of synthetic fibres | 13 | A |
| 6205302000 | Of artificial fibres | 13 | A |
| 6205901000 | Of silk | 13 | A |
| 6205902000 | Of wool or fine animal hair | 13 | A |
| 6205909000 | Other | 13 | A |
| 6206100000 | Of silk or silk waste | 13 | A |
| 6206200000 | Of wool or fine animal hair | 13 | A |
| 6206300000 | Of cotton | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6206401000 | Of synthetic fibres | 13 | A |
| 6206402000 | Of artificial fibres | 13 | A |
| 6206900000 | Of other textile materials | 13 | A |
| 6207110000 | Of cotton | 13 | A |
| 6207191000 | Of man-made fibres | 13 | A |
| 6207199000 | Other | 13 | A |
| 6207210000 | Of cotton | 13 | A |
| 6207221000 | Of synthetic fibres | 13 | A |
| 6207222000 | Of artificial fibres | 13 | A |
| 6207290000 | Of other textile materials | 13 | A |
| 6207910000 | Of cotton | 13 | A |
| 6207991000 | Of silk | 13 | A |
| 6207992000 | Of wool or fine animal hair | 13 | A |
| 6207993010 | Of synthetic fibres | 13 | A |
| 6207993020 | Of artificial fibres | 13 | A |
| 6207999000 | Other | 13 | A |
| 6208111000 | Of synthetic fibres | 13 | A |
| 6208112000 | Of artificial fibres | 13 | A |
| 6208191000 | Of silk | 13 | A |
| 6208192000 | Of cotton | 13 | A |
| 6208199000 | Other | 13 | A |
| 6208210000 | Of cotton | 13 | A |
| 6208221000 | Of synthetic fibres | 13 | A |
| 6208222000 | Of artificial fibres | 13 | A |
| 6208290000 | Of other textile materials | 13 | A |
| 6208910000 | Of cotton | 13 | A |
| 6208921000 | Of synthetic fibres | 13 | A |
| 6208922000 | Of artificial fibres | 13 | A |
| 6208991000 | Of silk | 13 | A |
| 6208992000 | Of wool or fine animal hair | 13 | A |
| 6208999000 | Other | 13 | A |
| 6209201000 | Garments | 8 | A |
| 6209202000 | Accessories | 8 | A |
| 6209301000 | Garments | 8 | A |
| 6209302000 | Accessories | 8 | A |
| 6209901010 | Of wool or fine animal hair | 8 | A |
| 6209901090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6209902000 | Accessories | 8 | A |
| 6210101000 | Of fabrics of heading 56.02 | 13 | A |
| 6210102000 | Of fabrics of heading 56.03 | 13 | A |
| 6210201000 | Of fabrics of heading 59.03 | 13 | A |
| 6210202000 | Of fabrics of heading 59.06 | 13 | A |
| 6210203000 | Of fabrics of heading 59.07 | 13 | A |
| 6210301000 | Of fabrics of heading 59.03 | 13 | A |
| 6210302000 | Of fabrics of heading 59.06 | 13 | A |
| 6210303000 | Of fabrics of heading 59.07 | 13 | A |
| 6210401000 | Of fabrics of heading 59.03 | 13 | A |
| 6210402000 | Of fabrics of heading 59.06 | 13 | A |
| 6210403000 | Of fabrics of heading 59.07 | 13 | A |
| 6210501000 | Of fabrics of heading 59.03 | 13 | A |
| 6210502000 | Of fabrics of heading 59.06 | 13 | A |
| 6210503000 | Of fabrics of heading 59.07 | 13 | A |
| 6211111000 | Of man-made fibres | 13 | A |
| 6211119000 | Other | 13 | A |
| 6211121000 | Of man-made fibres | 13 | A |
| 6211129000 | Other | 13 | A |
| 6211201000 | Of man-made fibres | 13 | A |
| 6211209000 | Other | 13 | A |
| 6211321000 | Judo, taekwondo and other oriental martial arts uniforms | 13 | A |
| 6211329000 | Other | 13 | A |
| 6211331000 | Of synthetic fibres | 13 | A |
| 6211332000 | Of artificial fibres | 13 | A |
| 6211391000 | Of wool or fine animal hair | 13 | A |
| 6211399000 | Other | 13 | A |
| 6211421000 | Judo, taekwondo and other oriental martial arts uniforms | 13 | A |
| 6211429000 | Other | 13 | A |
| 6211431000 | Of synthetic fibres | 13 | A |
| 6211432000 | Of artificial fibres | 13 | A |
| 6211491000 | Of wool or fine animal hair | 13 | A |
| 6211499000 | Other | 13 | A |
| 6212101000 | Of cotton | 13 | A |
| 6212102000 | Of man-made fibres | 13 | A |
| 6212109000 | Other | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6212201000 | Of cotton | 13 | A |
| 6212202000 | Of man-made fibres | 13 | A |
| 6212209000 | Other | 13 | B |
| 6212300000 | Corselettes | 13 | A |
| 6212900000 | Other | 13 | A |
| 6213200000 | Of cotton | 8 | A |
| 6213900000 | Of other textile materials | 8 | A |
| 6214100000 | Of silk or silk waste | 8 | A |
| 6214200000 | Of wool or fine animal hair | 8 | A |
| 6214300000 | Of synthetic fibres | 8 | A |
| 6214400000 | Of artificial fibres | 8 | A |
| 6214900000 | Of other textile materials | 8 | A |
| 6215100000 | Of silk or silk waste | 8 | A |
| 6215200000 | Of man-made fibres | 8 | A |
| 6215900000 | Of other textile materials | 8 | A |
| 6216001000 | Impregnated, coated or covered with plastics or rubber | 8 | A |
| 6216009000 | Other | 8 | A |
| 6217100000 | Accessories | 13 | A |
| 6217900000 | Parts | 13 | A |
| 6301100000 | Electric blankets | 10 | A |
| 6301200000 | Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair | 10 | A |
| 6301300000 | Blankets (other than electric blankets) and travelling rugs, of cotton | 10 | A |
| 6301400000 | Blankets (other than electric blankets) and travelling rugs, of synthetic fibers | 10 | A |
| 6301900000 | Other blankets and travelling rugs | 10 | A |
| 6302101000 | Of cotton | 13 | A |
| 6302109000 | Other | 13 | A |
| 6302210000 | Of cotton | 13 | A |
| 6302220000 | Of man-made fibres | 13 | A |
| 6302290000 | Of other textile materials | 13 | A |
| 6302310000 | Of cotton | 13 | A |
| 6302320000 | Of man-made fibres | 13 | A |
| 6302390000 | Of other textile materials | 13 | A |
| 6302400000 | Table linen, knitted or crocheted | 13 | A |
| 6302510000 | Of cotton | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6302530000 | Of man-made fibres | 13 | A |
| 6302590000 | Of other textile materials | 13 | A |
| 6302600000 | Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton | 13 | A |
| 6302910000 | Of cotton | 13 | A |
| 6302930000 | Of man-made fibres | 13 | A |
| 6302990000 | Of other textile materials | 13 | A |
| 6303120000 | Of synthetic fibres | 13 | A |
| 6303191000 | Of cotton | 13 | A |
| 6303199000 | Other | 13 | A |
| 6303910000 | Of cotton | 13 | A |
| 6303920000 | Of synthetic fibres | 13 | A |
| 6303990000 | Of other textile materials | 13 | A |
| 6304110000 | Knitted or crocheted | 13 | A |
| 6304190000 | Other | 13 | A |
| 6304910000 | Knitted or crocheted | 13 | A |
| 6304920000 | Not knitted or crocheted,of cotton | 13 | A |
| 6304930000 | Not knitted or crocheted, of synthetic fibres | 13 | A |
| 6304990000 | Not knitted or crocheted, of other textile materials | 13 | A |
| 6305100000 | Of jute or of other textile bast fibres of heading 53.03 | 8 | A |
| 6305200000 | Of cotton | 8 | A |
| 6305320000 | Flexible intermediate bulk containers | 8 | A |
| 6305330000 | Other, of polyethylene or polypropylene strip or the like | 8 | A |
| 6305390000 | Other | 8 | A |
| 6305900000 | Of other textile materials | 8 | A |
| 6306120000 | Of synthetic fibres | 13 | A |
| 6306190000 | Of other textile materials | 13 | A |
| 6306220000 | Of synthetic fibres | 13 | A |
| 6306290000 | Of other textile materials | 13 | A |
| 6306300000 | Sails | 13 | A |
| 6306401000 | Of cotton | 13 | A |
| 6306409000 | Of other textile materials | 13 | A |
| 6306901000 | Of cotton | 13 | A |
| 6306902000 | Of synthetic fibres | 13 | A |
| 6306909000 | Other | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6307100000 | Floor-cloths, dish-cloths, dusters and similar cleaning cloths | 10 | A |
| 6307200000 | Life-jackets and life-belts | 10 | A |
| 6307901000 | Footwear lace | 10 | A |
| 6307902000 | Cloth wrappers | 10 | A |
| 6307903000 | Dress patterns | 10 | A |
| 6307909000 | Other | 10 | A |
| 6308000000 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. | 13 | A |
| 6309000000 | Worn clothing and other worn articles. | 8 | A |
| 6310100000 | Sorted | 8 | A |
| 6310900000 | Other | 8 | A |
| 6401100000 | Footwear incorporating a protective metal toe-cap | 8 | C |
| 6401921000 | Ski - boots | 8 | C |
| 6401929010 | Of rubber | 8 | C |
| 6401929090 | Other | 8 | C |
| 6401991010 | Of rubber | 8 | C |
| 6401991090 | Other | 8 | C |
| 6401999000 | Other | 8 | C |
| 6402120000 | Ski-boots, cross-country ski footwear and snowboard boots | 13 | C |
| 6402190000 | Other | 13 | C |
| 6402200000 | Footwear with upper straps or thongs assembled to the sole by means of plugs | 13 | C |
| 6402911000 | Footwear, protective against cold | 13 | C |
| 6402912000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | C |
| 6402919000 | Other | 13 | C |
| 6402991000 | Sandals or similar footwear, produced in one piece by moulding | 13 | B |
| 6402992000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | B |
| 6402999000 | Other | 13 | C |
| 6403120000 | Ski-boots, cross-country ski footwear and snowboard boots | 13 | C |
| 6403190000 | Other | 13 | C |
| 6403200000 | Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and | 13 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | around the big toe | | |
| 6403400000 | Other footwear, incorporating a protective metal toe-cap | 13 | C |
| 6403511000 | Dress shoes | 13 | C |
| 6403519000 | Other | 13 | C |
| 6403591000 | Dress shoes | 13 | C |
| 6403599000 | Other | 13 | C |
| 6403911000 | Dress shoes | 13 | C |
| 6403912000 | Mountaineering footwear | 13 | C |
| 6403913000 | Lace-boots | 13 | C |
| 6403914000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | C |
| 6403919000 | Other | 13 | C |
| 6403991000 | Dress shoes | 13 | C |
| 6403992000 | Mountaineering footwear | 13 | C |
| 6403993000 | Lace-boots | 13 | C |
| 6403994000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | C |
| 6403999000 | Other | 13 | C |
| 6404110000 | Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | C |
| 6404191000 | Slippers | 13 | C |
| 6404199000 | Other | 13 | C |
| 6404201000 | Slippers | 13 | C |
| 6404209000 | Other | 13 | C |
| 6405100000 | With uppers of leather or composition leather | 13 | C |
| 6405200000 | With uppers of textile materials | 13 | C |
| 6405900000 | Other | 13 | C |
| 6406101000 | Uppers | 8 | C |
| 6406102000 | Parts | 8 | C |
| 6406201000 | Outer soles | 8 | C |
| 6406202000 | Heels | 8 | C |
| 6406901000 | Of wood | 8 | C |
| 6406909010 | Removable in-soles | 8 | C |
| 6406909020 | Heel cushion | 8 | C |
| 6406909030 | Gaiters | 8 | C |
| 6406909040 | Leggings | 8 | C |
| 6406909090 | Other | 8 | C |
| 6501000000 | Hat-forms, hat bodies and hoods of | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt. | | |
| 6502000000 | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed. | 8 | A |
| 6504000000 | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. | 8 | A |
| 6505001000 | Hair-nets | 8 | A |
| 6505009011 | Of synthetic fibres | 8 | A |
| 6505009019 | Of other fibres | 8 | A |
| 6505009021 | Sports cap | 8 | A |
| 6505009022 | Berets | 8 | A |
| 6505009029 | Other | 8 | A |
| 6505009090 | Other | 8 | A |
| 6506100000 | Safety headgear | 8 | A |
| 6506910000 | Of rubber or of plastics | 8 | A |
| 6506991000 | Of leather | 8 | A |
| 6506992000 | Of metal | 8 | A |
| 6506999000 | Other | 8 | A |
| 6507000000 | Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. | 8 | A |
| 6601100000 | Garden or similar umbrellas | 13 | A |
| 6601910000 | Having a telescopic shaft | 13 | A |
| 6601991000 | Walking-stick umbrellas | 13 | A |
| 6601992000 | Sun umbrellas | 13 | A |
| 6601999000 | Other | 13 | A |
| 6602001000 | Walking-sticks | 8 | A |
| 6602002000 | seat-sticks | 8 | A |
| 6602003000 | Whips, riding-crops | 8 | A |
| 6602009000 | Other | 8 | A |
| 6603200000 | Umbrella frames, including frames mounted on shafts (sticks) | 13 | A |
| 6603900000 | Other | 13 | A |
| 6701000000 | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes). | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6702100000 | Of plastics | 8 | A |
| 6702901000 | Of woven fabrics | 8 | A |
| 6702902000 | Of paper | 8 | A |
| 6702909000 | Other | 8 | A |
| 6703001010 | Washed, dressed, thinned | 8 | A |
| 6703001090 | Other | 8 | A |
| 6703009000 | Other | 8 | A |
| 6704110000 | Complete wigs | 8 | A |
| 6704191000 | Partial wigs | 8 | A |
| 6704192000 | False beards | 8 | A |
| 6704193000 | False eyebrows | 8 | A |
| 6704194000 | False eyelashes | 8 | A |
| 6704199000 | Other | 8 | A |
| 6704201000 | Complete wigs | 8 | A |
| 6704202000 | Partial wigs | 8 | A |
| 6704203000 | False beards | 8 | A |
| 6704204000 | False eyebrows | 8 | A |
| 6704205000 | False eyelashes | 8 | A |
| 6704209000 | Other | 8 | A |
| 6704900000 | Of other materials | 8 | A |
| 6801000000 | Setts,curbstones and flagstones, of natural stone (except slate). | 8 | A |
| 6802100000 | Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder | 8 | B |
| 6802211000 | Marble | 8 | B |
| 6802212000 | Travertine | 8 | A |
| 6802213000 | Alabaster | 8 | A |
| 6802230000 | Granite | 8 | C |
| 6802291000 | Other calcareous stone | 8 | A |
| 6802299000 | Other | 8 | C |
| 6802911000 | Marble | 8 | B |
| 6802912000 | Travertine | 8 | A |
| 6802913000 | Alabaster | 8 | A |
| 6802920000 | Other calcareous stone | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6802930000 | Granite | 8 | C |
| 6802990000 | Other stone | 8 | C |
| 6803001000 | Inkstone | 8 | C |
| 6803009000 | Other | 8 | C |
| 6804100000 | Millstones and grindstones for milling, grinding or pulping | 8 | A |
| 6804210000 | Of agglomerated synthetic or natural diamond | 8 | A |
| 6804220000 | Of other agglomerated abrasives or of ceramics | 8 | A |
| 6804230000 | Of natural stone | 8 | A |
| 6804300000 | Hand sharpening or polishing stones | 8 | A |
| 6805100000 | On a base of woven textile fabric only | 8 | A |
| 6805200000 | On a base of paper or paperboard only | 8 | A |
| 6805300000 | On a base of other materials | 8 | A |
| 6806101000 | Slag wool | 8 | C |
| 6806102000 | Rock wool | 8 | C |
| 6806103000 | Ceramic fibre | 8 | C |
| 6806109000 | Other | 8 | C |
| 6806201000 | Exfoliated vermiculite | 8 | B |
| 6806202000 | Expanded clays | 8 | A |
| 6806204000 | Expanded perlite | 8 | A |
| 6806209000 | Other | 8 | A |
| 6806901000 | Fire proofing material | 8 | A |
| 6806909000 | Other | 8 | C |
| 6807100000 | In rolls | 8 | A |
| 6807900000 | Other | 8 | A |
| 6808000000 | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders. | 8 | A |
| 6809110000 | Faced or reinforced with paper or paperboard only | 8 | C |
| 6809190000 | Other | 8 | C |
| 6809900000 | Other articles | 8 | A |
| 6810111000 | Blocks | 8 | A |
| 6810112000 | Bricks | 8 | A |
| 6810191000 | Tiles | 8 | A |
| 6810192000 | Flagstones | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6810193000 | Roofing tiles | 8 | A |
| 6810199000 | Other | 8 | C |
| 6810910000 | Prefabricated structural components for building or civil engineering | 8 | A |
| 6810991000 | Beams and girders | 8 | A |
| 6810992000 | Pile | 8 | A |
| 6810993000 | Electric pole | 8 | A |
| 6810994000 | Railway sleepers | 8 | A |
| 6810995000 | Pipes | 8 | A |
| 6810999000 | Other | 8 | A |
| 6811401010 | For roofs, ceilings, walls or floors | 8 | A |
| 6811401090 | Other | 8 | A |
| 6811402010 | For roofs, ceilings, walls or floors | 8 | A |
| 6811402090 | Other | 8 | A |
| 6811403000 | Tubes, pipes and tube or pipe fittings | 8 | A |
| 6811409010 | For roofs, ceilings, walls or floors | 8 | A |
| 6811409090 | Other | 8 | A |
| 6811810000 | Corrugated sheets | 8 | A |
| 6811820000 | Other sheets, panels, tiles and similar articles | 8 | A |
| 6811891000 | Tubes, pipes and tube or pipe fittings | 8 | A |
| 6811899000 | Other | 8 | A |
| 6812801000 | Clothing, clothing accessories, footwear and headgear | 8 | A |
| 6812802000 | Paper, millboard and felt | 8 | A |
| 6812803000 | Compressed asbestos fibre jointing, in sheets or rolls | 8 | A |
| 6812809000 | Other | 8 | A |
| 6812910000 | Clothing, clothing accessories, footwear and headgear | 8 | A |
| 6812920000 | Paper, millboard and felt | 8 | A |
| 6812930000 | Compressed asbestos fibre jointing, in sheets or rolls | 8 | A |
| 6812990000 | Other | 8 | A |
| 6813201010 | For automobiles | 8 | A |
| 6813201090 | Other | 8 | A |
| 6813202010 | For automobiles | 8 | A |
| 6813202090 | Other | 8 | A |
| 6813209010 | For automobiles | 8 | A |
| 6813209090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6813810000 | Brake linings and pads | 8 | A |
| 6813891000 | Clutch facing | 8 | A |
| 6813899000 | Other | 8 | A |
| 6814100000 | Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support | 8 | A |
| 6814900000 | Other | 8 | A |
| 6815101000 | Non-electrical articles of graphite | 8 | A |
| 6815102000 | Carbon fibre | 8 | A |
| 6815109000 | Other | 8 | A |
| 6815200000 | Articles of peat | 8 | A |
| 6815910000 | Containing magnesite, dolomite or chromite | 8 | A |
| 6815990000 | Other | 8 | C |
| 6901001000 | Bricks | 8 | A |
| 6901002000 | Blocks | 8 | A |
| 6901003000 | Tiles | 8 | A |
| 6901009010 | Slabs and panels | 8 | A |
| 6901009090 | Other | 8 | A |
| 6902100000 | Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3 | 8 | A |
| 6902200000 | Containing by weight more than 50 % of alumina (Al2O3), of silica(SiO2) or of a mixture or compound of these products | 8 | A |
| 6902901000 | Based upon silicon carbide or zircon | 8 | A |
| 6902909000 | Other | 8 | A |
| 6903101000 | Retorts | 8 | A |
| 6903102010 | For furnaces for production of semiconductor wafers | 3 | A |
| 6903102090 | Other | 8 | A |
| 6903103000 | Reaction vessels | 8 | A |
| 6903104000 | Muffles | 8 | A |
| 6903105000 | Nozzles | 8 | A |
| 6903106000 | Plugs | 8 | A |
| 6903107000 | Tubes and pipes | 8 | A |
| 6903108000 | Bars and rods | 8 | A |
| 6903109000 | Others | 8 | A |
| 6903201000 | Retorts | 8 | A |
| 6903202000 | Crucibles | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6903203000 | Reaction vessels | 8 | A |
| 6903204000 | Muffles | 8 | A |
| 6903205000 | Nozzles | 8 | A |
| 6903206000 | Plugs | 8 | A |
| 6903207000 | Tubes and pipes | 8 | A |
| 6903208000 | Bars and rods | 8 | A |
| 6903209000 | Other | 8 | A |
| 6903901000 | Based upon silicon carbide or zircon | 8 | A |
| 6903909010 | Retorts | 8 | A |
| 6903909020 | Crucibles | 8 | A |
| 6903909030 | Reaction vessels | 8 | A |
| 6903909040 | Muffles | 8 | A |
| 6903909050 | Nozzles | 8 | A |
| 6903909060 | Plugs | 8 | A |
| 6903909070 | Tubes and pipes | 8 | A |
| 6903909080 | Bars and rods | 8 | A |
| 6903909090 | Other | 8 | A |
| 6904100000 | Building bricks | 8 | A |
| 6904900000 | Other | 8 | A |
| 6905100000 | Roofing tiles | 8 | A |
| 6905901000 | Chimney pots, cowls and chimney liners | 8 | A |
| 6905902000 | Architectural ornaments | 8 | A |
| 6905909000 | Other | 8 | A |
| 6906001000 | Pipes, conduits and guttering | 8 | A |
| 6906002000 | Pipe fittings | 8 | A |
| 6907101000 | Of porcelain or china | 8 | A |
| 6907109000 | Other | 8 | A |
| 6907901000 | Of porcelain or china | 8 | A |
| 6907909000 | Other | 8 | A |
| 6908101000 | Of porcelain or china | 8 | A |
| 6908109000 | Other | 8 | A |
| 6908901000 | Of porcelain or china | 8 | A |
| 6908909000 | Other | 8 | A |
| 6909110000 | Of porcelain or china | 8 | A |
| 6909120000 | Articles having a hardness equivalent to 9 or more on the Mohs scale | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6909190000 | Other | 8 | A |
| 6909900000 | Other | 8 | A |
| 6910101000 | Wash basins | 8 | A |
| 6910102000 | Baths | 8 | A |
| 6910103000 | Water closet pans | 8 | A |
| 6910104000 | Urinals | 8 | A |
| 6910109000 | Other | 8 | A |
| 6910900000 | Other | 8 | A |
| 6911101000 | Coffee sets or tea sets | 8 | A |
| 6911102000 | Bowls and dishes | 8 | A |
| 6911109000 | Other | 8 | A |
| 6911901000 | Household articles | 8 | A |
| 6911902000 | Toilet articles | 8 | A |
| 6911909000 | Other | 8 | A |
| 6912001010 | Coffee sets or tea sets | 8 | A |
| 6912001020 | Bowls and dishes | 8 | A |
| 6912001090 | Other | 8 | A |
| 6912002000 | Household articles | 8 | A |
| 6912003000 | Toilet articles | 8 | A |
| 6912009000 | Other | 8 | A |
| 6913101000 | Statues, statuettes and busts | 8 | A |
| 6913109020 | Ornamental tablewares | 8 | A |
| 6913109090 | Other | 8 | A |
| 6913901000 | Statues, statuettes and busts | 8 | A |
| 6913909020 | Ornamental tablewares | 8 | A |
| 6913909090 | Other | 8 | A |
| 6914101000 | Flower-pots | 8 | A |
| 6914109000 | Other | 8 | A |
| 6914901000 | Flower-pots | 8 | A |
| 6914909000 | Other | 8 | A |
| 7001001000 | Mass | 5 | A |
| 7001002000 | Waste and scrap, cullet | 3 | A |
| 7002100000 | Balls | 8 | A |
| 7002201000 | For the manufacture of quartz wares for semiconductor | 3 | A |
| 7002209000 | Other | 8 | A |
| 7002311000 | For the manufacture of quartz wares for semiconductor | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7002319000 | Other | 8 | A |
| 7002320000 | Of other glass having a linear coefficient of expansion not exceeding 5×10-6 per Kelvin within a temperature range of 0℃ to 300℃ | 8 | A |
| 7002390000 | Other | 8 | A |
| 7003121000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7003122000 | More than 2 ㎜ but not more than 3 ㎜ in thickness | 8 | A |
| 7003123000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |
| 7003124000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7003125000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7003126000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7003127000 | More than 8 ㎜ in thickness | 8 | A |
| 7003191000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7003192000 | More than 2 ㎜ but not more than 3 ㎜ in thickness | 8 | A |
| 7003193000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |
| 7003194000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7003195000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7003196000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7003197000 | More than 8 ㎜ in thickness | 8 | A |
| 7003200000 | Wired sheets | 8 | A |
| 7003300000 | Profiles | 8 | A |
| 7004201000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7004202000 | More than 2 ㎜ but not more than 3 ㎜ in thickness | 8 | A |
| 7004203000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |
| 7004204000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7004205000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7004206000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7004207000 | More than 8 ㎜ in thickness | 8 | A |
| 7004901000 | Not more than 2 ㎜ in thickness | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7004902000 | More than 2 ㎜ but not more than 3 ㎜ in thickness | 8 | A |
| 7004903000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |
| 7004904000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7004905000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7004906000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7004907000 | More than 8 ㎜ in thickness | 8 | A |
| 7005101010 | Not more than 4 mm in thickness | 8 | A |
| 7005101020 | More than 4 mm but not more than 6 mm in thickness | 8 | A |
| 7005101030 | More than 6 mm but not more than 8 mm in thickness | 8 | A |
| 7005101040 | More than 8 mm in thickness | 8 | A |
| 7005102010 | Not more than 4 mm in thickness | 8 | A |
| 7005102020 | More than 4 mm but not more than 6 mm in thickness | 8 | A |
| 7005102030 | More than 6 mm but not more than 8 mm in thickness | 8 | A |
| 7005102040 | More than 8 mm in thickness | 8 | A |
| 7005109010 | Not more than 4 mm in thickness | 8 | A |
| 7005109020 | More than 4 mm but not more than 6 mm in thickness | 8 | A |
| 7005109030 | More than 6 mm but not more than 8 mm in thickness | 8 | A |
| 7005109040 | More than 8 mm in thickness | 8 | A |
| 7005211000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7005212000 | More than 2 ㎜ but not more than 3 ㎜ in thickness | 8 | A |
| 7005213000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |
| 7005214000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7005215000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7005216000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7005217010 | Not more than 10 mm in thickness | 8 | A |
| 7005217020 | More than 10 mm but not more than 12 mm in thickness | 8 | A |
| 7005217030 | More than 12 mm in thickness | 8 | A |
| 7005291010 | For PDP (plasma display panel) | 4 | A |
| 7005291020 | For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display) | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7005291030 | For OLED (organic light emitting display) | 4 | A |
| 7005291040 | For LCD (liquid cristal display) | 8 | A |
| 7005291091 | Clear and transparent glass | 8 | A |
| 7005291092 | Extra clear low-iron glass | 8 | A |
| 7005291099 | Other | 8 | A |
| 7005292010 | For PDP (plasma display panel) | 4 | A |
| 7005292020 | For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display) | 3 | A |
| 7005292030 | For OLED (organic light emitting display) | 4 | A |
| 7005292091 | Clear and transparent glass | 8 | A |
| 7005292092 | Extra clear low-iron glass | 8 | A |
| 7005292099 | Other | 8 | A |
| 7005293010 | Clear and transparent glass | 8 | A |
| 7005293020 | Extra clear low-iron glass | 8 | A |
| 7005293090 | Other | 8 | A |
| 7005294010 | Clear and transparent glass | 8 | A |
| 7005294020 | Extra clear low-iron glass | 8 | A |
| 7005294090 | Other | 8 | A |
| 7005295010 | Clear and transparent glass | 8 | A |
| 7005295020 | Extra clear low-iron glass | 8 | A |
| 7005295090 | Other | 8 | A |
| 7005296010 | Clear and transparent glass | 8 | A |
| 7005296020 | Extra clear low-iron glass | 8 | A |
| 7005296090 | Other | 8 | A |
| 7005297010 | Clear and transparent glass | 8 | A |
| 7005297020 | Extra clear low-iron glass | 8 | A |
| 7005297090 | Other | 8 | A |
| 7005298010 | Clear and transparent glass | 8 | A |
| 7005298020 | Extra clear low-iron glass | 8 | A |
| 7005298090 | Other | 8 | A |
| 7005299010 | Clear and transparent glass | 8 | A |
| 7005299020 | Extra clear low-iron glass | 8 | A |
| 7005299090 | Other | 8 | A |
| 7005300000 | Wired glass | 8 | A |
| 7006001000 | For PDP (plasma display panel) | 4 | A |
| 7006002000 | For blank mask used in the manufacture of semiconductor, or | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | of FPD (flat panel display) | | |
| 7006003000 | For OLED (organic light emitting display) | 4 | A |
| 7006004000 | For LCD (liquid cristal display) | 8 | A |
| 7006009000 | Other | 8 | A |
| 7007111000 | Not more than 8 mm in thickness | 8 | A |
| 7007112000 | More than 8 mm in thickness | 8 | A |
| 7007191000 | Not more than 8 mm in thickness | 8 | A |
| 7007192000 | More than 8 mm in thickness | 8 | A |
| 7007211000 | Not more than 12 mm in total thickness, including film thickness | 8 | A |
| 7007212000 | More than 12 mm in total thickness, including film thickness | 8 | A |
| 7007291000 | Not more than 12 mm in total thickness, including film thickness | 8 | A |
| 7007292000 | More than 12 mm in total thickness, including film thickness | 8 | A |
| 7008000000 | Multiple-walled insulating units of glass. | 8 | A |
| 7009100000 | Rear-view mirrors for vehicles | 8 | A |
| 7009910000 | Unframed | 8 | A |
| 7009920000 | Framed | 8 | A |
| 7010100000 | Ampoules | 8 | A |
| 7010200000 | Stoppers, lids and other closures | 8 | A |
| 7010900000 | Other | 8 | B |
| 7011100000 | For electric lighting | 8 | A |
| 7011201000 | Color | 8 | A |
| 7011209000 | Other | 8 | A |
| 7011900000 | Other | 8 | A |
| 7013100000 | Of glass-ceramics | 8 | A |
| 7013220000 | Of lead crystal | 8 | A |
| 7013280000 | Other | 8 | A |
| 7013330000 | Of lead crystal | 8 | A |
| 7013370000 | Other | 8 | A |
| 7013410000 | Of lead crystal | 8 | A |
| 7013420000 | Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0℃ to 300℃ | 8 | A |
| 7013490000 | Other | 8 | A |
| 7013910000 | Of lead crystal | 8 | A |
| 7013990000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7014001000 | Of sealed beam lamp | 8 | A |
| 7014009010 | Signalling glassware | 8 | A |
| 7014009020 | Optical elements of glass | 8 | A |
| 7015100000 | Glasses for corrective spectacles | 8 | A |
| 7015901000 | For sun glasses | 8 | A |
| 7015902000 | Clock or watch glasses and the like | 8 | A |
| 7015909000 | Other | 8 | A |
| 7016100000 | Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes | 8 | A |
| 7016901000 | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes | 8 | A |
| 7016909010 | Leaded lights | 8 | A |
| 7016909020 | Stained glass | 8 | A |
| 7016909090 | Other | 8 | A |
| 7017100000 | Of fused quartz or other fused silica | 8 | A |
| 7017200000 | Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0℃ to 300℃ | 8 | A |
| 7017900000 | Other | 8 | A |
| 7018101000 | Beads | 8 | A |
| 7018102000 | Imitation pearls | 8 | A |
| 7018103000 | Imitation precious and semi-precious stones | 8 | A |
| 7018104000 | Imitation coral | 8 | A |
| 7018109000 | Other | 8 | A |
| 7018200000 | Glass microspheres not exceeding 1 ㎜ in diameter | 8 | A |
| 7018901000 | Glass eyes other than prosthetic articles | 8 | A |
| 7018909000 | Other | 8 | A |
| 7019110000 | Chopped strands, of a length of not more than 50 ㎜ | 8 | C |
| 7019120000 | Rovings | 8 | C |
| 7019190000 | Other | 8 | A |
| 7019310000 | Mats | 8 | C |
| 7019320000 | Thin sheets (voiles) | 8 | C |
| 7019390000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7019400000 | Woven fabrics of rovings | 8 | C |
| 7019510000 | Of a width not exceeding 30 ㎝ | 8 | A |
| 7019520000 | Of a width exceeding 30 ㎝, plain weave, weighing less than 250 g/㎡, of filaments measuring per single yarn not more than 136 tex | 8 | A |
| 7019590000 | Other | 8 | A |
| 7019901000 | Glass wool | 8 | C |
| 7019909000 | Other | 8 | A |
| 7020001011 | Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers | 0 | A |
| 7020001012 | Quartz crucibles for furnace of production of semiconductor wafers | 3 | A |
| 7020001013 | For the manufacture of quartz wares for semiconductor | 3 | A |
| 7020001019 | Other | 8 | A |
| 7020001090 | Other | 8 | A |
| 7020009000 | Other | 8 | A |
| 7101101000 | Unworked | 8 | A |
| 7101102000 | Worked | 8 | A |
| 7101210000 | Unworked | 8 | A |
| 7101220000 | Worked | 8 | A |
| 7102100000 | unsorted | 1 | A |
| 7102210000 | Unworked or simply sawn, cleaved or bruted | 1 | A |
| 7102290000 | Other | 5 | A |
| 7102310000 | Unworked or simply sawn, cleaved or bruted | 1 | A |
| 7102390000 | Other | 5 | A |
| 7103100000 | Unworked or simply sawn or roughly shaped | 1 | A |
| 7103911000 | Industrial | 5 | A |
| 7103919010 | Rubies | 5 | A |
| 7103919020 | Sapphires | 5 | A |
| 7103919030 | Emeralds | 5 | A |
| 7103991000 | Industrial | 5 | A |
| 7103999010 | Opal | 5 | A |
| 7103999020 | Jade | 5 | A |
| 7103999030 | Chalcedony | 5 | A |
| 7103999040 | Rocky crystal | 5 | A |
| 7103999090 | Other | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7104100000 | piezo-electric quartz | 5 | A |
| 7104201000 | Diamonds | 5 | A |
| 7104209000 | Other | 5 | A |
| 7104901010 | Diamonds | 5 | A |
| 7104901020 | Artificial crystal | 5 | A |
| 7104901090 | Other | 5 | A |
| 7104909010 | Diamonds | 5 | A |
| 7104909090 | Other | 5 | A |
| 7105101000 | Natural | 5 | A |
| 7105102000 | Synthetic | 5 | A |
| 7105901000 | Of garnet | 5 | A |
| 7105909000 | Other | 5 | A |
| 7106100000 | Powder | 3 | B |
| 7106911000 | Containing by weight 99.99 % or more of silver | 3 | A |
| 7106919000 | Other | 3 | B |
| 7106921000 | Bars, rods and shapes | 3 | B |
| 7106922000 | Plates, sheets and strips | 3 | B |
| 7106923000 | Wire | 3 | B |
| 7106929000 | Other | 3 | B |
| 7107001000 | Bars, rods and shapes | 3 | A |
| 7107002000 | Plates, sheets and strips | 3 | A |
| 7107003000 | Wire | 3 | A |
| 7107004000 | Tubes, pipes and hollow bars | 3 | A |
| 7107009000 | Other | 3 | A |
| 7108110000 | Powder | 3 | A |
| 7108121000 | Lumps, billets and grains | 3 | C |
| 7108129000 | Other | 3 | C |
| 7108131010 | For use in manufacturing semiconductor | 3 | A |
| 7108131090 | Other | 3 | A |
| 7108139010 | Bars, rods and shapes | 3 | A |
| 7108139020 | Plates, sheets and strips | 3 | A |
| 7108139090 | Other | 3 | A |
| 7108200000 | Monetary | 0 | A |
| 7109000000 | Base metals or silver, clad with gold, not further worked than semi-manufactured. | 3 | A |
| 7110110000 | Unwrought or in powder form | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7110190000 | Other | 3 | A |
| 7110210000 | Unwrought or in powder form | 3 | A |
| 7110290000 | Other | 3 | A |
| 7110310000 | Unwrought or in powder form | 3 | A |
| 7110390000 | Other | 3 | A |
| 7110410000 | Unwrought or in powder form | 3 | A |
| 7110490000 | Other | 3 | A |
| 7111000000 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured. | 3 | A |
| 7112300000 | Ash containing precious metal or precious metal compounds | 2 | A |
| 7112911000 | Of residues | 2 | A |
| 7112919000 | Other | 3 | A |
| 7112921000 | Of residues | 2 | A |
| 7112929000 | Other | 3 | A |
| 7112991000 | Of residues | 2 | C |
| 7112992000 | Of waste, paring and scrap of plastics | 6.5 | B |
| 7112999000 | Other | 3 | A |
| 7113110000 | Of silver, whether or not plated or clad with other precious metal | 8 | A |
| 7113191000 | Of platinum | 8 | A |
| 7113192000 | Of gold | 8 | A |
| 7113199000 | Other | 8 | A |
| 7113201000 | Platinum-clad | 8 | A |
| 7113202000 | Gold-clad | 8 | A |
| 7113203000 | Silver-clad | 8 | A |
| 7113209000 | Other | 8 | A |
| 7114111000 | For table | 8 | A |
| 7114112000 | For toilet | 8 | A |
| 7114113000 | For office and desk | 8 | A |
| 7114114000 | For use by smokers | 8 | A |
| 7114119000 | Other | 8 | A |
| 7114191000 | For table | 8 | A |
| 7114192000 | For toilet | 8 | A |
| 7114193000 | For office and desk | 8 | A |
| 7114194000 | For use by smokers | 8 | A |
| 7114199000 | Other | 8 | A |
| 7114201000 | For table | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7114202000 | For toilet | 8 | A |
| 7114203000 | For office and desk | 8 | A |
| 7114204000 | For use by smokers | 8 | A |
| 7114209000 | Other | 8 | A |
| 7115100000 | Catalysts in the form of wire cloth or grill, of platinum | 8 | A |
| 7115901010 | Platinum crucible | 8 | A |
| 7115901090 | Other | 8 | A |
| 7115909010 | Of gold, including metals clad with gold | 8 | A |
| 7115909020 | Of silver, including metals clad with silver | 8 | A |
| 7115909090 | Other | 8 | A |
| 7116101000 | Of natural pearls | 8 | A |
| 7116102000 | Of cultured pearls | 8 | A |
| 7116201000 | Industrial | 8 | A |
| 7116209010 | For personal adornment | 8 | A |
| 7116209090 | Other | 8 | A |
| 7117110000 | Cuff-links and studs | 8 | A |
| 7117191000 | Necklace | 8 | A |
| 7117192000 | Bracelet | 8 | A |
| 7117193000 | Earring | 8 | A |
| 7117194000 | Brooch | 8 | A |
| 7117195000 | Ring | 8 | A |
| 7117196000 | Chains for personal adornment | 8 | A |
| 7117199000 | Other | 8 | A |
| 7117900000 | Other | 8 | A |
| 7118100000 | Coin (other than gold coin), not being legal tender | 0 | A |
| 7118901000 | Gold coin | 0 | A |
| 7118902000 | Silver coin | 0 | A |
| 7118909000 | Other | 0 | A |
| 7201101000 | For casting | 0 | A |
| 7201102000 | For steel manufacture | 0 | A |
| 7201109000 | Other | 0 | A |
| 7201200000 | Non-alloy pig iron containing by weight more than 0.5 % of phosphorus | 0 | A |
| 7201501000 | Alloy pig iron | 2 | A |
| 7201502000 | Spiegeleisen | 2 | A |
| 7202110000 | Containing by weight more than | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 2 % of carbon. | | |
| 7202190000 | Other | 5 | A |
| 7202210000 | Containing by weight more than 55 % of silicon | 2 | A |
| 7202291000 | Containing by weight 2 % or more of magnesium | 3 | A |
| 7202299000 | Other | 3 | A |
| 7202300000 | Ferro-silico-manganese | 5 | A |
| 7202410000 | Containing by weight more than 4 % of carbon | 2 | A |
| 7202490000 | Other | 2 | A |
| 7202500000 | Ferro-silico-chromium | 2 | A |
| 7202600000 | Ferro-nickel | 3 | A |
| 7202700000 | Ferro-molybdenum | 3 | A |
| 7202800000 | Ferro-tungsten and ferro-silico-tungsten | 3 | A |
| 7202910000 | Ferro-titanium and ferro-silico-titanium | 3 | A |
| 7202920000 | Ferro-vanadium | 3 | A |
| 7202930000 | Ferro-niobium | 3 | A |
| 7202991000 | Ferro-phosphorus (iron phosphide),containing by weight 15 % or more of phosphorus | 3 | A |
| 7202999000 | Other | 3 | A |
| 7203100000 | Ferrous products obtained by direct reduction of iron ore | 0 | A |
| 7203900000 | Other | 1 | A |
| 7204100000 | Waste and scrap of cast iron | 0 | A |
| 7204210000 | Of stainless steel | 0 | A |
| 7204290000 | Other | 0 | A |
| 7204300000 | Waste and scrap of tinned iron or steel | 0 | A |
| 7204410000 | Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles | 0 | A |
| 7204490000 | Other | 0 | A |
| 7204500000 | Remelting scrap ingots | 0 | A |
| 7205101000 | Shot | 5 | A |
| 7205102000 | Grit | 5 | A |
| 7205109000 | Other | 5 | A |
| 7205210000 | Of alloy steel | 3 | A |
| 7205290000 | Other | 3 | A |
| 7206100000 | Ingots | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7206900000 | Other | 0 | A |
| 7207111000 | Blooms | 0 | A |
| 7207112000 | Billets | 0 | A |
| 7207121000 | Slabs | 0 | A |
| 7207122000 | Sheet bars | 0 | A |
| 7207190000 | Other | 0 | A |
| 7207201000 | Blooms | 0 | A |
| 7207202000 | Billets | 0 | A |
| 7207203000 | Slabs | 0 | A |
| 7207204000 | Sheet bars | 0 | A |
| 7207209000 | Other | 0 | A |
| 7208101000 | Of a thickness of 4.75 ㎜ or more | 0 | A |
| 7208109000 | Of a thickness of less than 4.75 ㎜ | 0 | A |
| 7208251000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208259000 | Other | 0 | A |
| 7208261000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208269000 | Other | 0 | A |
| 7208271000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208279000 | Other | 0 | A |
| 7208361000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208369000 | Other | 0 | A |
| 7208371000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208379000 | Other | 0 | A |
| 7208381000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208389000 | Other | 0 | A |
| 7208391000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208399000 | Other | 0 | A |
| 7208400000 | Not in coils, not further worked than hot-rolled, with patterns in relief | 0 | A |
| 7208511000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208519000 | Other | 0 | A |
| 7208521000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208529000 | Other | 0 | A |
| 7208531000 | Of a tensile strength of 490MPa or more | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7208539000 | Other | 0 | A |
| 7208541000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208549000 | Other | 0 | A |
| 7208900000 | Other | 0 | A |
| 7209151000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209159000 | Other | 0 | A |
| 7209161000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209169000 | Other | 0 | A |
| 7209171000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209179000 | Other | 0 | A |
| 7209181000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209189000 | Other | 0 | A |
| 7209251000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209259000 | Other | 0 | A |
| 7209261000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209269000 | Other | 0 | A |
| 7209271000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209279000 | Other | 0 | A |
| 7209281000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209289000 | Other | 0 | A |
| 7209900000 | Other | 0 | A |
| 7210110000 | Of a thickness of 0.5 ㎜ or more | 0 | A |
| 7210120000 | Of a thickness of less than 0.5 ㎜ | 0 | A |
| 7210200000 | Plated or coated with lead, including terneplate | 0 | A |
| 7210301000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7210309000 | Other | 0 | A |
| 7210410000 | Corrugated | 0 | A |
| 7210491010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7210491090 | Other | 0 | A |
| 7210499010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7210499090 | Other | 0 | A |
| 7210500000 | Plated or coated with chromium oxides or with chromium and chromium oxides | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7210610000 | Plated or coated with aluminium-zinc alloys | 0 | A |
| 7210690000 | Other | 0 | A |
| 7210701000 | Of a thickness of 4.75mm or more | 0 | A |
| 7210702000 | Of a thickness of less than 4.75mm | 0 | A |
| 7210901000 | Plated or coated with nickel | 0 | A |
| 7210902000 | Plated or coated with copper | 0 | A |
| 7210909000 | Other | 0 | A |
| 7211130000 | Rolled on four faces or in a closed box pass, of a width exceeding 150 ㎜ and a thickness of not less than 4 ㎜, not in coils and without patterns in relief | 0 | A |
| 7211141000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7211149000 | Other | 0 | A |
| 7211191000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7211199000 | Other | 0 | A |
| 7211231000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7211239000 | Other | 0 | A |
| 7211291000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7211299000 | Other | 0 | A |
| 7211901000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7211909000 | Other | 0 | A |
| 7212101000 | Of a thickness of 0.5 ㎜ or more | 0 | A |
| 7212102000 | Of a thickness of less than 0.5 ㎜ | 0 | A |
| 7212201000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7212209000 | Other | 0 | A |
| 7212301010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7212301090 | Other | 0 | A |
| 7212309010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7212309090 | Other | 0 | A |
| 7212401000 | Of a thickness of 4.75mm or more | 0 | A |
| 7212402000 | Of a thickness of less than 4.75mm | 0 | A |
| 7212501000 | Plated or coated with nickel | 0 | A |
| 7212502000 | Plated or coated with copper | 0 | A |
| 7212509000 | Other | 0 | A |
| 7212600000 | Clad | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7213100000 | Containing indentations, ribs, grooves or other deformations produced during the rolling process | 0 | A |
| 7213200000 | Other, of free-cutting steel | 0 | A |
| 7213911010 | Containing by weight 0.25 % or more of carbon | 0 | A |
| 7213911090 | Other | 0 | A |
| 7213919000 | Other | 0 | A |
| 7213991010 | Containing by weight 0.25 % or more of carbon | 0 | A |
| 7213991090 | Other | 0 | A |
| 7213999000 | Other | 0 | A |
| 7214100000 | Forged | 0 | A |
| 7214201000 | Concrete reinforcing bar | 0 | A |
| 7214209000 | Other | 0 | A |
| 7214300000 | Other, of free-cutting steel | 0 | A |
| 7214910000 | Of rectangular (other than square)cross-section | 0 | A |
| 7214991000 | Containing by weight less than 0.6 % of carbon | 0 | A |
| 7214999000 | Other | 0 | A |
| 7215100000 | Of free-cutting steel, not further worked than cold-formed or cold-finished | 0 | A |
| 7215500000 | Other, not further worked than cold-formed or cold-finished | 0 | A |
| 7215900000 | Other | 0 | A |
| 7216101000 | U section | 0 | A |
| 7216102000 | I sections | 0 | A |
| 7216103000 | H section | 0 | A |
| 7216210000 | L sections | 0 | A |
| 7216220000 | T sections | 0 | A |
| 7216310000 | U sections | 0 | A |
| 7216320000 | I sections | 0 | A |
| 7216333000 | Less than 300 ㎜ in height | 0 | A |
| 7216334000 | 300 mm or more but not more than 600 mm in height | 0 | A |
| 7216335000 | More than 600 ㎜ in height | 0 | A |
| 7216401000 | L sections | 0 | A |
| 7216402000 | T sections | 0 | A |
| 7216500000 | Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded | 0 | A |
| 7216610000 | Obtained from flat-rolled products | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7216690000 | Other | 0 | A |
| 7216910000 | Cold-formed or cold-finished from flat-rolled products | 0 | A |
| 7216990000 | Other | 0 | A |
| 7217100000 | Not plated or coated, whether or not polished | 0 | A |
| 7217200000 | Plated or coated with zinc | 0 | A |
| 7217301000 | Plated or coated with copper | 0 | A |
| 7217309000 | Other | 0 | A |
| 7217900000 | Other | 0 | A |
| 7218101000 | Ingots | 0 | A |
| 7218109000 | Other | 0 | A |
| 7218911000 | Slabs | 0 | A |
| 7218912000 | Sheet bars | 0 | A |
| 7218919000 | Other | 0 | A |
| 7218991000 | Blooms | 0 | A |
| 7218992000 | Billets | 0 | A |
| 7218999000 | Other | 0 | A |
| 7219111010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219111090 | Other | 0 | A |
| 7219119000 | Other | 0 | A |
| 7219121010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219121090 | Other | 0 | A |
| 7219129000 | Other | 0 | A |
| 7219131010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219131090 | Other | 0 | A |
| 7219139000 | Other | 0 | A |
| 7219141010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219141090 | Other | 0 | A |
| 7219149000 | Other | 0 | A |
| 7219211010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219211090 | Other | 0 | A |
| 7219219000 | Other | 0 | A |
| 7219221010 | Containing nickel less than 6% | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | and containing manganese at least 3% by weight | | |
| 7219221090 | Other | 0 | A |
| 7219229000 | Other | 0 | A |
| 7219231010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219231090 | Other | 0 | A |
| 7219239000 | Other | 0 | A |
| 7219241010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219241090 | Other | 0 | A |
| 7219249000 | Other | 0 | A |
| 7219311010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219311090 | Other | 0 | A |
| 7219319000 | Other | 0 | A |
| 7219321010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219321090 | Other | 0 | A |
| 7219329000 | Other | 0 | A |
| 7219331010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219331090 | Other | 0 | A |
| 7219339000 | Other | 0 | A |
| 7219341010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219341090 | Other | 0 | A |
| 7219349000 | Other | 0 | A |
| 7219351010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219351090 | Other | 0 | A |
| 7219359000 | Other | 0 | A |
| 7219901010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219901090 | Other | 0 | A |
| 7219909000 | Other | 0 | A |
| 7220111010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7220111090 | Other | 0 | A |
| 7220119000 | Other | 0 | A |
| 7220121010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7220121090 | Other | 0 | A |
| 7220129000 | Other | 0 | A |
| 7220201010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7220201090 | Other | 0 | A |
| 7220209000 | Other | 0 | A |
| 7220901010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7220901090 | Other | 0 | A |
| 7220909000 | Other | 0 | A |
| 7221000000 | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel. | 0 | A |
| 7222110000 | Of circular cross-section | 0 | A |
| 7222190000 | Other | 0 | A |
| 7222200000 | Bars and rods, not further worked than cold-formed or cold-finished | 0 | A |
| 7222300000 | Other bars and rods | 0 | A |
| 7222400000 | Angles, shapes and sections | 0 | A |
| 7223000000 | Wire of stainless steel. | 0 | A |
| 7224101000 | Ingots | 0 | A |
| 7224109000 | Other | 0 | A |
| 7224901000 | Blooms | 0 | A |
| 7224902000 | Billets | 0 | A |
| 7224903000 | Slabs | 0 | A |
| 7224904000 | Sheet bars | 0 | A |
| 7224909000 | Other | 0 | A |
| 7225110000 | Grain-oriented | 0 | A |
| 7225190000 | Other | 0 | A |
| 7225301000 | Of high speed steel | 0 | A |
| 7225309010 | Of a tensile strength of 490MPa or more | 0 | A |
| 7225309091 | Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron | 0 | A |
| 7225309092 | Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7225309099 | Other | 0 | A |
| 7225401000 | Of high speed steel | 0 | A |
| 7225409010 | Of a tensile strength of 490MPa or more | 0 | A |
| 7225409091 | Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron | 0 | A |
| 7225409092 | Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron | 0 | A |
| 7225409099 | Other | 0 | A |
| 7225501000 | Of high speed steel | 0 | A |
| 7225509000 | Other | 0 | A |
| 7225911000 | Of high speed steel | 0 | A |
| 7225919010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7225919090 | Other | 0 | A |
| 7225921000 | Of high speed steel | 0 | A |
| 7225929011 | Of a tensile strength of 340MPa or more | 0 | A |
| 7225929019 | Other | 0 | A |
| 7225929091 | Of a tensile strength of 340MPa or more | 0 | A |
| 7225929099 | Other | 0 | A |
| 7225991000 | Of high speed steel | 0 | A |
| 7225999000 | Other | 0 | A |
| 7226110000 | Grain-oriented | 0 | A |
| 7226190000 | Other | 0 | A |
| 7226200000 | Of high speed steel | 0 | A |
| 7226911000 | Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron | 0 | A |
| 7226912000 | Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron | 0 | A |
| 7226919000 | Other | 0 | A |
| 7226920000 | Not further worked than cold-rolled (cold- reduced) | 0 | A |
| 7226991000 | Amorphous alloy steel thin sheet of a thickness of less than 100 ㎛ | 0 | A |
| 7226992000 | Electrolytically plated or coated with zinc | 0 | A |
| 7226993000 | Otherwise plated or coated with zinc | 0 | A |
| 7226999000 | Other | 0 | A |
| 7227100000 | Of high speed steel | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7227200000 | Of silico-manganese steel | 0 | A |
| 7227901000 | Of heat-resisting steel | 0 | A |
| 7227909010 | Containing by weight 0.0008% or more but less than 0.003% of boron | 0 | A |
| 7227909020 | Containing by weight 0.003% or more of boron | 0 | A |
| 7227909090 | Other | 0 | A |
| 7228100000 | Bars and rods, of high speed steel | 0 | A |
| 7228200000 | Bars and rods, of silico-manganese steel | 0 | A |
| 7228301000 | Containing by weight 0.0008% or more of boron | 0 | A |
| 7228309000 | Other | 0 | A |
| 7228401000 | Containing by weight 0.0008% or more of boron | 0 | A |
| 7228409000 | Other | 0 | A |
| 7228500000 | Other bars and rods, not further worked than cold-formed or cold-finished | 0 | A |
| 7228601000 | Concrete reinforcing bar, containing by weight 0.0008% or more of boron | 0 | A |
| 7228609000 | Other | 0 | A |
| 7228701010 | Containing by weight 0.0008% or more of boron | 0 | A |
| 7228701090 | Other | 0 | A |
| 7228709000 | Other | 0 | A |
| 7228800000 | Hollow drill bars and rods | 0 | A |
| 7229200000 | Of silico-manganese steel | 0 | A |
| 7229901010 | Of high speed steel | 0 | A |
| 7229901090 | Other | 0 | A |
| 7229902010 | Of high speed steel | 0 | A |
| 7229902090 | Other | 0 | A |
| 7229909010 | Of high speed steel | 0 | A |
| 7229909090 | Other | 0 | A |
| 7301101000 | U type | 0 | A |
| 7301109000 | Other | 0 | A |
| 7301201000 | U sections | 0 | A |
| 7301202000 | H sections | 0 | A |
| 7301203000 | I sections | 0 | A |
| 7301209000 | Other | 0 | A |
| 7302101010 | Heat treated | 0 | A |
| 7302101090 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7302102010 | Heat treated | 0 | A |
| 7302102090 | Other | 0 | A |
| 7302103010 | Heat treated | 0 | A |
| 7302103090 | Other | 0 | A |
| 7302104010 | Heat treated | 0 | A |
| 7302104090 | Other | 0 | A |
| 7302300000 | Switch blades, crossing frogs, point rods and other crossing pieces | 8 | A |
| 7302400000 | Fish-plates and sole plates | 0 | A |
| 7302900000 | Other | 0 | A |
| 7303001010 | Of ductile cast iron | 8 | A |
| 7303001090 | Other | 8 | A |
| 7303002000 | Hollow profiles | 8 | A |
| 7304110000 | Of stainless steel | 0 | A |
| 7304190000 | Other | 0 | A |
| 7304220000 | Drill pipe of stainless steel | 0 | A |
| 7304230000 | Other drill pipe | 0 | A |
| 7304240000 | Other, of stainless steel | 0 | A |
| 7304290000 | Other | 0 | A |
| 7304310000 | Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 7304390000 | Other | 0 | A |
| 7304410000 | Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 7304490000 | Other | 0 | A |
| 7304510000 | Cold-drawn or cold-rolled(cold-reduced) | 0 | A |
| 7304590000 | Other | 0 | A |
| 7304900000 | Other | 0 | A |
| 7305111000 | More than 406.4 mm but not more than 1,422.4 mm in external diameter | 0 | A |
| 7305112000 | More than 1,422.4 mm in external diameter | 0 | A |
| 7305120000 | Other, longitudinally welded | 0 | A |
| 7305190000 | Other | 0 | A |
| 7305200000 | Casing of a kind used in drilling for oil or gas | 0 | A |
| 7305311000 | Submerged arc welded | 0 | A |
| 7305312000 | Electric resistance welded | 0 | A |
| 7305319000 | Other | 0 | A |
| 7305390000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7305900000 | Other | 0 | A |
| 7306110000 | Welded, of stainless steel | 0 | A |
| 7306190000 | Other | 0 | A |
| 7306211000 | Casing | 0 | A |
| 7306212000 | Tubing | 0 | A |
| 7306291000 | Casing | 0 | A |
| 7306292000 | Tubing | 0 | A |
| 7306301010 | Zinc galvanized | 0 | A |
| 7306301020 | Plated or clad with metal other than zinc | 0 | A |
| 7306301030 | Coated with non-metal | 0 | A |
| 7306301090 | Other | 0 | A |
| 7306302010 | Zinc galvanized | 0 | A |
| 7306302020 | Plated or clad with metal other than zinc | 0 | A |
| 7306302030 | Coated with non-metal | 0 | A |
| 7306302090 | Other | 0 | A |
| 7306401000 | More than 114.3 ㎜ in external diameter | 0 | A |
| 7306402000 | Not more than 114.3 ㎜ in external diameter | 0 | A |
| 7306500000 | Other, welded, of circular cross-section, of other alloy steel | 0 | A |
| 7306611010 | Galvanized zinc | 0 | A |
| 7306611090 | Other | 0 | A |
| 7306612000 | Of stainless steel | 0 | A |
| 7306613000 | Of other alloy steel | 0 | A |
| 7306691010 | Galvanized zinc | 0 | A |
| 7306691090 | Other | 0 | A |
| 7306692000 | Of stainless steel | 0 | A |
| 7306693000 | Of other alloy steel | 0 | A |
| 7306901000 | Double wall steel tube | 0 | A |
| 7306909000 | Other | 0 | A |
| 7307110000 | Of non-malleable cast iron | 8 | A |
| 7307190000 | Other | 8 | A |
| 7307210000 | Flanges | 8 | A |
| 7307221000 | Threaded sleeves, of stainless steel | 0 | A |
| 7307229000 | Other | 8 | A |
| 7307230000 | Butt welding fittings | 8 | A |
| 7307290000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7307910000 | Flanges | 8 | A |
| 7307921000 | Threaded sleeves, of iron or steel | 0 | A |
| 7307929000 | Other | 8 | A |
| 7307930000 | Butt welding fittings | 8 | A |
| 7307991000 | Threaded, whether or not plated | 8 | A |
| 7307999000 | Other | 8 | A |
| 7308100000 | Bridges and bridge-sections | 0 | A |
| 7308200000 | Towers and lattice masts | 8 | A |
| 7308300000 | Doors, windows and their frames and thresholds for doors | 8 | A |
| 7308400000 | Equipment for scaffolding, shuttering, propping or pitpropping | 8 | A |
| 7308901000 | Lock-gates | 0 | A |
| 7308909000 | Other | 0 | A |
| 7309000000 | Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | 8 | A |
| 7310100000 | Of a capacity of 50 ℓ or more | 8 | A |
| 7310210000 | Cans which are to be closed by soldering or crimping | 8 | A |
| 7310290000 | Other | 8 | A |
| 7311001000 | Not more than 30 ℓ in capacity | 8 | A |
| 7311002000 | More than 30 ℓ but not more than 100 ℓ in capacity | 8 | A |
| 7311003000 | More than 100 ℓ in capacity | 8 | A |
| 7312101011 | Fitted with fittings or made up into articles | 0 | A |
| 7312101019 | Other | 0 | A |
| 7312101091 | Fitted with fittings or made up into articles | 0 | A |
| 7312101092 | Steel tire cords | 0 | A |
| 7312101099 | Other | 0 | A |
| 7312102011 | Fitted with fitting or made up into articles | 0 | A |
| 7312102019 | Other | 0 | A |
| 7312102091 | Fitted with fittings or made up into articles | 0 | A |
| 7312102092 | Steel tire cords | 0 | A |
| 7312102099 | Other | 0 | A |
| 7312900000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7313001000 | Barbed iron or steel wire | 0 | A |
| 7313009000 | Other | 0 | A |
| 7314120000 | Endless bands for machinery, of stainless steel | 0 | A |
| 7314140000 | Other woven cloth, of stainless steel | 0 | A |
| 7314190000 | Other | 0 | A |
| 7314200000 | Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 ㎜ or more and having a mesh size of 100 ㎠ or more | 0 | A |
| 7314310000 | Plated or coated with zinc | 0 | A |
| 7314390000 | Other | 0 | A |
| 7314410000 | Plated or coated with zinc | 0 | A |
| 7314420000 | Coated with plastics | 0 | A |
| 7314490000 | Other | 0 | A |
| 7314500000 | Expanded metal | 0 | A |
| 7315110000 | Roller chain | 8 | A |
| 7315120000 | Other chain | 8 | A |
| 7315190000 | Parts | 8 | A |
| 7315200000 | Skid chain | 8 | A |
| 7315810000 | Stud-link | 8 | A |
| 7315820000 | Other, welded link | 8 | A |
| 7315890000 | Other | 8 | A |
| 7315900000 | Other parts | 8 | A |
| 7316001000 | Anchors and grapnels | 8 | A |
| 7316002000 | Parts | 8 | A |
| 7317001011 | Plated, coated or painted | 0 | A |
| 7317001019 | Other | 0 | A |
| 7317001021 | Plated, coated or painted | 0 | A |
| 7317001029 | Other | 0 | A |
| 7317002000 | Tacks | 0 | A |
| 7317003000 | Drawing or office working pins | 0 | A |
| 7317004000 | Corrugated nails | 0 | A |
| 7317005000 | Staples | 0 | A |
| 7317009000 | Other | 0 | A |
| 7318110000 | Coach screws | 8 | A |
| 7318120000 | Other wood screws | 8 | A |
| 7318130000 | Screw hooks and screw rings | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7318140000 | Self-tapping screws | 8 | A |
| 7318151000 | Machine screws | 8 | A |
| 7318152000 | Bolts | 8 | A |
| 7318153000 | Bolts and nuts (in set) | 8 | A |
| 7318159000 | Other | 8 | A |
| 7318160000 | Nuts | 8 | A |
| 7318190000 | Other | 8 | A |
| 7318210000 | Spring washers and other lock washers | 8 | A |
| 7318220000 | Other washers | 8 | A |
| 7318230000 | Rivets | 8 | A |
| 7318240000 | Cotters and cotter-pins | 8 | A |
| 7318290000 | Other | 8 | A |
| 7319401000 | Safety pins | 8 | A |
| 7319402000 | Pin used for measuring or checking semiconductor wafers or device | 8 | A |
| 7319409000 | Other | 8 | A |
| 7319901010 | Sewing needles | 8 | A |
| 7319901020 | Darning needles | 8 | A |
| 7319901090 | Other | 8 | A |
| 7319909000 | Other | 8 | A |
| 7320101000 | Leaf-springs for automobiles | 8 | A |
| 7320102000 | Leaf-springs for railway locomotives and rolling stocks | 8 | A |
| 7320109000 | Other | 8 | A |
| 7320201000 | For automobiles | 8 | A |
| 7320202000 | For shock-absorbers | 8 | A |
| 7320203000 | For buffers on rolling stock couplings | 8 | A |
| 7320204000 | For upholstery | 8 | A |
| 7320209000 | Other | 8 | A |
| 7320901000 | Flat spiral springs | 8 | A |
| 7320909000 | Other springs | 8 | A |
| 7321110000 | For gas fuel or for both gas and other fuels | 8 | A |
| 7321120000 | For liquid fuel | 8 | A |
| 7321190000 | Other, including appliances for solid fuel | 8 | A |
| 7321810000 | For gas fuel or for both gas and other fuels | 8 | A |
| 7321820000 | For liquid fuel | 8 | A |
| 7321890000 | Other, including appliances for | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | solid fuel | | |
| 7321900000 | Parts | 8 | A |
| 7322111000 | Radiators | 8 | A |
| 7322112000 | Parts | 8 | A |
| 7322191000 | Radiators | 8 | A |
| 7322192000 | Parts | 8 | A |
| 7322901000 | Solar collector and parts thereof | 8 | A |
| 7322909010 | Air heater | 8 | A |
| 7322909020 | Hot air distributor | 8 | A |
| 7322909030 | Parts | 8 | A |
| 7323100000 | Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like | 8 | A |
| 7323910000 | Of cast iron, not enamelled | 8 | A |
| 7323920000 | Of cast iron, enamelled | 8 | A |
| 7323930000 | Of stainless steel | 8 | A |
| 7323940000 | Of iron (other than cast iron) or steel, enamelled | 8 | A |
| 7323990000 | Other | 8 | A |
| 7324101000 | Sinks | 8 | A |
| 7324102000 | Wash basins | 8 | A |
| 7324210000 | Of cast iron, whether or not enamelled | 8 | A |
| 7324291000 | Of stainless steel | 8 | A |
| 7324299000 | Other | 8 | A |
| 7324901000 | Toilet sets | 8 | A |
| 7324908000 | Other | 8 | A |
| 7324909000 | Parts | 8 | A |
| 7325100000 | Of non-malleable cast iron | 8 | A |
| 7325910000 | Grinding balls and similar articles for mills | 8 | A |
| 7325991000 | Of cast iron | 8 | A |
| 7325992000 | Of cast steel | 8 | A |
| 7325993000 | Of alloy steel | 8 | A |
| 7325999000 | Other | 8 | A |
| 7326110000 | Grinding balls and similar articles for mills | 8 | A |
| 7326190000 | Other | 8 | A |
| 7326200000 | Articles of iron or steel wire | 8 | A |
| 7326901000 | Bobbins for textile machinery | 8 | A |
| 7326909000 | Other | 8 | B |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7401001000 | Copper mattes | 0 | A |
| 7401002000 | Cement copper (precipitated copper) | 0 | A |
| 7402001000 | Unrefined copper | 0 | A |
| 7402002000 | Copper anodes for electrolytic refining | 0 | A |
| 7403110000 | Cathodes and sections of cathodes | 3 | A |
| 7403120000 | Wire-bars | 5 | A |
| 7403130000 | Billets | 5 | A |
| 7403191000 | Slabs | 5 | A |
| 7403192000 | Ingots | 5 | A |
| 7403199000 | Other | 5 | A |
| 7403210000 | Copper-zinc base alloys (brass) | 5 | A |
| 7403220000 | Copper-tin base alloys (bronze) | 5 | A |
| 7403291010 | Copper-nickel base alloys (cupro-nickel) | 5 | A |
| 7403291020 | Copper-nickel-zinc base alloys (nickel silver) | 5 | A |
| 7403299000 | Other | 5 | A |
| 7404000000 | Copper waste and scrap. | 0 | A |
| 7405000000 | Master alloys of copper. | 5 | A |
| 7406100000 | Powders of non-lamellar structure | 8 | A |
| 7406201000 | Powders of lamellar structure | 8 | A |
| 7406202000 | Flakes | 8 | A |
| 7407100000 | Of refined copper | 8 | A |
| 7407210000 | Of copper-zinc base alloys (brass) | 8 | A |
| 7407291000 | Of copper-tin base alloys (bronze) | 8 | A |
| 7407292010 | Of copper-nickel base alloys (cupro-nickel) | 8 | A |
| 7407292020 | Of copper-nickel-zinc base alloys (nickel silver) | 8 | A |
| 7407299000 | Other | 8 | A |
| 7408110000 | Of which the maximum cross-sectional dimension exceeds 6 ㎜ | 8 | A |
| 7408190000 | Other | 8 | A |
| 7408210000 | Of copper-zinc base alloys (brass) | 8 | A |
| 7408221000 | Of copper-nickel base alloys (cupro-nickel) | 8 | A |
| 7408222000 | Of copper-nickel-zinc base alloys (nickel silver) | 8 | A |
| 7408291000 | Of copper-tin base alloys (bronze) | 8 | A |
| 7408299000 | Other | 8 | A |
| 7409111000 | For use in manufacturing semiconductor | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7409119000 | Other | 8 | A |
| 7409191000 | For use in manufacturing semiconductor | 5 | A |
| 7409199000 | Other | 8 | A |
| 7409211000 | For use in manufacturing semiconductor | 5 | A |
| 7409219000 | Other | 8 | A |
| 7409291000 | For use in manufacturing semiconductor | 5 | A |
| 7409299000 | Other | 8 | A |
| 7409311000 | For use in manufacturing semiconductor | 5 | A |
| 7409319000 | Other | 8 | A |
| 7409391000 | For use in manufacturing semiconductor | 5 | A |
| 7409399000 | Other | 8 | A |
| 7409401010 | For use in manufacturing semiconductor | 5 | A |
| 7409401090 | Other | 8 | A |
| 7409402010 | For use in manufacturing semiconductor | 5 | A |
| 7409402090 | Other | 8 | A |
| 7409901000 | For use in manufacturing semiconductor | 5 | A |
| 7409909000 | Other | 8 | A |
| 7410110000 | Of refined copper | 8 | A |
| 7410120000 | Of copper alloys | 8 | A |
| 7410211000 | Suitable for manufacturing printed circuit board | 8 | A |
| 7410219000 | Other | 8 | A |
| 7410221000 | Suitable for manufacturing printed circuit board | 8 | A |
| 7410229000 | Other | 8 | A |
| 7411100000 | Of refined copper | 8 | A |
| 7411210000 | Of copper-zinc base alloys (brass) | 8 | A |
| 7411221000 | Of copper-nickel base alloys (cupro-nickel) | 8 | A |
| 7411222000 | Of copper-nickel-zinc base alloys (nickel silver) | 8 | A |
| 7411291000 | Of copper-tin base alloys (bronze) | 8 | A |
| 7411299000 | Other | 8 | A |
| 7412100000 | Of refined copper | 3 | A |
| 7412200000 | Of copper alloys | 3 | A |
| 7413000000 | Stranded wire, cable, plaited bands and the like, of copper, not electrically insulated. | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7415101000 | Plated, rolled or coated with precious metal | 8 | A |
| 7415109000 | Other | 8 | A |
| 7415210000 | Washers (including spring washers) | 8 | A |
| 7415290000 | Other | 8 | A |
| 7415330000 | Screws; bolts and nuts | 8 | A |
| 7415390000 | Other | 8 | A |
| 7418101000 | Pot scourers and scouring or polishing pads, gloves and the like | 8 | A |
| 7418109010 | Table, kitchen articles | 8 | A |
| 7418109020 | Solar collectors of a kind used for domestic purposes, non-electric | 5 | A |
| 7418109030 | Other household articles | 8 | A |
| 7418109091 | Of solar collectors of a kind used for domestic purposes, non-electric | 5 | A |
| 7418109099 | Other | 8 | A |
| 7418201000 | Sanitary ware | 8 | A |
| 7418202000 | Parts | 8 | A |
| 7419101000 | Chain | 8 | A |
| 7419102000 | Parts | 8 | A |
| 7419910000 | Cast, moulded, stamped or forged, but not further worked | 0 | A |
| 7419991010 | Cloth | 8 | A |
| 7419991090 | Other | 8 | A |
| 7419992000 | Copper springs | 8 | A |
| 7419999000 | Other | 8 | A |
| 7501100000 | Nickel mattes | 0 | A |
| 7501201010 | Containing by weight 88 % or more of nickel | 2 | A |
| 7501201090 | Other | 0 | A |
| 7501209010 | Containing by weight 88 % or more of nickel | 2 | A |
| 7501209090 | Other | 0 | A |
| 7502101000 | Cathode | 3 | A |
| 7502109000 | Other | 3 | A |
| 7502200000 | Nickel alloys | 3 | A |
| 7503000000 | Nickel waste and scrap. | 0 | A |
| 7504001000 | Powders | 5 | A |
| 7504002000 | Flakes | 5 | A |
| 7505110000 | Of nickel, not alloyed | 5 | A |
| 7505120000 | Of nickel alloys | 5 | A |
| 7505210000 | Of nickel, not alloyed | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7505220000 | Of nickel alloys | 5 | A |
| 7506101000 | Plates, sheets and strip | 3 | A |
| 7506102000 | Foil | 5 | A |
| 7506201000 | Plates, sheets and strip | 5 | A |
| 7506202000 | Foil | 5 | A |
| 7507110000 | Of nickel, not alloyed | 8 | A |
| 7507120000 | Of nickel alloys | 8 | A |
| 7507200000 | Tube or pipe fittings | 8 | A |
| 7508100000 | Cloth, grill and netting, of nickel wire | 8 | A |
| 7508901000 | Electro-plating anodes | 8 | A |
| 7508902010 | Of nickel, not alloyed | 5 | A |
| 7508902020 | Of nickel alloys | 8 | A |
| 7508909000 | Other | 8 | A |
| 7601100000 | Aluminium, not alloyed | 1 | A |
| 7601201000 | Casting alloy | 1 | A |
| 7601202000 | Billet | 3 | A |
| 7601209000 | Other | 1 | A |
| 7602000000 | Aluminium waste and scrap. | 0 | A |
| 7603100000 | Powders of non-lamellar structure | 8 | A |
| 7603201000 | Powders | 8 | A |
| 7603202000 | Flakes | 8 | A |
| 7604101000 | Bars and rods | 8 | A |
| 7604102010 | Hollow profiles | 8 | A |
| 7604102090 | Other | 8 | A |
| 7604210000 | Hollow profiles | 8 | A |
| 7604291000 | Bars and rods | 8 | A |
| 7604299000 | Other profiles | 8 | A |
| 7605110000 | Of which the maximum cross-sectional dimension exceeds 7 ㎜ | 8 | A |
| 7605190000 | Other | 8 | A |
| 7605210000 | Of which the maximum cross-sectional dimension exceeds 7 ㎜ | 8 | A |
| 7605290000 | Other | 8 | A |
| 7606111000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7606119000 | Other | 8 | A |
| 7606120000 | Of aluminium alloys | 8 | A |
| 7606911000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7606919000 | Other | 8 | A |
| 7606920000 | Of aluminium alloys | 8 | A |
| 7607111000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7607119000 | Other | 8 | A |
| 7607191000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7607199000 | Other | 8 | A |
| 7607201000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7607209000 | Other | 8 | A |
| 7608100000 | Of aluminium, not alloyed | 8 | A |
| 7608200000 | Of aluminium alloys | 8 | A |
| 7609000000 | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves). | 8 | A |
| 7610100000 | Doors, windows and their frames and thresholds for doors | 8 | A |
| 7610901000 | Structures | 8 | A |
| 7610908000 | Other | 8 | A |
| 7610909000 | Parts | 8 | A |
| 7611000000 | Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | 8 | A |
| 7612100000 | Collapsible tubular containers | 8 | A |
| 7612901000 | Rigid tubular containers | 8 | A |
| 7612909010 | Less than 1 ℓ capacity | 8 | A |
| 7612909020 | Not less than 1 ℓ but less than 20 ℓ in capacity | 8 | A |
| 7612909030 | Not less than 20 ℓ in capacity | 8 | A |
| 7613001000 | For compressed gas | 8 | A |
| 7613002000 | For liquefied gas | 8 | A |
| 7614100000 | With steel core | 8 | A |
| 7614900000 | Other | 8 | A |
| 7615101000 | Pot scourers and scouring or polishing pads, gloves and the like | 8 | A |
| 7615109010 | Solar collectors and parts thereof | 5 | A |
| 7615109020 | Table, kitchen articles | 8 | A |
| 7615109030 | Other household articles | 8 | A |
| 7615109090 | Parts | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7615201000 | Sanitary ware | 8 | A |
| 7615202000 | Parts | 8 | A |
| 7616100000 | Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles | 8 | A |
| 7616910000 | Cloth, grill, netting and fencing, of aluminium wire | 8 | A |
| 7616991000 | Bobbins | 8 | A |
| 7616999010 | Aluminium pouch | 8 | A |
| 7616999020 | Aluminium knob | 8 | A |
| 7616999090 | Other | 8 | A |
| 7801101000 | Containing by weight 99.99 % or more of lead | 3 | A |
| 7801109000 | Other | 3 | A |
| 7801910000 | Containing by weight antimony as the principal other element | 3 | B |
| 7801991000 | Unrefined lead | 1 | A |
| 7801992010 | Lead-tin alloys | 3 | A |
| 7801992090 | Other | 3 | A |
| 7802000000 | Lead waste and scrap. | 0 | A |
| 7804111000 | Sheets and strip | 8 | A |
| 7804112000 | Foil | 8 | A |
| 7804190000 | Other | 8 | A |
| 7804201000 | Powders | 8 | A |
| 7804202000 | Flakes | 8 | A |
| 7806001000 | Lead containers | 8 | A |
| 7806002000 | Electro-plating anodes | 8 | A |
| 7806003010 | Bars and rods | 8 | A |
| 7806003020 | Profiles | 8 | A |
| 7806003030 | Wire | 8 | A |
| 7806004010 | Tubes and pipes | 8 | A |
| 7806004020 | Tubes or pipe fittings | 8 | A |
| 7806009000 | Other | 8 | A |
| 7901110000 | Containing by weight 99.99 % or more of zinc | 3 | A |
| 7901120000 | Containing by weight less than 99.99 % of zinc | 3 | A |
| 7901201000 | Zinc-aluminium alloy | 3 | A |
| 7901202000 | Zinc-copper alloy | 3 | A |
| 7901209000 | Other | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7902000000 | Zinc waste and scrap. | 0 | A |
| 7903100000 | Zinc dust | 8 | A |
| 7903901000 | Powders | 8 | A |
| 7903902000 | Flakes | 8 | A |
| 7904001000 | Bars and rods | 8 | A |
| 7904002000 | Profiles | 8 | A |
| 7904003000 | Wire | 8 | A |
| 7905001000 | Plates, sheets and strip | 8 | A |
| 7905002000 | Foil | 8 | A |
| 7907001000 | Gutters, roof capping, skylight frames and other fabricated building components | 8 | A |
| 7907002010 | Tubes and pipes | 8 | A |
| 7907002020 | Tube or pipe fittings | 8 | A |
| 7907009010 | Electro-plating anodes | 8 | A |
| 7907009090 | Other | 8 | A |
| 8001100000 | Tin, not alloyed | 2 | A |
| 8001200000 | Tin alloys | 3 | A |
| 8002000000 | Tin waste and scrap. | 0 | A |
| 8003001010 | Unalloyed | 8 | A |
| 8003001090 | Other | 8 | A |
| 8003002010 | Unalloyed | 8 | A |
| 8003002090 | Other | 8 | A |
| 8007001000 | Electro-plating anodes | 8 | A |
| 8007002000 | Plates, sheets and strip, of a thickness exceeding 0.2 ㎜ | 8 | A |
| 8007003010 | Foil | 8 | A |
| 8007003021 | Powders | 8 | A |
| 8007003022 | Flakes | 8 | A |
| 8007004000 | Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | 8 | A |
| 8007009000 | Other | 8 | A |
| 8101100000 | Powders | 3 | A |
| 8101940000 | Unwrought tungsten, including bars and rods obtained simply by sintering | 3 | A |
| 8101961000 | Spiral filament for electric bulbs or electronic bulbs | 8 | A |
| 8101969000 | Other | 8 | A |
| 8101970000 | Waste and scrap | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8101991010 | Bars and rods | 8 | A |
| 8101991020 | Profiles | 8 | A |
| 8101991030 | Plates, sheets and strips | 8 | A |
| 8101991040 | Foil | 8 | A |
| 8101999000 | Other | 8 | A |
| 8102100000 | Powders | 3 | A |
| 8102940000 | Unwrought molybdenum, including bars and rods obtained simply by sintering | 3 | A |
| 8102951000 | Bars and rods | 8 | A |
| 8102952000 | Profiles | 8 | A |
| 8102953000 | Plates, sheets and strip | 8 | A |
| 8102954000 | Foil | 8 | A |
| 8102961000 | Spiral filament for electric bulbs or electronic bulbs | 8 | A |
| 8102969000 | Other | 8 | A |
| 8102970000 | Waste and scrap | 0 | A |
| 8102990000 | Other | 8 | A |
| 8103201000 | Unwrought | 3 | A |
| 8103202000 | Powders | 3 | A |
| 8103300000 | Waste and scrap | 0 | A |
| 8103900000 | Other | 8 | A |
| 8104110000 | Containing at least 99.8 % by weight of magnesium | 3 | A |
| 8104190000 | Other | 3 | A |
| 8104200000 | Waste and scrap | 0 | A |
| 8104301000 | Raspings, turnings and granules | 8 | A |
| 8104302000 | Powders | 8 | A |
| 8104901000 | Bars and rods | 8 | A |
| 8104909000 | Other | 8 | A |
| 8105201000 | Unwrought cobalt | 3 | A |
| 8105202000 | Cobalt mattes and other intermediate products of cobalt metallurgy | 3 | A |
| 8105203000 | Powders | 2 | A |
| 8105300000 | Waste and scrap | 3 | A |
| 8105900000 | Other | 3 | A |
| 8106001010 | Unwrought bismuth | 3 | A |
| 8106001020 | Waste and scrap | 3 | A |
| 8106001030 | Powders | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8106009000 | Other | 3 | A |
| 8107201000 | Unwrought cadmium | 3 | A |
| 8107202000 | Powders | 3 | A |
| 8107300000 | Waste and scrap | 3 | A |
| 8107900000 | Other | 3 | A |
| 8108201000 | Unwrought | 2 | A |
| 8108202000 | Powders | 3 | A |
| 8108300000 | Waste and scrap | 3 | A |
| 8108901000 | Plates and strips | 8 | A |
| 8108902000 | Tubes and pipes | 8 | A |
| 8108909000 | Other | 8 | A |
| 8109201000 | Unwrought | 3 | A |
| 8109202000 | Powders | 3 | A |
| 8109300000 | Waste and scrap | 3 | A |
| 8109901010 | Tubes and pipes | 0 | A |
| 8109901020 | Plates, sheets and strips | 0 | A |
| 8109901030 | Bars | 0 | A |
| 8109901090 | Other | 0 | A |
| 8109909000 | Other | 3 | A |
| 8110100000 | Unwrought antimony; powders | 3 | A |
| 8110200000 | Waste and scrap | 3 | A |
| 8110900000 | Other | 3 | A |
| 8111000000 | Manganese and articles thereof, including waste and scrap. | 2 | A |
| 8112120000 | Unwrought; powders | 3 | A |
| 8112130000 | Waste and scrap | 3 | A |
| 8112190000 | Other | 3 | A |
| 8112210000 | Unwrought; powders | 3 | A |
| 8112220000 | Waste and scrap | 3 | A |
| 8112290000 | Other | 3 | A |
| 8112510000 | Unwrought; powders | 3 | A |
| 8112520000 | Waste and scrap | 3 | A |
| 8112590000 | Other | 3 | A |
| 8112921000 | Germanium | 3 | A |
| 8112922000 | Vanadium | 3 | A |
| 8112923000 | Gallium | 3 | A |
| 8112924000 | Hafnium | 3 | A |
| 8112925000 | Indium | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8112926000 | Niobium(Columbium) | 3 | A |
| 8112927000 | Rhenium | 3 | A |
| 8112929000 | Other | 3 | A |
| 8112991000 | Germanium | 3 | A |
| 8112992000 | Vanadium | 3 | A |
| 8112993000 | Gallium | 3 | A |
| 8112994000 | Hafnium | 3 | A |
| 8112995000 | Indium | 3 | A |
| 8112996000 | Niobium(Columbium) | 3 | A |
| 8112997000 | Rhenium | 3 | A |
| 8112999000 | Other | 3 | A |
| 8113000000 | Cermets and articles thereof, including waste and scrap. | 3 | A |
| 8201100000 | Spades and shovels | 8 | A |
| 8201300000 | Mattocks, picks, hoes and rakes | 8 | A |
| 8201400000 | Axes, bill hooks and similar hewing tools | 8 | A |
| 8201500000 | Secateurs and similar one-handed pruners and shears (including poultry shears) | 8 | A |
| 8201600000 | Hedge shears, two-handed pruning shears and similar two-handed shears | 8 | A |
| 8201901000 | Scythes and sickles | 8 | A |
| 8201902000 | Hay knives | 8 | A |
| 8201903000 | Timber wedges | 8 | A |
| 8201904000 | Forks | 8 | A |
| 8201909000 | Other | 8 | A |
| 8202101000 | For wood | 8 | A |
| 8202102000 | For metal | 8 | A |
| 8202109000 | Other | 8 | A |
| 8202200000 | Band saw blades | 8 | A |
| 8202310000 | With working part of steel | 8 | A |
| 8202391000 | With working part of tungsten carbide | 8 | A |
| 8202392010 | For machines sawing semiconductor wafer or device into each unit | 8 | A |
| 8202392090 | Other | 8 | A |
| 8202393000 | With working part of other materials | 8 | A |
| 8202399000 | Parts | 8 | A |
| 8202400000 | Chain saw blades | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8202911000 | Hack-saw blades | 8 | A |
| 8202919000 | Other | 8 | A |
| 8202991000 | For cutting sapphire ingots | 5 | A |
| 8202999000 | Other | 8 | A |
| 8203101000 | For saw blades | 8 | A |
| 8203109000 | Other | 8 | A |
| 8203201000 | Plier (including cutting pliers) | 8 | A |
| 8203202000 | Pincer | 8 | A |
| 8203203000 | Tweezers | 8 | A |
| 8203204000 | Nail pullers | 8 | A |
| 8203209000 | Other | 8 | A |
| 8203300000 | Metal cutting shears and similar tools | 8 | A |
| 8203401000 | Pipe cutters | 8 | A |
| 8203402000 | Bolt croppers and clippers | 8 | A |
| 8203403000 | Perforating punches | 8 | A |
| 8203409000 | Other | 8 | A |
| 8204110000 | Non-adjustable | 8 | A |
| 8204120000 | Adjustable | 8 | A |
| 8204200000 | Interchangeable spanner sockets, with or without handles | 8 | A |
| 8205101000 | For drilling | 8 | A |
| 8205102000 | For threading | 8 | A |
| 8205103000 | For tapping | 8 | A |
| 8205109000 | Other | 8 | A |
| 8205200000 | Hammers and sledge hammers | 8 | A |
| 8205300000 | Planes, chisels, gouges and similar cutting tools for working wood | 8 | A |
| 8205400000 | Screwdrivers | 8 | A |
| 8205510000 | Household tools | 8 | A |
| 8205591000 | Glaziers' diamond | 8 | A |
| 8205592000 | Soldering irons | 8 | A |
| 8205593000 | Grease guns | 8 | A |
| 8205595000 | Tools for mining and public works | 8 | A |
| 8205596000 | Tools for cement workers and painters | 8 | A |
| 8205597000 | Watch makers' tools | 8 | A |
| 8205599000 | Other | 8 | A |
| 8205600000 | Blow lamps | 8 | A |
| 8205701000 | Vices | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8205702000 | Clamps | 8 | A |
| 8205709000 | Other | 8 | A |
| 8205901000 | Anvils | 8 | A |
| 8205902000 | Hand or pedal-operated grinding wheels with frameworks | 8 | A |
| 8205909010 | Sets of articles of two or more subheadings of this heading | 8 | A |
| 8205909090 | Other | 8 | A |
| 8206000000 | Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale. | 8 | A |
| 8207130000 | With working part of cermets | 8 | A |
| 8207191000 | With working part of other materials | 8 | A |
| 8207199000 | Parts | 8 | A |
| 8207201000 | For drawing | 8 | A |
| 8207202000 | For extruding | 8 | A |
| 8207301000 | For pressing | 8 | A |
| 8207302000 | For stamping | 8 | A |
| 8207303000 | For punching | 8 | A |
| 8207309000 | Other | 8 | A |
| 8207401000 | For tapping | 8 | A |
| 8207402000 | For threading | 8 | A |
| 8207409000 | Other | 8 | A |
| 8207501010 | Of high speed steel | 8 | A |
| 8207501090 | Other | 8 | A |
| 8207502000 | Brace bits | 8 | A |
| 8207509000 | Other | 8 | A |
| 8207601000 | Reamers | 8 | A |
| 8207602000 | Laps | 8 | A |
| 8207603000 | Broaches | 8 | A |
| 8207609000 | Other | 8 | A |
| 8207701000 | Gear cutters | 8 | A |
| 8207702000 | Milling cutters | 8 | A |
| 8207703000 | Gear cutting hobs | 8 | A |
| 8207704000 | Rotary files | 8 | A |
| 8207709000 | Other | 8 | A |
| 8207801000 | Tools for lathes | 8 | A |
| 8207809000 | Other | 8 | A |
| 8207901000 | Diamond tools | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8207909000 | Other | 8 | A |
| 8208100000 | For metal working | 8 | A |
| 8208200000 | For wood working | 8 | A |
| 8208300000 | For kitchen appliances or for machines used by the food industry | 8 | A |
| 8208400000 | For agricultural, horticultural or forestry machines | 8 | A |
| 8208900000 | Other | 8 | A |
| 8209001010 | Of tungsten carbide, treated with gamma coating | 8 | A |
| 8209001040 | Of cermets | 8 | A |
| 8209001090 | Others | 8 | A |
| 8209002010 | Of tungsten carbide | 8 | A |
| 8209002040 | Of cermets | 8 | A |
| 8209002090 | Other | 8 | A |
| 8210001000 | Mills and grinders | 8 | A |
| 8210002000 | Extractors and pressers | 8 | A |
| 8210003000 | Beaters and mixers | 8 | A |
| 8210004000 | Slicers and cutters | 8 | A |
| 8210005000 | Openers, corkers and sealers | 8 | A |
| 8210008000 | Other domestic food-processing appliances | 8 | A |
| 8210009000 | Parts | 8 | A |
| 8211100000 | Sets of assorted articles | 8 | A |
| 8211910000 | Table knives having fixed blades | 8 | A |
| 8211920000 | Other knives having fixed blades | 8 | A |
| 8211930000 | Knives having other than fixed blades | 8 | A |
| 8211940000 | Blades | 8 | A |
| 8211950000 | Handles of base metal | 8 | A |
| 8212100000 | Razors | 8 | A |
| 8212200000 | Safety razor blades, including razor blade blanks in strips | 8 | A |
| 8212900000 | Other parts | 8 | A |
| 8213001000 | Ordinary scissors | 8 | A |
| 8213002010 | For tailors and dressmakers | 8 | A |
| 8213002020 | For hairdressers | 8 | A |
| 8213002090 | Other | 8 | A |
| 8213003000 | Manicure scissors | 8 | A |
| 8213004000 | Scissor blades | 8 | A |
| 8213009000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8214101000 | Pencil sharpeners | 8 | A |
| 8214109000 | Other | 8 | A |
| 8214200000 | Manicure or pedicure sets and instruments (including nail files) | 8 | A |
| 8214901000 | Hair clippers | 8 | A |
| 8214902000 | Butchers' or kitchen cleavers, choppers and mincing knives | 8 | A |
| 8214909000 | Other | 8 | A |
| 8215100000 | Sets of assorted articles containing at least one article plated with precious metal | 8 | A |
| 8215200000 | Other sets of assorted articles | 8 | A |
| 8215911000 | Spoons | 8 | A |
| 8215912000 | Forks | 8 | A |
| 8215913000 | Ladles and skimmers | 8 | A |
| 8215914000 | Fish-knives and butter-knives | 8 | A |
| 8215915000 | Tongs of all kinds | 8 | A |
| 8215919000 | Other | 8 | A |
| 8215991000 | Spoons | 8 | A |
| 8215992000 | Forks | 8 | A |
| 8215993000 | Ladles and skimmers | 8 | A |
| 8215994000 | Fish-knives and butter-knives | 8 | A |
| 8215995000 | Tong of all kinds | 8 | A |
| 8215999000 | Other | 8 | A |
| 8301100000 | Padlocks | 8 | A |
| 8301200000 | Locks of a kind used for motor vehicles | 8 | A |
| 8301300000 | Locks of a kind used for furniture | 8 | A |
| 8301401010 | Digital door locks | 8 | A |
| 8301401090 | Other | 8 | A |
| 8301409000 | Other | 8 | A |
| 8301500000 | Clasps and frames with clasps, incorporating locks | 8 | A |
| 8301600000 | Parts | 8 | A |
| 8301700000 | Keys presented separately | 8 | A |
| 8302100000 | Hinges | 8 | A |
| 8302200000 | Castors | 8 | A |
| 8302300000 | Other mountings, fittings and similar articles suitable for motor vehicles | 8 | A |
| 8302411000 | Suitable for doors or windows | 8 | A |
| 8302419000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8302420000 | Other, suitable for furniture | 8 | A |
| 8302491000 | Suitable for trunks, suitcases, or similar travel goods. | 8 | A |
| 8302499000 | Other | 8 | A |
| 8302500000 | Hat-racks, hat-pegs, brackets and similar fixtures | 8 | A |
| 8302600000 | Automatic door closers | 8 | A |
| 8303001000 | Safes | 8 | A |
| 8303009000 | Other | 8 | A |
| 8304000000 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03. | 8 | A |
| 8305100000 | Fittings for loose-leaf binders or files | 8 | A |
| 8305200000 | Staples in strips | 8 | A |
| 8305900000 | Other, including parts | 8 | A |
| 8306100000 | Bells, gongs and the like | 8 | A |
| 8306210000 | Plated with precious metal | 8 | A |
| 8306290000 | Other | 8 | A |
| 8306301000 | Photograph, picture or similar frames | 8 | A |
| 8306302000 | Mirrors of base metal | 8 | A |
| 8307100000 | Of iron or steel | 8 | A |
| 8307900000 | Of other base metal | 8 | A |
| 8308101000 | Hooks | 8 | A |
| 8308102000 | Eyes and eyelets | 8 | A |
| 8308200000 | Tubular or bifurcated rivets | 8 | A |
| 8308901000 | Clasps and frames with clasps | 8 | A |
| 8308902000 | Buckles and buckle-clasps | 8 | A |
| 8308903000 | Beads | 8 | A |
| 8308904000 | Spangles | 8 | A |
| 8308909000 | Other | 8 | A |
| 8309100000 | Crown corks | 8 | A |
| 8309901000 | Easy opener end | 8 | A |
| 8309909000 | Other | 8 | A |
| 8310000000 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05. | 8 | A |
| 8311101000 | For use in manufacturing | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | semiconductor | | |
| 8311109000 | Other | 8 | A |
| 8311201000 | For use in manufacturing semiconductor | 8 | A |
| 8311209000 | Other | 8 | A |
| 8311301000 | For use in manufacturing semiconductor | 8 | A |
| 8311309010 | Lead-tin alloy solders | 8 | A |
| 8311309090 | Other | 8 | A |
| 8311901000 | For use in manufacturing semiconductor | 8 | A |
| 8311909000 | Other | 8 | A |
| 8401100000 | Nuclear reactors | 0 | A |
| 8401200000 | Machinery and apparatus for isotopic separation, and parts thereof | 0 | A |
| 8401300000 | Fuel elements (cartridges), non-irradiated | 0 | A |
| 8401400000 | Parts of nuclear reactors | 0 | A |
| 8402110000 | Watertube boilers with a steam production exceeding 45t per hour | 8 | A |
| 8402120000 | Watertube boilers with a steam production not exceeding 45t per hour | 8 | A |
| 8402191000 | Heating medium boiler | 8 | A |
| 8402199000 | Other | 8 | A |
| 8402200000 | Super-heated water boilers | 8 | A |
| 8402901000 | Of steam and other vapour generating boilers | 8 | A |
| 8402902000 | Of super-heated water boilers | 8 | A |
| 8403101000 | Central heating boilers, using fuel oil | 8 | A |
| 8403102000 | Central heating boilers, using coal or coke | 8 | A |
| 8403103000 | Central heating boilers, using gas | 8 | A |
| 8403109000 | Other | 8 | A |
| 8403900000 | Parts | 8 | A |
| 8404101000 | Economisers | 8 | A |
| 8404102000 | Super-heaters | 8 | A |
| 8404103000 | Soot removers | 8 | A |
| 8404104000 | Gas recoverers | 8 | A |
| 8404109000 | Other | 8 | A |
| 8404200000 | Condensers for steam or other vapour power units | 8 | A |
| 8404901000 | Of condensers for boilers | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8404902000 | Of condensers for vapour engines and power units | 8 | A |
| 8404909000 | Other | 8 | A |
| 8405101000 | Producer gas generators | 8 | A |
| 8405102000 | Water gas generators | 8 | A |
| 8405103000 | Acetylene gas generators | 8 | A |
| 8405104000 | Oxygen generators | 8 | A |
| 8405109000 | Other | 8 | A |
| 8405901000 | Of producer gas generators | 8 | A |
| 8405902000 | Of water gas generators | 8 | A |
| 8405903000 | Of acetylene gas generators | 8 | A |
| 8405904000 | Of oxygen generators | 8 | A |
| 8405909000 | Other | 8 | A |
| 8406103000 | Of an output exceeding 2 MW | 5 | A |
| 8406109000 | Other | 5 | A |
| 8406811000 | Of an output exceeding 40 MW but not exceeding 100 MW | 5 | A |
| 8406812000 | Of an output exceeding 100 MW but not exceeding 300 MW | 5 | A |
| 8406813000 | Of an output exceeding 300 MW | 5 | A |
| 8406820000 | Of an output not exceeding 40 MW | 5 | A |
| 8406901000 | Of steam turbines for marine propulsion | 8 | A |
| 8406909000 | Other | 8 | A |
| 8407100000 | Aircraft engines | 0 | A |
| 8407210000 | Outboard motors | 8 | A |
| 8407290000 | Other | 8 | A |
| 8407311000 | For moter-cycles | 8 | A |
| 8407319000 | Other | 8 | A |
| 8407321000 | For motor-cycles | 8 | A |
| 8407329000 | Other | 8 | A |
| 8407331000 | For motor-cycles | 8 | A |
| 8407339000 | Other | 8 | A |
| 8407341000 | For motor-cycles | 8 | A |
| 8407349000 | Other | 8 | A |
| 8407901000 | For railway locomotives | 0 | A |
| 8407909000 | Other | 8 | A |
| 8408101000 | With a rating not exceeding 300 kW | 8 | A |
| 8408102000 | With a rating more than 300 kW, not exceeding 2,000 kW | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8408103000 | With a rating more than 2,000 kW | 8 | A |
| 8408201000 | Of a cylinder capacity not exceeding 1,000cc | 8 | A |
| 8408202000 | Of a cylinder capacity exceeding 1,000cc but not exceeding 2,000cc | 8 | A |
| 8408203000 | Of a cylinder capacity exceeding 2,000cc but not exceeding 4,000cc | 8 | A |
| 8408204000 | Of a cylinder capacity exceeding 4,000cc but not exceeding 10,000cc | 8 | A |
| 8408205000 | Of a cylinder capacity exceeding 10,000cc | 8 | A |
| 8408901010 | Internal combustion engines for railway locomotives | 0 | A |
| 8408901090 | Other | 5 | A |
| 8408909010 | Internal combustion engines for ships | 8 | A |
| 8408909021 | For generating of a power not less than 400 kW (Of a rpm 1,500 or 1,800) | 4 | A |
| 8408909029 | Other | 8 | A |
| 8408909030 | Internal combustion engines for heading 84.29 | 8 | A |
| 8408909090 | Other | 8 | A |
| 8409100000 | For aircraft engines | 5 | A |
| 8409911000 | For vehicles of Chapter 87 | 8 | A |
| 8409912000 | For outboard motors | 8 | A |
| 8409919000 | Other | 8 | A |
| 8409991000 | For railway locomotives and rolling stock | 5 | A |
| 8409992000 | For vehicles of Chapter 87 | 8 | A |
| 8409993010 | Of internal combustion engines with a rating not exceeding 300 kW | 8 | A |
| 8409993020 | Of internal combustion engines with a rating exceeding 300 kW, but not exceeding 2,000 kW | 8 | A |
| 8409993030 | Of internal combustion engines with a rating exceeding 2,000 kW | 8 | A |
| 8409999010 | For generating | 8 | A |
| 8409999090 | Other | 8 | A |
| 8410111000 | Hydraulic turbines | 0 | A |
| 8410119000 | Other | 8 | A |
| 8410120000 | Of a power exceeding 1,000 kW but not exceeding 10,000 kW | 0 | A |
| 8410130000 | Of a power exceeding 10,000 kW | 0 | A |
| 8410901010 | For water turbines | 0 | A |
| 8410901090 | Other | 8 | A |
| 8410909010 | For water turbines | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8410909090 | Other | 8 | A |
| 8411111000 | For aircraft | 3 | A |
| 8411119010 | For marine | 8 | A |
| 8411119090 | Other | 8 | A |
| 8411121000 | For aircraft | 3 | A |
| 8411129010 | For marine | 8 | A |
| 8411129090 | Other | 8 | A |
| 8411211000 | For aircraft | 3 | A |
| 8411219010 | For marine | 8 | A |
| 8411219090 | Other | 8 | A |
| 8411221000 | For aircraft | 3 | A |
| 8411229010 | For marine | 8 | A |
| 8411229090 | Other | 8 | A |
| 8411811000 | For aircraft | 3 | A |
| 8411819010 | For marine | 8 | A |
| 8411819090 | Other | 8 | A |
| 8411821000 | For aircraft | 3 | A |
| 8411829010 | For marine | 8 | A |
| 8411829090 | Other | 8 | A |
| 8411911000 | For aircraft | 3 | A |
| 8411919000 | Other | 8 | A |
| 8411991000 | For aircraft | 3 | A |
| 8411999000 | Other | 8 | A |
| 8412101010 | Ram-jet or pulsejet engines | 5 | A |
| 8412101090 | Other | 5 | A |
| 8412109000 | Other | 8 | A |
| 8412211000 | Hydraulic cylinder | 8 | A |
| 8412219000 | Other | 8 | A |
| 8412290000 | Other | 8 | A |
| 8412310000 | Linear acting (cylinders) | 8 | A |
| 8412390000 | Other | 8 | A |
| 8412800000 | Other | 8 | A |
| 8412901010 | Of ram-jet or pulse-jet engines | 5 | A |
| 8412901090 | Other | 5 | A |
| 8412902000 | Of water engines | 0 | A |
| 8412909000 | Other | 8 | A |
| 8413110000 | Pumps for dispensing fuel or lubricants, of the type used in | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | filling-stations or in garages | | |
| 8413190000 | Other | 8 | A |
| 8413200000 | Hand pumps, other than those of subheading 8413.11 or 8413. 19 | 8 | A |
| 8413301000 | For aircraft | 8 | A |
| 8413302000 | For railway locomotive | 8 | A |
| 8413303000 | For marine | 8 | A |
| 8413304000 | For vehicles falling within Chapter 87 | 8 | A |
| 8413309000 | Other | 8 | A |
| 8413400000 | Concrete pumps | 8 | A |
| 8413504000 | Pumps to be used with swimming pools | 8 | A |
| 8413509010 | Plunger pumps | 8 | A |
| 8413509020 | Piston pumps | 8 | A |
| 8413509030 | Diaphram pumps | 8 | A |
| 8413509090 | Other | 8 | A |
| 8413604000 | Pumps to be used with swimming pools | 8 | A |
| 8413609010 | Gear pumps | 8 | A |
| 8413609020 | Vane pumps | 8 | A |
| 8413609030 | Screw pumps | 8 | A |
| 8413609090 | Other | 8 | A |
| 8413703000 | Pumps to be used with swimming pools | 8 | A |
| 8413709010 | Turbine pumps | 8 | A |
| 8413709020 | Volute pumps | 8 | A |
| 8413709090 | Other | 8 | A |
| 8413811000 | Pumps to be used with swimming pools | 8 | A |
| 8413819000 | Other | 8 | A |
| 8413820000 | Liquid elevators | 8 | A |
| 8413911000 | Of pumps for dispensing fuel or lubricants | 8 | A |
| 8413912000 | Of internal combustion engine | 8 | A |
| 8413913000 | Of reciprocating pumps | 8 | A |
| 8413914000 | Of contrifugal pumps | 8 | A |
| 8413915000 | Of rotary pumps | 8 | A |
| 8413919000 | Other | 8 | A |
| 8413920000 | Of liquid elevators | 8 | A |
| 8414101000 | For aircrafts | 8 | A |
| 8414109010 | For machines and mechanical | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | appliances for making semiconductor devices(other than those of an ultimate vacuum less than 9×10-³Torr) | | |
| 8414109090 | Other | 8 | A |
| 8414200000 | Hand- or foot-operated air pumps | 8 | A |
| 8414301000 | Of a power requirement less than 11 kW | 8 | A |
| 8414302000 | Of a power requirement not less than 11 kW | 8 | A |
| 8414400000 | Air compressors mounted on a wheeled chassis for towing | 8 | A |
| 8414511000 | For aircrafts | 8 | A |
| 8414519000 | Other | 8 | A |
| 8414591000 | For aircrafts | 8 | A |
| 8414599000 | Other | 8 | A |
| 8414601000 | For aircrafts | 8 | A |
| 8414609000 | Other | 8 | A |
| 8414801000 | Hoods having a maximum horizontal side exceeding 120 cm | 8 | A |
| 8414809110 | For aircrafts | 8 | A |
| 8414809190 | Other | 8 | A |
| 8414809210 | Of a power requirement less than 74.6 kW | 8 | A |
| 8414809220 | Of a power requirement not less than 74.6 kW, less than 373 kW | 8 | A |
| 8414809230 | Of a power not less than 373 kW | 8 | A |
| 8414809900 | Other | 8 | A |
| 8414901000 | Of fans and hoods | 8 | A |
| 8414909010 | Of compressors used in refrigerating equipment | 8 | A |
| 8414909020 | Of air or gas compressors (excluding for refrigerating equipment) | 8 | A |
| 8414909090 | Other | 8 | A |
| 8415101011 | Of a power less than 11 kW | 8 | A |
| 8415101012 | Of a power not less than 11 kW | 8 | A |
| 8415101021 | Of a power less than 11 kW | 8 | A |
| 8415101022 | Of a power not less than 11 kW | 8 | A |
| 8415102010 | Of a power less than 11 kW | 8 | A |
| 8415102020 | Of a power not less than 11 kW | 8 | A |
| 8415200000 | Of a kind used for persons, in motor vehicles | 8 | A |
| 8415810000 | Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | pumps) | | |
| 8415820000 | Other, incorporating a refrigerating unit | 8 | A |
| 8415830000 | Not incorporating a refrigerating unit | 8 | A |
| 8415900000 | Parts | 8 | A |
| 8416101000 | Of the maximum consumption capacity of fuel not more than 200 ℓ per hour | 8 | A |
| 8416102000 | Of the maximum consumption capacity of fuel exceeding 200 ℓ, but less than 1,500 ℓ per hour | 8 | A |
| 8416103000 | Of the maximum consumption capacity of fuel not less than 1,500 ℓ per hour | 8 | A |
| 8416201000 | Furnace burners for pulverised solid fuel | 8 | A |
| 8416202000 | Furnace burners for gas | 8 | A |
| 8416209000 | Other | 8 | A |
| 8416300000 | Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | 8 | A |
| 8416901000 | Of furnace burners | 8 | A |
| 8416909000 | Other | 8 | A |
| 8417101010 | For iron-ores | 8 | A |
| 8417101090 | Other | 8 | A |
| 8417102010 | For iron or steel | 8 | A |
| 8417102090 | Other | 8 | A |
| 8417200000 | Bakery ovens, including biscuit ovens | 8 | A |
| 8417801010 | For cements | 8 | A |
| 8417801020 | For glass | 8 | A |
| 8417801030 | For ceramics | 8 | A |
| 8417801090 | Other | 8 | A |
| 8417802000 | Laboratory type | 8 | A |
| 8417809000 | Other | 8 | A |
| 8417900000 | Parts | 8 | A |
| 8418101010 | Of a capacity not exceeding 200 ℓ. | 8 | A |
| 8418101020 | Of a capacity exceeding 200 ℓ but not exceeding 400 ℓ | 8 | A |
| 8418101030 | Of a capacity exceeding 400 ℓ | 8 | A |
| 8418109000 | Other | 8 | A |
| 8418211000 | Of a capacity less than 200 ℓ | 8 | A |
| 8418212000 | Of a capacity not less than 200 ℓ, but less than 400 ℓ | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8418213000 | Of a capacity not less than 400 ℓ | 8 | A |
| 8418291000 | Absorption-type, electrical | 8 | A |
| 8418299000 | Other | 8 | A |
| 8418300000 | Freezers of the chest type, not exceeding 800 ℓ capacity | 8 | A |
| 8418400000 | Freezers of the upright type, not exceeding 900 ℓ capacity | 8 | A |
| 8418501000 | Show-cases | 8 | A |
| 8418509000 | Other | 8 | A |
| 8418610000 | Heat pumps other than air conditioning machines of heading 84.15 | 8 | A |
| 8418691000 | Blood storage refrigerators | 8 | A |
| 8418692010 | Ice-cream making machines | 8 | A |
| 8418692020 | Ice-cuber | 8 | A |
| 8418692030 | Water cooler | 8 | A |
| 8418692090 | Other | 8 | A |
| 8418693000 | Heat pumps | 8 | A |
| 8418910000 | Furniture designed to receive refrigerating or freezing equipment | 8 | A |
| 8418991000 | Of house hold type refrigerators | 8 | A |
| 8418999000 | Other | 8 | A |
| 8419110000 | Instantaneous gas water heaters | 8 | A |
| 8419190000 | Other | 8 | A |
| 8419200000 | Medical, surgical or laboratory sterilisers | 0 | A |
| 8419310000 | For agricultural products | 8 | A |
| 8419320000 | For wood, paper pulp, paper or paperboard | 8 | A |
| 8419391000 | Spin dryers for machines and mechanical appliances for making semiconductor devices | 3 | A |
| 8419399000 | Other | 8 | A |
| 8419400000 | Distilling or rectifying plant | 8 | A |
| 8419501000 | For aircrafts | 8 | A |
| 8419509000 | Other | 8 | A |
| 8419600000 | Machinery for liquefying air or other gases | 8 | A |
| 8419810000 | For making hot drinks or for cooking or heating food | 8 | A |
| 8419891000 | Polymerization autoclaves for man-made fibre making | 8 | A |
| 8419899010 | Heating plant and machinery | 8 | A |
| 8419899020 | Cooling plant and machinery | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8419899030 | Evaporating plant and machinery | 8 | A |
| 8419899040 | Condensing plant and machinery | 8 | A |
| 8419899050 | Sollar-collectors and equipments | 8 | A |
| 8419899060 | Constant high or low temperature chambers | 8 | A |
| 8419899070 | Constant temperature and humidity chambers | 8 | A |
| 8419899080 | Air-conditioner | 8 | A |
| 8419899090 | Other | 8 | A |
| 8419901000 | Of polymerization autoclaves for man-made fibre making | 8 | A |
| 8419909010 | Of instantaneous or storage water heaters | 8 | A |
| 8419909020 | Of making hot drinks or for cooking or heating food machinery and equipment | 8 | A |
| 8419909030 | Of air-conditioning machinery, plant and equipment | 8 | A |
| 8419909040 | Of medical, surgical or laboratory sterilisers | 0 | A |
| 8419909090 | Other | 8 | A |
| 8420101000 | For paper making | 8 | A |
| 8420102000 | For textile fabrics | 8 | A |
| 8420103000 | For leather | 8 | A |
| 8420104000 | For rubber or plastic | 8 | A |
| 8420109000 | Other | 8 | A |
| 8420910000 | Cylinders | 8 | A |
| 8420990000 | Other | 8 | A |
| 8421110000 | Cream separators | 8 | A |
| 8421120000 | Clothes-dryers | 8 | A |
| 8421191000 | For medical, surgical or laboratory use | 8 | A |
| 8421192000 | For food industry use | 8 | A |
| 8421193000 | For petro-chemical industry use | 8 | A |
| 8421199000 | Other | 8 | A |
| 8421211000 | Of the household type | 8 | A |
| 8421219010 | Filtering or purifying machinery and apparatus to be used with swimming pools | 8 | A |
| 8421219020 | Filtering or purifying machinery and apparatus for making semiconductor devices | 3 | A |
| 8421219090 | Other | 8 | A |
| 8421220000 | For filtering or purifying beverages other than water | 8 | A |
| 8421231000 | For internal combustion engines for | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | vehicles of Chapter 87 | | |
| 8421232000 | For aircrafts | 8 | A |
| 8421239000 | Other | 8 | A |
| 8421291000 | For dairy industry | 8 | A |
| 8421292000 | For the treatment of harmful waste water | 8 | A |
| 8421293000 | For the purpose of semiconductor manufacturing | 0 | A |
| 8421294000 | For aircrafts | 8 | A |
| 8421299000 | Other | 8 | A |
| 8421311000 | For internal combustion engines for vehicles of Chapter 87 | 8 | A |
| 8421312000 | For aircrafts | 8 | A |
| 8421319000 | Other | 8 | A |
| 8421391000 | For the household type | 8 | A |
| 8421392000 | For purifying exhaust gas for vehicles of Chapter 87 | 8 | A |
| 8421399010 | For the treatment of harmful exhaust gas | 8 | A |
| 8421399020 | For the purpose of semiconductor manufacturing | 0 | A |
| 8421399030 | For aircrafts | 8 | A |
| 8421399090 | Other | 8 | A |
| 8421910000 | Of centrifuges, including centrifugal dryers | 8 | A |
| 8421991000 | For purifying exhaust gas for vehicles of Chapter 87 | 8 | A |
| 8421999010 | Of filtering or purifying machinery and apparatus, for internal combustion engines | 8 | A |
| 8421999020 | Filter for purifying machinery | 8 | A |
| 8421999030 | For the purpose of semiconductor manufacturing | 0 | A |
| 8421999090 | Other | 8 | A |
| 8422110000 | Of the household type | 8 | A |
| 8422190000 | Other | 8 | A |
| 8422200000 | Machinery for cleaning or drying bottles or other containers | 8 | A |
| 8422301000 | Machinery for filling bottles or other containers | 8 | A |
| 8422302000 | Machinery for closing or sealing bottles or other containers | 8 | A |
| 8422303000 | Machinery for capsuling or labelling bottles or other containers | 8 | A |
| 8422304000 | Machinery for aerating beverages | 8 | A |
| 8422309000 | Other | 8 | A |
| 8422404000 | Heat shrink wrapping machinery | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8422409010 | Automatic wrapping machinery | 8 | A |
| 8422409020 | Automatic pack tiers | 8 | A |
| 8422409030 | Vacuum packers | 8 | A |
| 8422409090 | Other | 8 | A |
| 8422901000 | Of dish washing machines | 8 | A |
| 8422902000 | Of other packing or wrapping machinery | 8 | A |
| 8422909000 | Other | 8 | A |
| 8423100000 | Personal weighing machines, including baby scales; household scales | 8 | A |
| 8423201000 | Conveyer scale | 8 | A |
| 8423202000 | Feed meter or feed weighers | 8 | A |
| 8423209000 | Other | 8 | A |
| 8423300000 | Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | 8 | A |
| 8423810000 | Having a maximum weighing capacity not exceeding 30 kg | 8 | A |
| 8423820000 | Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg | 8 | A |
| 8423891000 | Truck scale | 8 | A |
| 8423899000 | Other | 8 | A |
| 8423901010 | Weights in the accuracy class | 8 | A |
| 8423901090 | Other | 8 | A |
| 8423909000 | Parts of weighing machinery | 8 | A |
| 8424100000 | Fire extinguishers, whether or not charged | 8 | A |
| 8424201000 | Spray guns | 8 | A |
| 8424202010 | Of robot type | 8 | A |
| 8424202090 | Other | 8 | A |
| 8424209000 | Other | 8 | A |
| 8424301000 | Steam or sand blasting machines | 8 | A |
| 8424302000 | High-pressure steam cleaners | 8 | A |
| 8424309000 | Other | 8 | A |
| 8424811000 | Self-propelled sprayers | 8 | A |
| 8424812000 | Other sprayers | 8 | A |
| 8424819000 | Other | 8 | A |
| 8424891000 | For the purpose of semiconductor manufacturing | 0 | A |
| 8424899000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8424901000 | Of fire extinguishers | 8 | A |
| 8424902000 | Of spray guns | 8 | A |
| 8424903000 | Of sprayers | 8 | A |
| 8424909010 | For the purpose of semiconductor manufacturing | 0 | A |
| 8424909090 | Other | 8 | A |
| 8425111010 | Chain blocks | 0 | A |
| 8425111090 | Other | 0 | A |
| 8425112010 | Chain blocks | 0 | A |
| 8425112090 | Other | 0 | A |
| 8425190000 | Other | 0 | A |
| 8425311000 | Pit-head winding gear; winches specially designed for use underground | 0 | A |
| 8425319000 | Other | 0 | A |
| 8425391000 | Pit-head winding gear; winches specially designed for use underground | 0 | A |
| 8425399000 | Other | 0 | A |
| 8425410000 | Built-in jacking systems of a type used in garages | 0 | A |
| 8425421000 | Of a freight-lifting capacity not exceeding 10 metric tons | 0 | A |
| 8425422000 | Of a freight-lifting capacity exceeding 10 metric tons | 0 | A |
| 8425491000 | Of a freight-lifting capacity not exceeding 10 metric tons | 0 | A |
| 8425492000 | Of a freight-lifting capacity exceeding 10 metric tons | 0 | A |
| 8426110000 | Overhead travelling cranes on fixed support | 0 | A |
| 8426121000 | Mobile lifting frames on tyres | 0 | A |
| 8426122000 | Straddle carriers | 0 | A |
| 8426190000 | Other | 0 | A |
| 8426200000 | Tower cranes | 0 | A |
| 8426301000 | Portal cranes | 0 | A |
| 8426302000 | Pedestal jib cranes | 0 | A |
| 8426410000 | On tyres | 0 | A |
| 8426491000 | Of telescopic boom type | 0 | A |
| 8426492000 | Of latticed boom type | 0 | A |
| 8426499000 | Other | 0 | A |
| 8426910000 | Designed for mounting on road vehicles | 0 | A |
| 8426991000 | Ships' derricks | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8426999000 | Other | 0 | A |
| 8427101010 | New | 8 | A |
| 8427101020 | Used | 8 | A |
| 8427102010 | New | 8 | A |
| 8427102020 | Used | 8 | A |
| 8427201011 | New | 8 | A |
| 8427201012 | Used | 8 | A |
| 8427201021 | New | 8 | A |
| 8427201022 | Used | 8 | A |
| 8427209000 | Other | 8 | A |
| 8427901000 | Hand pallet trucks | 8 | A |
| 8427909000 | Other | 8 | A |
| 8428101000 | Lifts | 0 | A |
| 8428102000 | Skip hoists | 0 | A |
| 8428201000 | Pneumatic elevators | 0 | A |
| 8428202000 | Pneumatic conveyors | 0 | A |
| 8428310000 | Specially designed for underground use | 0 | A |
| 8428320000 | Other, bucket type | 0 | A |
| 8428331010 | Of a lifting speed less than 240m per minute | 0 | A |
| 8428331020 | Of a lifting speed not less than 240m per minute | 0 | A |
| 8428332000 | Conveyors | 0 | A |
| 8428390000 | Other | 0 | A |
| 8428401000 | Escalators | 0 | A |
| 8428402000 | Moving walkways | 0 | A |
| 8428600000 | Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars | 0 | A |
| 8428901000 | Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment | 0 | A |
| 8428909000 | Other | 0 | A |
| 8429111000 | Bulldozers | 0 | A |
| 8429112000 | Angledozers | 0 | A |
| 8429190000 | Other | 0 | A |
| 8429200000 | Graders and levellers | 0 | A |
| 8429300000 | Scrapers | 0 | A |
| 8429401000 | Tamping machines | 0 | A |
| 8429402000 | Road rollers | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8429511011 | New | 0 | A |
| 8429511012 | Used | 0 | A |
| 8429511021 | New | 0 | A |
| 8429511022 | Used | 0 | A |
| 8429511031 | New | 0 | A |
| 8429511032 | Used | 0 | A |
| 8429511091 | New | 0 | A |
| 8429511092 | Used | 0 | A |
| 8429519000 | Other | 0 | A |
| 8429521011 | New | 0 | A |
| 8429521012 | Used | 0 | A |
| 8429521021 | New | 0 | A |
| 8429521022 | Used | 0 | A |
| 8429521090 | Other | 0 | A |
| 8429529000 | Other | 0 | A |
| 8429591000 | Mechanical shovel | 0 | A |
| 8429599000 | Other | 0 | A |
| 8430100000 | Pile-drivers and pile-extractors | 0 | A |
| 8430200000 | Snow-ploughs and snow-blowers | 0 | A |
| 8430310000 | Self-propelled | 0 | A |
| 8430390000 | Other | 0 | A |
| 8430411000 | Boring machines | 0 | A |
| 8430412000 | Sinking machines | 0 | A |
| 8430491000 | Test boring machines | 0 | A |
| 8430499000 | Other | 0 | A |
| 8430500000 | Other machinery, self-propelled | 0 | A |
| 8430610000 | Tamping or compacting machinery | 0 | A |
| 8430690000 | Other | 0 | A |
| 8431100000 | Of machinery of heading 84.25 | 0 | A |
| 8431200000 | Of machinery of heading 84.27 | 8 | A |
| 8431310000 | Of lifts, skip hoists or escalators | 0 | A |
| 8431390000 | Other | 0 | A |
| 8431411000 | Of excavators | 0 | A |
| 8431419000 | Other | 0 | A |
| 8431420000 | Bulldozer or angledozer blades | 0 | A |
| 8431430000 | Parts for boring or sinking machinery of subheading 8430.41 or 8430.49 | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8431491000 | Hydraulic breaker | 0 | A |
| 8431492000 | Crushers | 0 | A |
| 8431499000 | Other | 0 | A |
| 8432100000 | Ploughs | 0 | A |
| 8432210000 | Disc harrows | 0 | A |
| 8432291000 | Scarifiers | 0 | A |
| 8432292000 | Weeders | 0 | A |
| 8432299000 | Other | 0 | A |
| 8432301000 | Seeders | 0 | A |
| 8432302000 | Planters | 0 | A |
| 8432303000 | Transplanters | 0 | A |
| 8432309000 | Other | 0 | A |
| 8432401000 | Manure spreaders | 0 | A |
| 8432402000 | Fertiliser distributors | 0 | A |
| 8432800000 | Other machinery | 0 | A |
| 8432901000 | Of ploughs | 0 | A |
| 8432902000 | Of automatic cultivators | 0 | A |
| 8432909000 | Other | 0 | A |
| 8433110000 | Powered, with the cutting device rotating in a horizontal plane | 0 | A |
| 8433190000 | Other | 0 | A |
| 8433200000 | Other mowers, including cutter bars for tractor mounting | 0 | A |
| 8433300000 | Other haymaking machinery | 0 | A |
| 8433400000 | Straw or fodder balers, including pick-up balers | 0 | A |
| 8433510000 | Combine harvester-threshers | 0 | A |
| 8433520000 | Other threshing machinery | 0 | A |
| 8433530000 | Root or tuber harvesting machines | 0 | A |
| 8433590000 | Other | 0 | A |
| 8433601000 | Eggs grading machines | 0 | A |
| 8433609010 | Grading machines for agricultural produce | 0 | A |
| 8433609090 | Other | 0 | A |
| 8433901000 | Of combine harvester-threshers | 0 | A |
| 8433902000 | Of hay or grass mowers | 0 | A |
| 8433909000 | Other | 0 | A |
| 8434100000 | Milking machines | 0 | A |
| 8434201000 | Homogenisers | 0 | A |
| 8434209000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8434901000 | Of milking machines | 0 | A |
| 8434902000 | Of homogenisers | 0 | A |
| 8434909000 | Other | 0 | A |
| 8435101000 | Presses for the extraction of fruit juice | 8 | A |
| 8435102000 | Crushers for the extraction of fruit juice | 8 | A |
| 8435103000 | Homogenisers for the preparation of fruit juice | 8 | A |
| 8435109000 | Other | 8 | A |
| 8435900000 | Parts | 8 | A |
| 8436101000 | Feed cutter | 8 | A |
| 8436102000 | Feed grinder, mill or crusher | 8 | A |
| 8436103000 | Feed mixer | 8 | A |
| 8436109000 | Other | 8 | A |
| 8436211000 | Incubators | 8 | A |
| 8436219000 | Other | 8 | A |
| 8436290000 | Other | 8 | A |
| 8436800000 | Other machinery | 8 | A |
| 8436910000 | Of poultry-keeping machinery or poultry incubators and brooders | 8 | A |
| 8436990000 | Other | 8 | A |
| 8437101000 | Forage-grass seed selectors | 8 | A |
| 8437109000 | Other | 8 | A |
| 8437801000 | Machinery used in the milling industry | 8 | A |
| 8437802000 | Machinery for the working of cereals or dried leguminous vegetables | 8 | A |
| 8437901000 | Of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables | 8 | A |
| 8437909000 | Other | 8 | A |
| 8438101000 | Bakery machinery | 8 | A |
| 8438109000 | Other | 8 | A |
| 8438200000 | Machinery for the manufacture of confectionery, cocoa or chocolate | 8 | A |
| 8438300000 | Machinery for sugar manufacture | 8 | A |
| 8438400000 | Brewery machinery | 8 | A |
| 8438501000 | Machinery used in meat preparation | 8 | A |
| 8438509000 | Other | 8 | A |
| 8438600000 | Machinery for the preparation of fruits, nuts or vegetables | 8 | A |
| 8438801000 | Machines for preparing fish, shell | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | fish, etc | | |
| 8438809000 | Other | 8 | A |
| 8438900000 | Parts | 8 | A |
| 8439101000 | Grinders | 8 | A |
| 8439102000 | Cutters | 8 | A |
| 8439103000 | Strainers | 8 | A |
| 8439104000 | Press-pate machines | 8 | A |
| 8439105000 | Beaters | 8 | A |
| 8439109000 | Other | 8 | A |
| 8439201000 | Machines for forming paper | 8 | A |
| 8439202000 | Paper making machine | 8 | A |
| 8439209000 | Other | 8 | A |
| 8439301000 | Reeling machines | 8 | A |
| 8439302000 | Machines for working surface | 8 | A |
| 8439303000 | Machines for impregnating paper or paperboard | 8 | A |
| 8439309000 | Other | 8 | A |
| 8439910000 | Of machinery for making pulp of fibrous cellulosic material | 8 | A |
| 8439990000 | Other | 8 | A |
| 8440101000 | Book-sewing machines | 8 | A |
| 8440102000 | Leaf-folding machines for book-binding | 8 | A |
| 8440109000 | Other | 8 | A |
| 8440901000 | Of book-sewing machines | 8 | A |
| 8440909000 | Other | 8 | A |
| 8441100000 | Cutting machines | 8 | A |
| 8441201000 | Machines for making bags or sacks | 8 | A |
| 8441202000 | Machines for making envelopes | 8 | A |
| 8441300000 | Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding | 8 | A |
| 8441400000 | Machines for moulding articles in paper pulp, paper or paperboard | 8 | A |
| 8441801000 | Paper or paperboard trimming machines | 8 | A |
| 8441809000 | Other | 8 | A |
| 8441900000 | Parts | 8 | A |
| 8442301000 | Machinery and apparatus for type-founding | 8 | A |
| 8442302000 | Special moulding presses | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8442303000 | Acid etching machines | 8 | A |
| 8442304000 | Phototype-setting and composing machines | 8 | A |
| 8442305000 | Machinery,apparatus and equipment for type-setting or composing by other processes,with or without founding device | 8 | A |
| 8442309000 | Other | 8 | A |
| 8442401000 | Of machinery and apparatus for type-setting | 8 | A |
| 8442402000 | Of machinery and apparatus for type-founding | 8 | A |
| 8442409000 | Other | 8 | A |
| 8442500000 | Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | 8 | A |
| 8443110000 | Offset printing machinery, reel fed | 8 | A |
| 8443120000 | Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state) | 8 | A |
| 8443130000 | Other offset printing machinery | 8 | A |
| 8443140000 | Letterpress printing machinery, reel fed, excluding flexographic printing | 8 | A |
| 8443150000 | Letterpress printing machinery, other than reel fed, excluding flexographic printing | 8 | A |
| 8443160000 | Flexographic printing machinery | 8 | A |
| 8443170000 | Gravure printing machinery | 8 | A |
| 8443191000 | Textile printing machines | 8 | A |
| 8443192000 | Other printing machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials | 8 | A |
| 8443199000 | Other | 8 | A |
| 8443311010 | Laser beam printer | 0 | A |
| 8443311020 | Dot-matrix printer | 0 | A |
| 8443311030 | ink-jet printer | 0 | A |
| 8443311090 | Other | 0 | A |
| 8443312000 | Facsimile machine which perform one or more of the functions of printing or copying | 0 | A |
| 8443313010 | Operating by reproducing the original image directly onto the copy (direct process) | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8443313020 | Operating by reproducing the original image via an intermediate onto the copy (indirect process) | 8 | A |
| 8443314000 | Ink-jet printing machines, other than subheading 8443.31.10 | 8 | A |
| 8443321010 | Laser beam printer | 0 | A |
| 8443321020 | Dot-matrix printer | 0 | A |
| 8443321030 | Ink-jet printer | 0 | A |
| 8443321090 | Other | 0 | A |
| 8443322000 | Facsimile machine | 0 | A |
| 8443323000 | Teleprinters | 0 | A |
| 8443324010 | Operating by reproducing the original image directly onto the copy (direct process) | 0 | A |
| 8443324020 | Operating by reproducing the original image via an intermediate onto the copy (indirect process) | 8 | A |
| 8443325010 | For the purpose of semiconductor manufacturing | 0 | A |
| 8443325090 | Other | 8 | A |
| 8443391010 | For the purpose of semiconductor manufacturing | 0 | A |
| 8443391090 | Other | 8 | A |
| 8443392010 | Operating by reproducing the original image directly onto the copy (direct process) | 0 | A |
| 8443392020 | Operating by reproducing the original image via an intermediate onto the copy (indirect process) | 8 | A |
| 8443393010 | Incorporating an optical system | 0 | A |
| 8443393020 | Of the contact type | 8 | A |
| 8443394000 | Thermo-copying apparatus | 8 | A |
| 8443399000 | Other | 8 | A |
| 8443911010 | Automatic feeders | 8 | A |
| 8443911020 | Folders, gummers, perforators and staplers | 8 | A |
| 8443911030 | Serial numbering machines | 8 | A |
| 8443911090 | Other | 8 | A |
| 8443919000 | Other | 8 | A |
| 8443991000 | Of subheading 8443.31.10 or 8443.32.10 | 0 | A |
| 8443992000 | Of facsimile machines | 0 | A |
| 8443993000 | Of teleprinters | 0 | A |
| 8443994010 | Automatic document feeders | 0 | A |
| 8443994020 | Paper feeders | 0 | A |
| 8443994030 | Sorters | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8443994090 | Others | 0 | A |
| 8443995000 | Of subheading 8443.31.4000, 8443.32.5010, 8443.32.5090, 8443.39.1010 or 8443.39.1090 | 8 | A |
| 8443999000 | Other | 8 | A |
| 8444001000 | Machines for extruding man-made textiles | 5 | A |
| 8444002000 | Machines for drawing man-made textiles | 5 | A |
| 8444003000 | Machines for texturing man-made textiles | 5 | A |
| 8444004000 | Machines for cutting man-made textiles | 5 | A |
| 8444009000 | Other | 5 | A |
| 8445110000 | Carding machines | 5 | A |
| 8445120000 | Combing machines | 5 | A |
| 8445130000 | Drawing or roving machines | 5 | A |
| 8445191000 | Blowing and mixing machines | 5 | A |
| 8445192000 | Lap machines | 5 | A |
| 8445193000 | Cotton gin | 8 | A |
| 8445199000 | Other | 5 | A |
| 8445201010 | Fine spinning frames | 5 | A |
| 8445201090 | Other | 5 | A |
| 8445202010 | Fine spinning frames | 5 | A |
| 8445202090 | Other | 5 | A |
| 8445203000 | For silk | 5 | A |
| 8445209000 | Other | 5 | A |
| 8445301000 | For filament yarns | 5 | A |
| 8445302000 | For spun yarns | 5 | A |
| 8445309000 | Other | 5 | A |
| 8445401000 | Cone winders | 5 | A |
| 8445402000 | Cheese winders | 5 | A |
| 8445409000 | Other | 5 | A |
| 8445901000 | Warping machines | 8 | A |
| 8445902000 | Warp sizing machines | 8 | A |
| 8445903000 | Drawing-in machines | 8 | A |
| 8445904000 | Warp tying-in machines | 8 | A |
| 8445909000 | Other | 8 | A |
| 8446100000 | For weaving fabrics of a width not exceeding 30 cm | 8 | A |
| 8446211000 | For cotton | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8446212000 | For wool | 8 | A |
| 8446213000 | For silk | 8 | A |
| 8446219000 | Other | 8 | A |
| 8446290000 | Other | 8 | A |
| 8446301010 | For cotton | 8 | A |
| 8446301020 | For silk | 8 | A |
| 8446301030 | For towel | 8 | A |
| 8446301090 | Other | 8 | A |
| 8446302010 | For cotton | 8 | A |
| 8446302020 | For silk | 8 | A |
| 8446302030 | For towel | 8 | A |
| 8446302090 | Other | 8 | A |
| 8446303010 | For cotton | 8 | A |
| 8446303020 | For silk | 8 | A |
| 8446303030 | For towel | 8 | A |
| 8446303090 | Other | 8 | A |
| 8446309010 | For cotton | 8 | A |
| 8446309020 | For silk | 8 | A |
| 8446309030 | For towel | 8 | A |
| 8446309090 | Other | 8 | A |
| 8447111000 | Stocking knitting machines | 8 | A |
| 8447119000 | Other | 8 | A |
| 8447120000 | With cylinder diameter exceeding 165 ㎜ | 8 | A |
| 8447201010 | Hand-knitting machines (including semi- automatic flat knitting machines) | 8 | A |
| 8447201020 | Automatic flat knitting machines | 8 | A |
| 8447201090 | Other | 8 | A |
| 8447202010 | Raschel knitting machines | 8 | A |
| 8447202020 | Tricot knitting machines | 8 | A |
| 8447202090 | Other | 8 | A |
| 8447209000 | Other | 8 | A |
| 8447901000 | Lace machines | 8 | A |
| 8447902010 | Automatic embroidery machines | 8 | A |
| 8447902090 | Other | 8 | A |
| 8447903000 | Machines for making knotted net | 8 | A |
| 8447909000 | Other | 8 | A |
| 8448111000 | Dobbies | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8448112000 | Jacquards | 8 | A |
| 8448113000 | Card punching machines | 8 | A |
| 8448119000 | Other | 8 | A |
| 8448191000 | Warp beam stands or creels | 8 | A |
| 8448192000 | Automatic stop motions | 8 | A |
| 8448193000 | Warp tyers | 8 | A |
| 8448199010 | Auxiliary machines for making yarn (excluding cotton gin) | 5 | A |
| 8448199090 | Other | 8 | A |
| 8448201000 | Extruding nipples | 5 | A |
| 8448209000 | Other | 5 | A |
| 8448310000 | Card clothing | 8 | A |
| 8448321000 | For carding machine(excluding garnet wires) | 5 | A |
| 8448329000 | Other | 8 | A |
| 8448331000 | Spindle flyers | 5 | A |
| 8448339010 | Spindle | 8 | A |
| 8448339020 | Spinning ring | 8 | A |
| 8448339030 | Ring travellers | 8 | A |
| 8448391000 | Warp beams | 8 | A |
| 8448399000 | Other | 8 | A |
| 8448420000 | Reeds for looms, healds and heald-frames | 8 | A |
| 8448491000 | Shuttles | 8 | A |
| 8448499000 | Other | 8 | A |
| 8448511000 | Hosiery needles | 8 | A |
| 8448512000 | Needles for embroidery machines | 8 | A |
| 8448513000 | Needles for lace machines | 8 | A |
| 8448519000 | Other | 8 | A |
| 8448590000 | Other | 8 | A |
| 8449001010 | Machinery for making felt hats | 8 | A |
| 8449001090 | Other | 8 | A |
| 8449002000 | Blocks for making hats | 8 | A |
| 8449009000 | Parts | 8 | A |
| 8450110000 | Fully-automatic machines | 8 | A |
| 8450120000 | Other machines, with built-in centrifugal drier | 8 | A |
| 8450190000 | Other | 8 | A |
| 8450200000 | Machines, each of a dry linen capacity exceeding 10 kg | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8450900000 | Parts | 8 | A |
| 8451100000 | Dry-cleaning machines | 8 | A |
| 8451210000 | Each of a dry linen capacity not exceeding 10 kg | 8 | A |
| 8451290000 | Other | 8 | A |
| 8451301000 | Steam presses | 8 | A |
| 8451309000 | Other | 8 | A |
| 8451401000 | Washing machines | 8 | A |
| 8451402000 | Bleaching machines | 8 | A |
| 8451403000 | Dyeing machines | 8 | A |
| 8451501000 | Reeling, unreeling machines | 8 | A |
| 8451502000 | Cutting machines | 8 | A |
| 8451509000 | Other | 8 | A |
| 8451801000 | Heat treating machines | 8 | A |
| 8451802000 | Stentering machines | 8 | A |
| 8451803000 | Mercerising machines | 8 | A |
| 8451809010 | Shrinking machines | 8 | B |
| 8451809020 | Coating or impregnating machines | 8 | A |
| 8451809030 | Raising machines | 8 | A |
| 8451809040 | Padding machines | 8 | A |
| 8451809090 | Other | 8 | A |
| 8451901000 | Of dry cleaning machines | 8 | A |
| 8451902000 | Of drying machines | 8 | A |
| 8451909000 | Other | 8 | A |
| 8452101010 | For straight stitch | 8 | A |
| 8452101020 | For zigzag stitch | 8 | A |
| 8452101030 | Of free arm type | 8 | A |
| 8452101090 | Other | 8 | A |
| 8452102000 | Of manual type | 8 | A |
| 8452211000 | For manufacturing shoes | 8 | A |
| 8452212000 | For sewing sacks | 8 | A |
| 8452213000 | For sewing leather or other thick stuffs | 8 | A |
| 8452214000 | For sewing furs | 8 | A |
| 8452219000 | Other | 8 | A |
| 8452291000 | For manufacturing shoes | 8 | A |
| 8452292000 | For sewing sacks | 8 | A |
| 8452293000 | For sewing leather or other thick stuffs | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8452294000 | For sewing furs | 8 | A |
| 8452299000 | Other | 8 | A |
| 8452300000 | Sewing machine needles | 8 | A |
| 8452901000 | Furniture, bases and covers for sewing machines and parts thereof | 8 | A |
| 8452909000 | Other parts of sewing machines | 8 | A |
| 8453101000 | Machinery for preparing hides, skins or leather | 8 | A |
| 8453102000 | Machinery for tanning hides, skins or leather | 8 | A |
| 8453103000 | Machinery for working hides, skins or leather | 8 | A |
| 8453201000 | Machinery for making footwear | 8 | A |
| 8453202000 | Machinery for repairing footwear | 8 | A |
| 8453800000 | Other machinery | 8 | A |
| 8453900000 | Parts | 8 | A |
| 8454100000 | Converters | 8 | A |
| 8454200000 | Ingot moulds and ladles | 8 | A |
| 8454301010 | Die-casting machines | 8 | A |
| 8454301090 | Other | 8 | A |
| 8454309000 | Other | 8 | A |
| 8454901000 | Of converters | 8 | A |
| 8454909000 | Other | 8 | A |
| 8455100000 | Tube mills | 8 | A |
| 8455210000 | Hot or combination hot and cold | 8 | A |
| 8455220000 | Cold | 8 | A |
| 8455301000 | Of casting | 8 | A |
| 8455302000 | Of forging | 8 | A |
| 8455309000 | Other | 8 | A |
| 8455900000 | Other parts | 8 | A |
| 8456103000 | Operated by laser processes | 8 | A |
| 8456109000 | Other | 8 | A |
| 8456200000 | Operated by ultrasonic processes | 8 | A |
| 8456301010 | Wire-cut machine,operated by electro-discharge processes | 8 | A |
| 8456301090 | Other | 8 | A |
| 8456309000 | Other | 8 | A |
| 8456901000 | Water-jet cutting machines | 8 | A |
| 8456909000 | Other | 8 | A |
| 8457101000 | Of vertical type | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8457102000 | Of horizontal type | 8 | A |
| 8457103000 | Of double column type | 8 | A |
| 8457109000 | Other | 8 | A |
| 8457200000 | Unit construction machines (single station) | 8 | A |
| 8457300000 | Multi-station transfer machines | 8 | A |
| 8458110000 | Numerically controlled | 8 | A |
| 8458190000 | Other | 8 | A |
| 8458910000 | Numerically controlled | 8 | A |
| 8458990000 | Other | 8 | A |
| 8459100000 | Way-type unit head machines | 8 | A |
| 8459210000 | Numerically controlled | 8 | A |
| 8459291000 | Radial drilling machines | 8 | A |
| 8459292000 | Upright drilling machines | 8 | A |
| 8459293000 | Multi-spindle drilling machines | 8 | A |
| 8459299000 | Other | 8 | A |
| 8459310000 | Numerically controlled | 8 | A |
| 8459390000 | Other | 8 | A |
| 8459401000 | Jig boring machines | 8 | A |
| 8459402000 | Horizontal boring machines | 8 | A |
| 8459409000 | Other | 8 | A |
| 8459510000 | Numerically controlled | 8 | A |
| 8459590000 | Other | 8 | A |
| 8459611000 | Bed type milling machines | 8 | A |
| 8459612000 | Planing milling machines | 8 | A |
| 8459619000 | Other | 8 | A |
| 8459691000 | Bed type milling machines | 8 | A |
| 8459692000 | Planing milling machines | 8 | A |
| 8459693000 | Universal tool milling machines | 8 | A |
| 8459694000 | Profile milling machines | 8 | A |
| 8459699000 | Other | 8 | A |
| 8459701000 | Tapping machines | 8 | A |
| 8459709000 | Other threading machines | 8 | A |
| 8460110000 | Numerically controlled | 8 | A |
| 8460190000 | Other | 8 | A |
| 8460211000 | Cylindrical grinders | 8 | A |
| 8460212000 | Internal grinders | 8 | A |
| 8460213000 | Centerless grinders | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8460214000 | Profile grinders | 8 | A |
| 8460219000 | Other | 8 | A |
| 8460291000 | Cylindrical grinders | 8 | A |
| 8460292000 | Internal grinders | 8 | A |
| 8460293000 | Centerless grinders | 8 | A |
| 8460294000 | Profile grinders | 8 | A |
| 8460299000 | Other | 8 | A |
| 8460310000 | Numerically controlled | 8 | A |
| 8460390000 | Other | 8 | A |
| 8460401000 | Honing machines | 8 | A |
| 8460402000 | Lapping machines | 8 | A |
| 8460900000 | Other | 8 | A |
| 8461200000 | Shaping or slotting machines | 8 | A |
| 8461300000 | Broaching machines | 8 | A |
| 8461401010 | Numerically controlled | 8 | A |
| 8461401090 | Other | 8 | A |
| 8461402000 | Gear grinding or gear finishing machines | 8 | A |
| 8461500000 | Sawing or cutting-off machines | 8 | A |
| 8461900000 | Other | 8 | A |
| 8462101000 | Air hammer | 8 | A |
| 8462109000 | Other | 8 | A |
| 8462210000 | Numerically controlled | 8 | A |
| 8462290000 | Other | 8 | A |
| 8462310000 | Numerically controlled | 8 | A |
| 8462390000 | Other | 8 | A |
| 8462411000 | Punching machines (including combined shearing machines) | 8 | A |
| 8462412000 | Notching machines | 8 | A |
| 8462491000 | Punching machines (including combined shearing machines) | 8 | A |
| 8462492000 | Notching machines | 8 | A |
| 8462911000 | Of the maximum pressure not more than 100 metric tons | 8 | A |
| 8462912000 | Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons | 8 | A |
| 8462913000 | Of the maximum pressure more than 300 metric tons, but not more than 1000 metric tons | 8 | A |
| 8462914000 | Of the maximum pressure more than 1000 metric tons | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8462991010 | Of the maximum pressure not more than 30 metric tons | 8 | A |
| 8462991020 | Of the maximum pressure more than 30 metric tons, but not more than 100 metric tons | 8 | A |
| 8462991030 | Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons | 8 | A |
| 8462991040 | Of the maximum pressure more than 300 metric tons, but not more than 600 metric tons | 8 | A |
| 8462991050 | Of the maximum pressure more than 600 metric tons, but not more than 1,500 metric tons | 8 | A |
| 8462991090 | Other | 8 | A |
| 8462999000 | Other | 8 | A |
| 8463100000 | Draw-benches for bars, tubes, profiles, wire or the like | 8 | A |
| 8463200000 | Thread rolling machines | 8 | A |
| 8463300000 | Machines for working wire | 8 | A |
| 8463900000 | Other | 8 | A |
| 8464100000 | Sawing machines | 8 | A |
| 8464201000 | For working optical or spectacle glass | 8 | A |
| 8464202000 | For working other glass | 8 | A |
| 8464209000 | Other | 8 | A |
| 8464901000 | Machine-tools for cold working glass | 8 | A |
| 8464902000 | Machine-tools for working concrete | 8 | A |
| 8464903000 | Machine-tools for working ceramics | 8 | A |
| 8464909000 | Other | 8 | A |
| 8465101000 | For working wood | 8 | A |
| 8465109000 | Other | 8 | A |
| 8465911000 | For working wood | 8 | A |
| 8465919000 | Other | 8 | A |
| 8465921000 | For working wood | 8 | A |
| 8465929000 | Other | 8 | A |
| 8465931000 | For working wood | 8 | A |
| 8465939000 | Other | 8 | A |
| 8465941000 | For working wood | 8 | A |
| 8465949000 | Other | 8 | A |
| 8465951000 | For working wood | 8 | A |
| 8465959000 | Other | 8 | A |
| 8465961000 | For working wood | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8465969000 | Other | 8 | A |
| 8465991000 | For working wood | 8 | A |
| 8465999000 | Other | 8 | A |
| 8466100000 | Tool holders and self-opening dieheads | 8 | A |
| 8466201000 | For aircrafts | 8 | A |
| 8466209000 | Other | 8 | A |
| 8466300000 | Dividing heads and other special attachments for machine-tools | 8 | A |
| 8466910000 | For machines of heading 84.64 | 8 | A |
| 8466920000 | For machines of heading 84.65 | 8 | A |
| 8466930000 | For machines of headings 84.56 to 84.61 | 8 | A |
| 8466940000 | For machines of heading 84.62 or 84.63 | 8 | A |
| 8467111000 | Rock drillers | 8 | A |
| 8467112000 | Screw drivers | 8 | A |
| 8467113000 | Grinders | 8 | A |
| 8467114000 | Impact wrench | 8 | A |
| 8467115000 | Drill | 8 | A |
| 8467119000 | Other | 8 | A |
| 8467191000 | Rock drillers | 8 | A |
| 8467199000 | Other | 8 | A |
| 8467210000 | Drills of all kinds | 8 | A |
| 8467220000 | Saws | 8 | A |
| 8467290000 | Other | 8 | A |
| 8467810000 | Chain saws | 8 | A |
| 8467891010 | Of subheading 8430.49 or 8479.10 | 0 | A |
| 8467891020 | Of subheading 8479.89.9010, 8479.89.9030 or 8479.89.9091 | 8 | A |
| 8467891090 | Other | 8 | A |
| 8467899000 | Other | 8 | A |
| 8467910000 | Of chain saws | 8 | A |
| 8467920000 | Of pneumatic tools | 8 | A |
| 8467990000 | Other | 8 | A |
| 8468100000 | Hand-held blow pipes | 8 | A |
| 8468201000 | Gas welding machines | 8 | A |
| 8468202000 | Gas automatic cutting machines | 8 | A |
| 8468209000 | Other | 8 | A |
| 8468800000 | Other machinery and apparatus | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8468900000 | Parts | 8 | A |
| 8469001010 | Word-processing machines | 0 | A |
| 8469001020 | Automatic typewriters | 8 | A |
| 8469002000 | Other typewriters, electric | 8 | A |
| 8469003000 | Other typewriters, non-electric | 8 | A |
| 8470103010 | Less than 17 digits | 0 | A |
| 8470103020 | Not less than 17 digits | 0 | A |
| 8470104010 | Of subheading 8472.90.9000 | 0 | A |
| 8470104090 | Other | 0 | A |
| 8470211000 | Less than 17 digits | 0 | A |
| 8470212000 | Not less than 17 digits | 0 | A |
| 8470290000 | Other | 0 | A |
| 8470300000 | Other calculating machines | 0 | A |
| 8470500000 | Cash registers | 0 | A |
| 8470901000 | Postage-franking machines | 0 | A |
| 8470902000 | Ticket-issuing machines | 0 | A |
| 8470903000 | Accounting machines | 0 | A |
| 8470909000 | Other | 0 | A |
| 8471300000 | Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display | 0 | A |
| 8471411000 | Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage | 0 | A |
| 8471412000 | Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage | 0 | A |
| 8471419000 | Other | 0 | A |
| 8471491010 | Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage | 0 | A |
| 8471491020 | Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage | 0 | A |
| 8471491090 | Other | 0 | A |
| 8471499000 | Other | 0 | A |
| 8471501000 | Those of not less than 64 bit in delivering data of CPU and of not less than 64 mega byte in capacity of main memory storage | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8471502000 | Those of not less than 32 bit in delivering data of CPU and of not less than 16 mega byte in capacity of main memory storage | 0 | A |
| 8471509000 | Other | 0 | A |
| 8471601010 | Character (mark) readers | 0 | A |
| 8471601020 | Key entry system | 0 | A |
| 8471601030 | Mouse | 0 | A |
| 8471601040 | Scanners | 0 | A |
| 8471601090 | Other | 0 | A |
| 8471602000 | Output units | 0 | A |
| 8471603020 | Videotex or teletex | 0 | A |
| 8471603030 | Voice input output devices | 0 | A |
| 8471603090 | Other | 0 | A |
| 8471701000 | Main storage units (RAM & ROM) | 0 | A |
| 8471702010 | Floppy disk drive | 0 | A |
| 8471702020 | Hard disk drive | 0 | A |
| 8471702031 | Compact disc drive | 0 | A |
| 8471702032 | Digital video disc drive | 0 | A |
| 8471702033 | Blu-ray disk drive | 0 | A |
| 8471702039 | Other | 0 | A |
| 8471702090 | Other | 0 | A |
| 8471709000 | Other | 0 | A |
| 8471800000 | Other units of automatic data processing machines | 0 | A |
| 8471900000 | Other | 0 | A |
| 8472100000 | Duplicating machines | 8 | A |
| 8472301000 | Letters sorting machines | 8 | A |
| 8472302000 | Machines for cancelling postage stamps | 8 | A |
| 8472309000 | Other | 8 | A |
| 8472901010 | Automatic banknote or coin dispensers | 0 | A |
| 8472901020 | Automatic banknote or coin receiving machines | 0 | A |
| 8472901040 | Automatic banknote or coin dispencing and receiving machines | 0 | A |
| 8472901050 | Coin-counting or wrapping machines | 8 | A |
| 8472901090 | Other | 8 | A |
| 8472902000 | Automatic sheet making machines for duplicating and printing | 8 | A |
| 8472903000 | Ticket-issuing machines | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8472904000 | Pencil-sharpening machines | 8 | A |
| 8472905000 | Paper shredders | 8 | A |
| 8472906000 | Addressing machines and address plate embossing machines | 8 | A |
| 8472909000 | Other | 8 | A |
| 8473101000 | Flat panel displays for word-processing machines(including LCD, EL(electro luminescence), plasma and other technologies) | 0 | A |
| 8473102000 | PCA(printed circuit assemblies) for word-processing machines, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 8473109000 | Other | 8 | A |
| 8473210000 | Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | 0 | A |
| 8473291000 | Of machines of subheading 8470.30 | 0 | A |
| 8473293000 | Of machines of subheading 8470.50 | 0 | A |
| 8473294000 | Of machines of subheading 8470.90 | 0 | A |
| 8473301000 | Magnetic head | 0 | A |
| 8473302000 | Main board, designed to be equipped with microprocessor unit | 0 | A |
| 8473303000 | Case for computer | 0 | A |
| 8473304010 | Sound Cards | 0 | A |
| 8473304020 | Video Cards | 0 | A |
| 8473304030 | Multimedia Cards | 0 | A |
| 8473304050 | Communication Interface Cards | 0 | A |
| 8473304060 | DRAM Modules | 0 | A |
| 8473304090 | Others | 0 | A |
| 8473309010 | Central processing unit(CPU) for computer, not classified in heading 85.42 | 0 | A |
| 8473309090 | Other | 0 | A |
| 8473401000 | Flat panel displays for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090(including LCD, EL(electro luminescence), plasma and other technologies) | 0 | A |
| 8473402000 | PCA(printed circuit assemblies) for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 8473409000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8473501000 | Suitable for use principally with the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | 0 | A |
| 8473509000 | Other | 0 | A |
| 8474100000 | Sorting, screening, separating or washing machines | 0 | A |
| 8474201000 | Of crushing or grinding capacity not exceeding 20 tons per hour | 0 | A |
| 8474209000 | Other | 0 | A |
| 8474311000 | Batcher plants | 0 | A |
| 8474319000 | Other | 0 | A |
| 8474321000 | Asphalt plants | 0 | A |
| 8474329000 | Other | 0 | A |
| 8474390000 | Other | 0 | A |
| 8474801000 | Machines for forming foundry moulds of sands | 0 | A |
| 8474802000 | Machinery for agglomerating, moulding or shaping | 0 | A |
| 8474809000 | Other | 0 | A |
| 8474900000 | Parts | 0 | A |
| 8475100000 | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes | 8 | A |
| 8475210000 | Machines for making optical fibres and preforms thereof | 8 | A |
| 8475291000 | For the manufacture of plate glass | 8 | A |
| 8475292000 | For the manufacture of glass-bottle | 8 | A |
| 8475299000 | Other | 8 | A |
| 8475901000 | Of machines for the manufacture of plate glass | 8 | A |
| 8475909000 | Other | 8 | A |
| 8476210000 | Incorporating heating or refrigerating devices | 8 | A |
| 8476290000 | Other | 8 | A |
| 8476811000 | For selling foods | 8 | A |
| 8476819000 | Other | 8 | A |
| 8476891000 | For selling foods | 8 | A |
| 8476893000 | For selling cigarettes | 8 | A |
| 8476894000 | For money-changing | 8 | A |
| 8476899000 | Other | 8 | A |
| 8476900000 | Parts | 8 | A |
| 8477101000 | For rubber-industry | 8 | A |
| 8477102000 | For plastic-industry | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8477201000 | For rubber-industry | 8 | A |
| 8477202000 | For plastic-industry | 8 | A |
| 8477300000 | Blow moulding machines | 8 | A |
| 8477400000 | Vacuum moulding machines and other thermoforming machines | 8 | A |
| 8477510000 | For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes | 8 | A |
| 8477590000 | Other | 8 | A |
| 8477800000 | Other machinery | 8 | A |
| 8477900000 | Parts | 8 | A |
| 8478100000 | Machinery | 8 | A |
| 8478900000 | Parts | 8 | A |
| 8479101000 | Mortar or concrete spreading machines | 0 | A |
| 8479102000 | Other road making machines | 0 | A |
| 8479109000 | Others | 0 | A |
| 8479200000 | Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | 8 | A |
| 8479300000 | Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork | 8 | A |
| 8479400000 | Rope or cable-making machines | 8 | A |
| 8479501000 | Of subheading 8479.81, 8479.82, 8479.89.9010, 8479.89.9030, 8479.89.9040, 8479.89.9060 or 8479.89.9091 | 8 | A |
| 8479502000 | Of Subheading 8479.89.9080 | 8 | A |
| 8479509000 | Other | 8 | A |
| 8479600000 | Evaporative air coolers | 8 | A |
| 8479710000 | Of a kind used in airports | 8 | A |
| 8479790000 | Other | 8 | A |
| 8479811000 | Metal scouring machines | 8 | A |
| 8479812010 | For the purpose of semiconductor manufacturing | 3 | A |
| 8479812090 | Other | 8 | A |
| 8479813000 | Winding machines | 8 | A |
| 8479814000 | Insulating or protective material covering machines | 8 | A |
| 8479819000 | Other | 8 | A |
| 8479821000 | Mixers | 8 | A |
| 8479822000 | Crushers and grinders | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8479823000 | Homogenisers | 8 | A |
| 8479824000 | Agitators | 8 | A |
| 8479829000 | Other | 8 | A |
| 8479891010 | Air purifiers (having functions of humidifying and dehumidifying) | 8 | A |
| 8479891090 | Other | 8 | A |
| 8479899010 | Presses or extruding machines | 8 | A |
| 8479899020 | Machines and appliances for ships or fishing industry | 8 | A |
| 8479899030 | Eyeletting or tubular rivetting machines | 8 | A |
| 8479899040 | Automatic magnetic tape assembling machines | 8 | A |
| 8479899050 | Coating machines | 8 | A |
| 8479899060 | Auto-door operators | 8 | A |
| 8479899080 | Automatic winding machines for fishing | 8 | A |
| 8479899091 | For vehicles of Chapter 87 | 8 | A |
| 8479899092 | Surface mount machines for electronic parts | 8 | A |
| 8479899099 | Other | 8 | A |
| 8479901010 | Of air coolers (including parts of carcoolers) | 8 | A |
| 8479901020 | Of machines and mechanical appliances of the household type | 8 | A |
| 8479901030 | Of vehicles of Chapter 87 | 8 | A |
| 8479902000 | Of those specified in subheading 8479.89.9080 | 8 | A |
| 8479903000 | Of machines and mechanical appliances for making semi-conductor devices | 8 | A |
| 8479904000 | Of subheading 8479.7 | 8 | A |
| 8479909010 | Of machinery for public works, building or the like | 8 | A |
| 8479909020 | Of machinery for the extraction or preparation of animal or fixed vegetable fats or oils | 8 | A |
| 8479909030 | Of rope or cable-making machines | 8 | A |
| 8479909040 | Of machines and appliances for treating metal | 8 | A |
| 8479909050 | Of mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines | 8 | A |
| 8479909060 | Of presses or extruding machines | 8 | A |
| 8479909070 | Of machines and appliances of ships or fishing industry | 8 | A |
| 8479909080 | Of automatic magnetic tape assembling machines | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8479909090 | Other | 8 | A |
| 8480100000 | Moulding boxes for metal foundry | 8 | A |
| 8480200000 | Mould bases | 8 | A |
| 8480300000 | Moulding patterns | 8 | A |
| 8480410000 | Injection or compression types | 8 | A |
| 8480490000 | Other | 8 | A |
| 8480500000 | Moulds for glass | 8 | A |
| 8480600000 | Moulds for mineral materials | 8 | A |
| 8480710000 | Injection or compression types | 8 | A |
| 8480790000 | Other | 8 | A |
| 8481100000 | Pressure-reducing valves | 8 | A |
| 8481201000 | Valves for oleohydraulic transmissions | 8 | A |
| 8481202000 | Valves for pneumatic transmissions | 8 | A |
| 8481300000 | Check (nonreturn) valves | 8 | A |
| 8481400000 | Safety or relief valves | 8 | A |
| 8481801010 | Electrically operated | 8 | A |
| 8481801020 | Hydraulic pressure operated | 8 | A |
| 8481801030 | Other automatically controlled | 8 | A |
| 8481801090 | Other | 8 | A |
| 8481802000 | Taps, cocks and traps | 8 | A |
| 8481809000 | Other | 8 | A |
| 8481901000 | Actuators | 8 | A |
| 8481909000 | Other | 8 | A |
| 8482102000 | Of the inside diameter not exceeding 100 ㎜ | 13 | A |
| 8482109000 | Other | 8 | A |
| 8482200000 | Tapered roller bearings, including cone and tapered roller assemblies | 8 | A |
| 8482300000 | Spherical roller bearings | 8 | A |
| 8482400000 | Needle roller bearings | 8 | A |
| 8482500000 | Other cylindrical roller bearings | 8 | A |
| 8482800000 | Other, including combined ball/roller bearings | 8 | A |
| 8482910000 | Balls, needles and rollers | 8 | A |
| 8482990000 | Other | 8 | A |
| 8483101000 | For aircrafts | 3 | A |
| 8483109010 | For vehicles of Chapter 87 | 8 | A |
| 8483109090 | Other | 8 | A |
| 8483201000 | For aircrafts | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8483209000 | Other | 8 | A |
| 8483301000 | For aircrafts | 3 | A |
| 8483309000 | Other | 8 | A |
| 8483401010 | Roller screws | 3 | A |
| 8483401090 | Other | 3 | A |
| 8483409010 | Gear | 8 | A |
| 8483409020 | Gear boxes | 8 | A |
| 8483409030 | Automatic transmissions | 8 | A |
| 8483409041 | For vehicles of Chapter 87 | 8 | A |
| 8483409049 | Other | 8 | A |
| 8483409090 | Other | 8 | A |
| 8483501000 | For aircrafts | 8 | A |
| 8483509000 | Other | 8 | A |
| 8483601000 | For aircrafts | 3 | A |
| 8483602000 | For wind-powered generators | 5 | A |
| 8483609000 | Other | 8 | A |
| 8483901000 | For aircrafts | 3 | A |
| 8483902000 | For wind-powered generators | 5 | A |
| 8483909000 | Other | 8 | A |
| 8484101000 | For vehicles of Chapter 87 | 8 | A |
| 8484109000 | Other | 8 | A |
| 8484200000 | Mechanical seals | 8 | A |
| 8484900000 | Other | 8 | A |
| 8486101000 | Spin dryers by centrifugal process | 0 | A |
| 8486102000 | Apparatus for growing or pulling monocrystal boules | 0 | A |
| 8486103011 | Laser operated cutting machine | 0 | A |
| 8486103019 | Other | 0 | A |
| 8486103020 | Grinding or polishing machines for processing of wafer, including lapping machines | 0 | A |
| 8486103090 | Other | 8 | A |
| 8486104011 | Machines for working any material by removal of material in the production of semiconductor wafers | 0 | A |
| 8486104019 | Other | 8 | A |
| 8486104021 | Apparatus for stripping or cleaning wafers | 0 | A |
| 8486104029 | Other | 8 | A |
| 8486105010 | Resistance heated furnaces and ovens | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8486105020 | Furnaces and ovens functioning by induction or dielectric loss | 0 | A |
| 8486105030 | Other furnaces and ovens | 0 | A |
| 8486109000 | Other | 8 | A |
| 8486201000 | Spin dryers by centrifugal process | 0 | A |
| 8486202100 | Resistance heated furnaces and ovens | 0 | A |
| 8486202210 | For the manufacture of semiconductor devices on semiconductor wafers | 0 | A |
| 8486202290 | Other | 8 | A |
| 8486202310 | Apparatus for rapid heating of semiconductor wafers | 0 | A |
| 8486202390 | Other | 0 | A |
| 8486203000 | Ion implanters for doping semiconductor materials | 0 | A |
| 8486204000 | Machines for depositing membrance or sputtering metal on semiconductor wafers | 0 | A |
| 8486205110 | For semiconductor leads | 0 | A |
| 8486205190 | Other | 8 | A |
| 8486205910 | For semiconductor leads | 0 | A |
| 8486205990 | Other | 8 | A |
| 8486206010 | Direct write-on-semiconductor wafer apparatus | 0 | A |
| 8486206020 | Step and repeat aligners | 0 | A |
| 8486206091 | Laser operated apparatus | 0 | A |
| 8486206099 | Other | 0 | A |
| 8486207000 | Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers | 0 | A |
| 8486208110 | Laser cutters for cutting contacting tracks in semiconductor materials | 0 | A |
| 8486208120 | Machines for working any material by removal of material in the production of semiconductor wafers | 0 | A |
| 8486208190 | Other | 8 | A |
| 8486208410 | For dry-etching patterns on semiconductor materials | 0 | A |
| 8486208420 | Apparatus for stripping or cleaning semiconductor wafers | 0 | A |
| 8486208490 | Other | 8 | A |
| 8486209110 | Spraying appliances for etching, stripping or cleaning semiconductor wafers | 0 | A |
| 8486209120 | Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | process | | |
| 8486209190 | Other | 0 | A |
| 8486209200 | Machines of coating and developing or stabilizing photoresist | 0 | A |
| 8486209310 | Grinding or polishing machines for processing of semiconductor wafer, including lapping machines | 0 | A |
| 8486209321 | Laser operated apparatus | 0 | A |
| 8486209329 | Other | 0 | A |
| 8486209390 | Other | 8 | A |
| 8486209400 | Machine for washing wafers, carrier or tube | 0 | A |
| 8486209500 | Machine for mounting tape on semiconductor wafers | 0 | A |
| 8486209600 | Machine for sawing semiconductor wafer into chips | 0 | A |
| 8486209900 | Other | 8 | A |
| 8486301000 | Apparatus for wet etching, developing, stripping or cleaning | 0 | A |
| 8486302000 | Apparatus for the projection or drawing of circuit patterns on sensitised flat panel display substrates | 0 | A |
| 8486303010 | Operated by laser or other light or photon beam processes | 8 | A |
| 8486303020 | Operated by ultrasonic processes | 8 | A |
| 8486303030 | Operated by electro-discharge processes | 8 | A |
| 8486303042 | Dry etchers for manufacturing organic light emitting diodes(OLED) | 5 | A |
| 8486303043 | Other dry etchers | 8 | A |
| 8486303049 | Other | 8 | A |
| 8486304010 | Grinding or polishing machines | 8 | A |
| 8486304090 | Other | 8 | A |
| 8486305011 | For manufacturing organic light emitting diodes(OLED) | 5 | A |
| 8486305019 | Other | 8 | A |
| 8486305020 | Coating and developing machines | 8 | A |
| 8486305041 | Operated by physical method | 5 | A |
| 8486305042 | Operated by chemical method | 5 | A |
| 8486305049 | Other | 8 | A |
| 8486305051 | Operated by physical method | 8 | A |
| 8486305052 | Operated by chemical method | 8 | A |
| 8486305059 | Other | 8 | A |
| 8486306010 | Seal, Short, Spacer or Liquid crystal dispenser | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8486306020 | Scribing machines | 8 | A |
| 8486306030 | Panel assembler | 8 | A |
| 8486306090 | Other | 8 | A |
| 8486307000 | Centrifuges, including centrifugal dryers | 8 | A |
| 8486308000 | Mechanical appliances for projecting, dispersing or spraying liquids or powders | 8 | A |
| 8486309020 | Robots for making flat panel displays | 8 | A |
| 8486309090 | Other | 8 | A |
| 8486401010 | Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates | 0 | A |
| 8486401020 | Focused ionic-beam milling machines for removing or repairing mask and reticle | 0 | A |
| 8486401030 | Machines of coating and developing or stabilizing photoresist | 0 | A |
| 8486401040 | Machines and apparatus for etching, cleaning or stripping mask and reticle | 8 | A |
| 8486401090 | Other | 8 | A |
| 8486402010 | Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors | 0 | A |
| 8486402020 | Machines for inserting or removing semiconductor devices | 8 | A |
| 8486402031 | Encapsulation equipment for assembly of semiconductors | 0 | A |
| 8486402039 | Other | 8 | A |
| 8486402040 | Machines to attach solder ball on semiconductor circuit board or ceramic board | 3 | A |
| 8486402050 | Apparatus designed to bond or detach wafer on ceramic block | 8 | A |
| 8486402070 | Moulds for rubber or plastics of injection or compression types | 0 | A |
| 8486402080 | Machines for bonding semiconductor die, washing wafers, carrier or tube | 0 | A |
| 8486402091 | Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, for semiconductor leads, whether or not numerically controlled | 0 | A |
| 8486402092 | Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, other than semiconductor leads, whether or not numerically | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | controlled | | |
| 8486402093 | Machines for forming connections(bump) on an entire wafer before dicing | 8 | A |
| 8486402094 | Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process, for projecting, dispersing or spraying liquids or powders | 0 | A |
| 8486402095 | Resistance heated electric furnaces and ovens | 0 | A |
| 8486402099 | Other | 8 | A |
| 8486403010 | Automated machines and apparatus for transport, handling and storage of semiconductor wafers, wafer cassettes, boxes and other material for semiconductor devices | 0 | A |
| 8486403090 | Other | 0 | A |
| 8486901010 | Of subheading 8486.10.1000, 8486.10.2000, 8486.10.3010, 8486.10.3020, 8486.10.4011, 8486.10.4021, 8486.10.5010, 8486.10.5020 or 8486.10.5030 | 0 | A |
| 8486901020 | Of subheading 8486.10.3090, 8486.10.4019, 8486.10.4029 or 8486.10.9000 | 8 | A |
| 8486902010 | Of subheading 8486.20.1000, 8486.20.2100, 8486.20.2210, 8486.20.2310, 8486.20.2390, 8486.20.3000, 8486.20.4000, 8486.20.5110, 8486.20.5910, 8486.20.6010, 8486.20.6020, 8486.20.6090, 8486.20.7000, 8486.20.8110, 8486.20.8120, 8486.20.8410, 8486.20.8420, 8486.20.9110, 8486.20.9120, 8486.20.9190, 8486.20.9200, 8486.20.9310, 8486.20.9320, 8486.20.9400, 8486.20.9500 or 8486.20.9600 | 0 | A |
| 8486902020 | Of subheading 8486.20.2290, 8486.20.5190, 8486.20.5990, 8486.20.8190, 8486.20.8490, 8486.20.9390 or 8486.20.9900 | 8 | A |
| 8486903010 | Of subheading 8486.30.1000 or 8486.30.2000 | 0 | A |
| 8486903020 | Of subheading 8486.30.3010, 8486.30.3020, 8486.30.3030, 8486.30.3042, 8486.30.3043, 8486.30.3049, 8486.30.4010, 8486.30.4090, 8486.30.6020, 8486.30.7000, 8486.30.8000, 8486.30.9020 or 8486.30.9090 | 8 | A |
| 8486903030 | Of subheading 8486.30.5011, | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 8486.30.5019, 8486.30.5020, 8486.30.5041, 8486.30.5042, 8486.30.5049, 8486.30.5051, 8486.30.5052, 8486.30.5059, 8486.30.6010, 8486.30.6030, or 8486.30.6090 | | |
| 8486904010 | Of subheading 8486.40.1010, 8486.40.1020, 8486.40.1030, 8486.40.2010, 8486.40.2031, 8486.40.2070, 8486.40.2080, 8486.40.2091, 8486.40.2094, 8486.40.2095, 8486.40.3010, 8486.40.3090 | 0 | A |
| 8486904020 | Of subheading 8486.40.1040, 8486.40.1090, 8486.40.2020, 8486.40.2039, 8486.40.2040, 8486.40.2050, 8486.40.2092, 8486.40.2093, 8486.40.2099 | 8 | A |
| 8487100000 | Ships' or boats' propellers and blades therefor | 8 | A |
| 8487901000 | For vehicles of Chapter 87 | 8 | A |
| 8487909010 | Oil seal rings | 8 | A |
| 8487909090 | Other | 8 | A |
| 8501101000 | DC motors | 8 | B |
| 8501102000 | AC motors | 8 | A |
| 8501103000 | Universal AC/DC motors | 8 | A |
| 8501201000 | Of an output exceeding 37.5 W, but not exceeding 100 W | 8 | A |
| 8501202000 | Of an output exceeding 100 W, but not exceeding 750 W | 8 | A |
| 8501203000 | Of an output exceeding 750 W | 8 | A |
| 8501311010 | Of an output not exceeding 100 W | 8 | A |
| 8501311090 | Other | 8 | A |
| 8501312000 | DC generators | 8 | A |
| 8501321000 | DC motors | 8 | A |
| 8501322000 | DC generators | 8 | A |
| 8501331000 | DC motors | 8 | B |
| 8501332000 | DC generators | 8 | A |
| 8501341000 | DC motors | 8 | A |
| 8501342000 | DC generators | 8 | A |
| 8501401000 | Of an output not exceeding 100 W | 8 | A |
| 8501402000 | Of an output exceeding 100 W but not exceeding 750 W | 8 | A |
| 8501403000 | Of an output exceeding 750 W but not exceeding 75 kW | 8 | A |
| 8501404000 | Of an output exceeding 75 kW | 8 | A |
| 8501510000 | Of an output not exceeding 750 W | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8501520000 | Of an output exceeding 750 W but not exceeding 75 kW | 8 | A |
| 8501531000 | Of an output not exceeding 375 kW | 8 | B |
| 8501532000 | Of an output exceeding 375 kW but not exceeding 1500 kW | 8 | B |
| 8501534000 | Of an output exceeding 1500 kW | 8 | A |
| 8501611000 | Of an output not exceeding 750 VA | 8 | A |
| 8501612000 | Of an output exceeding 750 VA but not exceeding 75 kVA | 8 | A |
| 8501620000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8501631000 | Not less than an output equivalent to 400 kW | 0 | A |
| 8501639000 | Other | 8 | A |
| 8501640000 | Of an output exceeding 750 kVA | 0 | A |
| 8502111000 | Of an output not exceeding 750 VA | 8 | A |
| 8502112000 | Of an output exceeding 750 VA but not exceeding 75 kVA | 8 | A |
| 8502120000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8502131010 | Not less than an output equivalent to 400 kW | 0 | A |
| 8502131090 | Other | 8 | A |
| 8502132000 | Of an output exceeding 750 kVA but not exceeding 3500 kVA | 0 | A |
| 8502134000 | Of an output exceeding 3500 kVA | 0 | A |
| 8502201000 | Of an output not exceeding 75 kVA | 8 | A |
| 8502202000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8502203010 | Not less than an output equivalent to 400 kW | 0 | A |
| 8502203090 | Other | 8 | A |
| 8502204000 | Of an output exceeding 750 kVA | 0 | A |
| 8502311000 | Of an output not exceeding 75 kVA | 8 | A |
| 8502312000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8502313000 | Of an output exceeding 375 kVA but not exceeding 750 kVA | 8 | A |
| 8502314000 | Of an output exceeding 750 kVA | 8 | A |
| 8502391000 | Of an output not exceeding 75 kVA | 8 | A |
| 8502392000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8502393000 | Of an output exceeding 375 kVA but not exceeding 750 kVA | 8 | A |
| 8502394000 | Of an output exceeding 750 kVA | 8 | A |
| 8502400000 | Electric rotary converters | 8 | A |
| 8503001000 | Of motors | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8503002010 | For wind-powered generators | 5 | A |
| 8503002090 | Other | 8 | A |
| 8503003000 | Of rotary converters | 8 | A |
| 8504101010 | Rated at not more than 1 A | 8 | A |
| 8504101020 | Rated at more than 1 A but not more than 20 A | 8 | A |
| 8504102000 | Rated at more than 20 A but not more than 60 A | 8 | A |
| 8504103000 | Rated at more than 60 A | 8 | A |
| 8504211000 | Instrument transformers | 8 | A |
| 8504219010 | Having a power handling capacity not exceeding 100 kVA | 8 | A |
| 8504219020 | Having a power handling capacity exceeding 100 kVA but not exceeding 650 kVA | 8 | A |
| 8504221000 | Instrument transformers | 8 | A |
| 8504229010 | Having a power handling capacity exceeding 650 kVA but not exceeding 1,000 kVA | 8 | A |
| 8504229020 | Having a power handling capacity exceeding 1,000 kVA but not exceeding 5,000 kVA | 8 | A |
| 8504229030 | Having a power handling capacity exceeding 5,000 kVA but not exceeding 10,000 kVA | 8 | A |
| 8504230000 | Having a power handling capacity exceeding 10,000 kVA | 8 | A |
| 8504311000 | Instrument transformers | 8 | A |
| 8504312000 | Voltage regulators | 8 | A |
| 8504319010 | Having a power handling capacity not exceeding 100 VA | 8 | A |
| 8504319020 | Having a power handling capacity exceeding 100 VA but not exceeding 500 VA | 8 | A |
| 8504319040 | Having a power handling capacity exceeding 500 VA but not exceeding 1 kVA | 8 | A |
| 8504321000 | Instrument transformers | 8 | A |
| 8504322000 | Voltage regulators | 8 | A |
| 8504329010 | Having a power handling capacity exceeding 1 kVA but not exceeding 5 kVA | 8 | A |
| 8504329020 | Having a power handling capacity exceeding 5 kVA but not exceeding 16 kVA | 8 | A |
| 8504331000 | Instrument transformers | 8 | A |
| 8504332000 | Voltage regulators | 8 | A |
| 8504339010 | Having a power handling capacity exceeding 16 kVA but not exceeding 30 kVA | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8504339020 | Having a power handling capacity exceeding 30 kVA but not exceeding 100 kVA | 8 | A |
| 8504339040 | Having a power handling capacity exceeding 100 kVA but not exceeding 500 kVA | 8 | A |
| 8504341000 | Instrument transformers | 8 | A |
| 8504342000 | Voltage regulators | 8 | A |
| 8504349010 | Having a power handling capacity exceeding 500 kVA but not exceeding 2,000 kVA | 8 | A |
| 8504349030 | Having a power handling capacity exceeding 2,000 kVA | 8 | A |
| 8504401010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504401090 | Other | 8 | A |
| 8504402011 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504402019 | Other | 8 | A |
| 8504402091 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504402099 | Other | 8 | A |
| 8504403010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504403090 | Other | 8 | A |
| 8504404010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504404090 | Other | 8 | A |
| 8504405010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504405090 | Other | 8 | A |
| 8504409011 | For automatic data processing machines | 0 | A |
| 8504409019 | Other | 0 | A |
| 8504409091 | For telecommunication apparatus | 0 | A |
| 8504409099 | Other | 8 | A |
| 8504501010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504501090 | Other | 8 | A |
| 8504502010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504502090 | Other | 8 | A |

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8511909000 | Other | 8 | A |
| 8512101000 | Of light-emitting diode (LED) | 8 | A |
| 8512109000 | Other | 8 | A |
| 8512201010 | Of light-emitting diode (LED) | 8 | A |
| 8512201090 | Other | 8 | A |
| 8512202010 | Of light-emitting diode (LED) | 8 | A |
| 8512202090 | Other | 8 | A |
| 8512300000 | Sound signalling equipment | 8 | A |
| 8512400000 | Windscreen wipers, defrosters and demisters | 8 | A |
| 8512900000 | Parts | 8 | A |
| 8513101000 | Safety lamps of a kind used in mining | 8 | A |
| 8513102010 | Of light-emitting diode (LED) | 8 | A |
| 8513102090 | Other | 8 | A |
| 8513109010 | Of light-emitting diode (LED) | 8 | A |
| 8513109090 | Other | 8 | A |
| 8513900000 | Parts | 8 | A |
| 8514101000 | For laboratory | 8 | A |
| 8514102000 | For metal industry | 8 | A |
| 8514103000 | For food industry | 8 | A |
| 8514109000 | Other | 8 | A |
| 8514201000 | For laboratory | 8 | A |
| 8514202000 | For metal industry | 8 | A |
| 8514203000 | For food industry | 8 | A |
| 8514209000 | Other | 8 | A |
| 8514300000 | Other furnaces and ovens | 8 | A |
| 8514401000 | For the purpose of semiconductor manufacturing | 0 | A |
| 8514409000 | Other | 8 | A |
| 8514901000 | For the purpose of semiconductor manufacturing | 0 | A |
| 8514909000 | Other | 8 | A |
| 8515110000 | Soldering irons and guns | 8 | A |
| 8515190000 | Other | 8 | A |
| 8515211010 | Of robot type | 8 | A |
| 8515211090 | Other | 8 | A |
| 8515212010 | Of robot type | 8 | A |
| 8515212090 | Other | 8 | A |
| 8515213010 | Of robot type | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8515213090 | Other | 8 | A |
| 8515219010 | Of robot type | 8 | A |
| 8515219090 | Other | 8 | A |
| 8515291000 | Spot welders | 8 | A |
| 8515292000 | Seam welders | 8 | A |
| 8515293000 | Butt welders | 8 | A |
| 8515299000 | Other | 8 | A |
| 8515311010 | Of robot type | 8 | A |
| 8515311090 | Other | 8 | A |
| 8515319010 | Of robot type | 8 | A |
| 8515319090 | Other | 8 | A |
| 8515391000 | AC arc welding machines and apparatus | 8 | A |
| 8515399000 | Other | 8 | A |
| 8515801000 | Ultrasonic machines | 8 | A |
| 8515802000 | Electron beam machines | 8 | A |
| 8515803000 | Laser operated machines | 8 | A |
| 8515809000 | Other | 8 | A |
| 8515901010 | Of a laser operated welder | 8 | A |
| 8515901090 | Other | 8 | A |
| 8515909000 | Other | 8 | A |
| 8516100000 | Electric instantaneous or storage water heaters and immersion heaters | 8 | A |
| 8516210000 | Storage heating radiators | 8 | A |
| 8516290000 | Other | 8 | A |
| 8516310000 | Hair dryers | 8 | A |
| 8516320000 | Other hair-dressing apparatus | 8 | A |
| 8516330000 | Hand-drying apparatus | 8 | A |
| 8516400000 | Electric smoothing irons | 8 | A |
| 8516500000 | Microwave ovens | 8 | A |
| 8516601000 | Electrical ovens | 8 | A |
| 8516602000 | Electric rice cookers(including with constant warming function) | 8 | A |
| 8516609000 | Other | 8 | A |
| 8516710000 | Coffee or tea makers | 8 | A |
| 8516720000 | Toasters | 8 | A |
| 8516791000 | Electric jar | 8 | A |
| 8516799000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8516800000 | Electric heating resistors | 8 | A |
| 8516900000 | Parts | 8 | A |
| 8517110000 | Line telephone sets with cordless handsets | 0 | A |
| 8517121010 | With digital broadcasting receiver | 0 | A |
| 8517121090 | Other | 0 | A |
| 8517122010 | With digital broadcasting receiver | 0 | A |
| 8517122090 | Other | 0 | A |
| 8517123010 | With digital broadcasting receiver | 0 | A |
| 8517123090 | Other | 0 | A |
| 8517124010 | With digital broadcasting receiver | 0 | A |
| 8517124090 | Other | 0 | A |
| 8517129010 | With digital broadcasting receiver | 0 | A |
| 8517129090 | Other | 0 | A |
| 8517181000 | Of push button type | 0 | A |
| 8517189000 | Other | 0 | A |
| 8517611000 | Base stations transceiver | 0 | A |
| 8517619000 | Other | 0 | A |
| 8517621000 | Teleprinters | 0 | A |
| 8517622010 | For public exchange | 0 | A |
| 8517622020 | For private exchange | 0 | A |
| 8517622090 | Other | 0 | A |
| 8517623110 | Terminal equipment | 0 | A |
| 8517623120 | Repeater | 0 | A |
| 8517623190 | Other | 0 | A |
| 8517623210 | Terminal equipment | 0 | A |
| 8517623220 | Repeater | 0 | A |
| 8517623290 | Other | 0 | A |
| 8517623310 | Optical repeater | 0 | A |
| 8517623320 | Optical terminal equipment | 0 | A |
| 8517623390 | Other | 0 | A |
| 8517623410 | Analog to digital, digital to analog converter | 0 | A |
| 8517623420 | Codec (coder and decoder ) | 0 | A |
| 8517623430 | Modem (including modem card) | 0 | A |
| 8517623490 | Other | 0 | A |
| 8517623510 | FDM (frequency division modulation) type | 0 | A |
| 8517623520 | TDM (time division modulation) type | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8517623590 | Other | 0 | A |
| 8517623900 | Other | 0 | A |
| 8517624010 | Key-phone | 0 | A |
| 8517624020 | Picture telegraphic apparatus | 0 | A |
| 8517624090 | Other | 0 | A |
| 8517625000 | Transmission apparatus for radio-telephony, radio-telegraphy | 0 | A |
| 8517626010 | Printing telegraphic apparatus | 0 | A |
| 8517626020 | Picture telegraphic apparatus | 0 | A |
| 8517626031 | Walkie-talkie sets | 0 | A |
| 8517626039 | Other | 0 | A |
| 8517626040 | Facsimile transmission equipments | 0 | A |
| 8517626050 | Switching apparatus for radio telecommunication | 0 | A |
| 8517626060 | Repeater for radio telecommunication | 0 | A |
| 8517626090 | Other | 0 | A |
| 8517627000 | Other units of automatic data processing machines | 0 | A |
| 8517629000 | Other | 0 | A |
| 8517691100 | HF (high frequency), MF (medium frequency) or LF(low frequency) receiving apparatus | 8 | A |
| 8517691211 | Portable receivers for calling alerting or paging | 0 | A |
| 8517691219 | Other | 8 | A |
| 8517691290 | Other | 8 | A |
| 8517691900 | Other | 8 | A |
| 8517692000 | Videophones | 0 | A |
| 8517699000 | Other | 0 | A |
| 8517701010 | Of line telephone sets | 0 | A |
| 8517701021 | Key pads | 0 | A |
| 8517701022 | Cases | 0 | A |
| 8517701029 | Other | 0 | A |
| 8517701090 | Other | 0 | A |
| 8517702000 | Of subheading 8517.61 | 0 | A |
| 8517703010 | Of teleprinters | 0 | A |
| 8517703021 | Of public exchange | 0 | A |
| 8517703022 | Of private exchange | 0 | A |
| 8517703029 | Other | 0 | A |
| 8517703031 | Of co-axial cable carrier equipment | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8517703032 | Of optical fibre transmission system | 0 | A |
| 8517703039 | Other | 0 | A |
| 8517703041 | Of picture telegraphic apparatus | 0 | A |
| 8517703049 | Other | 0 | A |
| 8517703050 | Of transmission apparatus for radio-telephony, radio-telegraphy | 0 | A |
| 8517703060 | Transmission apparatus incorporating reception apparatus for radio-telephony, radio-telegraphy other than subheading 8517.70.10 | 0 | A |
| 8517703070 | Other units of automatic data processing machines | 0 | A |
| 8517703090 | Other | 0 | A |
| 8517704011 | Of portable receiver for calling, alerting or paging | 0 | A |
| 8517704019 | Other | 8 | A |
| 8517704020 | Of videophones | 0 | A |
| 8517704090 | Other | 8 | A |
| 8518101000 | Microphones having a frequency range of 300 Hz to 3.4KHz with a diameter of not exceeding 10mm and a height not exceeding 3 mm, for telecommunication use | 0 | A |
| 8518109000 | Other | 8 | A |
| 8518210000 | Single loudspeakers, mounted in their enclosures | 8 | A |
| 8518220000 | Multiple loudspeakers, mounted in the same enclosure | 8 | A |
| 8518291000 | For telecommunication use, (without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50 mm) | 0 | A |
| 8518299000 | Other | 8 | A |
| 8518304000 | Line telephone handsets | 0 | A |
| 8518309000 | Other | 8 | A |
| 8518400000 | Audio-frequency electric amplifiers | 8 | A |
| 8518500000 | Electric sound amplifier sets | 8 | A |
| 8518901000 | PCA(printed circuit assemblies) of subheadings 8518.10.1000, 8518.29.1000 | 0 | A |
| 8518909000 | Other | 8 | A |
| 8519201000 | Coin- or disc-operated record-players, not incorporating a sound recording device | 8 | A |
| 8519209000 | Other, not incorporating a sound recording device | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8519301000 | With automatic record changing mechanism | 8 | A |
| 8519309000 | Other | 8 | A |
| 8519500000 | Telephone answering machines | 0 | A |
| 8519811000 | Transcribing machines, not incorporating a sound recording device | 8 | A |
| 8519812100 | Cassette-players, as defined in Subheading Note 1 to Chapter 85 | 8 | A |
| 8519812210 | For vehicles | 8 | A |
| 8519812220 | Of portable type, other than as defined in Subheading Notes 1 to Chapter 85 | 8 | A |
| 8519812290 | Other | 8 | A |
| 8519812310 | For vehicles | 8 | A |
| 8519812320 | Of portable type | 8 | A |
| 8519812390 | Other | 8 | A |
| 8519812900 | Other | 8 | A |
| 8519813000 | Dictating machines not capable of operating without an external source of power | 8 | A |
| 8519814111 | For vehicles | 8 | A |
| 8519814112 | Of portable type | 8 | A |
| 8519814119 | Other | 8 | A |
| 8519814190 | Other | 8 | A |
| 8519814210 | For vehicles | 8 | A |
| 8519814220 | Of portable type | 8 | A |
| 8519814290 | Other | 8 | A |
| 8519814310 | Of reel type | 8 | A |
| 8519814390 | Other | 8 | A |
| 8519815010 | Of reel type | 8 | A |
| 8519815020 | Of disc type | 8 | A |
| 8519815030 | Cassette-type | 8 | A |
| 8519815090 | Other | 8 | A |
| 8519819000 | Other sound recording apparatus, whether or not incorporating a sound reproducing device | 8 | A |
| 8519891010 | Without loudspeaker | 8 | A |
| 8519891090 | Other | 8 | A |
| 8519892000 | Transcribing machines, not incorporating a sound recording device | 8 | A |
| 8519893000 | Decks, whether or not incorporating a sound reproducing device | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8519899010 | Other sound reproducing apparatus, not incorporating a sound recording device | 8 | A |
| 8519899020 | Other sound recording apparatus, whether or not incorporating a sound reproducing device | 8 | A |
| 8521101000 | Of a width exceeding 12.7 ㎜ | 8 | A |
| 8521102000 | Of a width not exceeding 12.7 ㎜ | 8 | A |
| 8521901000 | Of disc type | 8 | A |
| 8521909000 | Other | 8 | A |
| 8522100000 | Pick-up cartridges | 8 | A |
| 8522901010 | For audio recording | 8 | A |
| 8522901020 | For video recording | 8 | A |
| 8522901090 | Other | 8 | A |
| 8522902000 | Laser pick-up | 8 | A |
| 8522909010 | Flat panel displays(including LCD, EL(electro luminescence), plasma and other technologies)for telephone answering machines | 0 | A |
| 8522909020 | PCA(printed circuit assemblies) of telephone answering machines, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 8522909090 | Other | 8 | A |
| 8523210000 | Cards incorporating a magnetic stripe, whether or not recording | 8 | A |
| 8523291110 | Of a width not exceeding 4 ㎜ | 0 | A |
| 8523291120 | Of a width exceeding 4 ㎜ but not exceeding 6.5 ㎜ | 0 | A |
| 8523291130 | Of a width exceeding 6.5 ㎜ | 0 | A |
| 8523291210 | Floppy discs | 0 | A |
| 8523291290 | Other | 0 | A |
| 8523291900 | Other | 0 | A |
| 8523292111 | Containing computer software | 0 | A |
| 8523292119 | Other | 0 | A |
| 8523292121 | Containing computer software | 0 | A |
| 8523292129 | Other | 0 | A |
| 8523292131 | Containing computer software | 0 | A |
| 8523292139 | Other | 0 | A |
| 8523292211 | Those recorded video | 8 | A |
| 8523292219 | Other | 8 | A |
| 8523292221 | Those recorded video | 8 | A |
| 8523292229 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8523292231 | Those recorded video | 20won/min(at standard speed) | A |
| 8523292239 | Other | 8 | A |
| 8523292911 | Containing computer software | 0 | A |
| 8523292919 | Other | 0 | A |
| 8523292991 | Those recorded video | 8 | A |
| 8523292992 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523292999 | Other | 8 | A |
| 8523410000 | Unrecorded | 0 | A |
| 8523491011 | Containing computer software | 0 | A |
| 8523491019 | Other | 0 | A |
| 8523491020 | For reproducing sound only | 8 | A |
| 8523491031 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523491039 | Other | 8 | A |
| 8523499011 | Containing computer software | 0 | A |
| 8523499019 | Other | 0 | A |
| 8523499091 | Those recorded video | 8 | A |
| 8523499092 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523499099 | Other | 8 | A |
| 8523511000 | Unrecorded media | 0 | A |
| 8523512110 | Containing computer software | 0 | A |
| 8523512190 | Other | 0 | A |
| 8523512910 | Those recorded video | 8 | A |
| 8523512920 | For reproducing representations of instructions, data, sound, and image, recorded in a machine | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | | |
| 8523512990 | Other | 8 | A |
| 8523521000 | Cards incorporating an electronic integrated circuit and parts thereof | 0 | A |
| 8523529000 | Other and parts thereof | 8 | A |
| 8523591000 | Unrecorded media | 0 | A |
| 8523592110 | Containing computer software | 0 | A |
| 8523592190 | Other | 0 | A |
| 8523592910 | Those recorded video | 8 | A |
| 8523592920 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523592990 | Other | 8 | A |
| 8523593000 | Proximity cards and tags | 0 | A |
| 8523801000 | Unrecorded media | 0 | A |
| 8523802100 | Gramophone records | 8 | A |
| 8523802210 | Containing computer software | 0 | A |
| 8523802290 | Other | 0 | A |
| 8523802910 | Those recorded video | 8 | A |
| 8523802920 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523802990 | Other | 8 | A |
| 8525501000 | Radio-broadcasting apparatus | 8 | A |
| 8525502000 | Television transmission apparatus | 8 | A |
| 8525509000 | Other | 8 | A |
| 8525601000 | Radio-broadcasting apparatus | 0 | A |
| 8525602000 | Television transmission apparatus | 0 | A |
| 8525609000 | Other | 0 | A |
| 8525801010 | For video tape recorder | 8 | A |
| 8525801020 | For monitor television | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8525801090 | Other | 8 | A |
| 8525802010 | Still image video cameras | 0 | A |
| 8525802090 | Other | 0 | A |
| 8525803000 | Video camera recorders | 0 | A |
| 8526101000 | For aircrafts | 8 | A |
| 8526109000 | Other | 8 | A |
| 8526911010 | For aircrafts | 8 | A |
| 8526911090 | Other | 8 | A |
| 8526912010 | For aircrafts | 8 | A |
| 8526912090 | Other | 8 | A |
| 8526913010 | For aircrafts | 8 | A |
| 8526913020 | For vehicles | 8 | A |
| 8526913090 | Other | 8 | A |
| 8526914000 | Loran receivers | 8 | A |
| 8526919010 | For aircrafts | 8 | A |
| 8526919020 | For vehicles | 8 | A |
| 8526919090 | Other | 8 | A |
| 8526920000 | Radio remote control apparatus | 8 | A |
| 8527120000 | Pocket-size radio cassette-players | 8 | A |
| 8527131000 | Of cassette-type | 8 | A |
| 8527132000 | Of disc type | 8 | A |
| 8527133000 | Combined with Cassette-type and disc type | 8 | A |
| 8527139000 | Other | 8 | A |
| 8527190000 | Other | 8 | A |
| 8527211000 | Of cassette-type | 8 | A |
| 8527212000 | Of disc type | 8 | A |
| 8527213000 | Combined with Cassette-type and disc type | 8 | A |
| 8527219000 | Other | 8 | A |
| 8527290000 | Other | 8 | A |
| 8527911010 | Of cassette-type | 8 | A |
| 8527911020 | Of disc type | 8 | A |
| 8527911030 | Combined with Cassette-type and disc type | 8 | A |
| 8527911090 | Other | 8 | A |
| 8527919000 | Other | 8 | A |
| 8527920000 | Not combined with sound recording or reproducing apparatus but combined with a clock | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8527990000 | Other | 8 | A |
| 8528410000 | Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0 | A |
| 8528491010 | Television monitors specially manufactured for medical purpose | 8 | A |
| 8528491090 | Other | 8 | A |
| 8528492010 | Television monitors specially manufactured for medical purpose | 8 | A |
| 8528492090 | Other | 8 | A |
| 8528511000 | LCD(liquid crystal display) monitor | 0 | A |
| 8528519000 | Other | 0 | A |
| 8528591010 | Television monitors specially manufactured for medical purpose | 8 | A |
| 8528591090 | Other | 8 | A |
| 8528592010 | Television monitors specially manufactured for medical purpose | 8 | A |
| 8528592090 | Other | 8 | A |
| 8528610000 | Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0 | A |
| 8528690000 | Other | 8 | A |
| 8528711010 | Colour | 8 | A |
| 8528711020 | Black and white or other monochrome | 8 | A |
| 8528712020 | With a bilateral-communication function | 8 | A |
| 8528712090 | Other | 8 | A |
| 8528719010 | Colour | 8 | A |
| 8528719020 | Black and white or other monochrome | 8 | A |
| 8528721010 | Of analog | 8 | A |
| 8528721020 | Of digital | 8 | A |
| 8528722010 | Of analog | 8 | A |
| 8528722020 | Of digital | 8 | A |
| 8528723010 | Of analog | 8 | A |
| 8528723020 | Of digital | 8 | A |
| 8528724010 | Of analog | 8 | A |
| 8528724020 | Of digital | 8 | A |
| 8528725010 | Of analog | 8 | A |
| 8528725020 | Of digital | 8 | A |
| 8528729000 | Other | 8 | A |
| 8528731000 | Of the length of fluorescent screen of braun tube under 37 cm in diagonal line | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8528732000 | Of the length of fluorescent screen of braun tube not less than 37 cm but under 45.72 cm in diagonal line | 8 | A |
| 8528733000 | Of the length of fluorescent screen of braun tube not less than 45.72 cm in diagonal line | 8 | A |
| 8528739000 | Other | 8 | A |
| 8529101000 | For radar apparatus | 8 | A |
| 8529109100 | For radio navigational aid or radio remote control apparatus | 8 | A |
| 8529109210 | For receiving from satellites | 8 | A |
| 8529109290 | Other | 8 | A |
| 8529109300 | Of a kind used with apparatus for radiotelephony and radiotelegraphy | 0 | A |
| 8529109900 | Other | 8 | A |
| 8529901000 | Of radar apparatus | 8 | A |
| 8529909100 | Of radio navigational aid or radio remote control apparatus | 8 | A |
| 8529909200 | Of transmission apparatus for radio-broadcasting or television | 8 | A |
| 8529909400 | Of radio-broadcast receivers | 8 | A |
| 8529909500 | Of television cameras | 8 | B |
| 8529909610 | Tuner for colour | 8 | A |
| 8529909620 | Tuner for black and white or monochrome | 8 | A |
| 8529909630 | Screen for video projector | 8 | A |
| 8529909641 | For plasma display panel type | 8 | B |
| 8529909642 | For liquid cristal display (LCD) type | 8 | A |
| 8529909643 | For organic light emitting display (OLED) type | 8 | A |
| 8529909649 | Other | 8 | A |
| 8529909650 | Other parts for black and white or monochrome | 8 | A |
| 8529909910 | Of transmission apparatus incorporating reception apparatus or digital cameras (including digital still image video cameras) | 0 | A |
| 8529909920 | Of subheading 8528.51, 8528.41.0000 or 8528.61.0000 | 0 | A |
| 8529909990 | Other | 8 | A |
| 8530101010 | For ground equipment | 8 | A |
| 8530101090 | Other | 8 | A |
| 8530109000 | Other | 8 | A |
| 8530800000 | Other equipment | 8 | A |
| 8530900000 | Parts | 8 | A |
| 8531101000 | Burglar alarms | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8531102000 | Fire alarms | 8 | A |
| 8531103000 | Gas alarms | 8 | A |
| 8531104000 | Electric bells | 8 | A |
| 8531105000 | Sirens | 8 | A |
| 8531109000 | Other sound or signalling apparatus | 8 | A |
| 8531201010 | Of mobile telephones for cellular networks | 0 | A |
| 8531201090 | Other | 0 | A |
| 8531202000 | Indicator panels incorporating light emitting diodes (LED) | 0 | A |
| 8531801010 | Of mobile telephones for cellular networks | 8 | A |
| 8531801090 | Other | 8 | A |
| 8531809000 | Other | 8 | A |
| 8531901000 | Of subheading 8531.10 | 8 | A |
| 8531902000 | Of subheading 8531.20 | 0 | A |
| 8531909000 | Other | 8 | A |
| 8532100000 | Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) | 0 | A |
| 8532210000 | Tantalum | 0 | A |
| 8532220000 | Aluminium electrolytic | 0 | A |
| 8532230000 | Ceramic dielectric, single layer | 0 | A |
| 8532240000 | Ceramic dielectric, multilayer | 0 | A |
| 8532250000 | Dielectric of paper or plastics | 0 | A |
| 8532290000 | Other | 0 | A |
| 8532301000 | Variable polyethylene capacitors | 0 | A |
| 8532309000 | Other | 0 | A |
| 8532901000 | Of fixed capacitors | 0 | A |
| 8532902000 | Of variable capacitors | 0 | A |
| 8532909000 | Other | 0 | A |
| 8533100000 | Fixed carbon resistors, composition or film types | 0 | A |
| 8533211000 | Of chip-type | 0 | A |
| 8533219000 | Other | 0 | A |
| 8533291000 | Of chip-type | 0 | A |
| 8533299000 | Other | 0 | A |
| 8533310000 | For a power handling capacity not exceeding 20 W | 0 | A |
| 8533390000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8533401000 | Variable carbon resistors | 0 | A |
| 8533402000 | Thermistor | 0 | A |
| 8533403000 | Varistor | 0 | A |
| 8533409000 | Other | 0 | A |
| 8533901000 | Of variable resistors | 0 | A |
| 8533909000 | Other | 0 | A |
| 8534001000 | Obtained by forming with passive elements (inductances, resistors and capacitors) | 0 | A |
| 8534002000 | Of tape type or obtained by forming with circuits which function as lead frames | 0 | A |
| 8534009000 | Other | 0 | A |
| 8535100000 | Fuses | 8 | A |
| 8535211000 | Rated at less than 7.25 kV | 8 | A |
| 8535212000 | Rated at 7.25 kV and more but less than 72.5 kV | 8 | A |
| 8535291000 | Rated at less than 200 kV | 8 | A |
| 8535292000 | Rated at 200 kV and more | 8 | A |
| 8535301000 | Rated at less than 7.25 kV | 8 | A |
| 8535302000 | Rated at 7.25 kV and more but less than 72.5 kV | 8 | A |
| 8535303000 | Rated at 72.5 kV and more but less than 200 kV | 8 | A |
| 8535304000 | Rated at 200 kV and more | 8 | A |
| 8535400000 | Lightning arresters, voltage limiters and surge suppressors | 8 | A |
| 8535901000 | Connector | 8 | A |
| 8535902000 | Electrical terminal | 8 | A |
| 8535909000 | Other | 8 | A |
| 8536101000 | Of tube-type | 8 | A |
| 8536109000 | Other | 8 | A |
| 8536200000 | Automatic circuit breakers | 8 | A |
| 8536300000 | Other apparatus for protecting electrical circuits | 8 | A |
| 8536410000 | For a voltage not exceeding 60 V | 8 | A |
| 8536490000 | Other | 8 | A |
| 8536501000 | Rotary type | 8 | A |
| 8536502000 | Push-button type | 8 | A |
| 8536503000 | Micro-type | 8 | A |
| 8536504000 | Of magnet switches (including magnetic contactors) | 8 | A |
| 8536509010 | Electromechanical snap-action switches for a current not exceeding | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 11 A | | |
| 8536509020 | Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches) | 0 | A |
| 8536509030 | Of temperature protected, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 V | 0 | A |
| 8536509090 | Other | 8 | A |
| 8536610000 | Lamp-holders | 8 | A |
| 8536691000 | For co-axial cables and printed circuits | 0 | A |
| 8536699000 | Other | 8 | B |
| 8536701000 | Of plastics | 6.5 | B |
| 8536702000 | Of ceramic wares for laboratory, chemical or other technical uses | 8 | A |
| 8536703010 | Cast, moulded, stamped or forged, but not further worked | 0 | A |
| 8536703090 | Other | 8 | A |
| 8536901000 | Junction boxes | 0 | A |
| 8536909010 | Connection and contact elements for wires or cables | 0 | A |
| 8536909090 | Other | 8 | A |
| 8537101000 | Switch boards | 8 | A |
| 8537102000 | Control panels | 8 | A |
| 8537109000 | Other | 8 | A |
| 8537201000 | Switch boards | 8 | A |
| 8537202000 | Control panels | 8 | A |
| 8537209000 | Other | 8 | A |
| 8538100000 | Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus | 8 | A |
| 8538901000 | Of switches | 8 | A |
| 8538902000 | Of automatic circuit breakers | 8 | A |
| 8538903000 | Of relays | 8 | A |
| 8538904000 | Of control panels | 8 | A |
| 8538909000 | Other | 8 | B |
| 8539100000 | Sealed beam lamp units | 8 | A |
| 8539210000 | Tungsten halogen | 8 | A |
| 8539221000 | Incandescent lamps | 8 | A |
| 8539222000 | Decoration lamps | 8 | A |
| 8539223000 | Beam lamps | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8539224000 | Attracting fish lamps | 8 | A |
| 8539229000 | Other | 8 | A |
| 8539290000 | Other | 8 | A |
| 8539310000 | Fluorescent, hot cathode | 8 | A |
| 8539321000 | Mercury lamps | 8 | A |
| 8539322000 | Sodium vapour lamps | 8 | A |
| 8539323000 | Metal halide lamps | 8 | A |
| 8539391000 | Cold cathode fluorescent lamp(CCFL) | 8 | A |
| 8539399000 | Other | 8 | A |
| 8539410000 | Arc lamps | 8 | A |
| 8539491010 | Of machines and mechanical appliances for making semiconductor devices | 3 | A |
| 8539491090 | Other | 8 | A |
| 8539492000 | Infra-red lamps | 8 | A |
| 8539901000 | Of filament lamps | 8 | A |
| 8539902000 | Of discharge lamps | 8 | A |
| 8539909000 | Other | 8 | A |
| 8540110000 | Colour | 8 | A |
| 8540120000 | Monochrome | 8 | A |
| 8540201000 | Television camera tubes | 8 | A |
| 8540209000 | Other | 8 | A |
| 8540401000 | Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 ㎜ | 8 | A |
| 8540402000 | Data/graphic display tubes, monochrome | 8 | A |
| 8540601000 | Colour | 8 | A |
| 8540609000 | Other | 8 | A |
| 8540710000 | Magnetrons | 8 | A |
| 8540791000 | Klystrons | 8 | A |
| 8540799000 | Other | 8 | A |
| 8540810000 | Receiver or amplifier valves and tubes | 8 | A |
| 8540891000 | Thermionic valves and tubes for transmitters | 8 | A |
| 8540892000 | Discharge tubes | 8 | A |
| 8540893000 | Digitron | 8 | A |
| 8540899000 | Other | 8 | A |
| 8540911000 | Deflection coils | 8 | A |
| 8540912000 | Electron guns | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8540913000 | Shadow mask | 8 | A |
| 8540919000 | Other | 8 | A |
| 8540990000 | Other | 8 | A |
| 8541101000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541109000 | Other | 0 | A |
| 8541211000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541219000 | Other | 0 | A |
| 8541291000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541299000 | Other | 0 | A |
| 8541301000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541302000 | Thyristors | 0 | A |
| 8541303000 | Diacs | 0 | A |
| 8541304000 | Triacs | 0 | A |
| 8541401000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541402010 | Laser devices | 0 | A |
| 8541402090 | Other | 0 | A |
| 8541409010 | Photovoltaic cells | 0 | A |
| 8541409020 | Photovoltaic cells (photovoltaic cells, including solar cells, photodiodes, photocouples and photorelays | 0 | A |
| 8541409030 | Charge coupled devices (CCD) | 0 | A |
| 8541409090 | Other | 0 | A |
| 8541501000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541502000 | Rectifier devices | 0 | A |
| 8541509000 | Other | 0 | A |
| 8541601000 | Crystal vibrator | 0 | A |
| 8541609000 | Other | 0 | A |
| 8541902000 | Of diodes | 0 | A |
| 8541903000 | Of transistors | 0 | A |
| 8541909000 | Other | 0 | A |
| 8542311000 | Monolithic integrated circuits | 0 | A |
| 8542312000 | Hybrid integrated circuits | 0 | A |
| 8542313000 | Multichip integrated circuits | 0 | A |
| 8542321010 | DRAM (Dynamic random access memory) | 0 | A |
| 8542321020 | SRAM (Static random access memory) | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8542321030 | Flash memory | 0 | A |
| 8542321090 | Other | 0 | A |
| 8542322000 | Hybrid integrated circuits | 0 | A |
| 8542323000 | Multichip integrated circuits | 0 | A |
| 8542331000 | Monolithic integrated circuits | 0 | A |
| 8542332000 | Hybrid integrated circuits | 0 | A |
| 8542333000 | Multichip integrated circuits | 0 | A |
| 8542391000 | Monolithic integrated circuits | 0 | A |
| 8542392000 | Hybrid integrated circuits | 0 | A |
| 8542393000 | Multichip integrated circuits | 0 | A |
| 8542901000 | Of monolithic integrated circuits | 0 | A |
| 8542902000 | Of hybrid integrated circuits | 0 | A |
| 8542903000 | Of multichip integrated circuits | 0 | A |
| 8543100000 | Particle accelerators | 8 | A |
| 8543200000 | Signal generators | 8 | A |
| 8543300000 | Machines and apparatus for electroplating, electrolysis or electrophoresis | 8 | A |
| 8543701000 | Electric fence energisers | 8 | A |
| 8543702010 | Medicated water electrolysis apparatus | 8 | A |
| 8543702020 | Electrical beauty appliances | 8 | A |
| 8543702030 | Audio mixers | 8 | A |
| 8543702040 | Equalizers | 8 | A |
| 8543702050 | Ozon generator | 8 | A |
| 8543702090 | Other | 8 | A |
| 8543703000 | Electrical machines with translation or dictionary functions | 0 | A |
| 8543704010 | Of containing solutions with nicotine | 8 | A |
| 8543704090 | Other | 8 | A |
| 8543709010 | High frequency amplifiers | 8 | A |
| 8543709020 | Detectors, including optical sensor | 8 | A |
| 8543709030 | Electrical nerve stimulation (T.E.N.S) | 0 | A |
| 8543709090 | Other | 8 | B |
| 8543901000 | Electronic microassemblies | 0 | A |
| 8543909011 | Organic light emitting diodes(OLED) | 0 | A |
| 8543909019 | Other | 0 | A |
| 8543909020 | PCA(printed circuit assemblies) for electrical machines with translation | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | or dictionary functions, which consist of one or more printed circuits of heading 85.34 | | |
| 8543909090 | Other | 8 | A |
| 8544111000 | Insulating lacquer or enamel insulated | 8 | A |
| 8544119000 | Other | 8 | A |
| 8544190000 | Other | 8 | A |
| 8544200000 | Co-axial cable and other co-axial electric conductors | 8 | B |
| 8544300000 | Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships | 8 | B |
| 8544421010 | Of a kind used for telecommunications | 0 | A |
| 8544421090 | Other | 8 | B |
| 8544422010 | Of a kind used for telecommunications | 0 | A |
| 8544422090 | Other | 8 | B |
| 8544429010 | Of a kind used for telecommunications | 0 | A |
| 8544429090 | Other | 8 | B |
| 8544491011 | For a voltage not exceeding 80 V | 0 | A |
| 8544491012 | For a voltage exceeding 80V but not exceeding 1,000 V | 8 | B |
| 8544491090 | Other | 8 | B |
| 8544492011 | For a voltage not exceeding 80 V | 0 | A |
| 8544492012 | For a voltage exceeding 80 V but not exceeding 1,000 V | 8 | B |
| 8544492090 | Other | 8 | B |
| 8544499011 | For a voltage not exceeding 80 V | 0 | A |
| 8544499012 | For a voltage exceeding 80 V but not exceeding 1,000 V | 8 | B |
| 8544499090 | Other | 8 | B |
| 8544601010 | Plastic insulated wire | 8 | A |
| 8544601090 | Other | 8 | A |
| 8544602010 | Plastic insulated wire | 8 | A |
| 8544602090 | Other | 8 | A |
| 8544603010 | Plastic insulated wire | 8 | A |
| 8544603090 | Other | 8 | A |
| 8544700000 | Optical fibre cables | 0 | A |
| 8545110000 | Of a kind used for furnaces | 5 | A |
| 8545190000 | Other | 5 | A |
| 8545200000 | Brushes | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8545901000 | Carbon rod | 8 | A |
| 8545909000 | Other | 8 | A |
| 8546101000 | Rated at not more than 1,000 V | 8 | A |
| 8546102000 | Rated at more than 1,000 V | 8 | A |
| 8546201000 | Rated at not more than 1,000 V | 8 | A |
| 8546202000 | Rated at more than 1,000 V but not more than 10 kV | 8 | A |
| 8546203000 | Rated at more than 10 kV but not more than 100 kV | 8 | A |
| 8546204000 | Rated at more than 100 kV but not more than 300 kV | 8 | A |
| 8546205000 | Rated at more than 300 kV | 8 | A |
| 8546901000 | Artificial plastic insulators | 8 | A |
| 8546909000 | Other | 8 | A |
| 8547100000 | Insulating fittings of ceramics | 8 | A |
| 8547200000 | Insulating fittings of plastics | 8 | A |
| 8547900000 | Other | 8 | A |
| 8548101000 | Of subheading 3824.90 | 6.5 | A |
| 8548102000 | Of subheading 7204.21, 7204.29, 7204.30 or 7204.49 | 0 | A |
| 8548103000 | Of subheading 7404.00 | 0 | A |
| 8548104010 | Of subheading 7503.00 | 0 | A |
| 8548104020 | Of subheading 7902.00 | 0 | A |
| 8548105000 | Of subheading 7802.00 | 0 | A |
| 8548106010 | Of subheading 8107.30 | 3 | A |
| 8548106020 | Of subheading 8111.00 | 3 | A |
| 8548107000 | Of subheading 8506.10, 8506.30, 8506.40, 8506.50, 8506.60 or 8506.80 | 8 | A |
| 8548109000 | Other | 8 | A |
| 8548901000 | Electronic microassemblies | 0 | A |
| 8548909000 | Other | 8 | A |
| 8601100000 | Powered from an external source of electricity | 5 | A |
| 8601200000 | Powered by electric accumulators | 5 | A |
| 8602100000 | Diesel-electric locomotives | 0 | A |
| 8602900000 | Other | 0 | A |
| 8603101000 | Coaches | 5 | A |
| 8603102000 | Vans and trucks | 5 | A |
| 8603901000 | Coaches | 5 | A |
| 8603902000 | Vans and trucks | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8604001000 | Workshops | 5 | A |
| 8604002000 | Cranes | 5 | A |
| 8604003000 | Testing coaches | 5 | A |
| 8604004000 | Track inspection vehicles | 5 | A |
| 8604009000 | Other | 5 | A |
| 8605001010 | Sleeping cars | 5 | A |
| 8605001090 | Other | 5 | A |
| 8605002000 | Luggage vans | 5 | A |
| 8605003000 | Travelling post office coaches | 5 | A |
| 8605004000 | Hospital coaches | 5 | A |
| 8605009000 | Other | 5 | A |
| 8606100000 | Tank wagons and the like | 0 | A |
| 8606300000 | Self-discharging vans and wagons, other than those of subheading 8606.10. | 0 | A |
| 8606911000 | Insulated or refrigerated vans and wagons, other than those of subheading 8606.10 | 0 | A |
| 8606919000 | Other | 0 | A |
| 8606920000 | Open, with non-removable sides of a height exceeding 60 cm | 0 | A |
| 8606990000 | Other | 0 | A |
| 8607110000 | Driving bogies and bissel-bogies | 5 | A |
| 8607120000 | Other bogies and bissel-bogies | 5 | A |
| 8607191000 | Axles | 5 | A |
| 8607192000 | Wheels | 5 | A |
| 8607193000 | Pair of axle and wheel | 5 | A |
| 8607199000 | Other | 5 | A |
| 8607210000 | Air brakes and parts thereof | 5 | A |
| 8607290000 | Other | 5 | A |
| 8607301000 | Hooks | 5 | A |
| 8607302000 | Coupling device | 5 | A |
| 8607303000 | Buffers | 5 | A |
| 8607309000 | Other | 5 | A |
| 8607910000 | Of locomotives | 5 | A |
| 8607990000 | Other | 5 | A |
| 8608001000 | Railway or tramway track fixtures and fittings | 8 | A |
| 8608002000 | Mechanical signalling, safety or traffic control equipment | 8 | A |
| 8608009000 | Parts | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8609001000 | For the transport of fluids | 0 | A |
| 8609002000 | For the transport of compressed gas | 0 | A |
| 8609003000 | For the transport of ordinary goods and material | 0 | A |
| 8609004000 | For the transport of live animals | 0 | A |
| 8609005000 | Of freezer and refrigerator | 0 | A |
| 8609009000 | Other | 0 | A |
| 8701100000 | Pedestrian controlled tractors | 8 | A |
| 8701201000 | New | 8 | A |
| 8701202000 | Used | 8 | A |
| 8701300000 | Track-laying tractors | 0 | A |
| 8701901010 | New | 8 | A |
| 8701901020 | Used | 8 | A |
| 8701909110 | Of less than 50HP | 0 | A |
| 8701909190 | Other | 0 | A |
| 8701909900 | Other | 8 | A |
| 8702101010 | New | 10 | A |
| 8702101020 | Used | 10 | A |
| 8702102010 | New | 10 | A |
| 8702102020 | Used | 10 | A |
| 8702103010 | New | 10 | A |
| 8702103020 | Used | 10 | A |
| 8702901010 | New | 10 | A |
| 8702901020 | Used | 10 | A |
| 8702902010 | New | 10 | A |
| 8702902020 | Used | 10 | A |
| 8702903010 | New | 10 | A |
| 8702903020 | Used | 10 | A |
| 8703101000 | For travelling on snow | 8 | A |
| 8703102000 | Golf cars | 8 | A |
| 8703109000 | Other | 8 | A |
| 8703217000 | New | 8 | A |
| 8703218000 | Used | 8 | A |
| 8703227000 | New | 8 | A |
| 8703228000 | Used | 8 | A |
| 8703231010 | New | 8 | A |
| 8703231020 | Used | 8 | A |
| 8703239010 | New | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8703239020 | Used | 8 | A |
| 8703241010 | New | 8 | A |
| 8703241020 | Used | 8 | A |
| 8703249010 | New | 8 | A |
| 8703249020 | Used | 8 | A |
| 8703317000 | New | 8 | A |
| 8703318000 | Used | 8 | A |
| 8703321010 | New | 8 | A |
| 8703321020 | Used | 8 | A |
| 8703329010 | New | 8 | A |
| 8703329020 | Used | 8 | A |
| 8703337000 | New | 8 | A |
| 8703338000 | Used | 8 | A |
| 8703907000 | Electric vehicle | 8 | A |
| 8703909000 | Other | 8 | A |
| 8704100000 | Dumpers designed for off-highway use | 0 | A |
| 8704211010 | New | 10 | A |
| 8704211020 | Used | 10 | A |
| 8704219010 | Freezer and refrigerator vehicles | 10 | A |
| 8704219020 | Tank lorries | 10 | A |
| 8704219090 | Other | 10 | A |
| 8704221011 | New | 10 | A |
| 8704221012 | Used | 10 | A |
| 8704221091 | New | 10 | A |
| 8704221092 | Used | 10 | A |
| 8704229010 | Freezer and refrigerator vehicles | 10 | A |
| 8704229020 | Tank lorries | 10 | A |
| 8704229090 | Other | 10 | A |
| 8704231010 | New | 10 | A |
| 8704231020 | Used | 10 | A |
| 8704239010 | Freezer and refrigerator vehicles | 10 | A |
| 8704239020 | Tank lorries | 10 | A |
| 8704239090 | Other | 10 | A |
| 8704311010 | New | 10 | A |
| 8704311020 | Used | 10 | A |
| 8704319010 | Freezer and refrigerator vehicles | 10 | A |
| 8704319020 | Tank lorries | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8704319090 | Other | 10 | A |
| 8704321010 | New | 10 | A |
| 8704321020 | Used | 10 | A |
| 8704329010 | Freezer and refrigerator vehicles | 10 | A |
| 8704329020 | Tank lorries | 10 | A |
| 8704329090 | Other | 10 | A |
| 8704901010 | New | 10 | A |
| 8704901020 | Used | 10 | A |
| 8704909010 | Freezer and refrigerator vehicles | 10 | A |
| 8704909020 | Tank lorries | 10 | A |
| 8704909090 | Other | 10 | A |
| 8705101000 | Of telescopic boom type | 8 | A |
| 8705102000 | Of latticed boom type | 8 | A |
| 8705109000 | Other | 8 | A |
| 8705200000 | Mobile drilling derricks | 8 | A |
| 8705300000 | Fire fighting vehicles | 8 | A |
| 8705400000 | Concrete-mixer lorries | 8 | A |
| 8705901010 | Agricultural spraying lorries | 8 | A |
| 8705901090 | Other | 8 | A |
| 8705909010 | Breakdown lorries | 8 | A |
| 8705909020 | Road sweeper lorries | 8 | A |
| 8705909030 | Mobile workshops | 8 | A |
| 8705909040 | Mobile broadcast vans | 8 | A |
| 8705909050 | Mobile clinics | 8 | A |
| 8705909060 | Telegraphy, radiotelegraphy and radiotelephony transmitting and receiving vans and radar vehicles | 8 | A |
| 8705909070 | Snow-ploughs and snow-blowers | 8 | A |
| 8705909090 | Other | 8 | A |
| 8706001010 | Of those specified in subheading 8701.20 or 8701.90.10 | 8 | A |
| 8706001090 | Other | 8 | A |
| 8706002000 | For the motor vehicles falling within heading 87.02 | 8 | A |
| 8706003000 | For the motor vehicles falling within heading 87.03 | 8 | A |
| 8706004000 | For the motor vehicles falling within heading 87.04 | 8 | A |
| 8706005000 | For the motor vehicles falling within heading 87.05 | 8 | A |
| 8707100000 | For the vehicles of heading 87.03 | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8707901010 | Of those specified in subheading 8701.20 or 8701.90.10 | 8 | A |
| 8707901090 | Other | 8 | A |
| 8707902000 | For the motor vehicles falling within heading 87.02 | 8 | A |
| 8707903000 | For the motor vehicles falling within heading 87.04 | 8 | A |
| 8707904000 | For the motor vehicles falling within heading 87.05 | 8 | A |
| 8708100000 | Bumpers and parts thereof | 8 | A |
| 8708210000 | Safety seat belts | 8 | A |
| 8708290000 | Other | 8 | A |
| 8708301000 | Mounted brake linings | 8 | A |
| 8708302000 | Brake booster | 8 | A |
| 8708303000 | Electronic control brakes | 8 | A |
| 8708309000 | Other | 8 | A |
| 8708400000 | Gear boxes and parts thereof | 8 | A |
| 8708501000 | Drive-axles with differential, whether or not provided with other transmission components and parts thereof | 8 | A |
| 8708502000 | Non-driving axles and parts thereof | 8 | A |
| 8708700000 | Road wheels and parts and accessories thereof | 8 | A |
| 8708800000 | Suspension systems and parts thereof (including shock-absorbers) | 8 | A |
| 8708910000 | Radiators and parts thereof | 8 | A |
| 8708920000 | Silencers (mufflers) and exhaust pipes; parts thereof | 8 | A |
| 8708930000 | Clutches and parts thereof | 8 | A |
| 8708940000 | Steering wheels, steering columns and steering boxes; parts thereof | 8 | A |
| 8708951000 | Air bags | 8 | A |
| 8708959000 | Other | 8 | A |
| 8708991010 | For the motor vehicles falling within heading 87.01 | 8 | A |
| 8708991020 | For the motor vehicles falling within heading 87.02 | 8 | A |
| 8708991030 | For the motor vehicles falling within heading 87.03 | 8 | A |
| 8708991040 | For the motor vehicles falling within heading 87.04 | 8 | A |
| 8708991050 | For the motor vehicles falling within heading 87.05 | 8 | A |
| 8708999000 | Other | 8 | B |
| 8709110000 | Electrical | 8 | A |
| 8709190000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8709900000 | Parts | 8 | A |
| 8710001000 | Tanks | 0 | A |
| 8710002000 | Other armoured fighting vehicles, motorised | 0 | A |
| 8710009000 | Parts | 0 | A |
| 8711101000 | Motor cycles | 8 | A |
| 8711102000 | Mopeds | 8 | A |
| 8711103000 | Side-cars | 8 | A |
| 8711109000 | Other | 8 | A |
| 8711201000 | Motor cycles | 8 | A |
| 8711202000 | Side-cars | 8 | A |
| 8711209000 | Other | 8 | A |
| 8711301000 | Motor cycles | 8 | A |
| 8711302000 | Side-cars | 8 | A |
| 8711309000 | Other | 8 | A |
| 8711401000 | Motor cycles | 8 | A |
| 8711402000 | Side-cars | 8 | A |
| 8711409000 | Other | 8 | A |
| 8711501000 | Motor cycles | 8 | A |
| 8711502000 | Side-cars | 8 | A |
| 8711509000 | Other | 8 | A |
| 8711901000 | Motor cycles | 8 | A |
| 8711902000 | Side-cars | 8 | A |
| 8711909000 | Other | 8 | A |
| 8712001000 | Racing bicycles | 8 | A |
| 8712009010 | For transportation of goods | 8 | A |
| 8712009020 | Tricycles | 8 | A |
| 8712009090 | Other | 8 | A |
| 8713100000 | Not mechanically propelled | 0 | A |
| 8713900000 | Other | 0 | A |
| 8714101000 | Saddles | 8 | A |
| 8714109000 | Other | 8 | A |
| 8714200000 | Of carriages for disabled persons | 0 | A |
| 8714911000 | Frames | 8 | A |
| 8714912000 | Forks | 8 | A |
| 8714919000 | Parts thereof | 8 | A |
| 8714921000 | Wheel Rims | 8 | A |
| 8714922000 | Spokes | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8714931000 | Hubs, other than coaster braking hubs and hub brakes | 8 | A |
| 8714932000 | Free-wheel sprocket-wheels | 8 | A |
| 8714941000 | Coaster braking hubs and hub brakes | 8 | A |
| 8714942000 | Other brakes | 8 | A |
| 8714949000 | Parts thereof | 8 | A |
| 8714950000 | Saddles | 8 | A |
| 8714961000 | Pedals | 8 | A |
| 8714962000 | Crankgear | 8 | A |
| 8714969000 | Parts thereof | 8 | A |
| 8714990000 | Other | 8 | A |
| 8715000000 | Baby carriages and parts thereof. | 5 | A |
| 8716100000 | Trailers and semi-trailers of the caravan type, for housing or camping | 8 | A |
| 8716200000 | Self-loading or self-unloading trailers and semi-trailers for agricultural purposes | 8 | A |
| 8716310000 | Tanker trailers and tanker semi-trailers | 8 | A |
| 8716390000 | Other | 8 | A |
| 8716400000 | Other trailers and semi-trailers | 8 | A |
| 8716801000 | Hand-carts | 8 | A |
| 8716802000 | Carts drawn by ox or horse | 8 | A |
| 8716803000 | Sledges | 8 | A |
| 8716809000 | Other | 8 | A |
| 8716901000 | Of trailers and semi-trailers | 8 | A |
| 8716909000 | Other | 8 | A |
| 8801001010 | Gliders | 0 | A |
| 8801001020 | Hang gliders | 0 | A |
| 8801009010 | Balloons and dirigibles | 8 | A |
| 8801009090 | Other | 0 | A |
| 8802111000 | For military use | 0 | A |
| 8802119000 | Other | 0 | A |
| 8802121000 | For military use | 0 | A |
| 8802129000 | Other | 0 | A |
| 8802201000 | Of propeller type | 0 | A |
| 8802202000 | Of turbo-propeller type | 0 | A |
| 8802203000 | Of turbo-jet type | 0 | A |
| 8802209000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8802301000 | Of propeller type | 0 | A |
| 8802302000 | Of turbo-propeller type | 0 | A |
| 8802303000 | Of turbo-jet type | 0 | A |
| 8802309000 | Other | 0 | A |
| 8802401000 | Of propeller type | 0 | A |
| 8802402000 | Of turbo-propeller type | 0 | A |
| 8802403000 | Of turbo-jet type | 0 | A |
| 8802409000 | Other | 0 | A |
| 8802601010 | Satellites | 0 | A |
| 8802601090 | Other | 0 | A |
| 8802602000 | Spacecraft launch vehicles | 0 | A |
| 8802603000 | Suborbital | 0 | A |
| 8803100000 | Propellers and rotors and parts thereof | 0 | A |
| 8803200000 | Under-carriages and parts thereof | 0 | A |
| 8803301000 | Of aeroplanes | 0 | A |
| 8803302000 | Of helicopters | 0 | A |
| 8803901000 | Of gliders and hang gliders | 0 | A |
| 8803902000 | Spacecraft (including satelliters) | 0 | A |
| 8803909000 | Other | 0 | A |
| 8804001000 | Parachutes (including dirigible parachutes and paragliders) | 0 | A |
| 8804002000 | Rotochutes | 0 | A |
| 8804009010 | Of parachutes (including dirigible parachutes and paragliders) | 0 | A |
| 8804009020 | Of rotochutes | 0 | A |
| 8805101010 | For military use and police use | 0 | A |
| 8805101090 | Other | 5 | A |
| 8805102010 | For military use and police use | 0 | A |
| 8805102090 | Other | 5 | A |
| 8805109010 | For military use and police use | 0 | A |
| 8805109090 | Other | 5 | A |
| 8805211010 | For military and police use | 0 | A |
| 8805211090 | Other | 5 | A |
| 8805212010 | For military and police use | 0 | A |
| 8805212090 | Other | 5 | A |
| 8805291010 | For military and police use | 0 | A |
| 8805291090 | Other | 5 | A |
| 8805292010 | For military and police use | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8805292090 | Other | 5 | A |
| 8901100000 | Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds | 0 | A |
| 8901200000 | Tankers | 0 | A |
| 8901300000 | Refrigerated vessels, other than those of subheading 8901.20 | 0 | A |
| 8901901000 | Vessels for the transport of goods | 0 | A |
| 8901902000 | Vessels for the transport of both persons and goods | 0 | A |
| 8902001010 | Steel ships | 0 | A |
| 8902001020 | FRP ships | 0 | A |
| 8902001030 | Wooden ships | 0 | A |
| 8902001090 | Other | 0 | A |
| 8902002010 | Factory ships and other vessels for processing, preserving fishery products | 0 | A |
| 8902002090 | Other | 0 | A |
| 8903100000 | Inflatable | 8 | A |
| 8903910000 | Sailboats, with or without auxiliary motor | 8 | A |
| 8903920000 | Motorboats, other than outboard motorboats | 8 | A |
| 8903991000 | Outboard motorboats | 8 | A |
| 8903999000 | Other | 8 | A |
| 8904001000 | Tugs | 5 | A |
| 8904002000 | Pusher craft | 5 | A |
| 8904009000 | Other | 5 | A |
| 8905100000 | Dredgers | 5 | A |
| 8905201000 | Drilling ships platforms | 5 | A |
| 8905202000 | Production platforms | 5 | A |
| 8905209000 | Other | 5 | A |
| 8905901000 | Light-vessels | 5 | A |
| 8905902000 | Fire-floats | 5 | A |
| 8905903000 | Floating cranes | 5 | A |
| 8905904000 | Generating vessels | 5 | A |
| 8905905000 | Salvage ships | 5 | A |
| 8905906000 | Work-shop vessels | 5 | A |
| 8905907000 | Drilling ships | 5 | A |
| 8905908000 | Floating docks | 5 | A |
| 8905909000 | Other | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8906100000 | War ships | 0 | A |
| 8906900000 | Other | 0 | A |
| 8907100000 | Inflatable rafts | 5 | A |
| 8907901000 | Rafts (other than subheading 8907.10) | 5 | A |
| 8907902000 | Tanks | 5 | A |
| 8907903000 | Coffer-dams | 5 | A |
| 8907904000 | Landing-stages | 5 | A |
| 8907905000 | Buoys | 5 | A |
| 8907906000 | Beacons | 5 | A |
| 8907909000 | Other | 5 | A |
| 8908001000 | Ship, boats and other vessels for breaking up | 0 | A |
| 8908009000 | Other | 0 | A |
| 9001101000 | Optical fibres | 8 | A |
| 9001102000 | Optical fibre bundles | 8 | A |
| 9001103000 | Optical fibre cables | 8 | A |
| 9001200000 | Sheets and plates of polarising material | 8 | A |
| 9001300000 | Contact lenses | 8 | A |
| 9001401000 | For vision correction | 8 | A |
| 9001409000 | Other | 8 | A |
| 9001501000 | For vision correction | 8 | A |
| 9001509000 | Other | 8 | A |
| 9001901000 | Prisms | 8 | A |
| 9001902000 | Mirrors | 8 | A |
| 9001903000 | Other lenses | 8 | A |
| 9001909000 | Other | 8 | A |
| 9002111000 | For photographic cameras. | 8 | A |
| 9002119010 | For movie cameras and VTR(video tape recorder) cameras | 8 | A |
| 9002119020 | For projectors | 8 | A |
| 9002119090 | Other | 8 | A |
| 9002191000 | For microscopes | 8 | A |
| 9002192000 | For astronomical telescopes | 8 | A |
| 9002199000 | Other | 8 | A |
| 9002201000 | For photographic cameras | 8 | A |
| 9002209000 | Other | 8 | A |
| 9002901000 | For photographic cameras | 8 | A |
| 9002909010 | Of machines and mechanical | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | appliances for making semiconductor devices | | |
| 9002909090 | Other | 8 | A |
| 9003110000 | Of plastics | 8 | A |
| 9003191000 | Made of or combined with precious metals | 8 | A |
| 9003199000 | Other | 8 | A |
| 9003900000 | Parts | 8 | A |
| 9004101000 | Made of or combined with precious metals | 8 | A |
| 9004109000 | Other | 8 | A |
| 9004901010 | Made of, or combined with, precious metals | 8 | A |
| 9004901090 | Other | 8 | A |
| 9004902000 | 3D glasses(Active or passive) | 8 | A |
| 9004909010 | Made of, or combined with, precious metals | 8 | A |
| 9004909090 | Other | 8 | A |
| 9005100000 | Binoculars | 8 | A |
| 9005801000 | Monoculars | 8 | A |
| 9005802010 | Reflecting telescopes | 8 | A |
| 9005802020 | Astronomical refracting telescopes | 8 | A |
| 9005802030 | Transit instruments, equatorial or zenith telescopes and altazimuths | 8 | A |
| 9005802090 | Other | 8 | A |
| 9005809000 | Other | 8 | A |
| 9005900000 | Parts and accessories (including mountings) | 8 | A |
| 9006100000 | Cameras of a kind used for preparing printing plates or cylinders | 8 | A |
| 9006301000 | For subaqueous photography | 8 | A |
| 9006302000 | Air survey cameras | 8 | A |
| 9006303000 | For medical or surgical examination of internal organs | 8 | A |
| 9006304000 | Comparison cameras for forensic and criminological purposes | 8 | A |
| 9006401000 | Instant polaroid cameras | 8 | A |
| 9006402000 | Instant sticker cameras | 8 | A |
| 9006409000 | Other | 8 | A |
| 9006511000 | Photographic cameras for special use | 8 | A |
| 9006519000 | Other | 8 | A |
| 9006521000 | Photographic cameras for special use | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9006529010 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 8 | A |
| 9006529090 | Other | 8 | A |
| 9006531000 | Photographic cameras for special use | 8 | A |
| 9006539010 | Single use/disposable cameras | 8 | A |
| 9006539020 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 8 | A |
| 9006539090 | Other | 8 | A |
| 9006591000 | Photographic cameras for special use | 8 | A |
| 9006599010 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 8 | A |
| 9006599090 | Other | 8 | A |
| 9006610000 | Discharge lamp("electronic") flashlight apparatus | 8 | A |
| 9006691000 | Flashbulbs, flashcubes and the like | 8 | A |
| 9006699000 | Other | 8 | A |
| 9006910000 | For cameras | 8 | A |
| 9006990000 | Other | 8 | A |
| 9007100000 | Cameras | 8 | A |
| 9007201000 | For film of less than 16 ㎜ width | 8 | A |
| 9007209010 | For film of less than 20 ㎜ width | 8 | A |
| 9007209020 | For film of not less than 20 ㎜ width | 8 | A |
| 9007910000 | For cameras | 8 | B |
| 9007920000 | For projectors | 8 | A |
| 9008501000 | Microfilm, microfiche or other microform readers, whether or not capable of producing copies | 8 | A |
| 9008502000 | Other image projectors | 8 | A |
| 9008503000 | Photographic(other than cinematographic) enlargers and reducers | 8 | A |
| 9008900000 | Parts and accessories | 8 | A |
| 9010101000 | For photo-engraving | 8 | A |
| 9010102000 | For microfilm | 8 | A |
| 9010109010 | For the purpose of semiconductor manufacturing | 0 | A |
| 9010109090 | Other | 8 | A |
| 9010501000 | Developing apparatus for semiconductor manufacturing | 0 | A |
| 9010509000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9010600000 | Projection screens | 8 | A |
| 9010901010 | Of the apparatus of subheading 9010.50.1000 | 0 | A |
| 9010901090 | Other | 0 | A |
| 9010909000 | Other | 8 | A |
| 9011101000 | Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles | 0 | A |
| 9011109000 | Other | 8 | A |
| 9011201010 | Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles | 0 | A |
| 9011201090 | Other | 8 | A |
| 9011209000 | Other | 8 | A |
| 9011801000 | Polarising microscopes | 8 | A |
| 9011802000 | Metallurgical microscopes | 8 | A |
| 9011803000 | Phase contrast and interference microscopes | 8 | A |
| 9011804000 | Biological microscopes | 8 | A |
| 9011805000 | Comparison microscopes | 8 | A |
| 9011809000 | Other | 8 | A |
| 9011901000 | Of subheadings 9011.10.1000, 9011.20.1010 | 0 | A |
| 9011909000 | Other | 8 | A |
| 9012101010 | Electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles | 0 | A |
| 9012101090 | Other | 8 | A |
| 9012102000 | Diffraction apparatus | 8 | A |
| 9012901000 | Of subheading 9012.10.1010 | 0 | A |
| 9012909000 | Other | 8 | A |
| 9013100000 | Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI | 8 | A |
| 9013200000 | Lasers, other than laser diodes | 8 | A |
| 9013801110 | For opto-electronic watches | 8 | A |
| 9013801120 | For electronic calculators | 0 | A |
| 9013801130 | For televisions | 8 | A |
| 9013801140 | For monitor | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9013801190 | Other | 8 | A |
| 9013801910 | For opto-electronic watches | 8 | A |
| 9013801920 | For electronic calculators | 0 | A |
| 9013801930 | For televisions | 8 | A |
| 9013801990 | Other | 8 | A |
| 9013802000 | Magnifiers, loupes, thread counters | 8 | A |
| 9013803000 | Door viewers (door eyes) | 8 | A |
| 9013809000 | Other | 8 | A |
| 9013901000 | Of subheading 9013.80.1120, 9013.80.1920 | 0 | A |
| 9013909000 | Other | 8 | A |
| 9014101010 | For aircrafts | 8 | A |
| 9014101090 | Other | 8 | A |
| 9014102010 | For aircrafts | 8 | A |
| 9014102090 | Other | 8 | A |
| 9014109000 | Other | 8 | A |
| 9014200000 | Instruments and appliances for aeronautical or space navigation (other than compasses) | 8 | A |
| 9014800000 | Other instruments and appliances | 8 | A |
| 9014901000 | For aircrafts | 8 | A |
| 9014909000 | Other | 8 | A |
| 9015100000 | Rangefinders | 8 | A |
| 9015200000 | Theodolites and tachymeters (tacheometers) | 8 | A |
| 9015300000 | Levels | 8 | A |
| 9015400000 | Photogrammetrical surveying instruments and appliances | 8 | A |
| 9015801000 | For use in the field. | 8 | A |
| 9015802000 | For hydrographic use | 8 | A |
| 9015803000 | For oceanographic use | 8 | A |
| 9015804000 | For hydrological use | 8 | A |
| 9015805000 | For meteorological use | 8 | A |
| 9015809000 | Other | 8 | A |
| 9015900000 | Parts and accessories | 8 | A |
| 9016001000 | Direct reading balances | 8 | A |
| 9016002000 | Electronic balances | 8 | A |
| 9016008000 | Other | 8 | A |
| 9016009000 | Parts or accessories | 8 | A |
| 9017101000 | Plotters | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9017109000 | Other | 8 | A |
| 9017201010 | Plotters | 0 | A |
| 9017201090 | Other | 8 | A |
| 9017202010 | Plotters | 0 | A |
| 9017202090 | Other | 8 | A |
| 9017203000 | Mathematical calculating instruments | 8 | A |
| 9017209000 | Other | 8 | A |
| 9017301000 | Micrometers | 8 | A |
| 9017302000 | Dialgauges | 8 | A |
| 9017303000 | Vernier callipers | 8 | A |
| 9017309000 | Other | 8 | A |
| 9017801000 | Divided scales, measuring rod and tapes | 8 | A |
| 9017809010 | For the purpose of semiconductor manufacturing | 0 | A |
| 9017809090 | Other | 8 | A |
| 9017901000 | For the purpose of semiconductor manufacturing | 0 | A |
| 9017909010 | PCA(printed circuit assemblies) of plotters, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 9017909020 | Flat panel displays for plotters (including LCD, EL(electro luminescence), plasma and other technologies) | 0 | A |
| 9017909090 | Other | 8 | A |
| 9018111000 | Electro-cardiographs | 8 | A |
| 9018119000 | Parts and accessories | 8 | A |
| 9018120000 | Ultrasonic scanning apparatus | 8 | A |
| 9018130000 | Magnetic resonance imaging apparatus | 8 | A |
| 9018140000 | Scintigraphic apparatus | 8 | A |
| 9018191000 | Electro-encephalographs | 8 | A |
| 9018192000 | Audiometers and similar apparatus | 8 | A |
| 9018194000 | Electro-tonographs | 8 | A |
| 9018197000 | Patient monitoring system | 8 | A |
| 9018198000 | Other | 8 | A |
| 9018199000 | Parts and accessories | 8 | A |
| 9018201000 | Ultra-violet or infra-red ray apparatus | 8 | A |
| 9018209000 | Parts and accessories | 8 | A |
| 9018310000 | Syringes, with or without needles | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9018321000 | Needles for injections | 8 | A |
| 9018322000 | Needles for sutures | 8 | A |
| 9018329000 | Other | 8 | A |
| 9018391000 | Blood transfusion set or intravenous set | 8 | B |
| 9018392000 | Catheters | 8 | B |
| 9018398000 | Other | 8 | B |
| 9018399000 | Parts and accessories | 8 | B |
| 9018411000 | Dental drill engines | 8 | A |
| 9018419000 | Parts and accessories | 8 | A |
| 9018491000 | Dental burs | 8 | A |
| 9018492000 | Dental units | 8 | A |
| 9018493000 | Scalers for treating tartar | 8 | A |
| 9018498000 | Other | 8 | A |
| 9018499000 | Parts and accessories | 8 | A |
| 9018501010 | Laser operated instrument | 8 | A |
| 9018501090 | Other | 8 | A |
| 9018509000 | Parts and accessories | 8 | A |
| 9018901000 | Pregnancy diagnostic apparatus | 8 | B |
| 9018909011 | Laser operated instrument | 8 | B |
| 9018909019 | Other | 8 | B |
| 9018909020 | Gynaecological or obstetrical instruments | 8 | B |
| 9018909030 | Endoscopes (gastroscopes, peritoneoscopes, cystoscopes and the like) | 8 | B |
| 9018909040 | Artificial kidney apparatus | 8 | B |
| 9018909050 | Dialyzers for artificial kidney apparatus | 8 | B |
| 9018909060 | Veterinary instrument and appliances | 8 | B |
| 9018909071 | Of medical, dermatologic uses | 8 | B |
| 9018909079 | Other | 8 | B |
| 9018909080 | Other | 8 | B |
| 9018909090 | Parts and accessories | 8 | B |
| 9019101000 | Mechano-therapy appliances | 0 | A |
| 9019102000 | Massage apparatus | 0 | A |
| 9019103000 | Psychological aptitude-testing apparatus | 0 | A |
| 9019109000 | Parts and accessories | 0 | A |
| 9019201000 | Ozone therapy apparatus | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9019202000 | Oxygen therapy apparatus | 0 | A |
| 9019203000 | Aerosol therapy apparatus | 0 | A |
| 9019204000 | Artificial respiration apparatus | 0 | A |
| 9019208000 | Other | 0 | A |
| 9019209000 | Parts and accessories | 0 | A |
| 9020001000 | Gas masks | 8 | A |
| 9020008000 | Other breathing appliances | 8 | A |
| 9020009000 | Parts and accessories | 8 | A |
| 9021100000 | Orthopaedic or fracture appliances | 0 | A |
| 9021210000 | Artificial teeth | 0 | A |
| 9021290000 | Other | 0 | A |
| 9021310000 | Artificial joints | 0 | A |
| 9021390000 | Other | 0 | A |
| 9021400000 | Hearing aids, excluding parts and accessories | 0 | A |
| 9021500000 | Pacemakers for stimulating heart muscles, excluding parts and accessories | 0 | A |
| 9021901000 | Screws, staples, pins or the like which are inserted inside the human body | 0 | A |
| 9021908000 | Other | 0 | A |
| 9021909000 | Parts and accessories | 0 | A |
| 9022120000 | Computed tomography apparatus | 8 | A |
| 9022130000 | Other, for dental uses | 8 | A |
| 9022141020 | Angiography units | 8 | A |
| 9022141030 | Bone densimeter | 8 | A |
| 9022141090 | Other | 8 | A |
| 9022142000 | For veterinary use | 8 | A |
| 9022191000 | For physical or chemical testing | 8 | A |
| 9022192000 | For industrial use | 8 | A |
| 9022199000 | Other | 8 | A |
| 9022211010 | Gamma cameras | 8 | A |
| 9022211020 | Linear accelerators | 8 | A |
| 9022211030 | Cobalt 60 therapy units | 8 | A |
| 9022211090 | Other | 8 | A |
| 9022212000 | For veterinary use | 8 | A |
| 9022291000 | For physical or chemical testing | 8 | A |
| 9022292000 | For industrial use | 8 | A |
| 9022299000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9022300000 | X-ray tubes | 8 | A |
| 9022901010 | X-ray generators | 8 | A |
| 9022901020 | X-ray screens | 8 | A |
| 9022901030 | X-ray high tension generators | 8 | A |
| 9022901090 | Other | 8 | A |
| 9022909000 | Parts and accessories | 8 | A |
| 9023001000 | Models of human or animal anatomies | 8 | A |
| 9023009000 | Other | 8 | A |
| 9024101000 | Hardness testing machines | 8 | A |
| 9024102000 | Tensile testing machines | 8 | A |
| 9024103000 | Compression testing machines | 8 | A |
| 9024104000 | Fatigue testing machines | 8 | A |
| 9024105000 | Universal type testing machines | 8 | A |
| 9024106000 | Machines and appliances for testing adhesive strength or shear force of ball or wire of printed circuits board, semiconductor device and electronic integrated circuit | 8 | A |
| 9024109000 | Other | 8 | A |
| 9024801010 | Testing machines to detect changes in the dimensions of textile | 8 | A |
| 9024801020 | Abrasion testing machines | 8 | A |
| 9024801090 | Other | 8 | A |
| 9024809010 | Elasticity meters | 8 | A |
| 9024809020 | Plastometers | 8 | A |
| 9024809090 | Other | 8 | A |
| 9024901000 | Sensor (devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal) | 8 | A |
| 9024909000 | Other | 8 | A |
| 9025111000 | Clinical or veterinary thermometers | 0 | A |
| 9025119000 | Other | 8 | A |
| 9025191000 | Thermometers | 8 | A |
| 9025192010 | Optical pyrometers | 8 | A |
| 9025192090 | Other | 8 | A |
| 9025801000 | Hydrometers and similar floating instruments | 8 | A |
| 9025802010 | Mercury barometer | 8 | A |
| 9025802090 | Other | 8 | A |
| 9025803010 | Psychrometers | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9025803020 | Hair hygrometers | 8 | A |
| 9025803090 | Other | 8 | A |
| 9025809000 | Other | 8 | A |
| 9025900000 | Parts and accessories | 8 | A |
| 9026101000 | Flow meters | 0 | A |
| 9026102000 | Level gauges | 0 | A |
| 9026109000 | Other | 0 | A |
| 9026201110 | Liquid type | 0 | A |
| 9026201120 | Metallic type | 0 | A |
| 9026201190 | Other | 0 | A |
| 9026201900 | Other | 0 | A |
| 9026209000 | Other | 0 | A |
| 9026801000 | Heat meters | 0 | A |
| 9026802000 | Anemometers | 0 | A |
| 9026809000 | Other | 0 | A |
| 9026900000 | Parts and accessories | 0 | A |
| 9027100000 | Gas or smoke analysis apparatus | 8 | A |
| 9027200000 | Chromatographs and electrophoresis instruments | 0 | A |
| 9027301000 | Spectrometers | 0 | A |
| 9027302000 | Spectrophotometers | 0 | A |
| 9027303000 | Spectrograph | 0 | A |
| 9027501000 | Polarimeters | 0 | A |
| 9027502000 | Refractometers | 0 | A |
| 9027503000 | Colorimeters | 0 | A |
| 9027504000 | Luxmeters | 0 | A |
| 9027509000 | Other | 0 | A |
| 9027801000 | For physical or chemical analysis | 0 | A |
| 9027802010 | pH meters | 0 | A |
| 9027802020 | Calori meters | 0 | A |
| 9027802030 | Visco meters | 0 | A |
| 9027802040 | Expansion meters | 0 | A |
| 9027802050 | Exposure meters | 8 | A |
| 9027802090 | Other | 0 | A |
| 9027901000 | Microtomes | 8 | A |
| 9027909010 | For the purpose of semiconductor manufacturing | 0 | A |
| 9027909091 | For gas or smoke analysis apparatus and microtomes | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9027909099 | Other | 0 | A |
| 9028101010 | Of digital type | 8 | A |
| 9028101090 | Other | 8 | A |
| 9028102000 | Calibrating meters | 8 | A |
| 9028201010 | Of digital type | 8 | A |
| 9028201090 | Other | 8 | A |
| 9028202000 | Calibrating meters | 8 | A |
| 9028301010 | Not less than 50 A | 8 | A |
| 9028301020 | Less than 50 A | 8 | A |
| 9028302000 | Calibrating meters | 8 | A |
| 9028900000 | Parts and accessories | 8 | A |
| 9029101000 | Revolution counters | 8 | A |
| 9029102000 | Production counters | 8 | A |
| 9029103000 | Taximeters | 8 | A |
| 9029104000 | Mileometers | 8 | A |
| 9029105000 | Counters for indicating the working hours of machines | 8 | A |
| 9029109000 | Other | 8 | A |
| 9029201010 | Chronometric system | 8 | A |
| 9029201090 | Other | 8 | A |
| 9029202000 | Stroboscopes | 8 | A |
| 9029900000 | Parts and accessories | 8 | A |
| 9030100000 | Instruments and apparatus for measuring or detecting ionising radiations | 8 | A |
| 9030201010 | Of cathode-ray | 8 | A |
| 9030201090 | Other | 8 | A |
| 9030202010 | Of cathode-ray | 8 | A |
| 9030202090 | Other | 8 | A |
| 9030310000 | Multimeters without a recording device | 8 | A |
| 9030320000 | Multimeters with a recording device | 8 | A |
| 9030331000 | Voltmeters | 8 | A |
| 9030332000 | Ammeters | 8 | A |
| 9030333000 | Circuit testers | 8 | A |
| 9030334000 | Resistance meters | 8 | A |
| 9030335000 | Galvanometer | 8 | A |
| 9030336000 | Frequency measuring apparatus | 8 | A |
| 9030339000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9030391000 | Voltmeters | 8 | A |
| 9030392000 | Ammeters | 8 | A |
| 9030393000 | Circuit testers | 8 | A |
| 9030394000 | Resistance meters | 8 | A |
| 9030395000 | Galvanometer | 8 | A |
| 9030396000 | Frequency measuring apparatus | 8 | A |
| 9030399000 | Other | 8 | A |
| 9030401000 | Crosstalk meter | 8 | A |
| 9030402000 | Gain measuring instruments | 8 | A |
| 9030403000 | Distortion factor meters | 8 | A |
| 9030404000 | Psophometers | 8 | A |
| 9030409000 | Other | 8 | A |
| 9030820000 | For measuring or checking semiconductor wafers or devices | 8 | A |
| 9030840000 | Other, with a recording device | 8 | A |
| 9030890000 | Other | 8 | A |
| 9030901000 | Of subheading 9030.82 | 0 | A |
| 9030909000 | Other | 8 | A |
| 9031100000 | Machines for balancing mechanical parts | 8 | A |
| 9031200000 | Test benches | 8 | A |
| 9031411000 | Focimeters | 0 | A |
| 9031412000 | For measuring surface particulate contamination on semiconductor wafers | 0 | A |
| 9031419000 | Other | 0 | A |
| 9031491000 | Optical surface testers | 8 | A |
| 9031492000 | Optical goniometers or angle gauges | 8 | A |
| 9031493000 | Focimeters | 8 | A |
| 9031494010 | For the purpose of semiconductor manufacturing | 0 | A |
| 9031494090 | Other | 8 | A |
| 9031499000 | Other | 8 | A |
| 9031801000 | Ultrasonic fish finders | 8 | A |
| 9031802000 | Load-cells | 8 | A |
| 9031809010 | Equipment for testing the characteristics of internal combustion engines | 8 | A |
| 9031809020 | Gear testing machines | 8 | A |
| 9031809030 | Planimeters | 8 | A |
| 9031809040 | Spherometers | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9031809050 | Apparatus for checking textile materials | 8 | A |
| 9031809060 | Ultra-sonic thickness measuring instruments | 8 | A |
| 9031809070 | Instruments for detecting faults, cracks or other defects | 8 | A |
| 9031809080 | Dynamometers | 8 | A |
| 9031809091 | For the purpose of semiconductor manufacturing | 0 | A |
| 9031809099 | Other | 8 | A |
| 9031901010 | Of subheadings 9031.41 | 0 | A |
| 9031901090 | Of other | 0 | A |
| 9031909000 | Other | 8 | A |
| 9032101010 | For refrigerators | 8 | A |
| 9032101020 | For aircraft | 5 | A |
| 9032101090 | Other | 8 | A |
| 9032102000 | Of fixed type | 8 | A |
| 9032200000 | Manostats | 8 | A |
| 9032811010 | For aircraft | 5 | A |
| 9032811090 | Other | 8 | A |
| 9032812010 | For aircraft | 5 | A |
| 9032812091 | Of machines and mechanical appliances for making semiconductor devices | 3 | A |
| 9032812099 | Other | 8 | A |
| 9032819010 | For aircraft | 5 | A |
| 9032819090 | Other | 8 | A |
| 9032891010 | For aircraft | 5 | A |
| 9032891090 | Other | 8 | A |
| 9032892010 | For aircraft | 5 | A |
| 9032892090 | Other | 8 | A |
| 9032893010 | For aircraft | 5 | A |
| 9032893090 | Other | 8 | A |
| 9032899010 | For aircraft | 5 | A |
| 9032899090 | Other | 8 | A |
| 9032901000 | For aircraft | 5 | A |
| 9032909000 | Other | 8 | A |
| 9033000000 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90. | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9101110000 | With mechanical display only | 8 | A |
| 9101191000 | With opto-electronic display only | 8 | A |
| 9101199000 | Other | 8 | A |
| 9101210000 | With automatic winding | 8 | A |
| 9101290000 | Other | 8 | A |
| 9101910000 | Electrically operated | 8 | A |
| 9101990000 | Other | 8 | A |
| 9102111000 | For the blind | 8 | A |
| 9102112000 | With dials, bands or similar of precious metal or of metal clad with precious metal | 8 | A |
| 9102119010 | Battery or accumulator operated | 8 | A |
| 9102119090 | Other | 8 | A |
| 9102121000 | Battery or accumulator operated | 8 | A |
| 9102129010 | For the blind | 8 | A |
| 9102129020 | With dials, bands or similar of precious metal or of metal clad with precious metal | 8 | A |
| 9102129090 | Other | 8 | A |
| 9102191000 | Battery or accumulator operated | 8 | A |
| 9102199010 | For the blind | 8 | A |
| 9102199020 | With dials, bands or similar of precious metal or of metal clad with precious metal | 8 | A |
| 9102199090 | Other | 8 | A |
| 9102211000 | For the blind | 8 | A |
| 9102212000 | With dials, bands or similar of precious metal or of metal clad with precious metal | 8 | A |
| 9102219000 | Other | 8 | A |
| 9102291000 | For the blind | 8 | A |
| 9102292000 | With dials bands or similar of precious metal or of metal clad with precious metal. | 8 | A |
| 9102299000 | Other | 8 | A |
| 9102911000 | Stop-watches | 8 | A |
| 9102912000 | For the blind | 8 | A |
| 9102919010 | Battery or accumulator powered | 8 | A |
| 9102919090 | Other | 8 | A |
| 9102991000 | Stop-watches | 8 | A |
| 9102992000 | For the blind | 8 | A |
| 9102999000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9103101000 | Travel clocks | 8 | A |
| 9103109000 | Other | 8 | A |
| 9103901000 | Travel clocks | 8 | A |
| 9103909000 | Other | 8 | A |
| 9104001000 | For vehicles | 8 | A |
| 9104002000 | For aircraft | 8 | A |
| 9104004000 | For vessels | 8 | A |
| 9104009000 | Other | 8 | A |
| 9105110000 | Electrically operated | 8 | A |
| 9105190000 | Other | 8 | A |
| 9105210000 | Electrically operated | 8 | A |
| 9105290000 | Other | 8 | A |
| 9105910000 | Electrically operated | 8 | A |
| 9105990000 | Other | 8 | A |
| 9106100000 | Time-registers; time-recorders | 8 | A |
| 9106901000 | Watchmen's telltales | 8 | A |
| 9106902000 | Timers | 8 | A |
| 9106903000 | Parking meters | 8 | A |
| 9106909000 | Other | 8 | A |
| 9107001000 | With synchronous motor | 8 | A |
| 9107009000 | Other | 8 | A |
| 9108110000 | With mechanical display only or with a device to which a mechanical display can be incorporated | 5 | A |
| 9108120000 | With opto-electronic display only | 5 | A |
| 9108190000 | Other | 5 | A |
| 9108200000 | With automatic winding | 5 | A |
| 9108900000 | Other | 5 | A |
| 9109100000 | Electrically operated | 8 | A |
| 9109900000 | Other | 8 | A |
| 9110111000 | Battery or accumulator powered | 8 | A |
| 9110112000 | With automatic winding | 8 | A |
| 9110119000 | Other | 8 | A |
| 9110121000 | Battery or accumulator powered. | 8 | A |
| 9110122000 | With automatic winding | 8 | A |
| 9110129000 | Other | 8 | A |
| 9110191000 | Battery or accumulator powered | 8 | A |
| 9110192000 | With automatic winding | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9110199000 | Other | 8 | A |
| 9110901000 | Battery or accumulator powered | 8 | A |
| 9110909000 | Other | 8 | A |
| 9111100000 | Cases of precious metal or of metal clad with precious metal | 8 | A |
| 9111200000 | Cases of base metal, whether or not gold- or silver- plated | 8 | A |
| 9111800000 | Other cases | 8 | A |
| 9111901000 | Of precious metal or metal clad with precious metal | 8 | A |
| 9111909000 | Other | 8 | A |
| 9112200000 | Cases | 8 | A |
| 9112900000 | Parts | 8 | A |
| 9113100000 | Of precious metal or of metal clad with precious metal | 8 | A |
| 9113200000 | Of base metal, whether or not gold- or silver- plated | 8 | A |
| 9113901000 | Of plastics | 8 | A |
| 9113902000 | Of leather or composition leather | 8 | A |
| 9113909000 | Other | 8 | A |
| 9114100000 | Springs, including hair-springs | 8 | A |
| 9114300000 | Dials | 8 | A |
| 9114400000 | Plates and bridges | 8 | A |
| 9114900000 | Other | 8 | A |
| 9201101000 | Of automatic | 8 | A |
| 9201109000 | Other | 8 | A |
| 9201200000 | Grand pianos | 8 | A |
| 9201901000 | Harpsichords | 8 | A |
| 9201909000 | Other | 8 | A |
| 9202101000 | Violins | 8 | A |
| 9202102000 | Violoncellos | 8 | A |
| 9202109000 | Other | 8 | A |
| 9202901000 | Guitars | 8 | A |
| 9202902000 | Harps | 8 | A |
| 9202903000 | Mandolines | 8 | A |
| 9202904000 | Banjo | 8 | A |
| 9202909000 | Other | 8 | A |
| 9205101000 | Trumpets | 8 | A |
| 9205102000 | Trombones | 8 | A |
| 9205109000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9205901010 | Flutes | 8 | A |
| 9205901020 | Clarinets | 8 | A |
| 9205901030 | Saxophones | 8 | A |
| 9205901040 | Recorder | 8 | A |
| 9205901090 | Other | 8 | A |
| 9205902010 | Pipe organs | 8 | A |
| 9205902020 | Reed organs | 8 | A |
| 9205902090 | Other | 8 | A |
| 9205903010 | Accordions | 8 | A |
| 9205903020 | Melodicas | 8 | A |
| 9205903090 | Other | 8 | A |
| 9205904000 | Mouth organs | 8 | A |
| 9205909000 | Other | 8 | A |
| 9206001000 | Drums | 8 | A |
| 9206002000 | Xylophones | 8 | A |
| 9206003000 | Cymbals | 8 | A |
| 9206004000 | Castanets | 8 | A |
| 9206005000 | Maracas | 8 | A |
| 9206006000 | Tambourine | 8 | A |
| 9206009000 | Other | 8 | A |
| 9207101000 | Organs (including synthesizers) | 8 | A |
| 9207103000 | Pianos | 8 | A |
| 9207109000 | Other | 8 | A |
| 9207901000 | Guitars | 8 | A |
| 9207902000 | Accordions | 8 | A |
| 9207903000 | Rhythm box | 8 | A |
| 9207909000 | Other | 8 | A |
| 9208100000 | Musical boxes | 8 | A |
| 9208901000 | Fairground organs | 8 | A |
| 9208902000 | Mechanical street organs | 8 | A |
| 9208903000 | Mechanical singing birds | 8 | A |
| 9208904000 | Musical saws | 8 | A |
| 9208909000 | Other | 8 | A |
| 9209301000 | Of metal wire | 8 | A |
| 9209309000 | Other | 8 | A |
| 9209910000 | Parts and accessories for pianos | 8 | A |
| 9209920000 | Parts and accessories for the musical instruments of heading | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 92.02 | | |
| 9209940000 | Parts and accessories for the musical instruments of heading 92.07 | 8 | A |
| 9209991000 | For musical movements | 8 | A |
| 9209992000 | Metronomes, tuning forks and pitch pipes of all kinds | 8 | A |
| 9209993000 | Mechanisms for musical boxes | 8 | A |
| 9209999000 | Other | 8 | A |
| 9301101000 | Self-propelled | 0 | A |
| 9301109000 | Other | 0 | A |
| 9301200000 | Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors | 0 | A |
| 9301901000 | Fully automatic shotguns | 0 | A |
| 9301902010 | Bolt action | 0 | A |
| 9301902020 | Semi-automatic | 0 | A |
| 9301902030 | Fully automatic | 0 | A |
| 9301902090 | Other | 0 | A |
| 9301903000 | Machine-guns | 0 | A |
| 9301904010 | Fully automatic pistols | 0 | A |
| 9301904090 | Other | 0 | A |
| 9301909000 | Other | 0 | A |
| 9302001010 | Revolvers | 0 | A |
| 9302001021 | Semi-automatic | 0 | A |
| 9302001029 | Other | 0 | A |
| 9302001030 | Pistols, multiple barrel | 0 | A |
| 9302001090 | Other | 0 | A |
| 9302009010 | Revolvers | 0 | A |
| 9302009021 | Semi-automatic | 0 | A |
| 9302009029 | Other | 0 | A |
| 9302009030 | Pistols, multiple barrel | 0 | A |
| 9302009090 | Other | 0 | A |
| 9303100000 | Muzzle-loading firearms | 8 | A |
| 9303201011 | Pump-action | 8 | A |
| 9303201012 | Semi-automatic | 8 | A |
| 9303201019 | Other | 8 | A |
| 9303201020 | Shotguns, multiple barrel, including combination guns | 8 | A |
| 9303201090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9303209011 | Pump-action | 8 | A |
| 9303209012 | Semi-automatic | 8 | A |
| 9303209019 | Other | 8 | A |
| 9303209020 | Shotguns, multiple barrel, including combination guns | 8 | A |
| 9303209090 | Other | 8 | A |
| 9303301010 | Single-shot | 8 | A |
| 9303301020 | Semi-automatic | 8 | A |
| 9303301090 | Other | 8 | A |
| 9303309010 | Single-shot | 8 | A |
| 9303309020 | Semi-automatic | 8 | A |
| 9303309090 | Other | 8 | A |
| 9303900000 | Other | 8 | A |
| 9304001000 | Air guns | 8 | A |
| 9304009000 | Other | 8 | A |
| 9305101010 | Firing mechanisms | 0 | A |
| 9305101020 | Frames and receivers | 0 | A |
| 9305101030 | Barrels | 0 | A |
| 9305101040 | Pistons, locking lugs and gas buffers | 0 | A |
| 9305101050 | Magazines and parts thereof | 0 | A |
| 9305101060 | Silencers (sound moderators) and parts thereof | 0 | A |
| 9305101070 | Butts, grips and plates | 0 | A |
| 9305101080 | Slides (for pistols) and cylinders (for revolvers) | 0 | A |
| 9305101090 | Other | 0 | A |
| 9305109010 | Firing mechanisms | 8 | A |
| 9305109020 | Frames and receivers | 8 | A |
| 9305109030 | Barrels | 8 | A |
| 9305109040 | Pistons, locking lugs and gas buffers | 8 | A |
| 9305109050 | Magazines and parts thereof | 8 | A |
| 9305109060 | Silencers (sound moderators) and parts thereof | 8 | A |
| 9305109070 | Butts, grips and plates | 8 | A |
| 9305109080 | Slides(for pistols) and cylinders (for revolvers) | 8 | A |
| 9305109090 | Other | 8 | A |
| 9305201000 | Shotgun barrels | 8 | A |
| 9305209010 | Rifle barrels | 8 | A |
| 9305209020 | Magazines and parts thereof | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9305209090 | Other | 8 | A |
| 9305911010 | Firing mechanisms | 0 | A |
| 9305911020 | Frames and receivers | 0 | A |
| 9305911030 | Barrels | 0 | A |
| 9305911040 | Pistons, locking lugs and gas buffers | 0 | A |
| 9305911050 | Magazines and parts thereof | 0 | A |
| 9305911060 | Silencers (sound moderators) and parts thereof | 0 | A |
| 9305911070 | Flash eliminators and parts thereof | 0 | A |
| 9305911080 | Breeches, bolts (gunlocks) and bolt carriers | 0 | A |
| 9305911090 | Other | 0 | A |
| 9305919000 | Other | 0 | A |
| 9305990000 | Other | 8 | A |
| 9306210000 | Cartridges | 0 | A |
| 9306290000 | Other | 0 | A |
| 9306301000 | Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof | 0 | A |
| 9306309000 | Other | 0 | A |
| 9306900000 | Other | 0 | A |
| 9307000000 | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor. | 0 | A |
| 9401100000 | Seats of a kind used for aircraft | 0 | A |
| 9401200000 | Seats of a kind used for motor vehicles | 8 | A |
| 9401302000 | Of cane | 0 | A |
| 9401303000 | Covered with leather | 0 | A |
| 9401309000 | Other | 0 | A |
| 9401401000 | Of cane | 0 | A |
| 9401402000 | Covered with leather | 0 | A |
| 9401409000 | Other | 0 | A |
| 9401510000 | Of bamboo or rattan | 0 | A |
| 9401591000 | Of cane | 0 | A |
| 9401599000 | Other | 0 | A |
| 9401611000 | Covered with leather | 0 | A |
| 9401619000 | Other | 0 | A |
| 9401691000 | Covered with leather | 0 | A |
| 9401699000 | Other | 0 | A |
| 9401711000 | Covered with leather | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9401719000 | Other | 0 | A |
| 9401791000 | Covered with leather | 0 | A |
| 9401799000 | Other | 0 | A |
| 9401801000 | Of stone | 0 | A |
| 9401809000 | Other | 0 | A |
| 9401901000 | Of wood | 8 | A |
| 9401902000 | Of metal | 8 | A |
| 9401909000 | Other | 8 | A |
| 9402101010 | Dentists' chairs | 0 | A |
| 9402101020 | Optical chairs | 0 | A |
| 9402101090 | Other | 0 | A |
| 9402109010 | Barbers or beauty shop's chairs | 0 | A |
| 9402109090 | Other | 0 | A |
| 9402901000 | Operating tables | 0 | A |
| 9402902000 | Gynecologic tables | 0 | A |
| 9402903000 | Delivery tables | 0 | A |
| 9402908000 | Other | 0 | A |
| 9402909000 | Parts | 0 | A |
| 9403100000 | Metal furniture of a kind used in offices | 0 | A |
| 9403201000 | Beds | 0 | A |
| 9403209000 | Other | 0 | A |
| 9403301000 | Desks | 0 | A |
| 9403309000 | Other | 0 | A |
| 9403401000 | Dinner tables | 8 | A |
| 9403409000 | Other | 8 | A |
| 9403501000 | Beds | 0 | A |
| 9403509000 | Other | 0 | A |
| 9403601010 | Stationery chests | 0 | A |
| 9403601020 | Dressing tables | 0 | A |
| 9403601030 | Dressers (wardrobes) | 0 | A |
| 9403601090 | Other | 0 | A |
| 9403609010 | Stationery chests | 0 | A |
| 9403609020 | Dressing tables | 0 | A |
| 9403609030 | Dressers (wardrobes) | 0 | A |
| 9403609090 | Other | 0 | A |
| 9403701000 | Baby's step training | 0 | A |
| 9403709000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9403810000 | Of bamboo or rattan | 0 | A |
| 9403890000 | Other | 0 | A |
| 9403900000 | Parts | 8 | A |
| 9404100000 | Mattress supports | 8 | A |
| 9404210000 | Of cellular rubber or plastics, whether or not covered | 8 | A |
| 9404290000 | Of other materials | 8 | A |
| 9404300000 | Sleeping bags | 8 | A |
| 9404900000 | Other | 8 | A |
| 9405101000 | Of filament lamps | 8 | A |
| 9405102000 | Of fluorescent lamps | 8 | A |
| 9405103000 | Of light-emitting diode (LED) | 8 | A |
| 9405109000 | Other | 8 | A |
| 9405201000 | Of filament lamps | 8 | A |
| 9405202000 | Of fluorescent lamps | 8 | A |
| 9405203000 | Of light-emitting diode (LED) | 8 | A |
| 9405209000 | Other | 8 | A |
| 9405301000 | Of filament lamps | 8 | A |
| 9405302000 | Of light-emitting diode (LED) | 8 | A |
| 9405309000 | Other | 8 | A |
| 9405401000 | Of anti-explosive type | 8 | A |
| 9405402000 | Of flood type | 8 | A |
| 9405403000 | Of street type | 8 | A |
| 9405409000 | Other | 8 | A |
| 9405500000 | Non-electrical lamps and lighting fittings | 8 | A |
| 9405601000 | Of neon tubes | 8 | A |
| 9405602000 | Of filament lamps | 8 | A |
| 9405603000 | Of fluorescent lamps | 8 | A |
| 9405604000 | Of light-emitting diode (LED) | 8 | A |
| 9405609000 | Other | 8 | A |
| 9405911000 | Of chandeliers | 8 | A |
| 9405919000 | Other | 8 | A |
| 9405921000 | Of chandeliers | 8 | A |
| 9405929000 | Other | 8 | A |
| 9405991000 | Of chandeliers | 8 | A |
| 9405999000 | Other | 8 | A |
| 9406001000 | Of wood | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9406009010 | Of plastic | 8 | A |
| 9406009020 | Of iron or steel | 8 | A |
| 9406009030 | Of aluminium | 8 | A |
| 9406009090 | Other | 8 | A |
| 9503001100 | Children's tricycles | 0 | A |
| 9503001200 | Scooters | 0 | A |
| 9503001300 | Pedal cars | 0 | A |
| 9503001400 | Dolls' carriages | 0 | A |
| 9503001800 | Other | 0 | A |
| 9503001900 | Parts and accessories | 0 | A |
| 9503002110 | Of textile materials | 8 | A |
| 9503002120 | Of rubbers | 0 | A |
| 9503002130 | Of plastics | 8 | A |
| 9503002140 | Of ceramics | 0 | A |
| 9503002150 | Of glasses | 0 | A |
| 9503002160 | Of wood | 0 | A |
| 9503002190 | Other | 8 | A |
| 9503002910 | Garments and accessories therefor, footwear and headgear | 8 | A |
| 9503002990 | Other | 0 | A |
| 9503003110 | Electric trains | 0 | A |
| 9503003190 | Accessories | 0 | A |
| 9503003200 | Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.00.31 | 0 | A |
| 9503003300 | Other construction sets and constructional toys | 0 | A |
| 9503003411 | Of textile materials | 8 | A |
| 9503003419 | Other | 8 | A |
| 9503003491 | Of textile material | 8 | A |
| 9503003492 | Of rubbers | 0 | A |
| 9503003493 | Of plastics | 8 | A |
| 9503003494 | Of metal | 8 | A |
| 9503003495 | Of ceramics | 0 | A |
| 9503003496 | Of glasses | 0 | A |
| 9503003497 | Of wood | 0 | A |
| 9503003499 | Other | 8 | A |
| 9503003500 | Toy musical instruments and apparatus | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9503003600 | Puzzles | 0 | A |
| 9503003700 | Other toys, put up in sets or outfits | 8 | A |
| 9503003800 | Other toys and models, incorporating a motor | 8 | A |
| 9503003911 | Balloons, toy balls, kites and the like | 8 | A |
| 9503003919 | Other | 8 | A |
| 9503003990 | Parts and accessories (excluding those of subheading 9503.00.3190) | 0 | A |
| 9504201000 | Billiard tables | 0 | A |
| 9504202000 | Billiard balls | 0 | A |
| 9504209000 | Other | 0 | A |
| 9504300000 | Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment | 0 | A |
| 9504400000 | Playing cards | 0 | A |
| 9504501000 | Video games of a kind used with a television receiver | 0 | A |
| 9504509000 | Other | 0 | A |
| 9504901010 | Pin tables | 0 | A |
| 9504901020 | Pin setters | 0 | A |
| 9504901030 | Bowling balls | 0 | A |
| 9504901040 | Lane | 0 | A |
| 9504901050 | Bowling pins | 0 | A |
| 9504901090 | Other | 0 | A |
| 9504902000 | Electronic games | 0 | A |
| 9504903000 | Other articles and equipment | 0 | A |
| 9504909010 | Of video games | 0 | A |
| 9504909020 | Of electronic games | 0 | A |
| 9504909090 | Other | 0 | A |
| 9505100000 | Articles for Christmas festivities | 8 | A |
| 9505900000 | Other | 8 | A |
| 9506110000 | Skis | 8 | A |
| 9506120000 | Ski-fastenings (ski-bindings) | 8 | A |
| 9506190000 | Other | 8 | A |
| 9506210000 | Sailboards | 8 | A |
| 9506290000 | Other | 8 | A |
| 9506310000 | Clubs, complete | 8 | A |
| 9506320000 | Balls | 8 | A |
| 9506391000 | Parts of clubs | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9506399000 | Other | 8 | A |
| 9506401000 | Table-tennis tables | 8 | A |
| 9506402000 | Table-tennis rackets | 8 | A |
| 9506403000 | Table-tennis balls | 8 | A |
| 9506409000 | Other | 8 | A |
| 9506510000 | Lawn-tennis rackets, whether or not strung | 8 | A |
| 9506591000 | Badminton rackets | 8 | A |
| 9506599000 | Other | 8 | A |
| 9506610000 | Lawn-tennis balls | 8 | A |
| 9506621000 | Soccer balls | 8 | A |
| 9506622000 | Basket balls | 8 | A |
| 9506623000 | Volley balls | 8 | A |
| 9506624000 | Hand balls | 8 | A |
| 9506625000 | American footballs | 8 | A |
| 9506629000 | Other | 8 | A |
| 9506691000 | Badminton shuttlecock | 8 | A |
| 9506692000 | Baseballs | 8 | A |
| 9506699000 | Other | 8 | A |
| 9506700000 | Ice skates and roller skates, including skating boots with skates attached | 8 | A |
| 9506910000 | Articles and equipment for general physical exercise, gymnastics or athletics | 8 | A |
| 9506990000 | Other | 8 | A |
| 9507101000 | Of glass fibre | 8 | A |
| 9507102000 | Of carbon | 8 | A |
| 9507109000 | Other | 8 | A |
| 9507200000 | Fish-hooks, whether or not snelled | 8 | A |
| 9507300000 | Fishing reels | 8 | A |
| 9507901000 | Fish landing nets and other fishing tackles | 8 | A |
| 9507909000 | Other | 8 | A |
| 9508100000 | Travelling circuses and travelling menageries | 8 | A |
| 9508900000 | Other | 8 | A |
| 9601100000 | Worked ivory and articles of ivory | 8 | A |
| 9601901010 | A nucleus for cultivating pearl | 0 | A |
| 9601901090 | Other | 8 | A |
| 9601902000 | Of horn | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9601903000 | Of bone | 8 | A |
| 9601904000 | Of coral | 8 | A |
| 9601909010 | A nucleus for cultivating pearl | 0 | A |
| 9601909090 | Other | 8 | A |
| 9602001000 | Gelatin capsules | 8 | A |
| 9602009010 | Worked vegetable carving material (for example, corozo) and articles of vegetable carving material | 8 | A |
| 9602009020 | Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances | 8 | A |
| 9602009090 | Other | 8 | A |
| 9603100000 | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles | 8 | A |
| 9603210000 | Tooth brushes, including dental-plate brushes | 8 | A |
| 9603290000 | Other | 8 | A |
| 9603300000 | Artists' brushes, writing brushes and similar brushes for the application of cosmetics | 8 | A |
| 9603400000 | Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers | 8 | A |
| 9603500000 | Other brushes constituting parts of machines, appliances or vehicles | 8 | A |
| 9603900000 | Other | 8 | A |
| 9604000000 | Hand sieves and hand riddles. | 8 | A |
| 9605000000 | Travel sets for personal toilet, sewing or shoe or clothes cleaning. | 8 | A |
| 9606100000 | Press-fasteners, snap-fasteners and press-studs and parts therefor | 8 | A |
| 9606210000 | Of plastics, not covered with textile material | 8 | A |
| 9606220000 | Of base metal, not covered with textile material | 8 | A |
| 9606291000 | Of shell-fish shell | 8 | A |
| 9606299000 | Other | 8 | A |
| 9606300000 | Button moulds and other parts of buttons; button blanks | 8 | A |
| 9607110000 | Fitted with chain scoops of base metal | 8 | A |
| 9607191000 | Of plastic | 8 | A |
| 9607199000 | Other | 8 | A |
| 9607201000 | Of base metal | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9607202000 | Of plastic | 8 | A |
| 9607209000 | Other | 8 | A |
| 9608100000 | Ball point pens | 8 | A |
| 9608200000 | Felt tipped and other porous-tipped pens and markers | 8 | A |
| 9608301000 | Fountainpens | 8 | A |
| 9608309000 | Other | 8 | A |
| 9608401000 | Propelling Pencils | 8 | A |
| 9608402010 | Of mechanical type | 8 | A |
| 9608402090 | Other | 8 | A |
| 9608500000 | Sets of articles from two or more of the foregoing subheadings | 8 | A |
| 9608600000 | Refills for ball point pens, comprising the ball point and ink-reservoir | 8 | A |
| 9608911000 | Pen nibs | 8 | A |
| 9608912000 | Nib points | 8 | A |
| 9608991000 | Parts | 8 | A |
| 9608999000 | Other | 8 | A |
| 9609101000 | Pencils | 8 | A |
| 9609102000 | Color pencils | 8 | A |
| 9609103000 | Crayons | 8 | A |
| 9609200000 | Pencil leads, black or coloured | 8 | A |
| 9609901000 | Crayons and oil pastels. | 8 | A |
| 9609902000 | Pastels | 8 | A |
| 9609903010 | For writing | 8 | A |
| 9609903090 | Other | 8 | A |
| 9609909000 | Other | 8 | A |
| 9610001000 | Slates | 8 | A |
| 9610002000 | Black boards | 8 | A |
| 9610009000 | Other | 8 | A |
| 9611001000 | Stamps | 8 | A |
| 9611002000 | Hand printing sets | 8 | A |
| 9611009000 | Other | 8 | A |
| 9612101000 | For typewriter | 8 | A |
| 9612102000 | For EDPS machines | 8 | A |
| 9612109000 | Other | 8 | A |
| 9612200000 | Ink-pads | 8 | A |
| 9613100000 | Pocket lighters, gas fuelled, non-refillable | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9613200000 | Pocket lighters, gas fuelled, refillable | 8 | A |
| 9613800000 | Other lighters | 8 | A |
| 9613901000 | Piezo-electric ignition units | 8 | A |
| 9613909000 | Other | 8 | A |
| 9614001000 | Pipes and pipe bowls | 8 | A |
| 9614009000 | Other | 8 | A |
| 9615111000 | Combs | 8 | A |
| 9615119000 | Other | 8 | A |
| 9615191000 | Combs | 8 | A |
| 9615199000 | Other | 8 | A |
| 9615901000 | Hair-pins | 8 | A |
| 9615909000 | Other | 8 | A |
| 9616100000 | Scent sprays and similar toilet sprays, and mounts and heads therefor | 8 | A |
| 9616200000 | Powder-puffs and pads for the application of cosmetics or toilet preparations | 8 | A |
| 9617001000 | Vacuum flasks | 8 | A |
| 9617002000 | Vacuum lunch-boxes | 8 | A |
| 9617008000 | Other | 8 | A |
| 9617009000 | Parts | 8 | A |
| 9618001000 | Tailors' dummies | 8 | A |
| 9618002000 | Automata | 8 | A |
| 9618009000 | Other | 8 | A |
| 9619001010 | Napkins and napkin liners for babies | 0 | A |
| 9619001090 | Other | 0 | A |
| 9619002000 | Of wadding of textile materials | 8 | B |
| 9619003010 | Of subheadings 6108.21, 6108.22, 6108.29, 6111.20, 6111.30, 6111.90, 6209.20, 6209.30, 6209.90 or 6210.50 | 13 | B |
| 9619003020 | Of heading 6113, of subheadings 6208.91, 6208.92 or 6208.99 | 13 | B |
| 9619004000 | Other made up textile articles, other than goods of notes 2 to chapter 63 | 10 | B |
| 9619009000 | Other | 6.5 | B |
| 9701101000 | Paintings | 0 | A |
| 9701102000 | Drawings | 0 | A |
| 9701103000 | Pastels | 0 | A |
| 9701900000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9702001000 | Engravings | 0 | A |
| 9702002000 | Prints | 0 | A |
| 9702003000 | Lithographs | 0 | A |
| 9703001000 | Sculptures | 0 | A |
| 9703002000 | Statuary | 0 | A |
| 9704001000 | Postage stamps | 0 | A |
| 9704009000 | Other | 0 | A |
| 9705000000 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest. | 0 | A |
| 9706001000 | Ceramics | 0 | A |
| 9706002000 | Musical instruments | 0 | A |
| 9706009000 | Other | 0 | A |

# Tariff Schedule of Nicaragua

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0101.21.00 | - - Pure-bred breeding animals | 0 | A |
| 0101.29.00 | - - Other | 10 | A |
| 0101.30.00 | - Asses | 10 | A |
| 0101.90.00 | - Other | 10 | A |
| 0102.21.00 | - - Pure-bred breeding animals | 0 | A |
| 0102.29.00 | - - Other | 10 | A |
| 0102.31.00 | - - Pure-bred breeding animals | 0 | A |
| 0102.39.00 | - - Other | 10 | A |
| 0102.90.10 | - - Pure-bred breeding animals | 0 | A |
| 0102.90.90 | - - Other | 10 | A |
| 0103.10.00 | - Pure-bred breeding animals | 0 | A |
| 0103.91.00 | - - Weighing less than 50 kg | 10 | A |
| 0103.92.00 | - - Weighing 50 kg or more | 10 | A |
| 0104.10.10 | - - Pure-bred breeding animals | 0 | A |
| 0104.10.90 | - - Other | 10 | A |
| 0104.20.10 | - - Pure-bred breeding animals | 0 | A |
| 0104.20.90 | - - Other | 10 | A |
| 0105.11.00 | - - Fowls of the species Gallus domesticus | 0 | A |
| 0105.12.00 | - - Turkeys (gallopavus) | 0 | A |
| 0105.13.00 | - - Ducks | 10 | A |
| 0105.14.00 | - - Geese | 10 | A |
| 0105.15.00 | - - Guinea fowls | 10 | A |
| 0105.94.00 | - - Fowls of the species Gallus domesticus | 10 | A |
| 0105.99.00 | - - Other | 10 | A |
| 0106.11.00 | - - Primates | 10 | A |
| 0106.12.00 | - - Whales, dolphins and porpoises (mammals of the order Cetacea); manat ees and dugongs (mammals of the order Sirenia); seals, sea lions and walr uses (mammals of the suborder Pinnipedia) | 10 | A |
| 0106.13.00 | - - Camels and other camelids (Camelidae) | 10 | A |
| 0106.14.00 | - - Rabbits and hares | 10 | A |
| 0106.19.00 | - - Other | 10 | A |
| 0106.20.00 | - Reptiles (including snakes and sea turtles) | 10 | A |
| 0106.31.00 | - - Birds of prey | 10 | A |
| 0106.32.00 | - - Psittaciformes (including parrots, parakeets, cockatoos and other macaw s) | 10 | A |
| 0106.33.00 | - - Ostriches; emus (Dromaius novaehollandiae) | 10 | A |
| 0106.39.00 | - - Other | 10 | A |
| 0106.41.00 | - - Bees | 0 | A |
| 0106.49.00 | - - Other | 10 | A |
| 0106.90.00 | - Other | 10 | A |
| 0201.10.00 | - Carcasses and half-carcasses | 30 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0201.20.00 | - Other cuts with bone in | 30 | X |
| 0201.30.00 | - Boneless | 30 | I |
| 0202.10.00 | - Carcasses and half-carcasses | 30 | X |
| 0202.20.00 | - Other cuts with bone in | 30 | X |
| 0202.30.00 | - Boneless | 30 | I |
| 0203.11.00 | - - Carcasses and half-carcasses | 15 | X |
| 0203.12.00 | - - Hams, shoulders and cuts thereof, with bone in | 15 | X |
| 0203.19.00 | - - Other | 15 | X |
| 0203.21.00 | - - Carcasses and half-carcasses | 15 | X |
| 0203.22.00 | - - Hams, shoulders and cuts thereof, with bone in | 15 | X |
| 0203.29.00 | - - Other | 15 | X |
| 0204.10.00 | - Carcasses and half-carcasses of lamb, fresh or chilled | 15 | E |
| 0204.21.00 | - - Carcasses and half-carcasses | 15 | E |
| 0204.22.00 | - - Other cuts with bone in | 15 | E |
| 0204.23.00 | - - Boneless | 15 | E |
| 0204.30.00 | - Carcasses and half-carcasses of lamb, frozen | 15 | C |
| 0204.41.00 | - - Carcasses and half-carcasses | 15 | E |
| 0204.42.00 | - - Other cuts with bone in | 15 | C |
| 0204.43.00 | - - Boneless | 15 | E |
| 0204.50.00 | - Meat of goats | 15 | E |
| 0205.00.00 | MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN | 15 | C |
| 0206.10.00 | - Of bovine animals, fresh or chilled | 15 | H |
| 0206.21.00 | - - Tongues | 10 | H |
| 0206.22.00 | - - Livers | 10 | H |
| 0206.29.00 | - - Other | 10 | H |
| 0206.30.10 | - - Skin | 5 | E |
| 0206.30.90 | - - Other | 5 | E |
| 0206.41.00 | - - Livers | 5 | X |
| 0206.49.10 | - - - Skin | 5 | A |
| 0206.49.90 | - - - Other | 5 | A |
| 0206.80.00 | - Other, fresh or chilled | 5 | A |
| 0206.90.00 | - Other, frozen | 5 | E |
| 0207.11.00 | - - Not cut in pieces, fresh or chilled | 35 | X |
| 0207.12.00 | - - Not cut in pieces, frozen | 35 | X |
| 0207.13.10 | - - - In paste form, mechanically boned | 5 | X |
| 0207.13.91 | - - - - Breasts | 35 | X |
| 0207.13.92 | - - - - Wings | 35 | X |
| 0207.13.93 | - - - - Legs, thighs, whether or not joined | 164 | X |
| 0207.13.94 | - - - - Pieces including legs and thighs, whether or not joined | 164 | X |
| 0207.13.99 | - - - - Other | 35 | X |
| 0207.14.10 | - - - In paste form, mechanically boned | 5 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0207.14.91 | - - - - Breasts | 35 | X |
| 0207.14.92 | - - - - Wings | 35 | X |
| 0207.14.93 | - - - - Legs, thighs, whether or not joined | 164 | X |
| 0207.14.94 | - - - - Pieces including legs and thighs, whether or not joined | 164 | X |
| 0207.14.99 | - - - - Other | 35 | X |
| 0207.24.00 | - - Not cut in pieces, fresh or chilled | 35 | E |
| 0207.25.00 | - - Not cut in pieces, frozen | 35 | E |
| 0207.26.10 | - - - In paste form, mechanically boned | 5 | E |
| 0207.26.90 | - - - Other | 35 | E |
| 0207.27.10 | - - - In paste form, mechanically boned | 5 | E |
| 0207.27.90 | - - - Other | 35 | E |
| 0207.41.00 | - - Not cut in pieces, fresh or chilled | 15 | E |
| 0207.42.00 | - - Not cut in pieces, frozen | 15 | E |
| 0207.43.00 | - - Fatty livers, fresh or chilled | 15 | E |
| 0207.44.10 | - - - In paste form, mechanically boned | 5 | E |
| 0207.44.90 | - - - Other | 15 | E |
| 0207.45.10 | - - - In paste form, mechanically boned | 5 | E |
| 0207.45.90 | - - - Other | 15 | E |
| 0207.51.00 | - - Not cut in pieces, fresh or chilled | 15 | E |
| 0207.52.00 | - - Not cut in pieces, frozen | 15 | E |
| 0207.53.00 | - - Fatty livers, fresh or chilled | 15 | E |
| 0207.54.10 | - - - In paste form, mechanically boned | 5 | E |
| 0207.54.90 | - - - Other | 15 | E |
| 0207.55.10 | - - - In paste form, mechanically boned | 5 | E |
| 0207.55.90 | - - - Other | 15 | E |
| 0207.60.10 | - - Not cut in pieces, fresh or chilled | 15 | E |
| 0207.60.20 | - - Not cut in pieces, frozen | 15 | E |
| 0207.60.30 | - - Fatty livers, fresh or chilled | 15 | E |
| 0207.60.41 | - - - In paste form, mechanically boned | 5 | E |
| 0207.60.49 | - - - Other | 15 | E |
| 0207.60.51 | - - - In paste form, mechanically boned | 5 | E |
| 0207.60.59 | - - - Other | 15 | E |
| 0208.10.00 | - Of rabbits or hares | 15 | A |
| 0208.30.00 | - Of primates | 15 | A |
| 0208.40.00 | - Of whales, dolphins and porpoises (mammals of the order Cetacea); of m anatees and dugongs (mammals of the order Sirenia); of seals, sea lions an d walruses (mammals of the suborder Pinnipedia) | 15 | A |
| 0208.50.00 | - Of reptiles (including snakes and sea turtles) | 15 | A |
| 0208.60.00 | - Of camels and other camelids (Camelidae) | 15 | A |
| 0208.90.10 | - - Frogs' legs | 15 | A |
| 0208.90.90 | - - Other | 15 | A |
| 0209.10.10 | - - Bacon | 15 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0209.10.20 | - - Pig fat | 5 | X |
| 0209.90.00 | - Other | 15 | X |
| 0210.11.00 | - - Hams, shoulders and cuts thereof, with bone in | 15 | X |
| 0210.12.00 | - - Bellies (streaky) and cuts thereof | 15 | X |
| 0210.19.00 | - - Other | 15 | X |
| 0210.20.00 | - Meat of bovine animals | 15 | E |
| 0210.91.00 | - - Of primates | 10 | A |
| 0210.92.10 | - - - Of seals, sea lions and walruses (mammals of the suborder Pinnipedi a) | 15 | A |
| 0210.92.90 | - - - Other | 10 | A |
| 0210.93.00 | - - Of reptiles (including snakes and sea turtles) | 10 | A |
| 0210.99.10 | - - - Poultry livers, salted or in brine | 15 | E |
| 0210.99.20 | - - - Poultry livers, dried or smoked | 15 | E |
| 0210.99.30 | - - - Flours and meals of meat or meat offal | 10 | E |
| 0210.99.90 | - - - Other | 15 | E |
| 0301.11.00 | - - Freshwater | 15 | E |
| 0301.19.00 | - - Other | 15 | E |
| 0301.91.10 | - - - Fry for restocking | 0 | A |
| 0301.91.90 | - - - Other | 10 | E |
| 0301.92.10 | - - - Fry for restocking | 0 | A |
| 0301.92.90 | - - - Other | 10 | E |
| 0301.93.10 | - - - Fry for restocking | 5 | C |
| 0301.93.90 | - - - Other | 10 | E |
| 0301.94.00 | - - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientali s) | 0 | A |
| 0301.95.00 | - - Southern bluefin tunas (Thunnus maccoyii) | 0 | A |
| 0301.99.10 | - - - Fry for restocking | 0 | A |
| 0301.99.91 | - - - - Tuna (of the genus Thunnus, excluding Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii), skipjack or stripe-bellied bonito (Euthyn nus (Katsuwonus) pelamis), sardines (Sardina pilchardus, Sardinops spp.) a nd mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicu s) | 0 | A |
| 0301.99.99 | - - - - Other | 10 | E |
| 0302.11.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncor hynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncor hynchus chrysogaster) | 15 | E |
| 0302.13.00 | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorh ynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhyn chus masou and Oncorhynchus rhodurus) | 10 | E |
| 0302.14.00 | - - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 10 | E |
| 0302.19.00 | - - Other | 10 | E |
| 0302.21.00 | - - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hipp oglossus stenolepis) | 10 | E |
| 0302.22.00 | - - Plaice (Pleuronectes platessa) | 10 | E |
| 0302.23.00 | - - Sole (Solea spp.) | 10 | E |
| 0302.24.00 | - - Turbots (Psetta maxima) | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0302.29.00 | - - Other | 10 | E |
| 0302.31.00 | - - Albacore or longfinned tunas (Thunnus alalunga) | 0 | A |
| 0302.32.00 | - - Yellowfin tunas (Thunnus albacares) | 0 | A |
| 0302.33.00 | - - Skipjack or stripe-bellied bonito | 0 | A |
| 0302.34.00 | - - Bigeye tunas (Thunnus obesus) | 0 | A |
| 0302.35.00 | - - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | 0 | A |
| 0302.36.00 | - - Southern bluefin tunas (Thunnus maccoyii) | 0 | A |
| 0302.39.00 | - - Other | 0 | A |
| 0302.41.00 | - - Herrings (Clupea harengus, Clupea pallasii) | 10 | E |
| 0302.42.00 | - - Anchovies (Engraulis spp.) | 15 | E |
| 0302.43.00 | - - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) | 0 | A |
| 0302.44.00 | - - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 10 | E |
| 0302.45.00 | - - Jack and horse mackerel (Trachurus spp.) | 15 | E |
| 0302.46.00 | - - Cobia (Rachycentron canadum) | 15 | E |
| 0302.47.00 | - - Swordfish (Xiphias gladius) | 15 | E |
| 0302.51.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10 | E |
| 0302.52.00 | - - Haddock (Melanogrammus aeglefinus) | 10 | E |
| 0302.53.00 | - - Coalfish (Pollachius virens) | 10 | E |
| 0302.54.00 | - - Hake (Merluccius spp., Urophycis spp.) | 15 | E |
| 0302.55.00 | - - Alaska pollock (Theragra chalcogramma) | 15 | E |
| 0302.56.00 | - - Blue whitings (Micromesistius poutassou, Micromesistius australis) | 15 | E |
| 0302.59.00 | - - Other | 15 | E |
| 0302.71.00 | - - Tilapias (Oreochromis spp.) | 15 | G |
| 0302.72.00 | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 15 | E |
| 0302.73.00 | - - Carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp. Cirrhinus spp., Mylopharyngodon piceus) | 15 | E |
| 0302.74.00 | - - Eels (Anguilla spp.) | 10 | E |
| 0302.79.00 | - - Other | 15 | E |
| 0302.81.00 | - - Dogfish and other sharks | 10 | E |
| 0302.82.00 | - - Rays and skates (Rajidae) | 15 | E |
| 0302.83.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 15 | E |
| 0302.84.00 | - - Seabass (Dicentrarchus spp.) | 15 | E |
| 0302.85.00 | - - Seabream (Sparidae) | 15 | E |
| 0302.89.10 | - - - Snappers (Lutjanus spp.) | 15 | E |
| 0302.89.20 | - - - Dolphin fish (Coryphaena hippurus ) | 15 | E |
| 0302.89.30 | - - - Groupers (Epinephelus spp., Paralabrax spp. ) | 15 | E |
| 0302.89.40 | - - - Croakers (Sciaena spp.) | 15 | E |
| 0302.89.50 | - - - Spearfishes (Makaira spp., Tetrapturus spp.) | 15 | E |
| 0302.89.60 | - - - Tilapias, other than those included in tariff subdivision 0302.71.00 | 15 | G |
| 0302.89.70 | - - - Dusky sea-perch (Epinephelus guaza ) | 15 | E |
| 0302.89.90 | - - - Other | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0302.90.00 | - Livers and roes | 5 | C |
| 0303.11.00 | - - Red salmon (Oncorhynchus nerka) | 10 | E |
| 0303.12.00 | - - Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, On corhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | 10 | E |
| 0303.13.00 | - - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 10 | E |
| 0303.14.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncor hynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncor hynchus chrysogaster) | 15 | E |
| 0303.19.00 | - - Other | 10 | E |
| 0303.23.00 | - - Tilapias (Oreochromis spp.) | 10 | G |
| 0303.24.00 | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 10 | E |
| 0303.25.00 | - - Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp. Cirrhinus spp., Mylopharyngodon piceus) | 10 | E |
| 0303.26.00 | - - Eels (Anguilla spp.) | 10 | E |
| 0303.29.00 | - - Other | 10 | E |
| 0303.31.00 | - - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hipp oglossus stenolepis) | 10 | E |
| 0303.32.00 | - - Plaice (Pleuronectes platessa) | 10 | E |
| 0303.33.00 | - - Sole (Solea spp.) | 10 | E |
| 0303.34.00 | - - Turbots (Psetta maxima) | 10 | E |
| 0303.39.00 | - - Other | 10 | E |
| 0303.41.00 | - - Albacore or longfinned tunas (Thunnus alalunga) | 0 | A |
| 0303.42.00 | - - Yellowfin tunas (Thunnus albacares) | 0 | A |
| 0303.43.00 | - - Skipjack or stripe-bellied bonito | 0 | A |
| 0303.44.00 | - - Bigeye tunas (Thunnus obesus) | 0 | A |
| 0303.45.00 | - - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientali s) | 0 | A |
| 0303.46.00 | - - Southern bluefin tunas (Thunnus maccoyii) | 0 | A |
| 0303.49.00 | - - Other | 0 | A |
| 0303.51.00 | - - Herrings (Clupea harengus, Clupea pallasii) | 10 | E |
| 0303.53.00 | - - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella sp p.), brisling or sprats (Sprattus sprattus) | 0 | A |
| 0303.54.00 | - - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicu s) | 0 | A |
| 0303.55.00 | - - Jack and horse mackerel (Trachurus spp.) | 10 | E |
| 0303.56.00 | - - Cobia (Rachycentron canadum) | 10 | E |
| 0303.57.00 | - - Swordfish (Xiphias gladius) | 10 | E |
| 0303.63.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10 | E |
| 0303.64.00 | - - Haddock (Melanogrammus aeglefinus) | 10 | E |
| 0303.65.00 | - - Coalfish (Pollachius virens) | 10 | E |
| 0303.66.00 | - - Hake (Merluccius spp., Urophycis spp.) | 10 | E |
| 0303.67.00 | - - Alaska pollock (Theragra chalcogramma) | 10 | E |
| 0303.68.00 | - - Blue whitings (Micromesistius poutassou, Micromesistius australis) | 10 | E |
| 0303.69.00 | - - Other | 10 | E |
| 0303.81.00 | - - Dogfish and other sharks | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0303.82.00 | - - Rays and skates (Rajidae) | 10 | E |
| 0303.83.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 10 | E |
| 0303.84.00 | - - Sea bass (Dicentrarchus spp.) | 15 | E |
| 0303.89.00 | - - Other | 10 | E |
| 0303.90.00 | - Livers and roes | 5 | C |
| 0304.31.00 | - - Tilapias (Oreochromis spp.) | 15 | G |
| 0304.32.00 | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 15 | E |
| 0304.33.00 | - - Nile Perch (Lates niloticus) | 15 | E |
| 0304.39.00 | - - Other | 15 | E |
| 0304.41.00 | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorh ynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhyn chus masou and Oncorhynchus rhodurus) Atlantic Salmon (Salmo salar) an d Danube salmon (Hucho hucho) | 15 | E |
| 0304.42.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncor hynchus aguabonita, Oncorhynchus gilae Oncorhynchus apache, and Oncor hynchus chrysogaster) | 15 | E |
| 0304.43.00 | - - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthal midae and Citharidae) | 15 | E |
| 0304.44.00 | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrour idae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | 15 | E |
| 0304.45.00 | - - Swordfish (Xiphias gladius) | 15 | E |
| 0304.46.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 15 | E |
| 0304.49.00 | - - Other | 15 | E |
| 0304.51.00 | - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Claria s spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopha rygodon idellus, Hypophthalmichthys spp.,Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15 | G |
| 0304.52.00 | - - Salmonidae | 15 | E |
| 0304.53.00 | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrour idae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | 15 | E |
| 0304.54.00 | - - Swordfish (Xiphias gladius) | 15 | E |
| 0304.55.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 15 | E |
| 0304.59.00 | - - Other | 15 | E |
| 0304.61.00 | - - Tilapias (Oreochromis spp.) | 15 | G |
| 0304.62.00 | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 15 | E |
| 0304.63.00 | - - Nile Perch (Lates niloticus) | 15 | E |
| 0304.69.00 | - - Other | 15 | E |
| 0304.71.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 15 | E |
| 0304.72.00 | - - Haddock (Melanogrammus aeglefinus) | 15 | E |
| 0304.73.00 | - - Coalfish (Pollachius virens) | 15 | E |
| 0304.74.00 | - - Hake (Merluccius spp., Urophycis spp.) | 15 | E |
| 0304.75.00 | - - Alaska pollock (Theragra chalcogramma) | 15 | E |
| 0304.79.00 | - - Other | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0304.81.00 | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorh ynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhyn chus masou and Oncorhynchus rhodurus) Atlantic Salmon (Salmo salar) an d Danube salmon (Hucho hucho) | 15 | E |
| 0304.82.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncor hynchus aguabonita, Oncorhynchus gilae Oncorhynchus apache and Oncorh ynchus chrysogaster) | 15 | E |
| 0304.83.00 | - - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthal midae and Citharidae) | 15 | E |
| 0304.84.00 | - - Swordfish (Xiphias gladius) | 15 | E |
| 0304.85.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 15 | E |
| 0304.86.00 | - - Herrings (Clupea harengus, Clupea pallasii) | 15 | E |
| 0304.87.00 | - - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthyn nus (Katsuwonus) pelamis) | 15 | E |
| 0304.89.10 | - - - Snappers (Lutjanus spp.) | 15 | E |
| 0304.89.20 | - - - Dolphin fish (Coryphaena hippurus ) | 15 | E |
| 0304.89.30 | - - - Groupers (Epinephelus spp., Paralabrax spp. ) | 15 | E |
| 0304.89.40 | - - - Croakers (Sciaena spp.) | 15 | E |
| 0304.89.50 | - - - Spearfishes (Makaria spp., Tetrapturus spp.) | 15 | E |
| 0304.89.60 | - - - Tilapias, other than those included in tariff subdivision 0304.61.00 | 15 | G |
| 0304.89.70 | - - - Dusky sea-perch (Epinephelus guaza ) | 15 | E |
| 0304.89.90 | - - - Other | 15 | E |
| 0304.91.00 | - - Swordfish (Xiphias gladius) | 15 | E |
| 0304.92.00 | - - Antarctic toothfish and Patagonian toothfish (Dissostichus spp.) | 15 | E |
| 0304.93.00 | - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Claria s spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopha rygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodo n piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15 | G |
| 0304.94.00 | - - Alaska pollock (Theragra chalcogramma) | 15 | E |
| 0304.95.00 | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrour idae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other tha n Alaska pollock (Theragra chalcogramma) | 15 | E |
| 0304.99.00 | - - Other | 15 | E |
| 0305.10.00 | - Flours, meals and pellets of fish, fit for human consumption | 0 | A |
| 0305.20.00 | - Livers and roes of fish, dried, smoked, salted or in brine | 10 | E |
| 0305.31.00 | - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Claria s spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopha rygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodo n piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15 | G |
| 0305.32.00 | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrour idae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | 15 | E |
| 0305.39.00 | - - Other | 15 | E |
| 0305.41.00 | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorh ynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhyn chus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) an d Danube salmon (Hucho hucho) | 15 | E |
| 0305.42.00 | - - Herrings (Clupea harengus, Clupea pallasii) | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0305.43.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 15 | E |
| 0305.44.00 | - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15 | G |
| 0305.49.00 | - - Other | 15 | E |
| 0305.51.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 15 | E |
| 0305.59.00 | - - Other | 15 | E |
| 0305.61.00 | - - Herrings (Clupea harengus, Clupea pallasii) | 15 | E |
| 0305.62.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 15 | E |
| 0305.63.00 | - - Anchovies (Engraulis spp.) | 15 | E |
| 0305.64.00 | - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 15 | G |
| 0305.69.00 | - - Other | 15 | E |
| 0305.71.00 | - - Shark fins | 15 | E |
| 0305.72.00 | - - Fish heads, tails and maws | 15 | E |
| 0305.79.00 | - - Other | 15 | E |
| 0306.11.11 | - - - - Whole, not smoked | 10 | E |
| 0306.11.12 | - - - - Heads, not smoked | 10 | E |
| 0306.11.13 | - - - - Tails, not smoked | 10 | E |
| 0306.11.14 | - - - - Whole, heads and tails, smoked, whether or not cooked before or during the smoking process | 15 | C |
| 0306.11.21 | - - - - Smoked, whether or not cooked before or during the smoking process | 15 | B |
| 0306.11.29 | - - - - Other | 10 | E |
| 0306.12.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | B |
| 0306.12.90 | - - - Other | 10 | E |
| 0306.14.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.14.90 | - - - Other | 10 | X |
| 0306.15.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.15.90 | - - - Other | 10 | E |
| 0306.16.10 | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | E |
| 0306.16.90 | - - - Other | 10 | E |
| 0306.17.11 | - - - - Cultivated, not smoked | 10 | E |
| 0306.17.12 | - - - - Cultivated, smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | G |
| 0306.17.13 | - - - - Other, smoked, whether in shell or not, whether or not cooked before or during the smoking process | 15 | G |
| 0306.17.19 | - - - - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0306.17.91 | - - - - Smoked, whether in shell or not, whether or not cooked before or d uring the smoking process | 15 | G |
| 0306.17.99 | - - - - Other | 10 | E |
| 0306.19.10 | - - - Smoked, whether in shell or not, whether or not cooked before or dur ing the smoking process | 15 | E |
| 0306.19.90 | - - - Other, including flours, meals and pellets of crustaceans, fit for huma n consumption | 10 | E |
| 0306.21.10 | - - - Smoked, whether in shell or not, whether or not cooked before or dur ing the smoking process | 15 | E |
| 0306.21.90 | - - - Other | 10 | E |
| 0306.22.10 | - - - Smoked, whether in shell or not, whether or not cooked before or dur ing the smoking process | 15 | E |
| 0306.22.90 | - - - Other | 10 | E |
| 0306.24.10 | - - - Smoked, whether in shell or not, whether or not cooked before or dur ing the smoking process | 15 | E |
| 0306.24.90 | - - - Other | 10 | E |
| 0306.25.10 | - - - Smoked, whether in shell or not, whether or not cooked before or dur ing the smoking process | 15 | E |
| 0306.25.90 | - - - Other | 10 | E |
| 0306.26.10 | - - - Smoked, whether in shell or not, whether or not cooked before or dur ing the smoking process | 15 | B |
| 0306.26.90 | - - - Other | 10 | E |
| 0306.27.10 | - - - Larvae for restocking | 0 | A |
| 0306.27.91 | - - - - Smoked, whether in shell or not, whether or not cooked before or d uring the smoking process | 15 | F |
| 0306.27.99 | - - - - Other | 10 | E |
| 0306.29.10 | - - - Flours, meals and pellets | 10 | E |
| 0306.29.91 | - - - - Smoked, whether in shell or not, whether or not cooked before or d uring the smoking process | 15 | E |
| 0306.29.99 | - - - - Other | 10 | E |
| 0307.11.00 | - - Live, fresh or chilled | 10 | E |
| 0307.19.10 | - - - Smoked, whether in shell or not, whether or not cooked before or dur ing the smoking process | 15 | E |
| 0307.19.90 | - - - Other | 10 | E |
| 0307.21.00 | - - Live, fresh or chilled | 10 | E |
| 0307.29.10 | - - - Smoked, whether in shell or not, whether or not cooked before or dur ing the smoking process | 15 | E |
| 0307.29.90 | - - - Other | 10 | E |
| 0307.31.00 | - - Live, fresh or chilled | 10 | E |
| 0307.39.10 | - - - Smoked, whether in shell or not, whether or not cooked before or dur ing the smoking process | 15 | E |
| 0307.39.90 | - - - Other | 10 | E |
| 0307.41.00 | - - Live, fresh or chilled | 10 | E |
| 0307.49.11 | - - - - Smoked, whether in shell or not, whether or not cooked before or d uring the smoking process | 15 | G |
| 0307.49.19 | - - - - Other | 0 | A |
| 0307.49.91 | - - - - Smoked, whether in shell or not, whether or not cooked before or d uring the smoking process | 15 | G |
| 0307.49.99 | - - - - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0307.51.00 | - - Live, fresh or chilled | 10 | E |
| 0307.59.10 | - - - Smoked, whether in shell or not, whether or not cooked before or dur ing the smoking process | 15 | E |
| 0307.59.90 | - - - Other | 10 | E |
| 0307.60.10 | - - Smoked, whether in shell or not, whether or not cooked before or duri ng the smoking process | 15 | E |
| 0307.60.90 | - - Other | 10 | E |
| 0307.71.00 | - - Live, fresh or chilled | 10 | E |
| 0307.79.10 | - - - Smoked, whether in shell or not, whether or not cooked before or dur ing the smoking process | 15 | E |
| 0307.79.90 | - - - Other | 10 | E |
| 0307.81.00 | - - Live, fresh or chilled | 10 | E |
| 0307.89.10 | - - - Smoked, whether in shell or not, whether or not cooked before or dur ing the smoking process | 15 | E |
| 0307.89.90 | - - - Other | 10 | E |
| 0307.91.00 | - - Live, fresh or chilled | 10 | E |
| 0307.99.10 | - - - Smoked, whether in shell or not, whether or not cooked before or dur ing the smoking process | 15 | E |
| 0307.99.90 | - - - Other | 10 | E |
| 0308.11.00 | - - Live, fresh or chilled | 10 | E |
| 0308.19.10 | - - - Smoked, whether in shell or not, whether or not cooked before or dur ing the smoking process | 15 | E |
| 0308.19.90 | - - - Other | 10 | E |
| 0308.21.00 | - - Live, fresh or chilled | 10 | E |
| 0308.29.10 | - - - Smoked, whether in shell or not, whether or not cooked before or dur ing the smoking process | 15 | E |
| 0308.29.90 | - - - Other | 10 | E |
| 0308.30.10 | - - Live, fresh or chilled | 10 | E |
| 0308.30.91 | - - - Smoked, whether in shell or not, whether or not cooked before or dur ing the smoking process | 15 | E |
| 0308.30.99 | - - - Other | 10 | E |
| 0308.90.10 | - - Live, fresh or chilled | 10 | A |
| 0308.90.91 | - - - Smoked, whether in shell or not, whether or not cooked before or dur ing the smoking process | 15 | C |
| 0308.90.99 | - - - Other | 10 | C |
| 0401.10.00 | - Of a fat content, by weight, not exceeding 1% | 15 | X |
| 0401.20.00 | - Of a fat content, by weight, exceeding 1% but not exceeding 6% | 15 | X |
| 0401.40.00 | - Of a fat content, by weight, exceeding 6% but not exceeding 10% | 15 | X |
| 0401.50.00 | - Of a fat content, by weight, exceeding 10% | 15 | X |
| 0402.10.00 | - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% | 60 | X |
| 0402.21.11 | - - - - In containers of a net content of less than 3 kg | 60 | X |
| 0402.21.12 | - - - - In containers of a net content of 3 kg or more | 60 | X |
| 0402.21.21 | - - - - In containers of a net content of less than 5 kg | 60 | X |
| 0402.21.22 | - - - - In containers of a net content of 5 kg or more | 60 | X |
| 0402.29.00 | - - Other | 60 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0402.91.10 | - - - Evaporated milk | 10 | X |
| 0402.91.20 | - - - Cream | 40 | X |
| 0402.91.90 | - - - Other | 15 | X |
| 0402.99.10 | - - - Condensed milk | 10 | X |
| 0402.99.90 | - - - Other | 15 | X |
| 0403.10.10 | - - Fermented milk, heat-treated, in powder | 40 | X |
| 0403.10.90 | - - Other | 40 | X |
| 0403.90.10 | - - Buttermilk | 15 | X |
| 0403.90.90 | - - Other | 15 | X |
| 0404.10.00 | - Whey and modified whey, whether or not concentrated or containing add ed sugar or other sweetening matter | 0 | A |
| 0404.90.00 | - Other | 10 | X |
| 0405.10.00 | - Butter | 40 | X |
| 0405.20.00 | - Dairy spreads | 15 | X |
| 0405.90.10 | - - Butter oil | 5 | C |
| 0405.90.90 | - - Other | 15 | X |
| 0406.10.10 | - - Mozzarella cheese | 40 | X |
| 0406.10.90 | - - Other | 40 | X |
| 0406.20.10 | - - Cheddar type, dried | 0 | A |
| 0406.20.20 | - - Mozzarella cheese | 35 | X |
| 0406.20.90 | - - Other | 35 | X |
| 0406.30.00 | - Processed cheese, not grated or powdered | 40 | X |
| 0406.40.00 | - Blue-veined cheese and other cheese containing veins produced by Penici llium roqueforti | 15 | X |
| 0406.90.20 | - - Cheddar type, in blocks or slabs | 5 | X |
| 0406.90.90 | - - Other | 40 | X |
| 0407.11.00 | - - Of fowls of the species Gallus domesticus | 0 | A |
| 0407.19.00 | - - Other | 0 | A |
| 0407.21.00 | - - Of fowls of the species Gallus domesticus | 15 | X |
| 0407.29.10 | - - - Of ostrich | 10 | E |
| 0407.29.90 | - - - Other | 15 | E |
| 0407.90.10 | - - Of ostrich | 10 | E |
| 0407.90.90 | - - Other | 15 | G |
| 0408.11.00 | - - Dried | 10 | X |
| 0408.19.00 | - - Other | 10 | X |
| 0408.91.00 | - - Dried | 10 | X |
| 0408.99.00 | - - Other | 10 | X |
| 0409.00.00 | NATURAL HONEY | 15 | G |
| 0410.00.00 | EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECI FIED OR INCLUDED | 15 | C |
| 0501.00.00 | UNWORKED HAIR, WHETHER OR NOT WASHED OR DEFATTED; W ASTE OF HAIR | 5 | A |
| 0502.10.00 | - Pigs', hogs' or boars' bristles and waste thereof | 0 | A |
| 0502.90.00 | - Other | 5 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0504.00.10 | - Of bovine | 5 | A |
| 0504.00.20 | - Of swine, sheep or lamb | 5 | A |
| 0504.00.90 | - Other | 5 | A |
| 0505.10.00 | - Feathers of the kind used for stuffing; down | 5 | A |
| 0505.90.00 | - Other | 5 | A |
| 0506.10.00 | - Ossein and bones treated with acid | 5 | A |
| 0506.90.00 | - Other | 5 | A |
| 0507.10.00 | - Ivory; ivory powder and waste | 5 | A |
| 0507.90.00 | - Other | 5 | A |
| 0508.00.00 | CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREP ARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, C RUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKE D OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AN D WASTE THEREOF | 5 | A |
| 0510.00.00 | AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BI LE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PR ODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRO DUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONAL LY PRESERVED | 0 | A |
| 0511.10.00 | - Bovine semen | 0 | A |
| 0511.91.10 | - - - Roes and milt | 0 | A |
| 0511.91.90 | - - - Other | 5 | A |
| 0511.99.10 | - - - Fertilised eggs | 0 | A |
| 0511.99.20 | - - - Natural sponges of animal origin | 5 | A |
| 0511.99.90 | - - - Other | 5 | A |
| 0601.10.00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant | 0 | A |
| 0601.20.00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots | 0 | A |
| 0602.10.00 | - Unrooted cuttings and slips | 0 | A |
| 0602.20.10 | - - Seedlings | 10 | C |
| 0602.20.90 | - - Other | 0 | A |
| 0602.30.00 | - Rhododendrons and azaleas, grafted or not | 0 | A |
| 0602.40.00 | - Roses, grafted or not | 0 | A |
| 0602.90.10 | - - Young vegetable or tobacco plants | 10 | C |
| 0602.90.90 | - - Other | 0 | A |
| 0603.11.00 | - - Roses | 15 | E |
| 0603.12.00 | - - Carnations | 15 | E |
| 0603.13.00 | - - Orchids | 15 | E |
| 0603.14.00 | - - Chrysanthemums | 15 | E |
| 0603.15.00 | - - Lilies (Lilium spp.) | 15 | E |
| 0603.19.10 | - - - Ginger lilies | 15 | E |
| 0603.19.20 | - - - Bird-of-paradise flowers | 15 | E |
| 0603.19.30 | - - - Calla lilies | 15 | E |
| 0603.19.50 | - - - Sysophilia | 15 | E |
| 0603.19.60 | - - - Gerberas | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0603.19.70 | - - - Statice | 15 | E |
| 0603.19.80 | - - - Astromerias | 15 | E |
| 0603.19.91 | - - - - Agapanthus | 15 | E |
| 0603.19.92 | - - - - Gladioli | 15 | E |
| 0603.19.93 | - - - - Anthurium flowers | 15 | E |
| 0603.19.94 | - - - - Heliconias | 15 | E |
| 0603.19.99 | - - - - Other | 15 | E |
| 0603.90.10 | - - Flower arrangements | 15 | E |
| 0603.90.90 | - - Other | 15 | E |
| 0604.20.10 | - - Mosses and lichens | 15 | C |
| 0604.20.20 | - - Arrangements | 15 | C |
| 0604.20.90 | - - Other | 15 | C |
| 0604.90.10 | - - Mosses and lichens | 15 | C |
| 0604.90.20 | - - Arrangements | 15 | C |
| 0604.90.90 | - - Other | 15 | C |
| 0701.10.00 | - For sowing | 0 | A |
| 0701.90.00 | - Other | 15 | X |
| 0702.00.00 | TOMATOES, FRESH OR CHILLED | 15 | E |
| 0703.10.11 | - - - Yellow | 15 | X |
| 0703.10.12 | - - - White | 15 | X |
| 0703.10.13 | - - - Red | 15 | X |
| 0703.10.19 | - - - Other | 15 | X |
| 0703.10.20 | - - Shallots | 15 | G |
| 0703.20.00 | - Garlic | 15 | E |
| 0703.90.00 | - Leeks and other alliaceous vegetables | 15 | E |
| 0704.10.00 | - Cauliflowers and headed broccoli | 15 | E |
| 0704.20.00 | - Brussels sprouts | 15 | E |
| 0704.90.00 | - Other | 15 | E |
| 0705.11.00 | - - Cabbage lettuce (head lettuce) | 15 | E |
| 0705.19.00 | - - Other | 15 | E |
| 0705.21.00 | - - Witloof chicory (Cichorium intybus var. foliosum) | 15 | E |
| 0705.29.00 | - - Other | 15 | E |
| 0706.10.00 | - Carrots and turnips | 15 | X |
| 0706.90.00 | - Other | 15 | C |
| 0707.00.00 | CUCUMBERS AND GHERKINS, FRESH OR CHILLED | 15 | G |
| 0708.10.00 | - Peas (Pisum sativum) | 15 | G |
| 0708.20.00 | - Beans (Vigna spp., Phaseolus spp.) | 15 | C |
| 0708.90.00 | - Other | 15 | C |
| 0709.20.00 | - Asparagus | 15 | E |
| 0709.30.00 | - Aubergines (egg-plants) | 15 | E |
| 0709.40.00 | - Celery other than celeriac | 15 | C |
| 0709.51.00 | - - Mushrooms of the genus Agaricus | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0709.59.00 | - - Other | 5 | C |
| 0709.60.10 | - - Sweet peppers | 15 | X |
| 0709.60.20 | - - Chillies (Capsicum frutescens L.) | 15 | G |
| 0709.60.90 | - - Other | 15 | G |
| 0709.70.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 15 | E |
| 0709.91.00 | - - Globe artichokes | 15 | C |
| 0709.92.00 | - - Olives | 15 | E |
| 0709.93.10 | - - - Squash | 15 | E |
| 0709.93.20 | - - - Pumpkins | 15 | E |
| 0709.93.90 | - - - Other | 15 | E |
| 0709.99.10 | - - - Sweet corn | 15 | G |
| 0709.99.20 | - - - Chayote | 15 | G |
| 0709.99.30 | - - - Okras | 15 | F |
| 0709.99.90 | - - - Other | 15 | E |
| 0710.10.00 | - Potatoes | 15 | X |
| 0710.21.00 | - - Peas (Pisum sativum) | 15 | G |
| 0710.22.00 | - - Beans (Vigna spp., Phaseolus spp.) | 15 | C |
| 0710.29.00 | - - Other | 15 | E |
| 0710.30.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 15 | E |
| 0710.40.00 | - Sweet corn | 15 | E |
| 0710.80.00 | - Other vegetables | 15 | E |
| 0710.90.00 | - Mixtures of vegetables | 15 | H |
| 0711.20.00 | - Olives | 0 | A |
| 0711.40.00 | - Cucumbers and gherkins | 15 | E |
| 0711.51.00 | - - Mushrooms of the genus Agaricus | 0 | A |
| 0711.59.00 | - - Other | 0 | A |
| 0711.90.20 | - - Onions | 15 | X |
| 0711.90.30 | - - Capers | 0 | A |
| 0711.90.90 | - - Others, including mixtures of vegetables | 15 | E |
| 0712.20.10 | - - Powdered, in containers of a net content of 5 kg or more | 5 | C |
| 0712.20.90 | - - Other | 15 | C |
| 0712.31.00 | - - Mushrooms of the genus Agaricus | 5 | C |
| 0712.32.00 | - - Wood ears (Auricularia spp.) | 5 | C |
| 0712.33.00 | - - Jelly fungi (Tremella spp.) | 5 | C |
| 0712.39.00 | - - Other | 5 | C |
| 0712.90.10 | - - Tomatoes, parsley, marjoram or garlic, powdered, in containers of a net content of 5 kg or more | 5 | E |
| 0712.90.20 | - - Kernels of Sweet corn (Zea Mays var saccharata), seed | 0 | A |
| 0712.90.90 | - - Others, including mixtures of vegetables | 15 | E |
| 0713.10.10 | - - Seed | 0 | A |
| 0713.10.90 | - - Other | 15 | E |
| 0713.20.00 | - Chickpeas (garbanzos) | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0713.31.10 | - - - Of the species Vigna mungo (L.) Hepper | 15 | G |
| 0713.31.90 | - - - Other | 15 | G |
| 0713.32.00 | - - Small red (Adzuki) beans (Phaseolus or Vigna angularis) | 30 | X |
| 0713.33.10 | - - - Black | 30 | X |
| 0713.33.20 | - - - White | 20 | G |
| 0713.33.30 | - - - "Ejotero" beans (Phaseolus vulgaris), for sowing | 0 | A |
| 0713.33.40 | - - - Red beans | 20 | X |
| 0713.33.90 | - - - Other | 20 | G |
| 0713.34.00 | - - Bambara beans (Vigna subterranea or Voandzeia subterranea) | 15 | E |
| 0713.35.00 | - - Cowpeas (Vigna unguiculata) | 15 | E |
| 0713.39.10 | - - - Runner beans (Phaseolus coccinius) | 15 | E |
| 0713.39.20 | - - - Lima beans (Phaseolus lunatus) | 15 | E |
| 0713.39.90 | - - - Other | 15 | E |
| 0713.40.00 | - Lentils | 15 | E |
| 0713.50.00 | - Broad beans (Vicia faba var. major) horse beans (Vicia faba var. equina), and field beans (Vicia faba var. minor) | 15 | E |
| 0713.60.00 | - Pigeon peas (Cajanus cajan) | 15 | E |
| 0713.90.00 | - Other | 15 | C |
| 0714.10.00 | - Cassava (manioc) roots | 15 | E |
| 0714.20.00 | - Sweet potatoes | 15 | X |
| 0714.30.10 | - - Cush-cush yams (Dioscorea trifida) | 15 | X |
| 0714.30.20 | - - White yams (Dioscorea alata) | 15 | X |
| 0714.30.90 | - - Other | 15 | X |
| 0714.40.10 | - - Dasheens (Colocasia esculenta) | 15 | X |
| 0714.40.90 | - - Other | 15 | X |
| 0714.50.10 | - - Yautia (Xanthosoma saggittifolium) | 15 | H |
| 0714.50.90 | - - Other | 15 | H |
| 0714.90.00 | - Other | 15 | X |
| 0801.11.00 | - - Dried | 10 | A |
| 0801.12.00 | - - In the inner shell (endocarp) | 15 | A |
| 0801.19.00 | - - Other | 15 | A |
| 0801.21.00 | - - In shell | 15 | A |
| 0801.22.00 | - - Shelled | 15 | A |
| 0801.31.00 | - - In shell | 15 | E |
| 0801.32.00 | - - Shelled | 15 | E |
| 0802.11.00 | - - In shell | 0 | A |
| 0802.12.00 | - - Shelled | 0 | A |
| 0802.21.00 | - - In shell | 0 | A |
| 0802.22.00 | - - Shelled | 0 | A |
| 0802.31.00 | - - In shell | 15 | E |
| 0802.32.00 | - - Shelled | 15 | E |
| 0802.41.00 | - - In shell | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0802.42.00 | - - Shelled | 15 | E |
| 0802.51.00 | - - In shell | 0 | A |
| 0802.52.00 | - - Shelled | 0 | A |
| 0802.61.00 | - - In shell | 15 | G |
| 0802.62.00 | - - Shelled | 15 | G |
| 0802.70.00 | - Kola nuts (Cola spp.) | 15 | E |
| 0802.80.00 | - Areca nuts | 15 | E |
| 0802.90.00 | - Other | 15 | G |
| 0803.10.00 | - Plantains | 15 | C |
| 0803.90.11 | - - - Fresh | 15 | C |
| 0803.90.12 | - - - Dried | 15 | C |
| 0803.90.90 | - - Other | 15 | C |
| 0804.10.00 | - Dates | 15 | C |
| 0804.20.00 | - Figs | 15 | C |
| 0804.30.00 | - Pineapples | 15 | D |
| 0804.40.00 | - Avocados | 15 | E |
| 0804.50.10 | - - Mangoes | 15 | D |
| 0804.50.20 | - - Guavas and mangosteens | 15 | C |
| 0805.10.00 | - Oranges | 15 | X |
| 0805.20.00 | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids | 15 | X |
| 0805.40.00 | - Grapefruit or pomelos | 15 | G |
| 0805.50.00 | - Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Ci trus latifolia) | 15 | H |
| 0805.90.00 | - Other | 15 | X |
| 0806.10.00 | - Fresh | 15 | E |
| 0806.20.00 | - Dried, including raisins | 0 | A |
| 0807.11.00 | - - Watermelons | 15 | G |
| 0807.19.00 | - - Other | 15 | C |
| 0807.20.00 | - Papaws (papayas) | 15 | G |
| 0808.10.00 | - Apples | 15 | C |
| 0808.30.00 | - Pears | 15 | E |
| 0808.40.00 | - Quinces | 15 | A |
| 0809.10.00 | - Apricots | 15 | A |
| 0809.21.00 | - - Sour cherries (Prunus cerasus) | 15 | A |
| 0809.29.00 | - - Other | 15 | E |
| 0809.30.00 | - Peaches, including nectarines | 15 | E |
| 0809.40.00 | - Plums and sloes | 15 | A |
| 0810.10.00 | - Strawberries | 15 | E |
| 0810.20.00 | - Raspberries, blackberries, mulberries and loganberries | 15 | E |
| 0810.30.00 | - Black, white or red currants and gooseberries | 15 | C |
| 0810.40.00 | - Cranberries, bilberries and other fruits of the genus Vaccinium | 15 | C |
| 0810.50.00 | - Kiwifruit | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0810.60.00 | - Durians | 15 | A |
| 0810.70.00 | - Persimmons | 15 | C |
| 0810.90.10 | - - Soursops (Annona muricata) | 15 | E |
| 0810.90.20 | - - Sweetsops (Annona squamosa) | 15 | E |
| 0810.90.30 | - - Passion fruit (Passiflora edulis var. flavicarpa) | 15 | E |
| 0810.90.40 | - - Granadillas (Passiflora edulis var. sims) | 15 | E |
| 0810.90.51 | - - - Red, unshelled | 15 | E |
| 0810.90.52 | - - - Yellow, unshelled | 15 | E |
| 0810.90.53 | - - - Other, unshelled | 15 | E |
| 0810.90.54 | - - - Shelled | 15 | E |
| 0810.90.70 | - - Rambutan (Nephelium lappaceum) | 15 | E |
| 0810.90.90 | - - Other | 15 | E |
| 0811.10.00 | - Strawberries | 15 | C |
| 0811.20.00 | - Raspberries, blackberries, mulberries, loganberries and currants | 15 | C |
| 0811.90.00 | - Other | 15 | E |
| 0812.10.10 | - - Morello cherries | 0 | A |
| 0812.10.90 | - - Other | 10 | A |
| 0812.90.10 | - - Strawberries | 15 | C |
| 0812.90.90 | - - Other | 15 | C |
| 0813.10.00 | - Apricots | 15 | C |
| 0813.20.00 | - Prunes | 15 | C |
| 0813.30.10 | - - In pieces | 15 | E |
| 0813.30.90 | - - Other | 15 | E |
| 0813.40.00 | - Other fruit | 15 | E |
| 0813.50.00 | - Mixtures of nuts or dried fruits of this Chapter | 15 | E |
| 0814.00.00 | PEEL OF CITRUS FRUIT, MELONS OR WATERMELONS, FRESH, FR OZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SUL PHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS | 15 | C |
| 0901.11.10 | - - - Raw, in berries | 10 | X |
| 0901.11.20 | - - - Parchment coffee | 15 | X |
| 0901.11.30 | - - - Café oro (unroasted coffee beans) | 15 | X |
| 0901.11.90 | - - - Other | 15 | X |
| 0901.12.00 | - - Decaffeinated | 15 | X |
| 0901.21.00 | - - Not decaffeinated | 15 | X |
| 0901.22.00 | - - Decaffeinated | 15 | X |
| 0901.90.00 | - Other | 15 | X |
| 0902.10.00 | - Green tea (not fermented) in immediate packings of a content not exceed ing 3 kg | 15 | E |
| 0902.20.00 | - Other green tea (not fermented) | 15 | E |
| 0902.30.00 | - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg | 15 | E |
| 0902.40.00 | - Other black tea (fermented) and other partly fermented tea | 15 | E |
| 0903.00.00 | MATE | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0904.11.10 | - - - Black pepper | 10 | C |
| 0904.11.90 | - - - Other | 0 | A |
| 0904.12.00 | - - Crushed or ground | 5 | G |
| 0904.21.00 | - - Dried, neither crushed nor ground | 10 | C |
| 0904.22.00 | - - Crushed or ground | 5 | C |
| 0905.10.00 | - Neither crushed nor ground | 10 | C |
| 0905.20.00 | - Crushed or ground | 10 | A |
| 0906.11.00 | - - Cinnamon (Cinnamomum zeylanicum Blume) | 0 | A |
| 0906.19.00 | - - Other | 0 | A |
| 0906.20.00 | - Crushed or ground | 10 | F |
| 0907.10.00 | - Neither crushed nor ground | 0 | A |
| 0907.20.00 | - Crushed or ground | 0 | A |
| 0908.11.00 | - - Neither crushed nor ground | 0 | A |
| 0908.12.00 | - - Crushed or ground | 0 | A |
| 0908.21.00 | - - Neither crushed nor ground | 0 | A |
| 0908.22.00 | - - Crushed or ground | 0 | A |
| 0908.31.10 | - - - Amoms | 10 | A |
| 0908.31.20 | - - - Cardamoms | 15 | A |
| 0908.32.10 | - - - Amoms | 10 | A |
| 0908.32.20 | - - - Cardamoms | 15 | A |
| 0909.21.00 | - - Neither crushed nor ground | 0 | A |
| 0909.22.00 | - - Crushed or ground | 0 | A |
| 0909.31.00 | - - Neither crushed nor ground | 0 | A |
| 0909.32.00 | - - Crushed or ground | 0 | A |
| 0909.61.10 | - - - Seeds os anise or badian | 0 | A |
| 0909.61.20 | - - - Seeds of caraway | 0 | A |
| 0909.61.30 | - - - Seeds of fennel; juniper berries | 0 | A |
| 0909.62.10 | - - - Seeds os anise or badian | 0 | A |
| 0909.62.20 | - - - Seeds of caraway | 0 | A |
| 0909.62.30 | - - - Seeds of fennel; juniper berries | 0 | A |
| 0910.11.10 | - - - Dried | 10 | C |
| 0910.11.90 | - - - Other | 10 | C |
| 0910.12.10 | - - - Dried | 10 | C |
| 0910.12.90 | - - - Other | 10 | C |
| 0910.20.00 | - Saffron | 10 | C |
| 0910.30.00 | - Turmeric (curcuma) | 10 | A |
| 0910.91.00 | - - Mixtures referred to in Note 1 b) to this Chapter | 10 | C |
| 0910.99.10 | - - - Thyme | 10 | G |
| 0910.99.20 | - - - Bay leaves | 10 | C |
| 0910.99.30 | - - - Curry | 10 | C |
| 0910.99.90 | - - - Other | 10 | C |
| 1001.11.00 | - - Seed | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1001.19.00 | - - Other | 0 | A |
| 1001.91.00 | - - Seed | 0 | A |
| 1001.99.00 | - - Other | 0 | A |
| 1002.10.00 | - Seed | 0 | A |
| 1002.90.00 | - Other | 0 | A |
| 1003.10.00 | - Seed | 0 | A |
| 1003.90.00 | - Other | 0 | A |
| 1004.10.00 | - Seed | 0 | A |
| 1004.90.00 | - Other | 0 | A |
| 1005.10.00 | - Seed | 0 | A |
| 1005.90.10 | - - Popcorn (Zea mays everta) | 0 | A |
| 1005.90.20 | - - Yellow maize (corn) | 15 | X |
| 1005.90.30 | - - White maize (corn) | 15 | X |
| 1005.90.90 | - - Other | 15 | X |
| 1006.10.10 | - - Seed | 0 | A |
| 1006.10.90 | - - Other | 45 | X |
| 1006.20.00 | - Husked (brown) rice | 60 | X |
| 1006.30.10 | - - Medium grain rice, broken at one end, of a fat content from 0.60 % to 0.75 % for puffing, in sacks holding 50 kg, duly labelled | 60 | X |
| 1006.30.90 | - - Other | 60 | X |
| 1006.40.00 | - Broken rice | 60 | X |
| 1007.10.00 | - Seed | 0 | A |
| 1007.90.00 | - Other | 20 | X |
| 1008.10.00 | - Buckwheat | 15 | C |
| 1008.21.00 | - - Seed | 0 | A |
| 1008.29.00 | - - Other | 15 | A |
| 1008.30.00 | - Canary seeds | 0 | A |
| 1008.40.00 | - Fonio (Digitaria spp.) | 15 | C |
| 1008.50.00 | - Quinoa (Chenopodium quinoa) | 0 | A |
| 1008.60.00 | - Triticale | 15 | C |
| 1008.90.00 | - Other cereals | 15 | C |
| 1101.00.00 | WHEAT OR MESLIN FLOUR | 10 | X |
| 1102.20.00 | - Maize (corn) flour | 5 | X |
| 1102.90.10 | - - Barley flour | 0 | A |
| 1102.90.20 | - - Oat flour | 10 | E |
| 1102.90.30 | - - Rice flour | 5 | X |
| 1102.90.40 | - - Rye flour | 0 | A |
| 1102.90.90 | - - Other | 10 | E |
| 1103.11.00 | - - Of wheat | 5 | E |
| 1103.13.10 | - - - Pregelatinised meal (for example meal used as additive in the brewing industry) | 0 | A |
| 1103.13.90 | - - - Other | 5 | G |
| 1103.19.10 | - - - Of oats | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1103.19.20 | - - - Of rice | 5 | X |
| 1103.19.90 | - - - Other | 0 | A |
| 1103.20.10 | - - Of wheat | 5 | E |
| 1103.20.90 | - - Other | 5 | E |
| 1104.12.00 | - - Of oats | 10 | E |
| 1104.19.10 | - - - Of barley | 0 | A |
| 1104.19.90 | - - - Other | 10 | E |
| 1104.22.11 | - - - - Stabilized by heat treatment for enzyme inactivation | 0 | A |
| 1104.22.19 | - - - - Other | 0 | A |
| 1104.22.90 | - - - Other | 10 | E |
| 1104.23.00 | - - Of maize (corn) | 5 | E |
| 1104.29.10 | - - - Of barley | 0 | A |
| 1104.29.90 | - - - Other | 10 | E |
| 1104.30.00 | - Germ of cereals, whole, rolled, flaked or ground | 10 | E |
| 1105.10.00 | - Flour, meal and powder | 0 | A |
| 1105.20.10 | - - Flakes and granules | 0 | A |
| 1105.20.20 | - - Pellets | 10 | E |
| 1106.10.00 | - Of the vegetables of heading 07.13 | 0 | A |
| 1106.20.00 | - Of sago or of roots or tubers of heading 07.14 | 0 | A |
| 1106.30.00 | - Of the products of Chapter 8 | 0 | A |
| 1107.10.00 | - Not roasted | 0 | A |
| 1107.20.00 | - Roasted | 0 | A |
| 1108.11.00 | - - Wheat starch | 0 | A |
| 1108.12.00 | - - Maize (corn) starch | 0 | A |
| 1108.13.00 | - - Potato starch | 0 | A |
| 1108.14.00 | - - Manioc (cassava) starch | 0 | A |
| 1108.19.00 | - - Other starches | 10 | E |
| 1108.20.00 | - Inulin | 0 | A |
| 1109.00.00 | WHEAT GLUTEN, WHETHER OR NOT DRIED | 0 | A |
| 1201.10.00 | - For sowing | 0 | A |
| 1201.90.00 | - Other | 0 | A |
| 1202.30.00 | - For sowing | 0 | A |
| 1202.41.00 | - - In shell | 10 | G |
| 1202.42.00 | - - Shelled, whether or not broken | 10 | G |
| 1203.00.00 | COPRA | 5 | A |
| 1204.00.00 | LINSEED, WHETHER OR NOT BROKEN | 0 | A |
| 1205.10.10 | - - For sowing | 0 | A |
| 1205.10.90 | - - Other | 0 | A |
| 1205.90.10 | - - For sowing | 0 | A |
| 1205.90.90 | - - Other | 0 | A |
| 1206.00.00 | SUNFLOWER SEEDS, WHETHER OR NOT BROKEN | 0 | A |
| 1207.10.10 | - - For sowing | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1207.10.90 | - - Other | 5 | A |
| 1207.21.00 | - - For sowing | 0 | A |
| 1207.29.00 | - - Other | 0 | A |
| 1207.30.00 | - Castor oil seeds | 0 | A |
| 1207.40.10 | - - In shell | 0 | A |
| 1207.40.20 | - - Shelled | 0 | A |
| 1207.50.00 | - Mustard seeds | 0 | A |
| 1207.60.00 | - Safflower (Carthamus tinctorius) seeds | 0 | A |
| 1207.70.00 | - Melon seeds | 0 | A |
| 1207.91.00 | - - Poppy seeds | 0 | A |
| 1207.99.00 | - - Other | 0 | A |
| 1208.10.00 | - Of soybeans | 5 | A |
| 1208.90.00 | - Other | 5 | A |
| 1209.10.00 | - Sugar beet seeds | 0 | A |
| 1209.21.00 | - - Of lucerne (alfalfa) | 0 | A |
| 1209.22.00 | - - Of clover (Trifolium spp.) | 0 | A |
| 1209.23.00 | - - Of fescue | 0 | A |
| 1209.24.00 | - - Of Kentucky blue grass (Poa pratensis L.) | 0 | A |
| 1209.25.00 | - - Of rye grass (Lolium multiflorum Lam., Lolium perenne L.) | 0 | A |
| 1209.29.10 | - - - Beet seeds, other than sugar beet seed | 0 | A |
| 1209.29.20 | - - - Timothy grass (Phleum pratensis) seed | 0 | A |
| 1209.29.90 | - - - Other | 0 | A |
| 1209.30.10 | - - Of petunia | 0 | A |
| 1209.30.90 | - - Other | 0 | A |
| 1209.91.00 | - - Vegetable seeds | 0 | A |
| 1209.99.00 | - - Other | 0 | A |
| 1210.10.00 | - Hop cones, neither ground nor powdered nor in the form of pellets | 0 | A |
| 1210.20.00 | - Hop cones, ground, powdered or in the form of pellets; lupulin | 0 | A |
| 1211.20.00 | - Ginseng roots | 0 | A |
| 1211.30.00 | - Coca leaves | 0 | A |
| 1211.40.00 | - Poppy straw | 0 | A |
| 1211.90.10 | - - Raicilla or ipecacuana | 0 | A |
| 1211.90.20 | - - Liquorice roots | 0 | A |
| 1211.90.90 | - - Other | 0 | A |
| 1212.21.00 | - - Fit for human consumption | 0 | A |
| 1212.29.00 | - - Other | 0 | A |
| 1212.91.00 | - - Sugar beet | 0 | A |
| 1212.92.10 | - - - Seeds | 0 | A |
| 1212.92.90 | - - - Other | 0 | A |
| 1212.93.00 | - - Sugar cane | 10 | C |
| 1212.94.00 | - - Chicory roots | 0 | A |
| 1212.99.30 | - - - Apricot, peach (including nectarine) or plum stones and kernels | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1212.99.90 | - - - Other | 0 | A |
| 1213.00.00 | CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS | 5 | C |
| 1214.10.00 | - Lucerne (alfalfa) meal and pellets | 5 | A |
| 1214.90.00 | - Other | 5 | C |
| 1301.20.00 | - Gum arabic | 0 | A |
| 1301.90.10 | - - Lac | 0 | A |
| 1301.90.90 | - - Other | 0 | A |
| 1302.11.00 | - - Opium | 0 | A |
| 1302.12.00 | - - Of liquorice | 0 | A |
| 1302.13.00 | - - Of hops | 0 | A |
| 1302.19.10 | - - - For medicinal use | 0 | A |
| 1302.19.20 | - - - For insecticidal, fungicidal or similar uses | 0 | A |
| 1302.19.30 | - - - Juices and extracts of pyrethrum or of roots containing rotenone | 0 | A |
| 1302.19.90 | - - - Other | 0 | A |
| 1302.20.00 | - Pectic substances, pectinates and pectates | 0 | A |
| 1302.31.00 | - - Agar-agar | 0 | A |
| 1302.32.00 | - - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | 0 | A |
| 1302.39.00 | - - Other | 0 | A |
| 1401.10.00 | - Bamboos | 5 | A |
| 1401.20.00 | - Rattans | 0 | A |
| 1401.90.10 | - - Osier | 0 | A |
| 1401.90.20 | - - Reeds | 0 | A |
| 1401.90.90 | - - Other | 0 | A |
| 1404.20.00 | - Cotton linters | 0 | A |
| 1404.90.10 | - - Vegetable materials of the kind used primarily as stuffing (for example: kapok, vegetable hair and eel grass), whether or not put up as a layer or with supporting of other materials | 0 | A |
| 1404.90.20 | - - Vegetable materials of the kind used primarily in the manufacture of br ooms, or in brushes (for example: sorghum, piassava, couch-grass or istle), whether or not in hanks or bundles | 5 | A |
| 1404.90.31 | - - - Annatto (achiote) | 15 | E |
| 1404.90.39 | - - - Other | 5 | A |
| 1404.90.90 | - - Other | 5 | A |
| 1501.10.00 | - Lard | 15 | E |
| 1501.20.00 | - Other pig fat | 15 | E |
| 1501.90.00 | - Other | 15 | E |
| 1502.10.00 | - Tallow | 0 | A |
| 1502.90.00 | - Other | 0 | A |
| 1503.00.10 | - Solar stearin, and lard oil | 15 | E |
| 1503.00.90 | - Other | 0 | A |
| 1504.10.00 | - Fish-liver oils and their fractions | 0 | A |
| 1504.20.00 | - Fats and oils and their fractions, of fish, other than liver oils | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1504.30.00 | - Fats and oils and their fractions, of marine mammals | 0 | A |
| 1505.00.00 | WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM, INCLUDING LANOLIN | 0 | A |
| 1506.00.00 | OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED | 10 | E |
| 1507.10.00 | - Crude oil, whether or not degummed | 5 | G |
| 1507.90.00 | - Other | 15 | X |
| 1508.10.00 | - Crude oil | 5 | G |
| 1508.90.00 | - Other | 15 | G |
| 1509.10.00 | - Virgin | 10 | G |
| 1509.90.00 | - Other | 10 | G |
| 1510.00.00 | OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF SUCH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09 | 15 | G |
| 1511.10.00 | - Crude oil | 5 | X |
| 1511.90.10 | - - Palm stearin with an iodine index not exceeding 48 | 5 | X |
| 1511.90.90 | - - Other | 15 | X |
| 1512.11.00 | - - Crude oil | 5 | G |
| 1512.19.00 | - - Other | 15 | X |
| 1512.21.00 | - - Crude oil, whether or not gossypol has been removed | 5 | G |
| 1512.29.00 | - - Other | 15 | X |
| 1513.11.00 | - - Crude oil | 5 | G |
| 1513.19.00 | - - Other | 15 | X |
| 1513.21.00 | - - Crude oil | 5 | X |
| 1513.29.00 | - - Other | 15 | X |
| 1514.11.00 | - - Crude oil | 5 | G |
| 1514.19.00 | - - Other | 15 | G |
| 1514.91.00 | - - Crude oil | 5 | G |
| 1514.99.00 | - - Other | 15 | G |
| 1515.11.00 | - - Crude oil | 5 | G |
| 1515.19.00 | - - Other | 5 | G |
| 1515.21.00 | - - Crude oil | 5 | X |
| 1515.29.00 | - - Other | 15 | X |
| 1515.30.00 | - Castor oil and its fractions | 5 | E |
| 1515.50.00 | - Sesame oil and its fractions | 15 | G |
| 1515.90.10 | - - Other drying oils | 5 | X |
| 1515.90.20 | - - Jojoba oil and its fractions | 5 | G |
| 1515.90.30 | - - Tung oil and its fractions | 5 | G |
| 1515.90.90 | - - Other | 15 | X |
| 1516.10.00 | - Animal fats and oils and their fractions | 15 | X |
| 1516.20.10 | - - Non-lauric vegetable fat, partially hydrogenated with a softening scope not less than 32 ℃ and not greater than 41 ℃, of the kind used as substitutes of cocoa butter | 5 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1516.20.90 | - - Other | 15 | X |
| 1517.10.00 | - Margarine, excluding liquid margarine | 15 | X |
| 1517.90.10 | - - Preparations with a base of mixed fats with added flavouring substances, for use in the preparation of foodstuffs | 15 | X |
| 1517.90.20 | - - Preparations with a base of hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for confectionary and bakery products | 0 | A |
| 1517.90.90 | - - Other | 10 | X |
| 1518.00.10 | - Epoxidised soyabean oil, used exclusively in industry for the production of polymer compounds | 0 | A |
| 1518.00.90 | - Other | 5 | X |
| 1520.00.00 | GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES | 5 | E |
| 1521.10.00 | - Vegetable waxes | 5 | G |
| 1521.90.00 | - Other | 5 | G |
| 1522.00.00 | DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES | 10 | E |
| 1601.00.10 | - Of bovine animals | 15 | X |
| 1601.00.20 | - Of poultry of heading 01.05 | 15 | X |
| 1601.00.30 | - Of swine | 15 | X |
| 1601.00.80 | - Other | 15 | X |
| 1601.00.90 | - Mixtures | 15 | X |
| 1602.10.10 | - - Of meat or meat offal of bovine animals | 15 | X |
| 1602.10.20 | - - Of meat or meat offal of poultry of heading 01.05 | 15 | X |
| 1602.10.30 | - - Of meat or meat offal of swine | 15 | X |
| 1602.10.80 | - - Other | 15 | X |
| 1602.10.90 | - - Mixtures | 15 | X |
| 1602.20.00 | - Of liver of any animal | 15 | G |
| 1602.31.00 | - Of turkeys (gallopavus) | 15 | X |
| 1602.32.10 | - - - Legs and thighs, whether or not joined | 40 | X |
| 1602.32.90 | - - - Other | 15 | X |
| 1602.39.00 | - - Other | 15 | X |
| 1602.41.00 | - - Hams and cuts thereof | 15 | X |
| 1602.42.00 | - - Shoulders and cuts thereof | 15 | X |
| 1602.49.10 | - - - Pigskin, dried, cooked and pressed | 5 | E |
| 1602.49.90 | - - - Other | 15 | X |
| 1602.50.00 | - Of bovine animals | 15 | X |
| 1602.90.00 | - Other, including preparations of blood of any animal | 15 | G |
| 1603.00.00 | EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES | 5 | A |
| 1604.11.00 | - - Salmon | 15 | A |
| 1604.12.00 | - - Herrings | 15 | C |
| 1604.13.00 | - - Sardines, sardinella and brisling or sprats | 15 | G |
| 1604.14.10 | - - - Cooked loins of tuna, frozen | 15 | F |
| 1604.14.90 | - - - Other | 15 | F |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1604.15.00 | - - Mackerel | 15 | F |
| 1604.16.00 | - - Anchovies | 15 | F |
| 1604.17.00 | - - Eels | 15 | E |
| 1604.19.00 | - - Other | 15 | F |
| 1604.20.00 | - Other prepared or preserved fish | 15 | D |
| 1604.31.00 | - - Caviar | 15 | E |
| 1604.32.00 | - - Caviar substitutes | 15 | C |
| 1605.10.00 | - Crabs, excluding macrura | 15 | D |
| 1605.21.00 | - - - Not in airtight containers | 15 | E |
| 1605.29.00 | - - Other | 15 | E |
| 1605.30.00 | - Lobster | 15 | E |
| 1605.40.10 | - - Lobsters | 15 | E |
| 1605.40.90 | - - Other | 15 | E |
| 1605.51.00 | - - Oysters | 15 | D |
| 1605.52.00 | - - Scallops, queen scallops and other molluscs of the genera Pecten, Chla mys or Placopecten | 15 | E |
| 1605.53.00 | - - Mussels | 15 | D |
| 1605.54.00 | - - Cuttle fish and squid | 15 | D |
| 1605.55.00 | - - Octopus | 15 | E |
| 1605.56.00 | - - Clams, cockles and arkshells | 15 | D |
| 1605.57.00 | - - Abalone | 15 | E |
| 1605.58.00 | - - Snails, other than sea snails | 15 | E |
| 1605.59.00 | - - Other | 15 | D |
| 1605.61.00 | - - Sea cucumbers | 15 | E |
| 1605.62.00 | - - Sea urchins | 15 | E |
| 1605.63.00 | - - Jellyfish | 15 | E |
| 1605.69.00 | - - Other | 15 | D |
| 1701.12.00 | - - Beet sugar | 55 | X |
| 1701.13.00 | - - Cane sugar specified in Subheading Note 2 to this Chapter | 55 | X |
| 1701.14.00 | - - Other cane sugar | 55 | X |
| 1701.91.00 | - - Containing added flavouring or colouring matter | 55 | X |
| 1701.99.00 | - - Other | 55 | X |
| 1702.11.00 | - - Containing by weight 99 % or more lactose, expressed as anhydrous la ctose, calculated on the dry matter | 0 | A |
| 1702.19.00 | - - Other | 0 | A |
| 1702.20.00 | - Maple sugar and maple syrup | 10 | X |
| 1702.30.11 | - - - Chemically pure glucose | 0 | A |
| 1702.30.12 | - - - Glucose syrup | 0 | A |
| 1702.30.20 | - - Containing in the dry state less than 20 % fructose by weight | 40 | X |
| 1702.40.00 | - Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % fructose by weight, excluding invert sugar | 40 | X |
| 1702.50.00 | - Chemically pure fructose | 40 | X |
| 1702.60.00 | - Other fructoses and fructose syrups, containing in the dry state more than 50 % fructose by weight, excluding invert sugar | 40 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1702.90.10 | - - Chemically pure maltose | 40 | X |
| 1702.90.20 | - - Other sugars and other sugar syrups, excluding sucrose syrup or caramel | 40 | X |
| 1702.90.90 | - - Other | 40 | X |
| 1703.10.00 | - Cane molasses | 15 | X |
| 1703.90.00 | - Other | 15 | X |
| 1704.10.00 | - Chewing gum, whether or not sugar-coated | 15 | H |
| 1704.90.00 | - Other | 15 | H |
| 1801.00.00 | COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED | 5 | E |
| 1802.00.00 | COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE | 5 | E |
| 1803.10.00 | - Not defatted | 10 | E |
| 1803.20.00 | - Wholly or partly defatted | 10 | E |
| 1804.00.00 | COCOA BUTTER, FAT AND OIL | 10 | E |
| 1805.00.00 | COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER | 10 | E |
| 1806.10.00 | - Cocoa powder, containing added sugar or other sweetening matter | 15 | X |
| 1806.20.10 | - - Liquid preparations with a base of maize syrup and partially hydrogenated palm oil, of the kind used for decorating and filling pastry products | 0 | A |
| 1806.20.90 | - - Other | 15 | X |
| 1806.31.00 | - - Filled | 15 | X |
| 1806.32.00 | - - Not filled | 15 | X |
| 1806.90.00 | - Other | 15 | X |
| 1901.10.11 | - - - For infant feeding ("infant formula") | 0 | A |
| 1901.10.19 | - - - Other | 0 | A |
| 1901.10.20 | - - Preparations for infant feeding ("infant formula") other than those included in tariff subdivision 1901.10.11 | 0 | A |
| 1901.10.90 | - - Other | 10 | X |
| 1901.20.00 | - Mixes and doughs for the preparation of pastry, biscuits, or other bakers' wares of heading 19.05 | 15 | E |
| 1901.90.10 | - - Malt extract | 0 | A |
| 1901.90.20 | - - Modified milk powder other than goods of subdivisions 1901.10.11 and 1901.10.19 | 0 | A |
| 1901.90.40 | - - Food preparations of the kind referred to in Note 1 a) to Chapter 30, other than goods of subdivision 2202.90.10 | 10 | X |
| 1901.90.90 | - - Other | 15 | X |
| 1902.11.00 | - - Containing eggs | 15 | E |
| 1902.19.00 | - - Other | 15 | E |
| 1902.20.00 | - Stuffed pasta, whether or not cooked or otherwise prepared | 15 | E |
| 1902.30.00 | - Other pasta | 15 | E |
| 1902.40.00 | - Couscous | 15 | A |
| 1903.00.00 | TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS OR SIFTINGS OR IN SIMILAR FORMS | 15 | C |
| 1904.10.10 | - - Rice flour pellets | 0 | A |
| 1904.10.90 | - - Other | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1904.20.00 | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | 15 | E |
| 1904.30.00 | - Bulgur wheat | 15 | C |
| 1904.90.10 | - - Pre-cooked rice | 15 | E |
| 1904.90.90 | - - Other | 15 | E |
| 1905.10.00 | - Crispbread called "knäckebrot" | 15 | E |
| 1905.20.00 | - Gingerbread and the like | 15 | E |
| 1905.31.10 | - - - Containing added cocoa, for ice cream wafers | 0 | A |
| 1905.31.90 | - - - Other | 15 | X |
| 1905.32.00 | - - Waffles and wafers, whether or not filled | 15 | X |
| 1905.40.00 | - Toasted bread and similar toasted products | 15 | X |
| 1905.90.00 | - Other | 15 | X |
| 2001.10.00 | - Cucumbers and gherkins | 15 | G |
| 2001.90.10 | - - Elotitos (young maize (corn) kernels) | 15 | E |
| 2001.90.20 | - - Onions | 15 | G |
| 2001.90.90 | - - Other | 15 | G |
| 2002.10.00 | - Tomatoes, whole or in pieces | 15 | E |
| 2002.90.10 | - - Tomato concentrate | 0 | A |
| 2002.90.90 | - - Other | 15 | E |
| 2003.10.00 | - Mushrooms of the genus Agaricus | 10 | C |
| 2003.90.10 | - - Truffles | 15 | E |
| 2003.90.90 | - - Other | 10 | E |
| 2004.10.00 | - Potatoes | 15 | E |
| 2004.90.00 | - Other vegetables and mixtures of vegetables | 15 | G |
| 2005.10.00 | - Homogenized vegetables | 15 | E |
| 2005.20.00 | - Potatoes | 15 | E |
| 2005.40.00 | - Peas (Pisum sativum) | 15 | E |
| 2005.51.00 | - - Shelled | 15 | E |
| 2005.59.00 | - - Other | 15 | E |
| 2005.60.00 | - Asparagus | 15 | E |
| 2005.70.00 | - Olives | 15 | E |
| 2005.80.00 | - Sweet corn (Zea mays var. Saccharata) | 15 | E |
| 2005.91.00 | - - Bamboo shoots | 15 | E |
| 2005.99.00 | - - Other | 15 | E |
| 2006.00.00 | VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF P LANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALL IZED) | 15 | E |
| 2007.10.00 | - Homogenized preparations | 15 | E |
| 2007.91.00 | - - Citrus fruit | 15 | X |
| 2007.99.10 | - - - Pear, apple, apricot or peach paste for industrial transformation, in co ntainers with a net content of 5 kg or more | 0 | A |
| 2007.99.90 | - - - Other | 15 | E |
| 2008.11.10 | - - - Butter | 15 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2008.11.90 | - - - Other | 15 | G |
| 2008.19.10 | - - - Almond, hazelnut or other nut pastes, not containing added sugar | 5 | E |
| 2008.19.90 | - - - Other | 15 | E |
| 2008.20.00 | - Pineapples | 15 | E |
| 2008.30.00 | - Citrus fruit | 15 | X |
| 2008.40.00 | - Pears | 15 | E |
| 2008.50.00 | - Apricots | 15 | E |
| 2008.60.00 | - Cherries | 15 | E |
| 2008.70.00 | - Peaches, including nectarines | 15 | E |
| 2008.80.00 | - Strawberries | 15 | E |
| 2008.91.00 | - - Palm hearts | 15 | E |
| 2008.93.00 | - - Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) | 15 | E |
| 2008.97.00 | - - Mixtures | 15 | X |
| 2008.99.00 | - - Other | 15 | E |
| 2009.11.00 | - - Frozen | 15 | E |
| 2009.12.00 | - - Not frozen, of a Brix value not exceeding 20 | 15 | X |
| 2009.19.10 | - - - Concentrated juice | 0 | A |
| 2009.19.90 | - - - Other | 15 | X |
| 2009.21.00 | - - Of a Brix value not exceeding 20 | 15 | G |
| 2009.29.10 | - - - Concentrated juice | 5 | G |
| 2009.29.90 | - - - Other | 15 | G |
| 2009.31.00 | - - Of a Brix value not exceeding 20 | 15 | E |
| 2009.39.00 | - - Other | 15 | G |
| 2009.41.00 | - - Of a Brix value not exceeding 20 | 15 | X |
| 2009.49.00 | - - Other | 15 | X |
| 2009.50.00 | - Tomato juice | 15 | E |
| 2009.61.00 | - - Of a Brix value not exceeding 30 | 15 | E |
| 2009.69.10 | - - - Concentrated juice, whether or not frozen | 0 | A |
| 2009.69.20 | - - - Grape must | 0 | A |
| 2009.69.90 | - - - Other | 15 | E |
| 2009.71.00 | - - Of a Brix value not exceeding 20 | 15 | X |
| 2009.79.10 | - - - Concentrated juice, whether or not frozen | 0 | A |
| 2009.79.90 | - - - Other | 15 | X |
| 2009.81.00 | - - Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium v itis-idaea) juice | 15 | X |
| 2009.89.10 | - - - Pear, quince, apricot, cherry, peach, plums or sloes concentrated juice, whether or not frozen | 0 | A |
| 2009.89.20 | - - - Passion fruit juice (Passiflora spp.) | 15 | E |
| 2009.89.30 | - - - Soursop juice (Annona muricata) | 15 | E |
| 2009.89.40 | - - - Concentrated tamarind juice | 15 | E |
| 2009.89.90 | - - - Other | 15 | X |
| 2009.90.00 | - Mixtures of juices | 15 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2101.11.00 | - - Extracts, essences and concentrates | 15 | H |
| 2101.12.00 | - - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | 15 | X |
| 2101.20.00 | - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté | 15 | E |
| 2101.30.00 | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | 15 | E |
| 2102.10.10 | - - Culture yeasts | 0 | A |
| 2102.10.90 | - - Other | 0 | A |
| 2102.20.00 | - Inactive yeasts; other dead single-cell micro-organisms | 0 | A |
| 2102.30.00 | - Prepared baking powders | 10 | E |
| 2103.10.00 | - Soy sauce | 15 | E |
| 2103.20.00 | - Tomato ketchup and other tomato sauces | 15 | E |
| 2103.30.10 | - - Mustard flour | 5 | A |
| 2103.30.20 | - - Prepared mustard | 15 | E |
| 2103.90.00 | - Other | 15 | E |
| 2104.10.00 | - Soups and broths and preparations therefor; prepared soups and broths | 15 | E |
| 2104.20.00 | - Homogenized composite food preparations | 15 | E |
| 2105.00.00 | ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA | 40 | X |
| 2106.10.00 | - Protein concentrates and textured protein substances | 0 | A |
| 2106.90.10 | - - Vegetable protein hydrolysates | 0 | A |
| 2106.90.20 | - - Powders for table creams, jellies, ice creams, and similar preparations, whether or not sweetened | 15 | E |
| 2106.90.30 | - - Compound preparations for the drinks industry, other than goods of sub division 3302.10.20 | 0 | A |
| 2106.90.40 | - - Improvers for bread-making | 10 | E |
| 2106.90.50 | - - Autolyzed yeasts (yeast extracts) | 5 | C |
| 2106.90.60 | - - Dairy products substitutes, whether or not containing products from headings 04.01 to 04.06 | 15 | X |
| 2106.90.71 | - - - Preparations for infant feeding ("infant formula"), packaged for retail sale | 0 | A |
| 2106.90.79 | - - - Other | 10 | E |
| 2106.90.80 | - - Liquid preparations based on maize syrup and partially hydrogenated palm oil, of the kind used for decorating and filling pastry products, in containers holding more than 2 kg | 0 | A |
| 2106.90.91 | - - - Preparation for the food industry of a stabiliser/emulsifier type | 0 | A |
| 2106.90.92 | - - - Antioxidant preparations based on ascorbyl palmitate, tocopherol and lecithin, of the kind used in the food industry | 0 | A |
| 2106.90.93 | - - - Preparations of the kind used as flavorings in the food industry, based mainly of: dairy solids, caseinates, sodium chloride, carbohydrates and fats | 15 | X |
| 2106.90.99 | - - - Other | 15 | X |
| 2201.10.00 | - Mineral waters and aerated waters | 15 | E |
| 2201.90.00 | - Other | 15 | E |
| 2202.10.00 | - Waters including mineral waters and aerated waters, containing added sugar or other sweetener or flavouring | 15 | F |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2202.90.10 | - - Food preparations of the kind referred to in Note 1 a) to Chapter 30, f or use as beverages | 10 | G |
| 2202.90.90 | - - Other | 15 | G |
| 2202.90.90 A | - - Only aloe beverages | 15 | A |
| 2203.00.00 | BEER MADE FROM MALT | 15 | X |
| 2204.10.00 | - Sparkling wine | 10 | E |
| 2204.21.00 | - - In containers holding 2 litres or less | 10 | E |
| 2204.29.00 | - - Other | 10 | E |
| 2204.30.00 | - Other grape must | 10 | E |
| 2205.10.00 | - In containers holding 2 litres or less | 10 | E |
| 2205.90.00 | - Other | 10 | E |
| 2206.00.00 | OTHER FERMENTED BEVERAGES (FOR EXAMPLE CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGE S, NOT SPECIFIED OR INCLUDED ELSEWHERE | 10 | X |
| 2207.10.10 | - - Absolute ethyl alcohol | 40 | X |
| 2207.10.90 | - - Other | 40 | X |
| 2207.20.00 | - Ethyl alcohol and other spirits, denatured, of any strength | 40 | X |
| 2208.20.10 | - With an alcoholic strength by volume of 60 % vol or more | 10 | X |
| 2208.20.90 | - - Other | 10 | X |
| 2208.30.10 | - - With an alcoholic strength by volume exceeding 60 % vol | 10 | E |
| 2208.30.90 | - - Other | 5 | E |
| 2208.40.10 | - - Rum | 40 | X |
| 2208.40.90 | - - Other | 15 | X |
| 2208.50.00 | - Gin and Geneva | 15 | E |
| 2208.60.10 | - - With an alcoholic strength by volume exceeding 60 % vol | 10 | X |
| 2208.60.90 | - - Other | 15 | X |
| 2208.70.00 | - Liqueurs | 10 | E |
| 2208.90.10 | - - Undenatured ethyl alcohol | 40 | X |
| 2208.90.90 | - - Other | 10 | X |
| 2209.00.00 | VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM AC ETIC ACID | 15 | C |
| 2301.10.00 | - Flours, meals and pellets, of meat or meat offal; greaves | 10 | E |
| 2301.20.10 | - - Fish flour | 0 | A |
| 2301.20.90 | - - Other | 5 | C |
| 2302.10.00 | - Of maize (corn) | 5 | B |
| 2302.30.00 | - Of wheat | 5 | A |
| 2302.40.10 | - - Of rice | 5 | B |
| 2302.40.90 | - - Other | 5 | E |
| 2302.50.00 | - Of leguminous plants | 5 | B |
| 2303.10.10 | - - Of maize (corn) including the commercially called maize gluten | 0 | A |
| 2303.10.90 | - - Other | 5 | A |
| 2303.20.00 | - Beet-pulp, bagasse and other waste of sugar manufacture | 5 | B |
| 2303.30.00 | - Brewing or distilling dregs and waste | 5 | B |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2304.00.10 | - Flour | 5 | E |
| 2304.00.90 | - Other | 5 | E |
| 2305.00.00 | OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GR OUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EX TRACTION OF GROUND-NUT OIL | 5 | B |
| 2306.10.00 | - Of cotton seeds | 5 | C |
| 2306.20.00 | - Of linseed | 5 | B |
| 2306.30.00 | - Of sunflower seeds | 5 | B |
| 2306.41.00 | - - Rape or colza seeds with a low erucic acid content | 5 | C |
| 2306.49.00 | - - Other | 5 | C |
| 2306.50.00 | - Of coconut or copra | 5 | C |
| 2306.60.00 | - Of palm nuts or kernels | 5 | E |
| 2306.90.10 | - - Of maize (corn) germ | 5 | C |
| 2306.90.90 | - - Other | 5 | B |
| 2307.00.00 | WINE LEES; ARGOL | 5 | B |
| 2308.00.10 | - Acorns and horse-chestnuts | 5 | C |
| 2308.00.90 | - Other | 5 | C |
| 2309.10.00 | - Dog or cat food, put up for retail sale | 15 | X |
| 2309.90.11 | - - - For aquarium fish | 15 | E |
| 2309.90.19 | - - - Other | 15 | E |
| 2309.90.20 | - - Feeding preparations for birds | 15 | X |
| 2309.90.30 | - - Forage preparations with molasses or sugar added | 10 | X |
| 2309.90.41 | - - - Containing antibiotics or vitamins, whether or not intermixed | 0 | A |
| 2309.90.49 | - - - Other | 5 | X |
| 2309.90.90 | - - Other | 15 | E |
| 2401.10.10 | - - Virginia | 5 | E |
| 2401.10.20 | - - Burley | 5 | E |
| 2401.10.30 | - - Turkish (oriental) | 0 | A |
| 2401.10.90 | - - Other | 5 | E |
| 2401.20.10 | - - Virginia | 5 | E |
| 2401.20.20 | - - Burley | 5 | E |
| 2401.20.30 | - - Turkish (oriental) | 0 | A |
| 2401.20.90 | - - Other | 5 | E |
| 2401.30.10 | - - Virginia | 5 | E |
| 2401.30.20 | - - Burley | 5 | E |
| 2401.30.30 | - - Turkish (oriental) | 0 | A |
| 2401.30.90 | - - Other | 5 | E |
| 2402.10.00 | - Cigars, cheroots and cigarillos, containing tobacco | 15 | G |
| 2402.20.00 | - Cigarettes containing tobacco | 15 | X |
| 2402.90.00 | - Other | 15 | G |
| 2403.11.00 | - - Water pipe tobacco specified in Subheading Note 1 to this Chapter | 15 | G |
| 2403.19.10 | - - - Shredded tobacco, for making cigarettes | 15 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2403.19.90 | - - - Other | 15 | G |
| 2403.91.00 | - - "Homogenized" or "reconstituted" tobacco | 0 | A |
| 2403.99.00 | - - Other | 5 | G |
| 2501.00.10 | - Sodium chloride with a purity of 99.9 % or more | 0 | A |
| 2501.00.20 | - Refined salt | 15 | E |
| 2501.00.90 | - Other | 15 | E |
| 2502.00.00 | UNROASTED IRON PYRITES | 0 | A |
| 2503.00.00 | SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PR ECIPITATED SULPHUR AND COLLOIDAL SULPHUR | 0 | A |
| 2504.10.00 | - In powder or in flakes | 0 | A |
| 2504.90.00 | - Other | 0 | A |
| 2505.10.00 | - Silica sands and quartz sands | 0 | A |
| 2505.90.00 | - Other | 0 | A |
| 2506.10.00 | - Quartz | 0 | A |
| 2506.20.10 | - - Crude or roughly trimmed | 0 | A |
| 2506.20.90 | - - Other | 0 | A |
| 2507.00.00 | KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CAL CINED | 0 | A |
| 2508.10.00 | - Bentonite | 0 | A |
| 2508.30.00 | - Fire-clay | 0 | A |
| 2508.40.10 | - - Decolourizing earths and fuller's earth | 0 | A |
| 2508.40.90 | - - Other | 0 | A |
| 2508.50.00 | - Andalusite, kyanite and sillimanite | 0 | A |
| 2508.60.00 | - Mullite | 0 | A |
| 2508.70.00 | - Chamotte or dinas earths | 0 | A |
| 2509.00.00 | CHALK | 0 | A |
| 2510.10.00 | - Unground | 0 | A |
| 2510.20.00 | - Ground | 0 | A |
| 2511.10.00 | - Natural barium sulphate (barytes) | 0 | A |
| 2511.20.00 | - Natural barium carbonate (witherite) | 0 | A |
| 2512.00.00 | SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIESELGUHR, TRIPOLI TE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHE R OR NOT CALCINED, WITH AN APPARENT SPECIFIC GRAVITY O F 1 OR LESS | 0 | A |
| 2513.10.10 | - - Crude or in irregular pieces, including crushed pumice stone ("bimskies ") | 0 | A |
| 2513.10.90 | - - Other | 0 | A |
| 2513.20.00 | - Emery, natural corundum, natural garnet and other natural abrasives | 0 | A |
| 2514.00.00 | SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CU T, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS | 0 | A |
| 2515.11.00 | - - Crude or roughly trimmed | 10 | E |
| 2515.12.00 | - - Merely cut, by sawing or otherwise, into square or rectangular blocks o r slabs | 10 | E |
| 2515.20.00 | - Ecaussine and other calcareous monumental or building stone; alabaster | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2516.11.00 | - - Crude or roughly trimmed | 5 | C |
| 2516.12.00 | - - Merely cut, by sawing or otherwise, into square or rectangular blocks o r slabs | 5 | C |
| 2516.20.10 | - - Crude or roughly trimmed | 5 | C |
| 2516.20.20 | - - Merely cut, by sawing or otherwise, into square or rectangular blocks o r slabs | 5 | C |
| 2516.90.00 | - Other monumental or building stone | 5 | C |
| 2517.10.00 | - Pebbles, gravel, broken or crushed stone, of the kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shi ngle and flint, whether or not heat-treated | 5 | A |
| 2517.20.00 | - Macadam of slag, dross or similar industrial waste, whether or not incorp orating the materials cited in subheading 2517.10 | 5 | A |
| 2517.30.00 | - Tarred macadam | 5 | A |
| 2517.41.00 | - - Of marble | 5 | A |
| 2517.49.00 | - - Other | 5 | E |
| 2518.10.00 | - Dolomite, not calcined or sintered, called "crude" | 5 | A |
| 2518.20.00 | - Calcined or sintered dolomite | 5 | E |
| 2518.30.00 | - Dolomite ramming mix | 5 | A |
| 2519.10.00 | - Natural magnesium carbonate (magnesite) | 0 | A |
| 2519.90.00 | - Other | 0 | A |
| 2520.10.00 | - Gypsum; anhydrite | 5 | C |
| 2520.20.00 | - Plasters | 5 | C |
| 2521.00.00 | LIMESTONE FLUX; STONE OF THE KIND USED FOR THE MANUF ACTURE OF LIME OR CEMENT | 5 | A |
| 2522.10.00 | - Quicklime | 10 | X |
| 2522.20.00 | - Slaked lime | 10 | X |
| 2522.30.00 | - Hydraulic lime | 10 | C |
| 2523.10.00 | - Cement clinkers | 5 | X |
| 2523.21.00 | - - White cement, whether or not artificially coloured | 0 | A |
| 2523.29.00 | - - Other | 10 | X |
| 2523.30.00 | - Aluminous cement | 10 | X |
| 2523.90.00 | - Other hydraulic cements | 10 | X |
| 2524.10.00 | - Crocidolite | 0 | A |
| 2524.90.10 | - - Actinolite | 0 | A |
| 2524.90.20 | - - Anthophyllite | 0 | A |
| 2524.90.30 | - - Tremolite | 0 | A |
| 2524.90.40 | - - Amosite | 0 | A |
| 2524.90.50 | - - Chrysotile (white asbestos) | 0 | A |
| 2524.90.90 | - - Other | 0 | A |
| 2525.10.00 | - Crude mica and mica rifted into irregular sheets or splittings | 0 | A |
| 2525.20.00 | - Mica powder | 0 | A |
| 2525.30.00 | - Mica waste | 0 | A |
| 2526.10.00 | - Neither crushed nor powdered | 0 | A |
| 2526.20.00 | - Crushed or powdered | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2528.00.10 | Narural sodium borates and their concentrates (whether or not calcinated) | 0 | A |
| 2528.00.90 | - Other | 0 | A |
| 2529.10.00 | - Feldspar | 0 | A |
| 2529.21.00 | - - Containing by weight 97 % or less calcium fluoride | 0 | A |
| 2529.22.00 | - - Containing by weight more than 97 % calcium fluoride | 0 | A |
| 2529.30.00 | - Leucite; nepheline and nepheline syenite | 0 | A |
| 2530.10.00 | - Vermiculite, perlite and chlorites, unexpanded | 0 | A |
| 2530.20.00 | - Kieserite, epsomite (natural magnesium sulphates) | 0 | A |
| 2530.90.10 | - - Natural cryolite; natural chiolite | 0 | A |
| 2530.90.20 | - - Natural micaceous iron oxides | 0 | A |
| 2530.90.90 | - - Other | 0 | A |
| 2601.11.00 | - - Non-agglomerated | 0 | A |
| 2601.12.00 | - - Agglomerated | 0 | A |
| 2601.20.00 | - Roasted iron pyrites (pyrites ashes) | 0 | A |
| 2602.00.00 | MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGIN OUS MANGANESE ORES AND CONCENTRATES WITH A MANGAN ESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY W EIGHT | 0 | A |
| 2603.00.00 | COPPER ORES AND CONCENTRATES | 0 | A |
| 2604.00.00 | NICKEL ORES AND CONCENTRATES | 0 | A |
| 2605.00.00 | COBALT ORES AND CONCENTRATES | 0 | A |
| 2606.00.00 | ALUMINIUM ORES AND CONCENTRATES | 0 | A |
| 2607.00.00 | LEAD ORES AND CONCENTRATES | 0 | A |
| 2608.00.00 | ZINC ORES AND CONCENTRATES | 0 | A |
| 2609.00.00 | TIN ORES AND CONCENTRATES | 0 | A |
| 2610.00.00 | CHROMIUM ORES AND CONCENTRATES | 0 | A |
| 2611.00.00 | TUNGSTEN ORES AND CONCENTRATES | 0 | A |
| 2612.10.00 | - Uranium ores and concentrates | 0 | A |
| 2612.20.00 | - Thorium ores and concentrates | 0 | A |
| 2613.10.00 | - Roasted | 0 | A |
| 2613.90.00 | - Other | 0 | A |
| 2614.00.00 | TITANIUM ORES AND CONCENTRATES | 0 | A |
| 2615.10.00 | - Zirconium ores and concentrates | 0 | A |
| 2615.90.00 | - Other | 0 | A |
| 2616.10.00 | - Silver ores and concentrates | 5 | A |
| 2616.90.10 | - - Of gold | 5 | A |
| 2616.90.90 | - - Other | 5 | A |
| 2617.10.00 | - Antimony ores and concentrates | 0 | A |
| 2617.90.00 | - Other | 0 | A |
| 2618.00.00 | GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL | 0 | A |
| 2619.00.00 | SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AN D OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL | 0 | A |
| 2620.11.00 | - - Hard zinc spelter | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2620.19.00 | - - Other | 0 | A |
| 2620.21.00 | - - Leaded gasoline sludges and leaded anti-knock compound sludges | 0 | A |
| 2620.29.00 | - - Other | 0 | A |
| 2620.30.00 | - Containing mainly copper | 0 | A |
| 2620.40.00 | - Containing mainly aluminium | 0 | A |
| 2620.60.00 | - Containing arsenic, mercury, thallium or their mixtures, of the kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | 0 | A |
| 2620.91.00 | - - Containing antimony, beryllium, cadmium, chromium or their mixtures | 0 | A |
| 2620.99.00 | - - Other | 0 | A |
| 2621.10.00 | - Ash and residues from the incineration of municipal waste | 0 | A |
| 2621.90.00 | - Other | 0 | A |
| 2701.11.00 | - - Anthracite | 5 | A |
| 2701.12.00 | - - Bituminous coal | 5 | A |
| 2701.19.00 | - - Other coal | 5 | A |
| 2701.20.00 | - Briquettes, ovoids and similar solid fuels manufactured from coal | 5 | A |
| 2702.10.00 | - Lignites, whether or not pulverised, but not agglomerated | 5 | E |
| 2702.20.00 | - Agglomerated lignites | 5 | E |
| 2703.00.00 | PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMER ATED | 0 | A |
| 2704.00.10 | - Coke of coal | 0 | A |
| 2704.00.90 | - Other | 0 | A |
| 2705.00.00 | COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDR OCARBONS | 5 | A |
| 2706.00.00 | TARS DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, A ND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS | 5 | E |
| 2707.10.00 | - Benzol (benzene) | 10 | E |
| 2707.20.00 | - Toluol (toluene) | 10 | E |
| 2707.30.00 | - Xylol (xylenes) | 10 | E |
| 2707.40.00 | - Naphthalene | 10 | E |
| 2707.50.00 | - Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 ℃ by the ASTM D 86 method | 10 | E |
| 2707.91.00 | - - Creosote oils | 10 | E |
| 2707.99.10 | - - - Phenols | 10 | E |
| 2707.99.90 | - - - Other | 10 | E |
| 2708.10.00 | - Pitch | 10 | C |
| 2708.20.00 | - Pitch coke | 10 | C |
| 2709.00.10 | - Crude petroleum | 0 | A |
| 2709.00.90 | - Other | 0 | A |
| 2710.12.10 | - - - Petroleum ether | 0 | A |
| 2710.12.20 | - - - Aviation gasoline | 0 | A |
| 2710.12.30 | - - - Other gasolines | 0 | A |
| 2710.12.40 | - - - White spirit | 5 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710.12.51 | - - - - Naphtha | 5 | E |
| 2710.12.59 | - - - - Other | 5 | E |
| 2710.12.90 | - - - Other | 5 | E |
| 2710.19.11 | - - - - Kerosene-type jet fuel ("Avjet turbo fuel") | 0 | A |
| 2710.19.12 | - - - - Other kerosenes | 0 | A |
| 2710.19.13 | - - - - Other oils for industrial use | 0 | A |
| 2710.19.19 | - - - - Other | 5 | E |
| 2710.19.21 | - - - - Diesel oil (gas oil) | 0 | A |
| 2710.19.22 | - - - - Fuel oil No. 6 (Bunker C ) | 0 | A |
| 2710.19.23 | - - - - Other fuel oils | 0 | A |
| 2710.19.24 | - - - - Paraffinic or naphthenic base oils, refined | 0 | A |
| 2710.19.29 | - - - - Other | 5 | E |
| 2710.19.91 | - - - - Lubricating oils and greases | 10 | E |
| 2710.19.92 | - - - - Liquids for hydraulic systems | 5 | E |
| 2710.19.93 | - - - - Oils for use in agriculture, of the kind used for pest and disease co ntrol | 0 | A |
| 2710.19.99 | - - - - Other | 10 | E |
| 2710.20.10 | - - Light oils and preparations | 5 | E |
| 2710.20.20 | - - Medium oils and preparations | 5 | E |
| 2710.20.30 | - - Heavy oils and preparations | 5 | E |
| 2710.20.90 | - - Other preparations, not specified or included elsewhere | 10 | E |
| 2710.91.00 | - - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | 15 | E |
| 2710.99.00 | - - Other | 15 | E |
| 2711.11.00 | - - Natural gas | 0 | A |
| 2711.12.00 | - - Propane | 0 | A |
| 2711.13.00 | - - Butanes | 0 | A |
| 2711.14.00 | - - Ethylene, propylene, butylene and butadiene | 0 | A |
| 2711.19.00 | - - Other | 0 | A |
| 2711.21.00 | - - Natural gas | 0 | A |
| 2711.29.00 | - - Other | 0 | A |
| 2712.10.00 | - Petroleum jelly | 0 | A |
| 2712.20.00 | - Paraffin wax containing less than 0.75 % oil by weight | 0 | A |
| 2712.90.00 | - Other | 0 | A |
| 2713.11.00 | - - Not calcined | 0 | A |
| 2713.12.00 | - - Calcined | 5 | C |
| 2713.20.00 | - Petroleum bitumen | 0 | A |
| 2713.90.00 | - Other residues of petroleum oils or of oils obtained from bituminous min erals | 5 | E |
| 2714.10.00 | - Bitumionus or oil shales and tar sands | 5 | E |
| 2714.90.00 | - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2715.00.00 | BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NAT URAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR O R ON MINERAL TAR PITCH (FOR EXAMPLE BITUMINOUS MASTIC S, CUT-BACKS) | 5 | C |
| 2716.00.00 | ELECTRICAL ENERGY | 0 | A |
| 2801.10.00 | - Chlorine | 0 | A |
| 2801.20.00 | - Iodine | 0 | A |
| 2801.30.00 | - Fluorine; bromine | 0 | A |
| 2802.00.00 | SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR | 0 | A |
| 2803.00.00 | CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NO T SPECIFIED OR INCLUDED ELSEWHERE) | 0 | A |
| 2804.10.00 | - Hydrogen | 10 | C |
| 2804.21.00 | - - Argon | 0 | A |
| 2804.29.00 | - - Other | 0 | A |
| 2804.30.00 | - Nitrogen | 0 | A |
| 2804.40.00 | - Oxygen | 10 | C |
| 2804.50.00 | - Boron; tellurium | 0 | A |
| 2804.61.00 | - Containing no less than 99.99 % silicon by weight | 0 | A |
| 2804.69.00 | - - Other | 0 | A |
| 2804.70.00 | - Phosphorus | 0 | A |
| 2804.80.00 | - Arsenic | 0 | A |
| 2804.90.00 | - Selenium | 0 | A |
| 2805.11.00 | - - Sodium | 0 | A |
| 2805.12.00 | - - Calcium | 0 | A |
| 2805.19.00 | - - Other | 0 | A |
| 2805.30.00 | - Rare-earth metals, scandium and yttrium, whether or not intermixed or in teralloyed | 0 | A |
| 2805.40.00 | - Mercury | 0 | A |
| 2806.10.00 | - Hydrogen chloride (hydrochloric acid) | 0 | A |
| 2806.20.00 | - Chlorosulphuric acid | 0 | A |
| 2807.00.10 | - Reagent grade sulphuric acid | 0 | A |
| 2807.00.90 | - Other | 10 | E |
| 2808.00.00 | NITRIC ACID; SULPHONITRIC ACIDS | 0 | A |
| 2809.10.00 | - Diphosphorus pentoxide | 0 | A |
| 2809.20.00 | - Phosphoric acid and polyphosphoric acids | 0 | A |
| 2810.00.00 | OXIDES OF BORON; BORIC ACIDS | 0 | A |
| 2811.11.00 | - - Hydrogen fluoride (hydrofluoric acid) | 0 | A |
| 2811.19.10 | - - - Hydrogen cyanide (CAS 74-90-8) | 0 | A |
| 2811.19.20 | - - - Perchloric acid (CAS 7601-90-3), with a concentration, by weight, no t less than 72% | 0 | A |
| 2811.19.90 | - - - Other | 0 | A |
| 2811.21.00 | - - Carbon dioxide | 0 | A |
| 2811.22.00 | - - Silicon dioxide | 0 | A |
| 2811.29.10 | - - - Sulphur dioxide | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2811.29.90 | - - - Other | 0 | A |
| 2812.10.11 | - - - Phosphorus trichloride (CAS 7719-12-2) | 0 | A |
| 2812.10.12 | - - - Phosphorus pentachloride (CAS 10026-13-8) | 0 | A |
| 2812.10.13 | - - - Arsenic trichloride (CAS 7784-34-1) | 0 | A |
| 2812.10.14 | - - - Sulfur monochloride (CAS 10025-67-9) | 0 | A |
| 2812.10.15 | - - - Sulfur dichloride (CAS 10545-99-0) | 0 | A |
| 2812.10.19 | - - - Other | 0 | A |
| 2812.10.21 | - - - Phosphorus oxychloride (CAS 10025-87-3) | 0 | A |
| 2812.10.22 | - - - Phosgene (CAS 75-44-5) | 0 | A |
| 2812.10.23 | - - - Thionyl chloride (CAS 7719-09-7) | 0 | A |
| 2812.10.29 | - - - Other | 0 | A |
| 2812.90.00 | - Other | 0 | A |
| 2813.10.00 | - Carbon disulphide | 0 | A |
| 2813.90.00 | - Other | 0 | A |
| 2814.10.00 | - Anhydrous ammonia (liquefied) | 0 | A |
| 2814.20.00 | - Ammonia in aqueous solution | 0 | A |
| 2815.11.00 | - - Solid | 0 | A |
| 2815.12.00 | - - In aqueous solution (soda lye or caustic soda) | 0 | A |
| 2815.20.00 | - Potassium hydroxide (caustic potash) | 0 | A |
| 2815.30.00 | - Peroxides of sodium or potassium | 0 | A |
| 2816.10.00 | - Hydroxide and peroxide of magnesium | 0 | A |
| 2816.40.00 | - Oxides, hydroxides and peroxides, of strontium or barium | 0 | A |
| 2817.00.00 | ZINC OXIDE; ZINC PEROXIDE | 0 | A |
| 2818.10.00 | - Artificial corundum, whether or not chemically defined | 0 | A |
| 2818.20.00 | - Aluminium oxide, other than artificial corundum | 0 | A |
| 2818.30.00 | - Aluminium hydroxide | 0 | A |
| 2819.10.00 | - Chromium trioxide | 0 | A |
| 2819.90.00 | - Other | 0 | A |
| 2820.10.00 | - Manganese dioxide | 0 | A |
| 2820.90.00 | - Other | 0 | A |
| 2821.10.00 | - Iron oxides and hydroxides | 0 | A |
| 2821.20.00 | - Earth colours | 0 | A |
| 2822.00.00 | COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXI DES | 0 | A |
| 2823.00.00 | TITANIUM OXIDES | 0 | A |
| 2824.10.00 | - Lead monoxide (litharge, massicot) | 0 | A |
| 2824.90.10 | - - Red lead and orange lead | 0 | A |
| 2824.90.90 | - - Other | 0 | A |
| 2825.10.00 | - Hydrazine and hydroxylamine and their inorganic salts | 0 | A |
| 2825.20.00 | - Lithium oxide and hydroxide | 0 | A |
| 2825.30.00 | - Vanadium oxides and hydroxides | 0 | A |
| 2825.40.00 | - Nickel oxides and hydroxides | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2825.50.00 | - Copper oxides and hydroxides | 0 | A |
| 2825.60.00 | - Germanium oxides and zirconium dioxide | 0 | A |
| 2825.70.00 | - Molybdenum oxides and hydroxides | 0 | A |
| 2825.80.00 | - Antimony oxides | 0 | A |
| 2825.90.00 | - Other | 0 | A |
| 2826.12.00 | - - Of aluminium | 0 | A |
| 2826.19.10 | - - - Of ammonium or of sodium | 0 | A |
| 2826.19.90 | - - - Other | 0 | A |
| 2826.30.00 | - Sodium hexafluoroaluminate (synthetic cryolite) | 0 | A |
| 2826.90.10 | - - Fluorosilicates of sodium or of potassium | 0 | A |
| 2826.90.90 | - - Other | 0 | A |
| 2827.10.00 | - Ammonium chloride | 0 | A |
| 2827.20.00 | - Calcium chloride | 0 | A |
| 2827.31.00 | - - Of magnesium | 0 | A |
| 2827.32.00 | - - Of aluminium | 0 | A |
| 2827.35.00 | - - Of nickel | 0 | A |
| 2827.39.10 | - - - Of iron | 0 | A |
| 2827.39.20 | - - - Of cobalt | 0 | A |
| 2827.39.30 | - - - Of zinc | 0 | A |
| 2827.39.90 | - - - Other | 0 | A |
| 2827.41.00 | - - Of copper | 0 | A |
| 2827.49.00 | - - Other | 0 | A |
| 2827.51.00 | - - Bromides of sodium or of potassium | 0 | A |
| 2827.59.00 | - - Other | 0 | A |
| 2827.60.00 | - Iodides and iodide oxides | 0 | A |
| 2828.10.00 | - Commercial calcium hypochlorite and other calcium hypochlorites | 5 | A |
| 2828.90.10 | - - Sodium hypochlorite | 10 | C |
| 2828.90.20 | - - Other hypochlorites | 0 | A |
| 2828.90.90 | - - Other | 0 | A |
| 2829.11.00 | - - Of sodium | 0 | A |
| 2829.19.00 | - - Other | 0 | A |
| 2829.90.10 | - - Potassium bromate (CAS 7758-01-2) | 0 | A |
| 2829.90.20 | - - Potassium iodate (CAS 7758-05-6) | 0 | A |
| 2829.90.30 | - - Calcium iodate (CAS 7789-80-2) | 0 | A |
| 2829.90.90 | - - Other | 0 | A |
| 2830.10.00 | - Sodium sulphides | 0 | A |
| 2830.90.10 | - - Zinc sulphide | 0 | A |
| 2830.90.20 | - - Cadmium sulphide | 0 | A |
| 2830.90.90 | - - Other | 0 | A |
| 2831.10.00 | - Of sodium | 0 | A |
| 2831.90.00 | - Other | 0 | A |
| 2832.10.00 | - Sodium sulphites | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2832.20.00 | - Other sulphites | 0 | A |
| 2832.30.00 | - Thiosulphates | 0 | A |
| 2833.11.00 | - - Disodium sulphate | 0 | A |
| 2833.19.00 | - - Other | 0 | A |
| 2833.21.00 | - - Of magnesium | 0 | A |
| 2833.22.00 | - - Of aluminium | 0 | A |
| 2833.24.00 | - - Of nickel | 0 | A |
| 2833.25.00 | - - Of copper | 0 | A |
| 2833.27.00 | - - Of barium | 0 | A |
| 2833.29.10 | - - - Of chromium | 0 | A |
| 2833.29.20 | - - - Of zinc | 0 | A |
| 2833.29.90 | - - - Other | 0 | A |
| 2833.30.00 | - Alums | 0 | A |
| 2833.40.00 | - Peroxosulphates (persulphates) | 0 | A |
| 2834.10.00 | - Nitrites | 0 | A |
| 2834.21.00 | - - Of potassium | 0 | A |
| 2834.29.00 | - - Other | 0 | A |
| 2835.10.00 | - Phosphinates (hypophosphites) and phosphonates (phosphites) | 0 | A |
| 2835.22.00 | - - Of mono- or disodium | 0 | A |
| 2835.24.00 | - - Of potassium | 0 | A |
| 2835.25.00 | - - Calcium hydrogenorthophosphate ("dicalcium phosphate") | 0 | A |
| 2835.26.00 | - - Other phosphates of calcium | 0 | A |
| 2835.29.10 | - - - Of trisodium | 0 | A |
| 2835.29.90 | - - - Other | 0 | A |
| 2835.31.00 | - Sodium triphosphate (sodium tripolyphosphate) | 0 | A |
| 2835.39.00 | - - Other | 0 | A |
| 2836.20.00 | - Disodium carbonate | 0 | A |
| 2836.30.00 | - Sodium hydrogencarbonate (sodium bicarbonate) | 0 | A |
| 2836.40.00 | - Potassium carbonates | 0 | A |
| 2836.50.00 | - Calcium carbonate | 0 | A |
| 2836.60.00 | - Barium carbonate | 0 | A |
| 2836.91.00 | - - Lithium carbonates | 0 | A |
| 2836.92.00 | - - Strontium carbonate | 0 | A |
| 2836.99.10 | - - - Commercial ammonium carbonate and other ammonium carbonates | 0 | A |
| 2836.99.20 | - - - Lead carbonates | 0 | A |
| 2836.99.90 | - - - Other | 0 | A |
| 2837.11.00 | - - Of sodium | 0 | A |
| 2837.19.00 | - - Other | 0 | A |
| 2837.20.00 | - Complex cyanides | 0 | A |
| 2839.11.00 | - - Metasilicates | 0 | A |
| 2839.19.00 | - - Other | 0 | A |
| 2839.90.10 | - - Of potassium | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2839.90.90 | - - Other | 0 | A |
| 2840.11.00 | - - Anhydrous | 0 | A |
| 2840.19.00 | - - Other | 0 | A |
| 2840.20.00 | - Other borates | 0 | A |
| 2840.30.00 | - Peroxoborates (perborates) | 0 | A |
| 2841.30.00 | - Sodium dichromate | 0 | A |
| 2841.50.10 | - Chromates of zinc or of lead | 0 | A |
| 2841.50.20 | - - Ammonium dichromate (CAS 7789-09-5) | 0 | A |
| 2841.50.90 | - - Other | 0 | A |
| 2841.61.00 | - - Potassium permanganate | 0 | A |
| 2841.69.00 | - - Other | 0 | A |
| 2841.70.00 | - Molybdates | 0 | A |
| 2841.80.00 | - Wolframates (tungstates) | 0 | A |
| 2841.90.10 | - - Aluminates | 0 | A |
| 2841.90.90 | - - Other | 0 | A |
| 2842.10.00 | - Double or complex silicates, including aluminosilicates whether or not ch emically defined | 0 | A |
| 2842.90.10 | - - Fulminates, cyanates and thiocyanates | 0 | A |
| 2842.90.90 | - - Other | 0 | A |
| 2843.10.00 | - Colloidal precious metals | 0 | A |
| 2843.21.00 | - - Silver nitrate | 0 | A |
| 2843.29.00 | - - Other | 0 | A |
| 2843.30.00 | - Gold compounds | 0 | A |
| 2843.90.00 | - Other compounds; amalgams | 0 | A |
| 2844.10.00 | - Natural uranium and its compounds; alloys, dispersions (including cermet s), ceramic products and mixtures containing natural uranium or natural ura nium compounds | 0 | A |
| 2844.20.00 | - Uranium enriched in U 235 and its compounds; plutonium and its compo unds; alloys, dispersions (including cermets), ceramic products and mixture s containing uranium enriched in U 235, plutonium or compounds of these products | 0 | A |
| 2844.30.00 | - Uranium depleted in U 235 and its compounds; thorium and its compoun ds; alloys, dispersions (including cermets), ceramic products and mixtures c ontaining uranium depleted in U 235, thorium or compounds of these prod ucts | 0 | A |
| 2844.40.00 | - Radioactive elements and isotopes and compounds other than those of su bheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cerme ts), ceramic products and mixtures containing these elements, isotopes or c ompounds; radioactive residues | 0 | A |
| 2844.50.00 | - Spent (irradiated) fuel elements (cartridges) of nuclear reactors | 0 | A |
| 2845.10.00 | - Heavy water (deuterium oxide) | 0 | A |
| 2845.90.00 | - Other | 0 | A |
| 2846.10.00 | - Cerium compounds | 0 | A |
| 2846.90.00 | - Other | 0 | A |
| 2847.00.10 | - With a concentration, by weight, not less than 70% (CAS 7722-84-1) | 0 | A |
| 2847.00.90 | - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2848.00.00 | PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLU DING FERROPHOSPHORUS | 0 | A |
| 2849.10.00 | - Of calcium | 0 | A |
| 2849.20.00 | - Of silicon | 0 | A |
| 2849.90.00 | - Other | 0 | A |
| 2850.00.00 | HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETH ER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 28.49 | 0 | A |
| 2852.10.00 | - Chemically defined | 0 | A |
| 2852.90.00 | - Other | 0 | A |
| 2853.00.10 | - Cyanogen chloride (CAS 506-77-4) | 0 | A |
| 2853.00.90 | - Other | 0 | A |
| 2901.10.00 | - Saturated | 0 | A |
| 2901.21.00 | - - Ethylene | 0 | A |
| 2901.22.00 | - - Propene (propylene) | 0 | A |
| 2901.23.00 | - - Butene (butylene) and its isomers | 0 | A |
| 2901.24.00 | - - Buta-1,3-diene and isoprene | 0 | A |
| 2901.29.10 | - - - Acetylene | 10 | C |
| 2901.29.90 | - - - Other | 0 | A |
| 2902.11.00 | - - Cyclohexane | 0 | A |
| 2902.19.10 | - - - Camphene (3,3 dimethyl-2-methylenenorcamphane) | 0 | A |
| 2902.19.90 | - - - Other | 0 | A |
| 2902.20.00 | - Benzene | 0 | A |
| 2902.30.00 | - Toluene | 0 | A |
| 2902.41.00 | - - o-Xylene | 5 | A |
| 2902.42.00 | - - m-Xylene | 5 | A |
| 2902.43.00 | - - p-Xylene | 5 | A |
| 2902.44.00 | - - Mixed xylene isomers | 5 | A |
| 2902.50.00 | - Styrene | 0 | A |
| 2902.60.00 | - Ethylbenzene | 0 | A |
| 2902.70.00 | - Cumene | 0 | A |
| 2902.90.00 | - Other | 0 | A |
| 2903.11.00 | - - Chloromethane (methyl chloride) and chloroethane (ethyl chloride) | 0 | A |
| 2903.12.00 | - - Dichloromethane (methylene chloride) | 0 | A |
| 2903.13.00 | - - Chloroform (trichloromethane) | 0 | A |
| 2903.14.00 | - - Carbon tetrachloride | 0 | A |
| 2903.15.00 | - - Ethylene dichloride (ISO) (1,2-dichloroethane) | 0 | A |
| 2903.19.10 | - - - 1,1,1,-Trichloroethane (methyl chloroform) | 0 | A |
| 2903.19.90 | - - - Other | 0 | A |
| 2903.21.00 | - - Vinyl chloride (chloroethylene) | 0 | A |
| 2903.22.00 | - - Trichloroethylene | 0 | A |
| 2903.23.00 | - - Tetrachloroethylene (perchloroethylene) | 0 | A |
| 2903.29.00 | - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2903.31.00 | - - Ethylene dibromide (ISO) (1,2-dibromoethane) | 0 | A |
| 2903.39.10 | - - - 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1-propene (CAS 382-21-8) | 0 | A |
| 2903.39.21 | - - - - Difluoromethane | 0 | A |
| 2903.39.22 | - - - - Trifluoromethane | 0 | A |
| 2903.39.29 | - - - - Other | 0 | A |
| 2903.39.31 | - - - - Difluoroethane | 0 | A |
| 2903.39.32 | - - - - Trifluoroethane | 0 | A |
| 2903.39.33 | - - - - Tetrafluoroethane | 0 | A |
| 2903.39.34 | - - - - Pentafluoroethane | 0 | A |
| 2903.39.39 | - - - - Other | 0 | A |
| 2903.39.40 | - - - Methyl bromide | 0 | A |
| 2903.39.90 | - - - Other | 0 | A |
| 2903.71.00 | - - Chlorodifluoromethane | 0 | A |
| 2903.72.00 | - - Dichlorotrifluoroethanes | 0 | A |
| 2903.73.00 | - - Dichlorofluoroethanes | 0 | A |
| 2903.74.00 | - - Chlorodifluoroethanes | 0 | A |
| 2903.75.00 | - - Dichloropentafluoropropanes | 0 | A |
| 2903.76.10 | - - - Bromochlorodifluoromethane | 0 | A |
| 2903.76.20 | - - - Bromotrifluoromethane | 0 | A |
| 2903.76.30 | - - - Dibromotetrafluoroethanes | 0 | A |
| 2903.77.10 | - - - Trichlorofluoromethane | 0 | A |
| 2903.77.20 | - - - Dichlorodifluoromethane | 0 | A |
| 2903.77.30 | - - - Trichlorotrifluoroethanes | 0 | A |
| 2903.77.41 | - - - - Dichlorotetrafluoroethanes | 0 | A |
| 2903.77.42 | - - - - Chloropentafluoroethane | 0 | A |
| 2903.77.51 | - - - - Chlorotrifluoromethane | 0 | A |
| 2903.77.52 | - - - - Pentachlorofluoroethane | 0 | A |
| 2903.77.53 | - - - - Tetrachlorodifluoroethane | 0 | A |
| 2903.77.54 | - - - - Other chlorofluoroethanes | 0 | A |
| 2903.77.55 | - - - - Heptachlorofluoropropanes, hexachlorodifluoropropanes | 0 | A |
| 2903.77.56 | - - - - Pentachlorotrifluoropropanes, tetrachlorotetrafluoropropanes | 0 | A |
| 2903.77.57 | - - - - Trichloropentafluoropropanes, dichlorohexafluoropropanes | 0 | A |
| 2903.77.58 | - - - - Chloroheptafluoropropanes | 0 | A |
| 2903.77.59 | - - - - Other chlorofluoropropanes | 0 | A |
| 2903.77.90 | - - - Other | 0 | A |
| 2903.78.00 | - - Other perhalogenated derivatives | 0 | A |
| 2903.79.11 | - - - - Dichlorofluoromethane | 0 | A |
| 2903.79.19 | - - - - Other | 0 | A |
| 2903.79.22 | - - - - 2-chloro-1,1,1,2-tetrafluoroethane | 0 | A |
| 2903.79.25 | - - - - Trichlorofluoroethanes | 0 | A |
| 2903.79.29 | - - - - Other | 0 | A |
| 2903.79.30 | - - - Dibromochloropropane (DBCP) | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2903.79.60 | - - - Bromofluoromethane | 0 | A |
| 2903.79.90 | - - - Other | 0 | A |
| 2903.81.00 | - - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN) | 0 | A |
| 2903.82.10 | - - - Aldrin (ISO) | 0 | A |
| 2903.82.20 | - - - Chlordane (ISO) | 0 | A |
| 2903.82.30 | - - - Heptachlor (ISO) | 0 | A |
| 2903.89.10 | - - - Camphechlor (Toxaphene) | 0 | A |
| 2903.89.20 | - - - Mirex | 0 | A |
| 2903.89.90 | - - - Other | 0 | A |
| 2903.91.00 | - - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene | 0 | A |
| 2903.92.10 | - - - Hexachlorobenzene (ISO) | 0 | A |
| 2903.92.20 | - - - DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane) | 0 | A |
| 2903.99.10 | - - - Pentachlorobenzene | 0 | A |
| 2903.99.20 | - - - Hexabromobiphenyl (CAS 36355-01-8) | 0 | A |
| 2903.99.90 | - - - Other | 0 | A |
| 2904.10.00 | - Derivatives containing only sulpho groups, their salts and ethyl esters | 0 | A |
| 2904.20.00 | - Derivatives containing only nitro or only nitroso groups | 0 | A |
| 2904.90.10 | - - Trichloronitromethane (Chloropicrin) (CAS 76-06-2) | 0 | A |
| 2904.90.20 | - - Perfluorooctane sulfonate | 0 | A |
| 2904.90.90 | - - Other | 0 | A |
| 2905.11.00 | - - Methanol (methyl alcohol) | 0 | A |
| 2905.12.00 | - - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) | 0 | A |
| 2905.13.00 | - - Butan-1-ol (n-butyl alcohol) | 0 | A |
| 2905.14.00 | - - Other butanols | 0 | A |
| 2905.16.00 | - - Octanol (octyl alcohol) and its isomers | 0 | A |
| 2905.17.00 | - - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octade can-1-ol (stearyl alcohol) | 0 | A |
| 2905.19.10 | - - - Pentanol (amyl alcohol) and its isomers | 0 | A |
| 2905.19.91 | - - - - Pinacolyl alcohol (CAS 464-07-3) | 0 | A |
| 2905.19.99 | - - - - Other | 0 | A |
| 2905.22.00 | - - Acyclic terpene alcohols | 0 | A |
| 2905.29.00 | - - Other | 0 | A |
| 2905.31.00 | - - Ethylene glycol (ethanediol) | 0 | A |
| 2905.32.00 | - - Propylene glycol (propane-1,2-diol) | 0 | A |
| 2905.39.00 | - - Other | 0 | A |
| 2905.41.00 | - - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane) | 0 | A |
| 2905.42.00 | - - Pentaerythritol (pentaerythrite) | 0 | A |
| 2905.43.00 | - - Mannitol | 0 | A |
| 2905.44.00 | - - D-glucitol (sorbitol) | 0 | A |
| 2905.45.00 | - - Glycerol | 5 | A |
| 2905.49.00 | - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2905.51.00 | - - Ethchlorvynol (INN) | 0 | A |
| 2905.59.00 | - - Other | 0 | A |
| 2906.11.00 | - - Menthol | 0 | A |
| 2906.12.00 | - - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols | 0 | A |
| 2906.13.00 | - - Sterols and inositols | 0 | A |
| 2906.19.10 | - - - Terpineols | 0 | A |
| 2906.19.90 | - - - Other | 0 | A |
| 2906.21.00 | - - Benzyl alcohol | 0 | A |
| 2906.29.00 | - - Other | 0 | A |
| 2907.11.00 | - - Phenol (hydroxybenzene) and its salts | 0 | A |
| 2907.12.00 | - - Cresols and their salts | 0 | A |
| 2907.13.00 | - - Octylphenol, nonylphenol and their isomers; salts thereof | 0 | A |
| 2907.15.00 | - - Naphthols and their salts | 0 | A |
| 2907.19.10 | - - - Xylenols and their salts | 0 | A |
| 2907.19.90 | - - - Other | 0 | A |
| 2907.21.00 | - - Resorcinol and its salts | 0 | A |
| 2907.22.00 | - - Hydroquinone and its salts | 0 | A |
| 2907.23.00 | - - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts | 0 | A |
| 2907.29.10 | - - - Phenol-alcohols | 0 | A |
| 2907.29.90 | - - - Other | 0 | A |
| 2908.11.00 | - - Pentachlorophenol (ISO) | 0 | A |
| 2908.19.00 | - - Other | 0 | A |
| 2908.91.00 | - - Dinoseb (ISO) and its salts | 0 | A |
| 2908.92.00 | - - 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts | 0 | A |
| 2908.99.10 | - - - Derivatives containing only sulpho groups, their salts and esters | 0 | A |
| 2908.99.91 | - - - - Picric acid (trinitrophenol) (CAS 88-89-1) | 0 | A |
| 2908.99.99 | - - - - Other | 0 | A |
| 2909.11.00 | - - Diethyl ether (ethyl oxide) | 0 | A |
| 2909.19.00 | - - Other | 0 | A |
| 2909.20.00 | - Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | 0 | A |
| 2909.30.10 | - - Octabromodiphenyl ether | 0 | A |
| 2909.30.20 | - - Pentabromodiphenyl ether | 0 | A |
| 2909.30.90 | - - Other | 0 | A |
| 2909.41.00 | - - 2,2'-Oxydiethanol (diethylene glycol; digol) | 0 | A |
| 2909.43.00 | - - Monobutyl ethers of ethylene glycol or of diethylene glycol | 0 | A |
| 2909.44.10 | - - - Monomethyl ethers of ethylene glycol or of diethylene glycol | 0 | A |
| 2909.44.90 | - - - Other | 0 | A |
| 2909.49.00 | - - Other | 0 | A |
| 2909.50.00 | - Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives | 0 | A |
| 2909.60.00 | - Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2910.10.00 | - Oxirane (ethylene oxide) | 0 | A |
| 2910.20.00 | - Methyloxirane (propylene oxide) | 0 | A |
| 2910.30.00 | - 1-Chloro-2,3-epoxypropane (epichlorohydrin) | 0 | A |
| 2910.40.00 | - Dieldrin (ISO, INN) | 0 | A |
| 2910.90.10 | - - Endrin (ISO) | 0 | A |
| 2910.90.90 | - - Other | 0 | A |
| 2911.00.00 | ACETALS AND SEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | 0 | A |
| 2912.11.00 | - - Methanal (formaldehyde) | 0 | A |
| 2912.12.00 | - - Ethanal (acetaldehyde) | 0 | A |
| 2912.19.10 | - - - Butanal (butyraldehyde, normal isomer) | 0 | A |
| 2912.19.90 | - - - Other | 0 | A |
| 2912.21.00 | - - Benzaldehyde (benzoic aldehyde) | 0 | A |
| 2912.29.00 | - - Other | 0 | A |
| 2912.41.00 | - - Vanillin (methyl-protocatechuic aldehyde) | 0 | A |
| 2912.42.00 | - - Ethylvanillin (ethyl protocatechuic aldehyde) | 0 | A |
| 2912.49.10 | - - - Aldehyde-alcohols | 0 | A |
| 2912.49.90 | - - - Other | 0 | A |
| 2912.50.00 | - Cyclic polymers of aldehydes | 0 | A |
| 2912.60.00 | - Paraformaldehyde | 0 | A |
| 2913.00.00 | HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DER IVATIVES OF PRODUCTS OF HEADING 29.12 | 0 | A |
| 2914.11.00 | - - Acetone | 0 | A |
| 2914.12.00 | - - Butanone (methyl ethyl ketone) | 0 | A |
| 2914.13.00 | - - 4-Methylpentan-2-one (methyl isobutyl ketone) | 0 | A |
| 2914.19.00 | - - Other | 0 | A |
| 2914.22.00 | - - Cyclohexanone and methylcyclohexanones | 0 | A |
| 2914.23.00 | - - Ionones and methylionones | 0 | A |
| 2914.29.10 | - - - Camphor | 0 | A |
| 2914.29.90 | - - - Other | 0 | A |
| 2914.31.00 | - - Phenylacetone (phenylpropan-2-one) | 0 | A |
| 2914.39.00 | - - Other | 0 | A |
| 2914.40.00 | - Ketone-alcohols and ketone-aldehydes | 0 | A |
| 2914.50.00 | - Ketone-phenols and ketones with other oxygen function | 0 | A |
| 2914.61.00 | - - Anthraquinone | 0 | A |
| 2914.69.00 | - - Other | 0 | A |
| 2914.70.10 | - - Chlordecone | 0 | A |
| 2914.70.90 | - - Other | 0 | A |
| 2915.11.00 | - - Formic acid | 0 | A |
| 2915.12.00 | - - Salts of formic acid | 0 | A |
| 2915.13.00 | - - Esters of formic acid | 0 | A |
| 2915.21.00 | - - Acetic acid | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2915.24.00 | - - Acetic anhydride | 0 | A |
| 2915.29.10 | - - - Sodium acetate | 0 | A |
| 2915.29.20 | - - - Cobalt acetates | 0 | A |
| 2915.29.90 | - - - Other | 0 | A |
| 2915.31.00 | - - Ethyl acetate | 0 | A |
| 2915.32.00 | - - Vinyl acetate | 0 | A |
| 2915.33.00 | - - n-Butyl acetate | 0 | A |
| 2915.36.00 | - - Dinoseb acetate (ISO) | 0 | A |
| 2915.39.10 | - - - Isobutyl acetate | 0 | A |
| 2915.39.20 | - - - 2-Ethoxyethyl acetate | 0 | A |
| 2915.39.90 | - - - Other | 0 | A |
| 2915.40.00 | - Mono-, di- or trichloroacetic acids, their salts and esters | 0 | A |
| 2915.50.00 | - Propionic acid, its salts and esters | 0 | A |
| 2915.60.00 | - Butanoic (butyric) acids, pentanoic (valeric) acids, their salts and esters | 0 | A |
| 2915.70.00 | - Palmitic acid, stearic acid, their salts and esters | 0 | A |
| 2915.90.00 | - Other | 0 | A |
| 2916.11.00 | - - Acrylic acid and its salts | 0 | A |
| 2916.12.00 | - - Esters of acrylic acid | 0 | A |
| 2916.13.00 | - - Methacrylic acid and its salts | 0 | A |
| 2916.14.00 | - - Esters of methacrylic acid | 0 | A |
| 2916.15.00 | - - Oleic, linoleic or linolenic acids, their salts and esters | 0 | A |
| 2916.16.00 | - - Binapacryl (ISO) | 0 | A |
| 2916.19.00 | - - Other | 0 | A |
| 2916.20.00 | - Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 0 | A |
| 2916.31.00 | - - Benzoic acid, its salts and esters | 0 | A |
| 2916.32.00 | - - Benzoyl peroxide and benzoyl chloride | 0 | A |
| 2916.34.00 | - - Phenylacetic acid and its salts | 0 | A |
| 2916.39.10 | - - - Esters of phenylacetic acid | 0 | A |
| 2916.39.90 | - - - Other | 0 | A |
| 2917.11.00 | - - Oxalic acid, its salts and esters | 0 | A |
| 2917.12.10 | - - - Dioctyl adipate, di-isobutyl adepate, didecyl adepate and di-isodecyl adepate | 0 | A |
| 2917.12.90 | - - - Other | 0 | A |
| 2917.13.00 | - - Azelaic acid, sebacic acid, their salts and esters | 0 | A |
| 2917.14.00 | - - Maleic anhydride | 0 | A |
| 2917.19.00 | - - Other | 0 | A |
| 2917.20.00 | - Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 0 | A |
| 2917.32.10 | - - - Of a purity of 99 % or more | 0 | A |
| 2917.32.90 | - - - Other | 10 | C |
| 2917.33.00 | - - Dinonyl or didecyl orthophthalates | 0 | A |
| 2917.34.10 | - - - Dibutyl orthophthalates | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2917.34.90 | - - - Other | 0 | A |
| 2917.35.00 | - - Phthalic anhydride | 0 | A |
| 2917.36.00 | - - Terephthalic acid and its salts | 0 | A |
| 2917.37.00 | - - Dimethyl terephthalate | 0 | A |
| 2917.39.00 | - - Other | 0 | A |
| 2918.11.00 | - - Lactic acid, its salts and esters | 0 | A |
| 2918.12.00 | - - Tartaric acid | 0 | A |
| 2918.13.00 | - - Salts and esters of tartaric acid | 0 | A |
| 2918.14.00 | - - Citric acid | 0 | A |
| 2918.15.00 | - - Salts and esters of citric acid | 0 | A |
| 2918.16.00 | - - Gluconic acid, its salts and esters | 0 | A |
| 2918.18.00 | - - Chlorobenzilate (ISO) | 0 | A |
| 2918.19.10 | - - - 2,2-Diphenyl-2-hydroxyacetic acid (CAS 76-93-7) | 0 | A |
| 2918.19.90 | - - - Other | 0 | A |
| 2918.21.00 | - - Salicylic acid and its salts | 0 | A |
| 2918.22.00 | - - O-Acetylsalicylic acid, its salts and esters | 0 | A |
| 2918.23.00 | - - Other esters of salicylic acid and their salts | 0 | A |
| 2918.29.00 | - - Other | 0 | A |
| 2918.30.00 | - Carboxylic acids with aldehyde or ketone function but without other oxy gen function, their anhydrides, halides, peroxides, peroxyacids and their der ivatives | 0 | A |
| 2918.91.00 | - - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters | 0 | A |
| 2918.99.00 | - - Other | 0 | A |
| 2919.10.00 | - Tris(2,3-dibromopropyl) phosphate | 0 | A |
| 2919.90.00 | - Other | 0 | A |
| 2920.11.10 | - - - Parathion (ISO) | 0 | A |
| 2920.11.20 | - - - Parathion-methyl (ISO) (methyl-parathion) | 0 | A |
| 2920.19.00 | - - Other | 0 | A |
| 2920.90.11 | - - - Trimethyl phosphite (CAS 121-45-9) | 0 | A |
| 2920.90.12 | - - - Triethyl phosphite (CAS 122-52-1) | 0 | A |
| 2920.90.13 | - - - Dimethyl phosphite (CAS 868-85-9) | 0 | A |
| 2920.90.14 | - - - Diethyl phosphite (CAS 762-04-9) | 0 | A |
| 2920.90.19 | - - - Other | 0 | A |
| 2920.90.20 | - - Endosulfan | 0 | A |
| 2920.90.90 | - - Other | 0 | A |
| 2921.11.00 | - - Methylamine, di- or trimethylamine and their salts | 0 | A |
| 2921.19.10 | - - - Diethylamine and its salts | 0 | A |
| 2921.19.21 | - - - - bis(2-chloroethyl) ethylamine (nitrogen mustard HN1) (CAS 538-07-8) | 0 | A |
| 2921.19.22 | - - - - bis(2-chloroethyl) methylamine (nitrogen mustard HN2) (CAS 51-75-2) | 0 | A |
| 2921.19.23 | - - - - tri(2-chloroethyl) amine (nitrogen mustard HN3) (CAS 555-77-1) | 0 | A |
| 2921.19.24 | - - - - Chlorides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) ethylamine and corresponding protonated salts thereof | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2921.19.29 | - - - - Other | 0 | A |
| 2921.19.90 | - - - Other | 0 | A |
| 2921.21.00 | - - Ethylenediamine and its salts | 0 | A |
| 2921.22.00 | - - Hexamethylenediamine and its salts | 0 | A |
| 2921.29.00 | - - Other | 0 | A |
| 2921.30.00 | - Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their deriv atives; salts thereof | 0 | A |
| 2921.41.00 | - - Aniline and its salts | 0 | A |
| 2921.42.00 | - - Aniline derivatives and their salts | 0 | A |
| 2921.43.10 | - - - Trifluralin (a,a,a-trifluoro- 2,6-dinitro-N,N-dipropyl-p-toluidine) | 5 | A |
| 2921.43.20 | - - - Toluidine | 0 | A |
| 2921.43.30 | - - - Chloromethylaniline | 0 | A |
| 2921.43.90 | - - - Other | 0 | A |
| 2921.44.00 | - - Diphenylamine and its derivatives; salts thereof | 0 | A |
| 2921.45.00 | - - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthyl amine) and their derivatives; salts thereof | 0 | A |
| 2921.46.00 | - - Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), eth ylamphetamine (INN), phencamphamine (INN), phentermine (INN, lepheta mine (INN), levamphetamine (INN) and mefenorex (INN); salts thereof | 0 | A |
| 2921.49.00 | - - Other | 0 | A |
| 2921.51.00 | - - o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof | 0 | A |
| 2921.59.00 | - - Other | 0 | A |
| 2922.11.00 | - - Monoethanolamine and its salts | 0 | A |
| 2922.12.00 | - - Diethanolamine and its salts | 0 | A |
| 2922.13.00 | - - Triethanolamine and its salts | 0 | A |
| 2922.14.00 | - - Dextropropoxyphene (INN) and its salts | 0 | A |
| 2922.19.11 | - - - - N, N-dimethylaminoethanol (CAS 108-01-0) and corresponding prot onated salts | 0 | A |
| 2922.19.12 | - - - - N,N-Diethylaminoethanol (CAS 100-37-8) and corresponding proton ated salts | 0 | A |
| 2922.19.19 | - - - - Other | 0 | A |
| 2922.19.20 | - - - Ethyldiethanolamine (CAS 139-87-7) | 0 | A |
| 2922.19.30 | - - - Methyldiethanolamine (CAS 105-59-9) | 0 | A |
| 2922.19.90 | - - - Other | 0 | A |
| 2922.21.00 | - - Aminonaphthosulphonic acids and their salts | 0 | A |
| 2922.29.10 | - - - Anisidines, dianisidines, phenetidines, and their salts | 0 | A |
| 2922.29.90 | - - - Other | 0 | A |
| 2922.31.00 | - - Amphepramone (INN), methadone (INN) and normethadone (INN); salt s thereof | 0 | A |
| 2922.39.00 | - - Other | 0 | A |
| 2922.41.00 | - - Lysine and its esters; salts thereof | 0 | A |
| 2922.42.00 | - - Glutamic acid and its salts | 0 | A |
| 2922.43.00 | - - Anthranilic acid and its salts | 0 | A |
| 2922.44.00 | - - Tilidine (INN) and its salts | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2922.49.00 | - - Other | 0 | A |
| 2922.50.00 | - Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function | 0 | A |
| 2923.10.00 | - Choline and its salts | 0 | A |
| 2923.20.00 | - Lecithins and other phosphoaminolipids | 0 | A |
| 2923.90.00 | - Other | 0 | A |
| 2924.11.00 | - - Meprobamate (INN) | 0 | A |
| 2924.12.10 | - - - Fluoroacetamide (ISO) | 0 | A |
| 2924.12.20 | - - - Phosphamidon (ISO) | 0 | A |
| 2924.12.30 | - - - Monocrotophos (ISO) | 0 | A |
| 2924.19.00 | - - Other | 0 | A |
| 2924.21.00 | - - Ureines and their derivatives; salts thereof | 0 | A |
| 2924.23.00 | - - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts | 0 | A |
| 2924.24.00 | - - Ethinamate (INN) | 0 | A |
| 2924.29.00 | - - Other | 0 | A |
| 2925.11.00 | - - Saccharin and its salts | 0 | A |
| 2925.12.00 | - - Glutethimide (INN) | 0 | A |
| 2925.19.00 | - - Other | 0 | A |
| 2925.21.00 | - - Chlordimeform (ISO) | 0 | A |
| 2925.29.00 | - - Other | 0 | A |
| 2926.10.00 | - Acrylonitrile | 0 | A |
| 2926.20.00 | - 1-Cyanoguanidine (dicyandiamide) | 0 | A |
| 2926.30.00 | - Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano 2-dimethylamino-4,4-diphenylbutane) | 0 | A |
| 2926.90.00 | - Other | 0 | A |
| 2927.00.00 | DIAZO-, AZO- OR AZOXY-COMPOUNDS | 0 | A |
| 2928.00.00 | ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMIN E | 0 | A |
| 2929.10.00 | - Isocyanates | 0 | A |
| 2929.90.10 | - - Dihalides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) ph osphoramidic | 0 | A |
| 2929.90.20 | - - N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphorami dates dialkyl (methyl, ethyl, propyl (normal or iso propyl) | 0 | A |
| 2929.90.90 | - - Other | 0 | A |
| 2930.20.00 | - Thiocarbamates and dithiocarbamates | 0 | A |
| 2930.30.00 | - Thiuram mono-, di- or tetrasulphides | 0 | A |
| 2930.40.00 | - Methionine | 0 | A |
| 2930.50.10 | - - Methamidophos (ISO) | 5 | A |
| 2930.50.20 | - - Captafol (ISO) | 0 | A |
| 2930.90.20 | - - Dithiocarbonates (xanthates and xanthogenates) | 0 | A |
| 2930.90.31 | - - - 2-chloroethyl chloromethyl sulfide (CAS 2625-76-5) | 0 | A |
| 2930.90.32 | - - - bis(2-chloroethyl) sulfide (CAS 505-60-2) | 0 | A |
| 2930.90.33 | - - - bis(2-chloroethylthio) methane (CAS 63869-13-6) | 0 | A |
| 2930.90.34 | - - - 1,2-bis(2-chloroethyl(thio)) ethane (CAS 3563-36-8) | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2930.90.35 | - - - 1,3-Bis(2-chloroethylthio) n-propane (CAS 63905-10-2) | 0 | A |
| 2930.90.36 | - - - 1,4-Bis(2-chloroethylthio) n-butane (CAS 142868-93-7) | 0 | A |
| 2930.90.37 | - - - 1,5-bis(2-chloroethylthio) n-pentane (CAS 142868-94-8) | 0 | A |
| 2930.90.38 | - - - bis(2-chloroethylthiomethyl) ether (CAS 63918-90-1) and bis(2-chloro ethylthioethyl) ether (CAS 63918-89-8) | 0 | A |
| 2930.90.39 | - - - Other | 0 | A |
| 2930.90.41 | - - - VX (S-2-diisopropylaminoethyloethylmethylphosphonothiolate) (CAS 5 0782-69-9) | 0 | A |
| 2930.90.49 | - - - Other | 0 | A |
| 2930.90.91 | - - - Amiton (O,O-Diethyl S-2-(diethylamino)ethyl phosphorothiolate) (CAS 78-53-5) and their corresponding alkylated or protonated salts | 0 | A |
| 2930.90.92 | - - N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) aminoetanoti oles-2 and its corresponding protonated salts | 0 | A |
| 2930.90.93 | - - - Thiodiglycol (CAS 111-48-8) | 0 | A |
| 2930.90.94 | - - - Fonophos (O-Ethyl S-phenyl ethyl phosphonothiolothionate) (CAS 94 4-22-9) | 0 | A |
| 2930.90.99 | - - - Other | 0 | A |
| 2931.10.10 | - - Tetramethyl lead | 0 | A |
| 2931.10.20 | - - Tetraethyl lead | 0 | A |
| 2931.20.10 | - - Tributyl stannan (CAS 688-73-3) | 0 | A |
| 2931.20.90 | - - Other | 0 | A |
| 2931.90.10 | - - Alkyl-lead, other than those specified in tariff subdivisions 2931.10.10 or 2931.10.20 | 0 | A |
| 2931.90.21 | - - - Sarin (O-Isopropyl methylphosphonofluoridate) (CAS 107-44-8) | 0 | A |
| 2931.90.22 | - - - Soman (O-Pinacolyl methylphosphonofluoridate) (CAS 96-64-0) | 0 | A |
| 2931.90.23 | - - - Chlorosarin (O-Isopropyl methylphosphonochloridate) (CAS 1445-76-7) | 0 | A |
| 2931.90.24 | - - - Chlorosoman (O-pinacolyl methylphosphonochloridate) (CAS 7040-57-5) | 0 | A |
| 2931.90.29 | - - - Other | 0 | A |
| 2931.90.31 | - - - Tabun (O-Ethyl N,N-dimethyl phosphoramidocyanidate) (CAS 77-81-6) | 0 | A |
| 2931.90.39 | - - - Other | 0 | A |
| 2931.90.41 | - - - Lewisite 1 (2-Chlorovinyldichloroarsine) (CAS 541-25-3) | 0 | A |
| 2931.90.42 | - - - Lewisite 2 (Bis(2-chlorovinyl)chloroarsine) (CAS 40334-69-8) | 0 | A |
| 2931.90.43 | - - - Lewisite 3 (Tris-(2-Chlorovinyl) arsine) (CAS 40334-70-1) | 0 | A |
| 2931.90.49 | - - - Other | 0 | A |
| 2931.90.51 | - - - DF (Methylphosphonyl difluoride) (CAS 676-99-3) | 0 | A |
| 2931.90.59 | - - - Other | 0 | A |
| 2931.90.61 | - - - QL (O-Ethyl O-2-diisopropylaminoethyl methylphosphonite) (CAS 57 856-11-8) | 0 | A |
| 2931.90.69 | - - - Other | 0 | A |
| 2931.90.71 | - - - Methylphosphonyl dichloride (CAS 676-97-1) | 0 | A |
| 2931.90.72 | - - - Dimethyl methylphosphonate (CAS 756-79-6) | 0 | A |
| 2931.90.79 | - - - Other | 0 | A |
| 2931.90.90 | - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2932.11.00 | - - Tetrahydrofuran | 0 | A |
| 2932.12.00 | - - 2-Furaldehyde (furfuraldehyde) | 0 | A |
| 2932.13.00 | - - Furfuryl alcohol and tetrahydrofurfuryl alcohol | 0 | A |
| 2932.19.00 | - - Other | 0 | A |
| 2932.20.10 | - - Coumarin, methylcoumarins and ethylcoumarins | 0 | A |
| 2932.20.90 | - - Other lactones | 0 | A |
| 2932.91.00 | - - Isosafrole | 0 | A |
| 2932.92.00 | - - 1-(1,3-Benzodioxol-5-yl)propan-2-one | 0 | A |
| 2932.93.00 | - - Piperonal | 0 | A |
| 2932.94.00 | - - Safrole | 0 | A |
| 2932.95.00 | - - Tetrahydrocannabinols (all isomers) | 0 | A |
| 2932.99.00 | - - Other | 0 | A |
| 2933.11.00 | - - Phenazone (antipyrin) and its derivatives | 0 | A |
| 2933.19.00 | - - Other | 0 | A |
| 2933.21.00 | - - Hydantoin and its derivatives | 0 | A |
| 2933.29.00 | - - Other | 0 | A |
| 2933.31.00 | - - Pyridine and its salts | 0 | A |
| 2933.32.00 | - - Piperidine and its salts | 0 | A |
| 2933.33.00 | - - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (I NN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (I NN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), peth idine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) a nd trimeperidine (INN); salts thereof | 0 | A |
| 2933.39.10 | - - - 3-Quinuclidinol (CAS 1619-34-7) | 0 | A |
| 2933.39.20 | - - - BZ (3-Quinuclidinyl benzilate) (CAS 6581-06-2) | 0 | A |
| 2933.39.90 | - - - Other | 0 | A |
| 2933.41.00 | - - Levorphanol (INN) and its salts | 0 | A |
| 2933.49.00 | - - Other | 0 | A |
| 2933.52.00 | - - Malonylurea (barbituric acid) and its salts | 0 | A |
| 2933.53.00 | - - Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof | 0 | A |
| 2933.54.00 | - - Other derivatives of malonylurea (barbituric acid); salts thereof | 0 | A |
| 2933.55.00 | - - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipe prol (INN); salts thereof | 0 | A |
| 2933.59.00 | - - Other | 0 | A |
| 2933.61.00 | - - Melamine | 0 | A |
| 2933.69.00 | - - Other | 0 | A |
| 2933.71.00 | - - 6-Hexanelactam (epsilon-caprolactam) | 0 | A |
| 2933.72.00 | - - Clobazam (INN) and methyprylon (INN) | 0 | A |
| 2933.79.00 | - - Other lactams | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2933.91.00 | - - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof | 0 | A |
| 2933.99.00 | - - Other | 0 | A |
| 2934.10.00 | - Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure | 0 | A |
| 2934.20.00 | - Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused | 0 | A |
| 2934.30.00 | - Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused | 0 | A |
| 2934.91.00 | - - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof | 0 | A |
| 2934.99.00 | - - Other | 0 | A |
| 2935.00.00 | SULPHONAMIDES | 0 | A |
| 2936.21.10 | - - - Retinyl palmitate | 0 | A |
| 2936.21.90 | - - - Other | 0 | A |
| 2936.22.00 | - - Vitamin B1 and its derivatives | 0 | A |
| 2936.23.00 | - - Vitamin B2 and its derivatives | 0 | A |
| 2936.24.00 | - - D- or DL-Pantothenic acid (vitamin B3 or vitamin B5) and its derivatives | 0 | A |
| 2936.25.00 | - - Vitamin B6 and its derivatives | 0 | A |
| 2936.26.00 | - - Vitamin B12 and its derivatives | 0 | A |
| 2936.27.00 | - - Vitamin C and its derivatives | 0 | A |
| 2936.28.00 | - - Vitamin E and its derivatives | 0 | A |
| 2936.29.00 | - - Other vitamins and their derivatives | 0 | A |
| 2936.90.10 | - - Provitamins, unmixed | 0 | A |
| 2936.90.90 | - - Other | 0 | A |
| 2937.11.00 | - - Somatotropin, its derivatives and structural analogues | 0 | A |
| 2937.12.00 | - - Insulin and its salts | 0 | A |
| 2937.19.00 | - - Other | 0 | A |
| 2937.21.00 | - - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone) | 0 | A |
| 2937.22.00 | - - Halogenated derivatives of corticosteroidal hormones | 0 | A |
| 2937.23.00 | - - Oestrogens and progestogens | 0 | A |
| 2937.29.00 | - - Other | 0 | A |
| 2937.50.00 | - Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues | 0 | A |
| 2937.90.11 | - - - Epinephrine (adrenaline) | 0 | A |
| 2937.90.19 | - - - Other | 0 | A |
| 2937.90.20 | - - Derivatives of amino acids | 0 | A |
| 2937.90.90 | - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2938.10.00 | - Rutoside (rutin) and its derivatives | 0 | A |
| 2938.90.00 | - Other | 0 | A |
| 2939.11.00 | - - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof | 0 | A |
| 2939.19.00 | - - Other | 0 | A |
| 2939.20.10 | - - Quinine and its salts | 0 | A |
| 2939.20.90 | - - Other | 0 | A |
| 2939.30.00 | - Caffeine and its salts | 0 | A |
| 2939.41.00 | - - Ephedrine and its salts | 0 | A |
| 2939.42.00 | - - Pseudoephedrine (INN) and its salts | 0 | A |
| 2939.43.00 | - - Cathine (INN) and its salts | 0 | A |
| 2939.44.00 | - - Norephedrine and its salts | 0 | A |
| 2939.49.00 | - - Other | 0 | A |
| 2939.51.00 | - - Fenethylline (INN) and its salts | 0 | A |
| 2939.59.00 | - - Other | 0 | A |
| 2939.61.00 | - - Ergometrine (INN) and its salts | 0 | A |
| 2939.62.00 | - - Ergotamine (INN) and its salts | 0 | A |
| 2939.63.00 | - - Lysergic acid and its salts | 0 | A |
| 2939.69.00 | - - Other | 0 | A |
| 2939.91.00 | - - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof | 0 | A |
| 2939.99.00 | - - Other | 0 | A |
| 2940.00.00 | SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE (LEVULOSE); SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 29.37, 29.38 OR 29.39 | 0 | A |
| 2941.10.00 | - Penicillins and their derivatives with a penicillanic acid structure; salts thereof | 0 | A |
| 2941.20.00 | - Streptomycins and their derivatives; salts thereof | 0 | A |
| 2941.30.00 | - Tetracyclines and their derivatives; salts thereof | 0 | A |
| 2941.40.00 | - Chloramphenicol and its derivatives, salts thereof | 0 | A |
| 2941.50.00 | - Erythromycin and its derivatives; salts thereof | 0 | A |
| 2941.90.00 | - Other | 0 | A |
| 2942.00.00 | OTHER ORGANIC COMPOUNDS | 0 | A |
| 3001.20.00 | - Extracts of glands or other organs or of their secretions | 0 | A |
| 3001.90.10 | - - Human bones, organs and tissues, for grafts or transplants | 0 | A |
| 3001.90.20 | - - Glands and other organs, dried, whether or not powdered | 0 | A |
| 3001.90.90 | - - Other | 0 | A |
| 3002.10.10 | - - Anti-snakebite sera, other than anti-cobra or anti-coral snake sera | 0 | A |
| 3002.10.90 | - - Other | 0 | A |
| 3002.20.00 | - Vaccines for medicinal use | 0 | A |
| 3002.30.00 | - Vaccines for veterinary use | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3002.90.10 | - - Saxitoxin (CAS 35523-89-8) | 0 | A |
| 3002.90.20 | - - Ricin (CAS 9009-86-3) | 0 | A |
| 3002.90.90 | - - Other | 0 | A |
| 3003.10.10 | - - For human use | 0 | A |
| 3003.10.20 | - - For veterinary use | 0 | A |
| 3003.20.10 | - - For human use | 0 | A |
| 3003.20.20 | - - For veterinary use | 0 | A |
| 3003.31.00 | - - Containing insulin | 0 | A |
| 3003.39.10 | - - - For human use | 0 | A |
| 3003.39.20 | - - - For veterinary use | 0 | A |
| 3003.40.11 | - - - Containing ephedrine and its salts | 0 | A |
| 3003.40.12 | - - - Containing pseudoephedrine and its salts | 0 | A |
| 3003.40.13 | - - - Containing norephedrine and its salts | 0 | A |
| 3003.40.19 | - - - Other | 0 | A |
| 3003.40.21 | - - - Containing ephedrine and its salts | 0 | A |
| 3003.40.22 | - - - Containing pseudoephedrine and its salts | 0 | A |
| 3003.40.23 | - - - Containing norephedrine and its salts | 0 | A |
| 3003.40.29 | - - - Other | 0 | A |
| 3003.90.11 | - - - For human use | 0 | A |
| 3003.90.12 | - - - For veterinary use | 0 | A |
| 3003.90.21 | - - - For human use | 0 | A |
| 3003.90.22 | - - - For veterinary use | 0 | A |
| 3003.90.91 | - - - For human use | 0 | A |
| 3003.90.92 | - - - For veterinary use | 0 | A |
| 3004.10.10 | - - For human use | 0 | A |
| 3004.10.20 | - - For veterinary use | 0 | A |
| 3004.20.10 | - - For human use | 0 | A |
| 3004.20.20 | - - For veterinary use | 0 | A |
| 3004.31.00 | - - Containing insulin | 0 | A |
| 3004.32.10 | - - - For human use | 0 | A |
| 3004.32.20 | - - - For veterinary use | 0 | A |
| 3004.39.10 | - - - For human use | 0 | A |
| 3004.39.20 | - - - For veterinary use | 0 | A |
| 3004.40.11 | - - - Containing ephedrine and its salts | 0 | A |
| 3004.40.12 | - - - Containing pseudoephedrine and its salts | 0 | A |
| 3004.40.13 | - - - Containing norephedrine and its salts | 0 | A |
| 3004.40.19 | - - - Other | 0 | A |
| 3004.40.21 | - - - Containing ephedrine and its salts | 0 | A |
| 3004.40.22 | - - - Containing pseudoephedrine and its salts | 0 | A |
| 3004.40.23 | - - - Containing norephedrine and its salts | 0 | A |
| 3004.40.29 | - - - Other | 0 | A |
| 3004.50.10 | - - For human use | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3004.50.20 | - - For veterinary use | 0 | A |
| 3004.90.11 | - - - For human use | 0 | A |
| 3004.90.12 | - - - For veterinary use | 0 | A |
| 3004.90.21 | - - - For human use | 0 | A |
| 3004.90.22 | - - - For veterinary use | 0 | A |
| 3004.90.91 | - - - For human use | 0 | A |
| 3004.90.92 | - - - For veterinary use | 0 | A |
| 3005.10.00 | - Adhesive dressings and other articles having an adhesive layer | 0 | A |
| 3005.90.00 | - Other | 0 | A |
| 3006.10.00 | - Sterile surgical catgut, similar sterile suture materials (including sterile ab sorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbab le surgical or dental haemostatics; sterile surgical or dental adhesion barrier s, whether or not absorbable | 0 | A |
| 3006.20.00 | - Blood-grouping reagents | 0 | A |
| 3006.30.10 | - - Opacifying preparations | 0 | A |
| 3006.30.20 | - - Diagnostic reagents | 0 | A |
| 3006.40.00 | - Dental cements and other dental fillings; bone reconstruction cements | 0 | A |
| 3006.50.00 | - First-aid boxes and kits | 0 | A |
| 3006.60.00 | - Chemical contraceptive preparations based on hormones, on other product s of heading 29.37 or on spermicides | 0 | A |
| 3006.70.00 | - Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical exami nations or as a coupling agent between the body and medical instruments | 0 | A |
| 3006.91.00 | - - Appliances identifiable for ostomy use | 0 | A |
| 3006.92.00 | - - Pharmaceutical waste | 15 | A |
| 3101.00.00 | ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXE D TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCE D BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR V EGETABLE PRODUCTS | 0 | A |
| 3102.10.00 | - Urea, whether or not in aqueous solution | 0 | A |
| 3102.21.00 | - - Ammonium sulphate | 0 | A |
| 3102.29.00 | - - Other | 0 | A |
| 3102.30.00 | - Ammonium nitrate, whether or not in aqueous solution | 0 | A |
| 3102.40.00 | - Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances | 0 | A |
| 3102.50.00 | - Sodium nitrate | 0 | A |
| 3102.60.00 | - Double salts and mixtures of calcium nitrate and ammonium nitrate | 0 | A |
| 3102.80.00 | - Mixtures of urea and ammonium nitrate in aqueous or ammoniacal soluti on | 0 | A |
| 3102.90.10 | - - Calcium cyanamide | 0 | A |
| 3102.90.90 | - - Other | 0 | A |
| 3103.10.00 | - Superphosphates | 0 | A |
| 3103.90.10 | - - Basic slag | 0 | A |
| 3103.90.90 | - - Other | 0 | A |
| 3104.20.00 | - Potassium chloride | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3104.30.00 | - Potassium sulphate | 0 | A |
| 3104.90.10 | - - Carnallite, sylvite and other natural potassium salts, in raw form | 0 | A |
| 3104.90.90 | - - Other | 0 | A |
| 3105.10.00 | - Goods of this chapter in tablets or similar forms or in packages of a gro ss weight not exceeding 10 kg | 0 | A |
| 3105.20.00 | - Mineral or chemical fertilisers containing the three fertilising elements: ni trogen, phosphorus and potassium | 0 | A |
| 3105.30.00 | - Diammonium hydrogenorthophosphate (diammonium phosphate) | 0 | A |
| 3105.40.00 | - Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | 0 | A |
| 3105.51.00 | - - Containing nitrates and phosphates | 0 | A |
| 3105.59.00 | - - Other | 0 | A |
| 3105.60.00 | - Mineral or chemical fertilisers containing the two fertilising elements: ph osphorus and potassium | 0 | A |
| 3105.90.00 | - Other | 0 | A |
| 3201.10.00 | - Quebracho extract | 0 | A |
| 3201.20.00 | - Wattle extract | 0 | A |
| 3201.90.00 | - Other | 0 | A |
| 3202.10.00 | - Synthetic organic tanning substances | 0 | A |
| 3202.90.00 | - Other | 0 | A |
| 3203.00.00 | COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCL UDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), W HETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPE CIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MA TTER OF VEGETABLE OR ANIMAL ORIGIN | 0 | A |
| 3204.11.00 | - - Disperse dyes and preparations based thereon | 0 | A |
| 3204.12.00 | - - Acid dyes, whether or not premetallized, and preparations based thereo n; mordant dyes and preparations based thereon | 0 | A |
| 3204.13.00 | - - Basic dyes and preparations based thereon | 0 | A |
| 3204.14.00 | - - Direct dyes and preparations based thereon | 0 | A |
| 3204.15.00 | - - Vat dyes (including those usable in that state as pigments) and preparat ions based thereon | 0 | A |
| 3204.16.00 | - - Reactive dyes and preparations based thereon | 0 | A |
| 3204.17.00 | - - Pigments and preparations based thereon | 0 | A |
| 3204.19.00 | - - Other, including mixtures of colouring matter of two or more of the su bheadings 3204.11 to 3204.19 | 0 | A |
| 3204.20.00 | - Synthetic organic products of the kind used as fluorescent brightening ag ents | 0 | A |
| 3204.90.00 | - Other | 0 | A |
| 3205.00.00 | COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO TH IS CHAPTER BASED ON COLOUR LAKES | 0 | A |
| 3206.11.00 | - - Containing 80 % or more by weight of titanium dioxide calculated on t he dry matter | 0 | A |
| 3206.19.00 | - - Other | 0 | A |
| 3206.20.00 | - Pigments and preparations based on chromium compounds | 0 | A |
| 3206.41.00 | - - Ultramarine and preparations based thereon | 0 | A |
| 3206.42.00 | - - Lithopone and other pigments and preparations based on zinc sulphide | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3206.49.10 | - - - Pigments and preparations based on cadmium compounds | 0 | A |
| 3206.49.20 | - - - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides) | 0 | A |
| 3206.49.90 | - - - Other | 0 | A |
| 3206.50.00 | - Inorganic products of the kind used as luminophores | 0 | A |
| 3207.10.00 | - Prepared pigments, prepared opacifiers, prepared colours and similar prep arations | 0 | A |
| 3207.20.00 | - Vitrifiable enamels and glazes, engobes (slips) and similar preparations | 0 | A |
| 3207.30.00 | - Liquid lustres and similar preparations | 0 | A |
| 3207.40.00 | - Glass frit and other glass, in the form of powder, granules or flakes | 0 | A |
| 3208.10.10 | - - Oven drying anti-rust enamel paints, for coating metal strips | 0 | A |
| 3208.10.20 | - - Printer's varnish | 0 | A |
| 3208.10.30 | - - Colourless varnish, for curing concrete for road construction | 0 | A |
| 3208.10.40 | - - Put up in aerosol containers | 15 | E |
| 3208.10.50 | - - Solutions as defined in note 4 of this Chapter | 0 | A |
| 3208.10.90 | - - Other | 15 | E |
| 3208.20.10 | - - Printer's varnish | 0 | A |
| 3208.20.20 | - - Colourless varnish, for curing concrete for road construction | 0 | A |
| 3208.20.30 | - - Put up in aerosol containers | 15 | E |
| 3208.20.40 | - - Solutions as defined in note 4 of this chapter | 0 | A |
| 3208.20.90 | - - Other | 15 | E |
| 3208.90.10 | - - Solutions as defined in note 4 of this chapter | 0 | A |
| 3208.90.20 | - - Printer's varnish | 0 | A |
| 3208.90.30 | - - Colourless varnish, for curing concrete for road construction | 0 | A |
| 3208.90.40 | - - Epoxyphenolic paints and varnishes for sanitary use | 0 | A |
| 3208.90.50 | - - Put up in aerosol containers | 15 | E |
| 3208.90.91 | - - - Other paints | 15 | E |
| 3208.90.92 | - - - Other varnishes | 15 | E |
| 3209.10.10 | - - Printer's varnish | 0 | A |
| 3209.10.90 | - - Other | 15 | E |
| 3209.90.10 | - - Other paints | 15 | E |
| 3209.90.20 | - - Other varnishes | 15 | E |
| 3210.00.10 | - Prepared water pigments of the kind used for finishing leather | 0 | A |
| 3210.00.90 | - Other | 15 | E |
| 3211.00.00 | PREPARED DRIERS | 0 | A |
| 3212.10.00 | - Stamping foils | 0 | A |
| 3212.90.10 | - - Aluminium powder dispersed in non-aqueous media | 5 | A |
| 3212.90.20 | - - Other pigments dispersed in non-aqueous media | 0 | A |
| 3212.90.90 | - - Other | 5 | A |
| 3213.10.00 | - Colours in sets | 0 | A |
| 3213.90.00 | - Other | 0 | A |
| 3214.10.11 | - - - Based on acrylic polymers or polyesters | 5 | C |
| 3214.10.19 | - - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3214.10.20 | - - Painters' fillings | 5 | C |
| 3214.90.00 | - Other | 5 | C |
| 3215.11.10 | - - - Offset printing ink | 0 | A |
| 3215.11.20 | - - - For retouching negatives for printing | 0 | A |
| 3215.11.30 | - - - Screen printing ink | 0 | A |
| 3215.11.90 | - - - Other | 10 | C |
| 3215.19.10 | - - - Offset printing ink | 0 | A |
| 3215.19.20 | - - - For retouching negatives for printing | 0 | A |
| 3215.19.30 | - - - Screen printing ink | 0 | A |
| 3215.19.90 | - - - Other | 10 | C |
| 3215.90.00 | - Other | 0 | A |
| 3301.12.00 | - - Of orange | 0 | A |
| 3301.13.00 | - - Of lemon | 0 | A |
| 3301.19.10 | - - - Of bergamot | 0 | A |
| 3301.19.20 | - - - Of lime | 0 | A |
| 3301.19.90 | - - - Other | 0 | A |
| 3301.24.00 | - - Of peppermint (Mentha piperita) | 0 | A |
| 3301.25.00 | - - Of other mints | 0 | A |
| 3301.29.10 | - - - Of geranium | 0 | A |
| 3301.29.20 | - - - Of jasmine | 0 | A |
| 3301.29.30 | - - - Of lavender or of lavandin | 0 | A |
| 3301.29.40 | - - - Of vetiver | 0 | A |
| 3301.29.90 | - - - Other | 0 | A |
| 3301.30.00 | - Resinoids | 0 | A |
| 3301.90.00 | - Other | 0 | A |
| 3302.10.10 | - - Of a kind used in the food industries | 5 | C |
| 3302.10.20 | - - Of a kind used in the drinks industries, whether or not containing ethyl alcohol | 5 | C |
| 3302.90.10 | - - Of a kind used in the tobacco industry | 0 | A |
| 3302.90.20 | - - Of a kind used in the oral hygiene or dental industries | 0 | A |
| 3302.90.90 | - - Other | 5 | C |
| 3303.00.00 | PERFUMES AND TOILET WATERS | 15 | E |
| 3304.10.00 | - Lip make-up preparations | 15 | E |
| 3304.20.00 | - Eye make-up preparations | 15 | E |
| 3304.30.00 | - Manicure or pedicure preparations | 15 | E |
| 3304.91.00 | - - Powders, whether or not compressed | 15 | E |
| 3304.99.00 | - - Other | 15 | E |
| 3305.10.00 | - Shampoos | 15 | E |
| 3305.20.00 | - Preparations for permanent waving or straightening | 15 | E |
| 3305.30.00 | - Hair lacquers | 15 | E |
| 3305.90.00 | - Other | 15 | E |
| 3306.10.00 | - Dentifrices | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3306.20.00 | - Yarn used to clean between the teeth (dental floss) | 15 | A |
| 3306.90.00 | - Other | 15 | E |
| 3307.10.00 | - Pre-shave, shaving or aftershave preparations | 15 | E |
| 3307.20.00 | - Personal deodorants and antiperspirants | 15 | E |
| 3307.30.00 | - Perfumed bath salts and other bath preparations | 15 | E |
| 3307.41.00 | - - "Agarbatti" and other odoriferous preparations which operate by burnin g | 15 | C |
| 3307.49.00 | - - Other | 15 | E |
| 3307.90.10 | - - Contact lens solutions or artificial eye solutions, including artificial tear s | 5 | C |
| 3307.90.90 | - - Other | 15 | E |
| 3401.11.11 | - - - - Medicated, other than disinfectant | 5 | E |
| 3401.11.19 | - - - - Other | 15 | E |
| 3401.11.20 | - - - Organic surface-active products and preparations for use as soap | 10 | E |
| 3401.11.30 | - - - Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent | 5 | E |
| 3401.19.00 | - - Other | 15 | E |
| 3401.20.10 | - - Liquid soap, medicated (other than disinfectant) | 5 | E |
| 3401.20.90 | - - Other | 15 | E |
| 3401.30.00 | - Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not con taining soap | 15 | E |
| 3402.11.10 | - - - Water-soluble salts of alkylaryl sulphonic acids | 10 | E |
| 3402.11.90 | - - - Other | 0 | A |
| 3402.12.00 | - - Cationic | 0 | A |
| 3402.13.00 | - - Non-ionic | 0 | A |
| 3402.19.00 | - - Other | 0 | A |
| 3402.20.00 | - Preparations put up for retail sale | 15 | E |
| 3402.90.11 | - - - Based on water-soluble salts of alkylaryl sulphonic acids or phosphori c esters | 10 | E |
| 3402.90.19 | - - - Other | 5 | E |
| 3402.90.20 | - - Washing preparations and cleaning preparations | 15 | E |
| 3403.11.00 | - - Preparations for the treatment of textile materials, leather, furskins or ot her materials | 0 | A |
| 3403.19.00 | - - Other | 0 | A |
| 3403.91.10 | - - - Of a kind used for the oil or grease treatment of leather, with a basis of diethanolamines and oxidised or sulphonated oils | 5 | C |
| 3403.91.90 | - - - Other | 0 | A |
| 3403.99.00 | - - Other | 0 | A |
| 3404.20.00 | - Of poly(oxyethylene) (polyethylene glycol) | 0 | A |
| 3404.90.10 | - - Of chemically modified lignite | 0 | A |
| 3404.90.90 | - - Other | 0 | A |
| 3405.10.00 | - Polishes, creams and similar preparations for footwear or leather | 15 | E |
| 3405.20.00 | - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3405.30.00 | - Polishes (lustres) and similar preparations for coachwork, other than meta l polishes | 15 | E |
| 3405.40.00 | - Scouring pastes and powders and other scouring preparations | 15 | E |
| 3405.90.10 | - - Waxes containing solvents or emulsified, not containing other added su bstances | 0 | A |
| 3405.90.20 | - - Metal polishes, in containers of a net content of 1 kg or more | 5 | A |
| 3405.90.90 | - - Other | 15 | E |
| 3406.00.00 | CANDLES, TAPERS AND THE LIKE | 15 | E |
| 3407.00.00 | MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN' S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PAC KINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, S TICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER | 5 | A |
| 3501.10.00 | - Casein | 0 | A |
| 3501.90.00 | - Other | 5 | A |
| 3502.11.00 | - - Dried | 0 | A |
| 3502.19.00 | - - Other | 0 | A |
| 3502.20.00 | - Milk albumin, including concentrates of two or more whey proteins | 0 | A |
| 3502.90.00 | - Other | 0 | A |
| 3503.00.10 | - Gelatin and derivatives thereof | 0 | A |
| 3503.00.90 | - Other | 5 | A |
| 3504.00.00 | PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTAN CES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR I NCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED | 0 | A |
| 3505.10.10 | - - Dextrins | 0 | A |
| 3505.10.20 | - - Pregelatinised or esterified starch | 0 | A |
| 3505.10.90 | - - Other | 5 | A |
| 3505.20.00 | - Glues | 10 | E |
| 3506.10.00 | - Products of any kind suitable for use as glues or adhesives, put up for re tail sale as glues or adhesives, not exceeding a net weight of 1 kg | 15 | C |
| 3506.91.10 | - - - Prepared thermoplastic adhesives based on polyamides or polyesters, with a melting point of between 180 ℃ and 240 ℃ | 5 | A |
| 3506.91.20 | - - - Thermoplastic adhesive based on styrene-butadiene copolymers and h ydrocarbon resins with a melting temperature above 75 ° C | 0 | A |
| 3506.91.90 | - - - Other | 15 | E |
| 3506.99.00 | - - Other | 15 | E |
| 3507.10.00 | - Rennet and concentrates thereof | 0 | A |
| 3507.90.00 | - Other | 0 | A |
| 3601.00.00 | PROPELLENT POWDERS | 0 | A |
| 3602.00.10 | - Based on ammonium nitrate | 15 | A |
| 3602.00.90 | - Other | 10 | A |
| 3603.00.00 | SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATI NG CAPS; IGNITERS; ELECTRIC DETONATORS | 0 | A |
| 3604.10.00 | - Fireworks | 15 | A |
| 3604.90.00 | - Other | 15 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3605.00.00 | MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04 | 15 | E |
| 3606.10.00 | - Liquid or liquefied-gas fuels in containers of the kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 c m3 | 15 | A |
| 3606.90.10 | - - Ferro-cerium and other pyrophoric alloys | 5 | A |
| 3606.90.90 | - - Other | 15 | A |
| 3701.10.00 | - For X-ray | 0 | A |
| 3701.20.00 | - Instant print film | 10 | A |
| 3701.30.10 | - - Photomechanical process plates of the type used in photolithography, he liography, photoengraving, etc. | 0 | A |
| 3701.30.90 | - - Other | 10 | A |
| 3701.91.00 | - - For colour photography (polychrome) | 10 | A |
| 3701.99.00 | - - Other | 10 | A |
| 3702.10.00 | - For X-ray | 0 | A |
| 3702.31.10 | - - - Instant print film | 10 | A |
| 3702.31.90 | - - - Other | 10 | A |
| 3702.32.10 | - - - Instant print film | 10 | A |
| 3702.32.90 | - - - Other | 10 | A |
| 3702.39.10 | - - - Instant print film | 10 | A |
| 3702.39.90 | - - - Other | 10 | A |
| 3702.41.10 | - - - Instant print film | 10 | A |
| 3702.41.90 | - - - Other | 10 | A |
| 3702.42.10 | - - - Instant print film | 10 | A |
| 3702.42.90 | - - - Other | 10 | A |
| 3702.43.10 | - - - Instant print film | 10 | A |
| 3702.43.90 | - - - Other | 10 | A |
| 3702.44.10 | - - - Instant print film | 10 | A |
| 3702.44.90 | - - - Other | 10 | A |
| 3702.52.10 | - - - Of a length not exceeding 14 m | 10 | A |
| 3702.52.20 | - - - Of a length exceeding 14 m | 10 | A |
| 3702.53.00 | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a lengt h not exceeding 30 m, for slides | 10 | A |
| 3702.54.00 | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a lengt h not exceeding 30 m, other than for slides | 10 | A |
| 3702.55.00 | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a lengt h exceeding 30 m | 10 | A |
| 3702.56.00 | - - Of a width exceeding 35 mm | 10 | A |
| 3702.96.00 | - - Of a width not exceeding 35 mm and of a length not exceeding 30 m | 10 | A |
| 3702.97.00 | - - Of a width not exceeding 35 mm and of a length exceeding 30 m | 10 | A |
| 3702.98.00 | - - Of a width exceeding 35 mm | 10 | A |
| 3703.10.00 | - In rolls of a width exceeding 610 mm | 10 | A |
| 3703.20.00 | - Other, for colour photography (polychrome) | 0 | A |
| 3703.90.10 | - - Heliographic paper, for monochrome photography | 10 | A |
| 3703.90.90 | - - Other | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3704.00.00 | Photographic plates, film, paper, paperboard and textiles, exposed but not d eveloped | 10 | A |
| 3705.10.00 | - For offset reproduction | 10 | A |
| 3705.90.10 | - - Microfilm | 10 | A |
| 3705.90.90 | - - Other | 10 | A |
| 3706.10.00 | - Of a width of 35 mm or more | 5 | A |
| 3706.90.00 | - Other | 5 | A |
| 3707.10.00 | - Sensitising emulsions | 0 | A |
| 3707.90.00 | - Other | 0 | A |
| 3801.10.00 | - Artificial graphite | 0 | A |
| 3801.20.00 | - Colloidal or semi-colloidal graphite | 0 | A |
| 3801.30.00 | - Carbonaceous pastes for electrodes and similar pastes for furnace linings | 0 | A |
| 3801.90.00 | - Other | 0 | A |
| 3802.10.00 | - Activated carbon | 0 | A |
| 3802.90.00 | - Other | 0 | A |
| 3803.00.00 | TALL OIL, WHETHER OR NOT REFINED | 0 | A |
| 3804.00.00 | RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WH ETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING T ALL OIL OF HEADING 38.03 | 0 | A |
| 3805.10.00 | - Gum, wood or sulphate turpentine oils (sulphate turpentine) | 5 | C |
| 3805.90.10 | - - Pine oil | 5 | C |
| 3805.90.90 | - - Other | 5 | C |
| 3806.10.00 | - Rosin and resin acids | 5 | C |
| 3806.20.00 | - Salts of rosin, of resin acids or of derivatives of rosin or resin acids, oth er than salts of rosin adducts | 5 | C |
| 3806.30.00 | - Ester gums | 0 | A |
| 3806.90.00 | - Other | 5 | C |
| 3807.00.00 | WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHT HA; VEGETABLE PITCH; BREWERS PITCH AND SIMILAR PREPARA TIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITC H | 0 | A |
| 3808.50.11 | - - - In articles such as tablets and candles, that act due to combustion, an d fly-papers | 10 | E |
| 3808.50.12 | - - - Containing DDT, aldrin, dieldrin, toxaphene, chlordimeform, chlordan e, heptachlor | 5 | D |
| 3808.50.13 | - - - Containing binapacryl, 1,2-dibromoethane, ethylene dichloride, parathi on | 5 | D |
| 3808.50.14 | - - - Containing lindane, mercury compounds, fluoroacetamide, pentachloro phenol, monocrotophos, phosphamidon | 5 | D |
| 3808.50.15 | - - - Based on methamidophos and methyl parathion | 5 | D |
| 3808.50.16 | - - - Cyclohexane, 1,2,3,4,5,6 hexachloro (HCH) | 5 | D |
| 3808.50.19 | - - - Other | 5 | D |
| 3808.50.21 | - - - With a base of chromated copper arsenate, of the kind used for prese rving wood, in containers of a net content of 125 kg or more | 0 | A |
| 3808.50.22 | - - - Containing hexachlorobenzene, pentachlorophenol, binapacryl, oxides of mercury | 5 | D |
| 3808.50.23 | - - - Containing captafol | 5 | D |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3808.50.29 | - - - Other | 5 | D |
| 3808.50.31 | - - - Containing dinoseb (ISO) | 5 | D |
| 3808.50.32 | - - - Containing 2.4,5-T (ISO) (2,4,5-trichlorophenoxyacetic | 5 | D |
| 3808.50.39 | - - - Other | 5 | D |
| 3808.50.40 | - - Disinfectants | 15 | E |
| 3808.50.51 | - - - Containing fluoroacetamide | 10 | E |
| 3808.50.59 | - - - Other | 10 | E |
| 3808.50.92 | - - - Containing chlorobenzilate, phosphamidon | 5 | D |
| 3808.50.93 | - - - Dry powder formulations with a mixture containing mainly: benomyl (CAS 17804-35-2), carbofuran (CAS 1563-66-2) and thiram (CAS 137-26-8) | 5 | D |
| 3808.50.99 | - - - Other | 5 | D |
| 3808.91.10 | - - - In articles such as tablets and candles, that act due to combustion, an d fly-papers | 10 | E |
| 3808.91.20 | - - - Containing endrin | 5 | D |
| 3808.91.31 | - - - - Containing chloropicrin at a rate not less than 30% by weight | 5 | D |
| 3808.91.39 | - - - - Other | 5 | D |
| 3808.91.40 | - - - - Containing chloropicrin at a rate not less than 30% by weight other than those referred to in subdivision 3808.91.31 | 5 | D |
| 3808.91.50 | - - - - Mirex or declordano | 5 | D |
| 3808.91.90 | - - - Other | 5 | D |
| 3808.92.10 | - - - With a base of chromated copper arsenate, of the kind used for prese rving wood, in containers of a net content of 125 kg or more | 0 | A |
| 3808.92.90 | - - - Other | 5 | D |
| 3808.93.00 | - - Herbicides, anti-sprouting products and plant-growth regulators | 5 | C |
| 3808.94.10 | - - - Based on pine oil and quaternary ammonium surface-active agents | 15 | E |
| 3808.94.90 | - - - Other | 15 | E |
| 3808.99.10 | - - - Rodenticides | 10 | E |
| 3808.99.21 | - - - - Containing chloropicrin at a rate not less than 30% by weight | 5 | D |
| 3808.99.29 | - - - - Other | 5 | D |
| 3808.99.30 | - - - - Containing chloropicrin at a rate not less than 30% by weight other than those referred to in tariff subdivision 3808.99.21 | 5 | D |
| 3808.99.90 | - - - Other | 5 | D |
| 3809.10.00 | - With a basis of amylaceous substances | 5 | C |
| 3809.91.00 | - - Of a kind used in the textile or like industries | 5 | C |
| 3809.92.00 | - - Of a kind used in the paper or like industries | 5 | C |
| 3809.93.00 | - - Of a kind used in the leather or like industries | 5 | C |
| 3810.10.00 | - Pickling preparations for metal surfaces; soldering, brazing or welding po wders and pastes consisting of metal and other materials | 0 | A |
| 3810.90.00 | - Other | 0 | A |
| 3811.11.00 | - - Based on lead compounds | 5 | A |
| 3811.19.00 | - - Other | 5 | C |
| 3811.21.10 | - - - Containing 30 % or more but not more than 40 % of such oils | 0 | A |
| 3811.21.90 | - - - Other | 0 | A |
| 3811.29.00 | - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3811.90.00 | - Other | 5 | C |
| 3812.10.00 | - Prepared rubber accelerators | 0 | A |
| 3812.20.00 | - Compound plasticisers for rubber or plastics | 5 | C |
| 3812.30.10 | - - For rubber | 0 | A |
| 3812.30.21 | - - - Stabilisers for poly(vinyl chloride) (PVC) based on organic salts of he avy metals | 0 | A |
| 3812.30.29 | - - - Other | 0 | A |
| 3813.00.00 | PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHAR GED FIRE-EXTINGUISHING GRENADES | 0 | A |
| 3814.00.10 | - Solvents and thinners | 5 | C |
| 3814.00.90 | - Other | 0 | A |
| 3815.11.00 | - - With nickel or nickel compounds as the active substance | 0 | A |
| 3815.12.00 | - - With precious metal or precious metal compounds as the active substan ce | 0 | A |
| 3815.19.00 | - - Other | 0 | A |
| 3815.90.10 | - - Catalysts based on methyl ethyl ketone peroxide or organo-cobalt comp ounds | 10 | E |
| 3815.90.90 | - - Other | 0 | A |
| 3816.00.00 | REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR C OMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01 | 0 | A |
| 3817.00.10 | - Mixed alkylbenzenes | 0 | A |
| 3817.00.20 | - Mixed alkylnaphthalenes | 0 | A |
| 3818.00.00 | CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN TH E FORM OF DISCS, WAFERS OR SIMILAR FORMS; Chemical Compo unds Doped For Use In Electronics | 0 | A |
| 3819.00.00 | Hydraulic brake fluids and other prepared liquids for hydraulic transmissio n, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals | 10 | E |
| 3820.00.00 | ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUID S | 5 | C |
| 3821.00.10 | - Prepared culture media for the development or maintenance of micro-org anisms (including viruses and the like) | 0 | A |
| 3821.00.20 | - Prepared culture media for the development or maintenance of plant, hu man or animal cells | 10 | C |
| 3822.00.00 | DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREP ARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 O R 30.06; CERTIFIED REFERENCE MATERIALS | 0 | A |
| 3823.11.00 | - - Stearic acid | 0 | A |
| 3823.12.00 | - - Oleic acid | 0 | A |
| 3823.13.00 | - -Tall oil fatty acids | 0 | A |
| 3823.19.00 | - - Other | 0 | A |
| 3823.70.00 | - Industrial fatty alcohols | 0 | A |
| 3824.10.10 | - - Based on natural resinous products | 0 | A |
| 3824.10.90 | - - Other | 0 | A |
| 3824.30.00 | - Non-agglomerated metal carbides mixed together or with metallic binders | 0 | A |
| 3824.40.00 | - Prepared additives for cements, mortars or concretes | 0 | A |
| 3824.50.00 | - Non-refractory mortars and concretes | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3824.60.00 | - Sorbitol other than that of subheading 2905.44 | 0 | A |
| 3824.71.00 | - - Containing chlorofluorocarbons (CFC), whether or not containing hydro chlorofluorocarbons (HCFC), perfluorocarbons (PFC) or hydrofluorocarbons (HFC) | 0 | A |
| 3824.72.00 | - - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibr omotetrafluoroethanes | 0 | A |
| 3824.73.00 | - - Containing hydrobromofluorocarbons (HBFC) | 0 | A |
| 3824.74.00 | - - Containing hydrochlorofluorocarbons (HCFC), whether or not containin g perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC) | 0 | A |
| 3824.75.00 | - - Containing carbon tetrachloride | 10 | C |
| 3824.76.00 | - - Containing 1,1,1-trichloroethane (methylchloroform) | 10 | C |
| 3824.77.00 | - - Containing bromomethane (methyl bromide) or bromochloromethane | 0 | A |
| 3824.78.00 | - - Containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but n ot containing chlorofluorocarbons (CFC) or hydrochlorofluorocarbons (HCF C) | 0 | A |
| 3824.79.00 | - - Other | 0 | A |
| 3824.81.00 | - - Containing oxirane (ethylene oxide) | 10 | C |
| 3824.82.00 | - - Containing polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or polybrominated biphenyls (PBB) | 10 | C |
| 3824.83.00 | - - Containing tris (2,3-dibromopropyl) phosphate | 10 | C |
| 3824.90.10 | - - Preparations for rubber or plastics, not elsewhere specified or included | 0 | A |
| 3824.90.20 | - - Gelling agents, hardeners, anti-peeling agents and other preparations for paint and varnish, not elsewhere specified or included | 0 | A |
| 3824.90.30 | - - Preparations of the kind used in the manufactures of inks and other pre parations used in printing, not elsewhere specified or included | 0 | A |
| 3824.90.40 | - - Additives and other preparations for electrolytic baths for electro-deposi tion on metal strips | 0 | A |
| 3824.90.51 | - - - Of alkylbenzene sulphonic acids and their derivatives | 10 | C |
| 3824.90.59 | - - - Other | 10 | E |
| 3824.90.60 | - - Other inorganic preparations, including mixtures of trace elements | 0 | A |
| 3824.90.70 | - - Fluids with a basis of diphenyl for use as refrigerants | 0 | A |
| 3824.90.80 | - - Articles producing a lighting effect for signalling and safety purposes | 0 | A |
| 3824.90.91 | - - - Naphthenic acids, their water-insoluble salts and their esters | 0 | A |
| 3824.90.92 | - - With a basis of ethylenebisdithiocarbamate manganese complex with zi nc ion, with a concentration greater than or equal to 85% | 0 | A |
| 3824.90.99 | - - - Other | 10 | E |
| 3825.10.00 | - Municipal waste | 10 | C |
| 3825.20.00 | - Sewage sludge | 10 | C |
| 3825.30.00 | - Clinical waste | 10 | C |
| 3825.41.00 | - - Halogenated | 10 | C |
| 3825.49.00 | - - Other | 10 | C |
| 3825.50.00 | - Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-fr eeze fluids | 10 | C |
| 3825.61.00 | - - Mainly containing organic constituents | 10 | C |
| 3825.69.00 | - - Other | 10 | C |
| 3825.90.00 | - Other | 10 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3826.00.00 | BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70 PERCENT BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MATERIALS | 10 | E |
| 3901.10.00 | - Polyethylene having a specific gravity of less than 0.94 | 0 | A |
| 3901.20.00 | - Polyethylene having a specific gravity of 0.94 or more | 0 | A |
| 3901.30.00 | - Ethylene-vinyl acetate copolymers | 0 | A |
| 3901.90.00 | - Other | 0 | A |
| 3902.10.00 | - Polypropylene | 0 | A |
| 3902.20.00 | - Polyisobutylene | 0 | A |
| 3902.30.00 | - Propylene copolymers | 0 | A |
| 3902.90.00 | - Other | 0 | A |
| 3903.11.00 | - - Expansible | 0 | A |
| 3903.19.00 | - - Other | 0 | A |
| 3903.20.00 | - Styrene-acrylonitrile (SAN) copolymers | 0 | A |
| 3903.30.00 | - Acrylonitrile-butadiene-styrene (ABS) copolymers | 0 | A |
| 3903.90.00 | - Other | 0 | A |
| 3904.10.00 | - Poly(vinyl chloride), not mixed with any other substances | 0 | A |
| 3904.21.10 | - - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound) | 5 | E |
| 3904.21.20 | - - - In other primary forms, food or pharmaceutical grade | 5 | E |
| 3904.21.90 | - - - Other | 0 | A |
| 3904.22.10 | - - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound) | 5 | E |
| 3904.22.90 | - - - Other | 0 | A |
| 3904.30.00 | - Vinyl chloride-vinyl acetate copolymers | 0 | A |
| 3904.40.00 | - Other vinyl chloride copolymers | 0 | A |
| 3904.50.00 | - Vinylidene chloride polymers | 0 | A |
| 3904.61.00 | - - Polytetrafluoroethylene | 0 | A |
| 3904.69.00 | - - Other | 0 | A |
| 3904.90.00 | - Other | 0 | A |
| 3905.12.00 | - - In aqueous dispersion | 0 | A |
| 3905.19.00 | - - Other | 0 | A |
| 3905.21.00 | - - In aqueous dispersion | 0 | A |
| 3905.29.00 | - - Other | 0 | A |
| 3905.30.00 | - Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups | 0 | A |
| 3905.91.00 | - - Copolymers | 0 | A |
| 3905.99.00 | - - Other | 0 | A |
| 3906.10.00 | - Poly(methyl methacrylate) | 0 | A |
| 3906.90.00 | - Other | 0 | A |
| 3907.10.00 | - Polyacetals | 0 | A |
| 3907.20.00 | - Other polyethers | 0 | A |
| 3907.30.00 | - Epoxide resins | 0 | A |
| 3907.40.00 | - Polycarbonates | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3907.50.10 | - - Containing drying oils or palm oil | 5 | E |
| 3907.50.90 | - - Other | 0 | A |
| 3907.60.00 | - Poly(ethylene terephthalate) | 0 | A |
| 3907.70.00 | - Poly(lactic acid) | 0 | A |
| 3907.91.20 | - - - Isophthalic | 0 | A |
| 3907.91.80 | - - - Other | 5 | A |
| 3907.99.10 | - - - In solution in styrene | 5 | A |
| 3907.99.90 | - - - Other | 0 | A |
| 3908.10.00 | - Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12 | 0 | A |
| 3908.90.00 | - Other | 0 | A |
| 3909.10.00 | - Urea resins; thiourea resins | 0 | A |
| 3909.20.00 | - Melamine resins | 0 | A |
| 3909.30.00 | - Other amino-resins | 0 | A |
| 3909.40.00 | - Phenolic resins | 0 | A |
| 3909.50.00 | - Polyurethanes | 0 | A |
| 3910.00.00 | SILICONES IN PRIMARY FORMS | 0 | A |
| 3911.10.00 | - Petroleum resins, coumarone, indene or coumarone-indene resins and pol yterpenes | 0 | A |
| 3911.90.00 | - Other | 0 | A |
| 3912.11.00 | - - Non-plasticised | 0 | A |
| 3912.12.00 | - - Plasticised | 0 | A |
| 3912.20.00 | - Cellulose nitrates (including collodions) | 0 | A |
| 3912.31.00 | - - Carboxymethylcellulose and its salts | 0 | A |
| 3912.39.00 | - - Other | 0 | A |
| 3912.90.00 | - Other | 0 | A |
| 3913.10.00 | - Alginic acid, its salts and esters | 0 | A |
| 3913.90.00 | - Other | 0 | A |
| 3914.00.00 | ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13, IN PRIMARY FORMS | 0 | A |
| 3915.10.00 | - Of polymers of ethylene | 0 | A |
| 3915.20.00 | - Of polymers of styrene | 0 | A |
| 3915.30.00 | - Of polymers of vinyl chloride | 0 | A |
| 3915.90.00 | - Of other plastics | 0 | A |
| 3916.10.10 | - - Monofilaments | 5 | A |
| 3916.10.90 | - - Other | 0 | A |
| 3916.20.10 | - - Monofilaments | 5 | E |
| 3916.20.90 | - - Other | 0 | A |
| 3916.90.11 | - - - Of nylon | 0 | A |
| 3916.90.19 | - - - Other | 5 | E |
| 3916.90.90 | - - Other | 0 | A |
| 3917.10.00 | - Artificial guts of hardened protein or of cellulosic plastics | 0 | A |
| 3917.21.00 | - - Of polymers of ethylene | 5 | X |
| 3917.22.00 | - - Of polymers of propylene | 5 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3917.23.10 | - - - Tubes, pipes and hoses of poly(vinyl chloride) (PVC) of an external diameter exceeding 26 mm but not exceeding 400 mm | 15 | X |
| 3917.23.20 | - - - Tubes, pipes and hoses of poly(vinyl) chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC) of an external diameter not exceeding 26 mm | 15 | X |
| 3917.23.30 | - - - Tubes, pipes and hoses of poly(vinyl) chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC), whether or not metallized, of an external diameter of less than 40 mm, with or without fittings, for emptying sinks and wash basins | 15 | G |
| 3917.23.90 | - - - Other | 5 | X |
| 3917.29.10 | - - - Tubes of epoxy resins reinforced with glass fiber, of the kind used for conducting hydrocarbons, subterraneously | 0 | A |
| 3917.29.90 | - - - Other | 5 | G |
| 3917.31.00 | - - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa | 5 | G |
| 3917.32.11 | - - - With a strip fitted with emitters or drippers for a drip irrigation system | 0 | A |
| 3917.32.19 | - - - - Other | 15 | X |
| 3917.32.30 | - - - Flexible tubes, pipes and hoses, corrugated | 5 | G |
| 3917.32.40 | - - - Hoses of poly(vinyl chloride) (PVC) of an external diameter of 12.5 mm or more but no more than 51 mm | 15 | X |
| 3917.32.50 | - - - Tubular casings of poly(vinylidene chloride) (PVDC), printed | 0 | A |
| 3917.32.90 | - - - Other | 5 | E |
| 3917.33.20 | - - - Hoses of polyethylene or of poly(vinyl chloride) (PVC) of an external diameter of 12.5 mm or more but no more than 51 mm | 15 | X |
| 3917.33.90 | - - - Other | 5 | X |
| 3917.39.20 | - - - Flexible tubes, pipes and hoses, corrugated | 5 | E |
| 3917.39.90 | - - - Other | 5 | G |
| 3917.40.10 | - - - Of poly(vinyl chloride) (PVC), of an external diameter not exceeding 110 mm | 15 | X |
| 3917.40.20 | - - Other, of the kind used for drip-irrigation system tubes, pipes and hoses as specified in tariff subdivision 3917.32.11 | 0 | A |
| 3917.40.30 | - - Of epoxy resins reinforced with glass fiber, of the kind used in the tubes classified under tariff subdivision 3917.29.10 | 0 | A |
| 3917.40.90 | - - Other | 5 | X |
| 3918.10.00 | - Of polymers of vinyl chloride | 10 | D |
| 3918.90.00 | - Of other plastics | 10 | E |
| 3919.10.10 | - - Of a width not exceeding 10 cm | 10 | D |
| 3919.10.90 | - - Other | 5 | E |
| 3919.90.00 | - Other | 0 | A |
| 3920.10.11 | - - - High density, twist type | 0 | A |
| 3920.10.19 | - - - Other | 10 | F |
| 3920.10.20 | - - Of ethylene acetate-vinyl copolymers, of a thickness of 2 mm or more but no greater than 50 mm | 10 | H |
| 3920.10.91 | - - - Flexible, of a thickness not exceeding 0.10 mm, neither printed not metallized | 0 | A |
| 3920.10.99 | - - - Other | 5 | H |
| 3920.20.13 | - - - Laminated, reinforced or even combined with other polymers, metallized or not | 5 | H |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3920.20.14 | - - - Other, metallized | 0 | A |
| 3920.20.19 | - - - Other | 0 | A |
| 3920.20.21 | - - - Metallized | 10 | H |
| 3920.20.29 | - - - Other | 10 | H |
| 3920.20.90 | - - Other | 0 | A |
| 3920.30.11 | - - - Sheets or plates | 10 | H |
| 3920.30.19 | - - - Other | 5 | G |
| 3920.30.20 | - - Printed | 10 | H |
| 3920.43.11 | - - - - Of a thickness exceeding 400 microns | 10 | H |
| 3920.43.19 | - - - - Other | 10 | H |
| 3920.43.20 | - - - - Flexible, of a thickness exceeding 400 microns | 0 | A |
| 3920.43.31 | - - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized | 5 | G |
| 3920.43.32 | - - - - Not printed, metallized | 5 | G |
| 3920.43.33 | - - - - Printed, not metallized | 10 | H |
| 3920.43.34 | - - - - Printed, metallized | 10 | H |
| 3920.43.39 | - - - - Other | 0 | A |
| 3920.49.11 | - - - - Of a thickness exceeding 400 microns | 10 | H |
| 3920.49.19 | - - - - Other | 10 | G |
| 3920.49.20 | - - - Flexible, of a thickness exceeding 400 microns | 0 | A |
| 3920.49.31 | - - - - Laminates, reinforced or intermixed with other polymers, neither printed nor metallized | 5 | G |
| 3920.49.32 | - - - - Not printed, metallized | 5 | G |
| 3920.49.33 | - - - - Printed, not metallized | 10 | G |
| 3920.49.34 | - - - - Printed, metallized | 10 | H |
| 3920.49.39 | - - - - Other | 0 | A |
| 3920.51.10 | - - - Of a thickness of 1 mm or more but not exceeding 40 mm | 0 | A |
| 3920.51.90 | - - - Other | 5 | A |
| 3920.59.00 | - - Other | 5 | A |
| 3920.61.00 | - - Of polycarbonates | 5 | A |
| 3920.62.13 | - - - - Laminated, reinforced or even combined with other polymers, metallized or not | 5 | H |
| 3920.62.14 | - - - - Other, metallized | 0 | A |
| 3920.62.19 | - - - - Other | 0 | A |
| 3920.62.21 | - - - - Metallized | 10 | H |
| 3920.62.29 | - - - - Other | 10 | H |
| 3920.62.90 | - - - Other | 0 | A |
| 3920.63.00 | - - Of unsaturated polyesters | 0 | A |
| 3920.69.00 | - - Of other polyesters | 0 | A |
| 3920.71.11 | - - - - Stratified, reinforced or combined with other polymers, not metallized | 5 | G |
| 3920.71.12 | - - - - Metallized | 5 | G |
| 3920.71.19 | - - - - Other | 0 | A |
| 3920.71.21 | - - - - Metallized | 10 | H |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3920.71.29 | - - - - Other | 10 | H |
| 3920.73.00 | - - Of cellulose acetate | 0 | A |
| 3920.79.10 | - - - Of vulcanized fiber | 0 | A |
| 3920.79.90 | - - - Other | 0 | A |
| 3920.91.00 | - - Of poly(vinyl butyral) | 5 | A |
| 3920.92.13 | - - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized | 5 | G |
| 3920.92.14 | - - - - Not printed, metallized | 5 | G |
| 3920.92.15 | - - - - Printed, not metallized | 10 | H |
| 3920.92.16 | - - - - Printed, metallized | 10 | H |
| 3920.92.19 | - - - - Other | 0 | A |
| 3920.92.20 | - - - Rigid | 5 | G |
| 3920.93.00 | - - Of amino-resins | 5 | G |
| 3920.94.00 | - - Of phenolic resins | 5 | A |
| 3920.99.00 | - - Of other plastics | 0 | A |
| 3921.11.00 | - - Of polymers of styrene | 5 | A |
| 3921.12.00 | - - Of polymers of vinyl chloride | 10 | A |
| 3921.13.00 | - - Of polyurethanes | 5 | A |
| 3921.14.00 | - - Of regenerated cellulose | 0 | A |
| 3921.19.10 | - - - Of polyethylene, of the kind used in the manufacture of separators for electrical accumulators, put up in rolls | 0 | A |
| 3921.19.90 | - - - Other | 5 | H |
| 3921.90.10 | - - Rigid, reinforced or with reinforcing net | 5 | A |
| 3921.90.20 | - - With a basis of layers of paper, impregnated with melamine or phenolic resins (formica type) | 0 | A |
| 3921.90.30 | - - Fabrics coated on both sides with or completely enveloped in poly(vinyl chloride) (PVC) | 10 | A |
| 3921.90.41 | - - - Neither printed nor metallized | 5 | G |
| 3921.90.42 | - - - Not printed, metallized | 5 | G |
| 3921.90.43 | - - - Printed, not metallized | 10 | G |
| 3921.90.44 | - - - Printed, metallized | 10 | G |
| 3921.90.90 | - - Other | 5 | C |
| 3922.10.10 | - - Sinks | 10 | G |
| 3922.10.20 | - - Baths, shower-baths and wash-basins | 15 | G |
| 3922.20.00 | - Lavatory seats and covers | 10 | G |
| 3922.90.00 | - Other | 10 | G |
| 3923.10.00 | - Boxes, cases, crates and similar articles | 10 | X |
| 3923.21.10 | - - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like) | 0 | A |
| 3923.21.20 | - - - Aseptic bags multilaminated by thermal bonding, with a hermetic filling device and clasp, of an external diameter of no less than 30 mm and a capacity of no less than 5 kilos | 0 | A |
| 3923.21.90 | - - - Other | 10 | C |
| 3923.29.10 | - - - Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like) | 0 | A |
| 3923.29.90 | - - - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3923.30.10 | - - Isothermic containers other than vacuum containers | 5 | G |
| 3923.30.20 | - - Containers with adhesive covers, tear tab openings or perforatable closu res | 5 | G |
| 3923.30.91 | - - - Preforms for beverage containers | 5 | G |
| 3923.30.93 | - - - Dropper-type containers, with lids incorporating safety strips, for the pharmaceutical industry | 5 | G |
| 3923.30.99 | - - - Other | 10 | G |
| 3923.40.10 | - - Cassettes (whether or not with cases) and spools for typewriter ribbons and similar spools, not incorporating ribbons | 5 | G |
| 3923.40.90 | - - Other | 0 | A |
| 3923.50.10 | - - Pouring stoppers, whether or not threaded | 0 | A |
| 3923.50.20 | - - "Roll-on" spheres, whether or not with the neck of the container | 0 | A |
| 3923.50.30 | - - Threaded lids with safety strip | 0 | A |
| 3923.50.40 | - - Dropper-type threaded lids and press-on lids with safety strip | 5 | G |
| 3923.50.90 | - - Other | 10 | G |
| 3923.90.10 | - - Moulded sheets for packing and transporting eggs | 5 | G |
| 3923.90.20 | - - Fastenings for containers (for example for "six-packs") | 0 | A |
| 3923.90.30 | - - Moulded containers and packaging for suppositories | 5 | E |
| 3923.90.90 | - - Other | 10 | G |
| 3924.10.10 | - - Handles | 5 | G |
| 3924.10.90 | - - Other | 15 | C |
| 3924.90.10 | - - Teats for babies' feeding bottles | 10 | A |
| 3924.90.90 | - - Other | 15 | G |
| 3925.10.00 | - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 30 0 l | 0 | A |
| 3925.20.00 | - Doors, windows and their frames and thresholds for doors | 15 | G |
| 3925.30.00 | - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof | 15 | A |
| 3925.90.10 | - - Front plates for electrical switches and sockets | 10 | G |
| 3925.90.20 | - - Channels and fittings therefor for electrical installations | 0 | A |
| 3925.90.90 | - - Other | 10 | G |
| 3926.10.10 | - - Erasers | 0 | A |
| 3926.10.90 | - - Other | 15 | G |
| 3926.20.00 | - Articles of apparel and clothing accessories, including gloves, mittens an d mitts | 15 | A |
| 3926.30.00 | - Fittings for furniture, coachwork or the like | 10 | A |
| 3926.40.00 | - Statuettes and other ornaments | 15 | G |
| 3926.90.10 | - - Accessories for general use as defined in Note 2 to Section XV, other t han those classified in other subheadings of this sub-chapter | 5 | C |
| 3926.90.20 | - - Transmission, conveyor or elevator belts or belting | 0 | A |
| 3926.90.30 | - - Diving suits and protective masks, including bee veils for apiculture an d ear muffs | 0 | A |
| 3926.90.40 | - - Laboratory, hygienic or pharmaceutical articles, whether or not graduate d or calibrated | 0 | A |
| 3926.90.50 | - - Gaskets or seals | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3926.90.91 | - - - Printed labels, metallized in a bath of aluminium and backed with pa per | 5 | C |
| 3926.90.92 | - - - Boot and shoe lasts | 0 | A |
| 3926.90.93 | - - - Reflecting articles for road or safety signs | 5 | G |
| 3926.90.94 | - - - Moulded plates with more than 200 cavities, for sowing seeds (seed b eds) | 0 | A |
| 3926.90.95 | - - - Impermeable covers of the kind used as silos | 0 | A |
| 3926.90.99 | - - - Other | 15 | C |
| 4001.10.00 | - Natural rubber latex, whether or not pre-vulcanized | 5 | A |
| 4001.21.00 | - - Smoked sheets | 5 | C |
| 4001.22.00 | - - Technically specified natural rubber (TSNR) | 5 | C |
| 4001.29.00 | - - Other | 5 | C |
| 4001.30.00 | - Balata, gutta-percha, guayule, chicle and similar natural gums | 5 | C |
| 4002.11.00 | - - Latex | 0 | A |
| 4002.19.00 | - - Other | 0 | A |
| 4002.20.00 | - Butadiene rubber (BR) | 0 | A |
| 4002.31.00 | - - Isobutene-isoprene (butyl) rubber (IIR) | 0 | A |
| 4002.39.00 | - - Other | 0 | A |
| 4002.41.00 | - - Latex | 0 | A |
| 4002.49.00 | - - Other | 0 | A |
| 4002.51.00 | - - Latex | 0 | A |
| 4002.59.00 | - - Other | 0 | A |
| 4002.60.00 | - Isoprene rubber (IR) | 0 | A |
| 4002.70.00 | - Ethylene-propylene-non-conjugated diene rubber (EPDM) | 0 | A |
| 4002.80.00 | - Mixtures of any product of heading 40.01 with any product of this headi ng | 0 | A |
| 4002.91.00 | - - Latex | 0 | A |
| 4002.99.00 | - - Other | 0 | A |
| 4003.00.00 | RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEET S OR STRIPS | 5 | C |
| 4004.00.00 | WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFRO M | 0 | A |
| 4005.10.00 | - Rubber compounded with carbon black or silica | 0 | A |
| 4005.20.00 | - Solutions; dispersions other than those of subheading 4005.10 | 10 | C |
| 4005.91.10 | - - - Synthetic rubber strips (buffer strips), of rectangular cross-section, of a thickness not exceeding 5 mm and a width not exceeding 28 cm (for fill ing or sticking tyre treads to tyre bodies) | 0 | A |
| 4005.91.90 | - - - Other | 10 | C |
| 4005.99.10 | - - - Chewing gum base | 0 | A |
| 4005.99.90 | - - - Other | 10 | E |
| 4006.10.00 | - "Camel-back" strips for retreading rubber tyres | 10 | E |
| 4006.90.00 | - Other | 5 | C |
| 4007.00.10 | - Thread | 0 | A |
| 4007.00.20 | - Cord | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4008.11.00 | - - Plates, sheets and strips | 10 | E |
| 4008.19.10 | - - - Profile shapes made of chloroprene (chlorobutadiene) for door and wi ndow gaskets or seals | 5 | E |
| 4008.19.90 | - - - Other | 10 | E |
| 4008.21.10 | - - - Rubber for clichés (blankets for printing cylinders) | 5 | C |
| 4008.21.20 | - - - Of rubber mixed with pigments and soya flour | 5 | E |
| 4008.21.90 | - - - Other | 5 | E |
| 4008.29.10 | - - - Profile shapes made of chloroprene (chlorobutadiene) for door and wi ndow gaskets or seals | 5 | C |
| 4008.29.90 | - - - Other | 5 | C |
| 4009.11.10 | - - - Of an external diameter of 1.5 mm or more but no more than 15 mm | 10 | E |
| 4009.11.90 | - - - Other | 5 | C |
| 4009.12.00 | - - With fittings | 5 | C |
| 4009.21.00 | - - Without fittings | 5 | C |
| 4009.22.00 | - - With fittings | 5 | C |
| 4009.31.00 | - - Without fittings | 5 | C |
| 4009.32.00 | - - With fittings | 5 | C |
| 4009.41.00 | - - Without fittings | 5 | C |
| 4009.42.00 | - - With fittings | 5 | C |
| 4010.11.00 | - - Reinforced only with metal | 0 | A |
| 4010.12.00 | - - Reinforced only with textile material | 0 | A |
| 4010.19.10 | - - Reinforced only with plastic | 0 | A |
| 4010.19.90 | - - - Other | 0 | A |
| 4010.31.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbe d, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 0 | A |
| 4010.32.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), other t han V-ribbed, of an outside circumference exceeding 60 cm but not exceed ing 180 cm | 0 | A |
| 4010.33.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbe d, of an outside circumference exceeding 180 cm but not exceeding 240 c m | 0 | A |
| 4010.34.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), other t han V-ribbed, of an outside circumference exceeding 180 cm but not excee ding 240 cm | 0 | A |
| 4010.35.00 | - - Endless synchronous belts, of an outside circumference exceeding 60 c m but not exceeding 150 cm | 0 | A |
| 4010.36.00 | - - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm | 0 | A |
| 4010.39.00 | - - Other | 0 | A |
| 4011.10.00 | - Of a kind used on motor cars (including family type (break or station wa gon) and racing cars) | 10 | C |
| 4011.20.10 | - - Radial | 5 | C |
| 4011.20.90 | - - Other | 10 | E |
| 4011.30.00 | - Of a kind used on aircraft | 5 | C |
| 4011.40.00 | - Of a kind used on motorcycles | 5 | C |
| 4011.50.00 | - Of a kind used on bicycles | 0 | A |
| 4011.61.00 | - - Of a kind used on agricultural or forestry vehicles and machines | 5 | X |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4011.62.00 | - - Of a kind used on construction or industrial handling vehicles and mac hines and having a rim size not exceeding 61 cm | 5 | X |
| 4011.63.00 | - - Of a kind used on construction or industrial handling vehicles and mac hines and having a rim size exceeding 61 cm | 5 | X |
| 4011.69.00 | - - Other | 5 | X |
| 4011.92.00 | - - Of a kind used on agricultural or forestry vehicles and machines | 5 | X |
| 4011.93.00 | - - Of a kind used on construction or industrial handling vehicles and mac hines and having a rim size not exceeding 61 cm | 5 | X |
| 4011.94.00 | - - Of a kind used on construction or industrial handling vehicles and mac hines and having a rim size exceeding 61 cm | 5 | X |
| 4011.99.00 | - - Other | 5 | E |
| 4012.11.00 | - - Of a kind used on motor cars (including family type (break or station wagon) and racing cars) | 15 | E |
| 4012.12.00 | - - Of a kind used on buses or lorries | 15 | E |
| 4012.13.00 | - - Of a kind used on aircraft | 15 | E |
| 4012.19.00 | - - Other | 15 | E |
| 4012.20.00 | - Used pneumatic tyres | 15 | D |
| 4012.90.10 | - - Tyre treads | 0 | A |
| 4012.90.20 | - - Tyre flaps | 10 | D |
| 4012.90.31 | - - - Solid tyres, of an outside diameter not exceeding 90 cm | 10 | E |
| 4012.90.32 | - - - Solid tyres, of an external diameter exceeding 90 cm | 5 | E |
| 4012.90.39 | - - - Other | 10 | E |
| 4013.10.00 | - Of a kind used on motor cars (including family type (break or station wa gon) and racing cars), buses or lorries | 5 | D |
| 4013.20.00 | - Of a kind used on bicycles | 0 | A |
| 4013.90.10 | - - Of a kind used on motorcycles | 0 | A |
| 4013.90.90 | - - Other | 5 | D |
| 4014.10.00 | - Sheath contraceptives | 0 | A |
| 4014.90.00 | - Other | 10 | E |
| 4015.11.00 | - - Surgical | 0 | A |
| 4015.19.00 | - - Other | 15 | C |
| 4015.90.00 | - Other | 15 | C |
| 4016.10.00 | - Of cellular rubber | 15 | E |
| 4016.91.00 | - - Floor coverings and mats | 15 | E |
| 4016.92.10 | - - - Cut to size, for pencils | 0 | A |
| 4016.92.90 | - - - Other | 0 | A |
| 4016.93.00 | - - Gaskets or seals | 5 | C |
| 4016.94.00 | - - Boat and dock fenders, whether or not inflatable | 5 | E |
| 4016.95.00 | - - Other inflatable articles | 5 | C |
| 4016.99.10 | - - - Hand tools | 10 | E |
| 4016.99.31 | - - - - Stoppers for flasks | 0 | A |
| 4016.99.39 | - - - - Other | 5 | C |
| 4016.99.90 | - - - Other | 5 | C |
| 4017.00.10 | - In blocks, lumps, plates, sheets, strips, bars, rods, profile shapes and tube s, pipes or hoses; waste and scrap; powder | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4017.00.90 | - Other | 5 | C |
| 4101.20.11 | - - - Vegetable tanned, other than those with a unit surface area not exceed ing 2.6 m² (28 square feet) | 10 | C |
| 4101.20.19 | - - - Other | 5 | A |
| 4101.20.20 | - - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible | 10 | C |
| 4101.20.90 | - - Other | 0 | A |
| 4101.50.11 | - - - Vegetable tanned, other than those with a unit surface area not exceed ing 2.6 m² (28 square feet) | 10 | C |
| 4101.50.19 | - - - Other | 5 | A |
| 4101.50.20 | - - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible | 10 | C |
| 4101.50.90 | - - Other | 0 | A |
| 4101.90.11 | - - - Vegetable tanned, other than those with a unit surface area not exceed ing 2.6 m² (28 square feet) | 10 | C |
| 4101.90.19 | - - - Other | 5 | A |
| 4101.90.20 | - - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible | 10 | C |
| 4101.90.90 | - - Other | 0 | A |
| 4102.10.00 | - With wool on | 0 | A |
| 4102.21.00 | - - Pickled | 0 | A |
| 4102.29.10 | - - Having undergone a tanning (including pre-tanning) process that is reve rsible | 5 | A |
| 4102.29.90 | - - - Other | 0 | A |
| 4103.20.10 | - - Having undergone a tanning (including pre-tanning) process that is reve rsible | 5 | C |
| 4103.20.90 | - - Other | 0 | A |
| 4103.30.10 | - - Having undergone a tanning (including pre-tanning) process that is reve rsible | 5 | C |
| 4103.30.90 | - - Other | 0 | A |
| 4103.90.11 | - - - Of goats | 5 | C |
| 4103.90.12 | - - - Of camel or dromedary | 15 | A |
| 4103.90.19 | - - - Other | 5 | C |
| 4103.90.91 | - - - Of goats | 0 | A |
| 4103.90.92 | - - - Of camel or dromedary | 15 | A |
| 4103.90.99 | - - - Other | 0 | A |
| 4104.11.11 | - - - - Wet-blue | 0 | A |
| 4104.11.19 | - - - - Other | 5 | C |
| 4104.11.21 | - - - - Bovine leather, vegetable pre-tanned | 10 | A |
| 4104.11.22 | - - - - Bovine leather, wet-blue | 0 | A |
| 4104.11.23 | - - - - Other bovine leather | 5 | A |
| 4104.11.24 | - - - - Equine leather | 10 | A |
| 4104.19.11 | - - - - Wet-blue | 0 | A |
| 4104.19.19 | - - - - Other | 5 | A |
| 4104.19.21 | - - - - Bovine leather, vegetable pre-tanned | 10 | A |
| 4104.19.22 | - - - - Bovine leather, wet-blue | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4104.19.23 | - - - - Other bovine leather | 5 | A |
| 4104.19.24 | - - - - Equine leather | 10 | C |
| 4104.41.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 m² (28 square feet) | 5 | A |
| 4104.41.90 | - - - Other | 10 | C |
| 4104.49.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 m² (28 square feet) | 5 | A |
| 4104.49.90 | - - - Other | 10 | C |
| 4105.10.00 | - In the wet state (including wet-blue) | 5 | A |
| 4105.30.00 | - In the dry state (crust) | 5 | C |
| 4106.21.00 | - - In the wet state (including wet-blue) | 5 | C |
| 4106.22.00 | - - In the dry state (crust) | 5 | C |
| 4106.31.10 | - - - Wet-blue | 0 | A |
| 4106.31.90 | - - - Other | 5 | C |
| 4106.32.00 | - - In the dry state (crust) | 5 | C |
| 4106.40.00 | - Of reptiles | 5 | C |
| 4106.91.00 | - - In the wet state (including wet-blue) | 5 | C |
| 4106.92.00 | - - In the dry state (crust) | 5 | C |
| 4107.11.10 | - - Bovine leather, with a unit surface area not exceeding 2.6 m² (28 square feet) | 5 | C |
| 4107.11.90 | - - - Other | 10 | C |
| 4107.12.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 m² (28 square feet) | 5 | C |
| 4107.12.90 | - - - Other | 10 | C |
| 4107.19.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 m² (28 square feet) | 5 | C |
| 4107.19.90 | - - - Other | 10 | C |
| 4107.91.00 | - - Full grains, unsplit | 10 | C |
| 4107.92.00 | - - Grain splits | 10 | C |
| 4107.99.00 | - - Other | 10 | C |
| 4112.00.00 | LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14 | 5 | C |
| 4113.10.00 | - Of goats | 5 | C |
| 4113.20.00 | - Of swine | 5 | C |
| 4113.30.00 | - Of reptiles | 5 | C |
| 4113.90.00 | - Other | 5 | C |
| 4114.10.00 | - Chamois (including combination chamois) leather | 10 | C |
| 4114.20.00 | - Patent leather and patent laminated leather; metallized leather | 10 | C |
| 4115.10.00 | - Composition leather based on leather or leather fiber, in slabs, sheets or strips, whether or not in rolls | 10 | C |
| 4115.20.00 | - Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour | 0 | A |
| 4201.00.00 | SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE-PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL | 15 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4202.11.00 | - - With outer surface of leather, composition leather or patent leather | 15 | C |
| 4202.12.00 | - - With outer surface of plastics or of textile materials | 15 | C |
| 4202.19.00 | - - Other | 15 | C |
| 4202.21.00 | - - With outer surface of leather, composition leather or patent leather | 15 | C |
| 4202.22.00 | - - With outer surface of plastic sheeting or textile materials | 15 | C |
| 4202.29.00 | - - Other | 15 | C |
| 4202.31.00 | - - With outer surface of leather, composition leather or patent leather | 15 | C |
| 4202.32.00 | - - With outer surface of plastic sheeting or textile materials | 15 | C |
| 4202.39.00 | - - Other | 15 | C |
| 4202.91.00 | - - With outer surface of leather, composition leather or patent leather | 15 | E |
| 4202.92.00 | - - With outer surface of plastic sheeting or textile materials | 15 | E |
| 4202.99.00 | - - Other | 15 | E |
| 4203.10.10 | - - Protective, for all trades | 10 | C |
| 4203.10.90 | - - Other | 15 | C |
| 4203.21.10 | - - - For baseball and softball | 10 | C |
| 4203.21.90 | - - - Other | 10 | C |
| 4203.29.10 | - - - Protective, for all trades | 10 | C |
| 4203.29.90 | - - - Other | 15 | C |
| 4203.30.00 | - Belts and bandoliers | 15 | E |
| 4203.40.00 | - Other clothing accessories | 15 | C |
| 4205.00.10 | - Articles for technical use of natural leather or composition leather | 0 | A |
| 4205.00.90 | - Other | 15 | E |
| 4206.00.10 | - Catgut | 0 | A |
| 4206.00.90 | - Other | 0 | A |
| 4301.10.00 | - Of mink, whole, with or without head, tail or paws | 15 | A |
| 4301.30.00 | - Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws | 15 | A |
| 4301.60.00 | - Of fox, whole, with or without head, tail or paws | 15 | A |
| 4301.80.00 | - Other furskins, whole, with or without head, tail or paws | 15 | A |
| 4301.90.00 | - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | 15 | A |
| 4302.11.00 | - Of mink | 15 | A |
| 4302.19.00 | - - Other | 15 | A |
| 4302.20.00 | - Heads, tails, paws and other pieces or cuttings, not assembled | 15 | A |
| 4302.30.00 | - Whole skins and pieces or cuttings thereof, assembled | 15 | A |
| 4303.10.00 | - Articles of apparel and clothing accessories | 15 | A |
| 4303.90.00 | - Other | 15 | A |
| 4304.00.10 | - Not made up | 15 | A |
| 4304.00.90 | - Other | 15 | A |
| 4401.10.00 | - Fuel wood | 0 | A |
| 4401.21.00 | - - Coniferous | 0 | A |
| 4401.22.00 | - - Non-coniferous | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4401.31.00 | - - Wood pellets | 0 | A |
| 4401.39.00 | - - Other | 0 | A |
| 4402.10.00 | - Of bamboo | 0 | A |
| 4402.90.00 | - Other | 0 | A |
| 4403.10.00 | - Treated with paint, stains, creosote or other preservatives | 0 | A |
| 4403.20.00 | - Other, coniferous | 0 | A |
| 4403.41.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau | 0 | A |
| 4403.49.00 | - - Other | 0 | A |
| 4403.91.00 | - Of holm, cork and other oaks (Quercus spp.) | 0 | A |
| 4403.92.00 | - - Of beech (Fagus spp.) | 0 | A |
| 4403.99.00 | - - Other | 0 | A |
| 4404.10.00 | - Coniferous | 0 | A |
| 4404.20.00 | - Non-coniferous | 0 | A |
| 4405.00.00 | WOOD WOOL; WOOD FLOUR | 0 | A |
| 4406.10.00 | - Not impregnated | 0 | A |
| 4406.90.00 | - Other | 0 | A |
| 4407.10.00 | - Coniferous | 5 | C |
| 4407.21.00 | - - Mahogany (Swietenia spp.) | 5 | E |
| 4407.22.00 | - - Virola, Imbuia and Balsa | 5 | E |
| 4407.25.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau | 5 | E |
| 4407.26.00 | - - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 5 | E |
| 4407.27.00 | - - Sapelli | 5 | E |
| 4407.28.00 | - - Iroko | 5 | E |
| 4407.29.00 | - - Other | 5 | E |
| 4407.91.00 | - Of holm, cork and other oaks (Quercus spp.) | 5 | C |
| 4407.92.00 | - - Of beech (Fagus spp.) | 5 | C |
| 4407.93.00 | - - Of maple (Acer spp.) | 5 | C |
| 4407.94.00 | - - Of cherry (Prunus spp.) | 5 | C |
| 4407.95.00 | - Of ash (Fraxinus spp.) | 5 | C |
| 4407.99.00 | - - Other | 5 | C |
| 4408.10.00 | - Coniferous | 10 | E |
| 4408.31.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau | 10 | E |
| 4408.39.00 | - - Other | 10 | E |
| 4408.90.00 | - Other | 5 | E |
| 4409.10.00 | - Coniferous | 5 | E |
| 4409.21.00 | - - Of bamboo | 10 | E |
| 4409.29.00 | - - Other | 10 | E |
| 4410.11.10 | - - - Unworked or not further worked than sanded | 5 | E |
| 4410.11.20 | - - - Surface covered with melamine-impregnated paper | 5 | E |
| 4410.11.30 | - - - Surface covered with decorative laminates of plastics | 5 | E |
| 4410.11.90 | - - - Other | 5 | E |
| 4410.12.10 | - - - Unworked or not further worked than sanded | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4410.12.90 | - - - Other | 10 | E |
| 4410.19.11 | - - - - Unworked or not further worked than sanded | 10 | E |
| 4410.19.19 | - - - - Other | 10 | E |
| 4410.19.21 | - - - - Unworked or not further worked than sanded | 5 | E |
| 4410.19.22 | - - - - Surface covered with melamine-impregnated paper | 5 | E |
| 4410.19.23 | - - - - Surface covered with decorative laminates of plastics | 5 | E |
| 4410.19.29 | - - - - Other | 5 | E |
| 4410.90.00 | - Other | 10 | E |
| 4411.12.11 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.12.19 | - - - - Other | 5 | E |
| 4411.12.21 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.12.29 | - - - - Other | 10 | E |
| 4411.13.11 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.13.19 | - - - - Other | 5 | E |
| 4411.13.21 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.13.29 | - - - - Other | 10 | E |
| 4411.14.11 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.14.19 | - - - - Other | 5 | E |
| 4411.14.21 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.14.29 | - - - - Other | 10 | E |
| 4411.92.10 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.92.90 | - - - Other | 5 | E |
| 4411.93.10 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.93.90 | - - - Other | 5 | E |
| 4411.94.11 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.94.19 | - - - - Other | 10 | E |
| 4411.94.91 | - - - - Not mechanically worked or surface-covered | 10 | E |
| 4411.94.99 | - - - - Other | 5 | E |
| 4412.10.11 | - - - With at least one outer ply of a tropical wood specified in Subheadin g Note 2 to this Chapter | 10 | E |
| 4412.10.12 | - - - Other, with at least one outer ply of non-coniferous wood | 10 | E |
| 4412.10.19 | - - - Other | 10 | E |
| 4412.10.21 | - - - With at least one ply of a tropical wood specified in Subheading Not e 2 to this Chapter | 10 | E |
| 4412.10.22 | - - - Other, containing at least one layer of particle board | 10 | E |
| 4412.10.29 | - - - Other | 10 | E |
| 4412.10.91 | - - - With at least one ply of a tropical wood specified in Subheading Not e 2 to this Chapter | 10 | E |
| 4412.10.92 | - - - Other, containing at least one layer of particle board | 10 | E |
| 4412.10.99 | - - - Other | 10 | E |
| 4412.31.00 | - - With at least one outer ply of tropical wood specified in Subheading N ote 2 to this Chapter | 10 | E |
| 4412.32.00 | - - Other, with at least one outer ply of non-coniferous wood | 10 | E |
| 4412.39.00 | - - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4412.94.11 | - - - - With at least one ply of a tropical wood specified in Subheading N ote 2 to this Chapter | 10 | E |
| 4412.94.19 | - - - - Other | 10 | E |
| 4412.94.91 | - - - - With at least one ply of a tropical wood specified in Subheading N ote 2 to this Chapter | 10 | E |
| 4412.94.99 | - - - - Other | 10 | E |
| 4412.99.11 | - - - - With at least one ply of a tropical wood specified in Subheading N ote 2 to this Chapter | 10 | E |
| 4412.99.12 | - - - - Other, containing at least one layer of particle board | 10 | E |
| 4412.99.19 | - - - - Other | 10 | E |
| 4412.99.91 | - - - - With at least one ply of a tropical wood specified in Subheading N ote 2 to this Chapter | 10 | E |
| 4412.99.92 | - - - - Other, containing at least one layer of particle board | 10 | E |
| 4412.99.99 | - - - - Other | 10 | E |
| 4413.00.00 | DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHA PES | 10 | E |
| 4414.00.00 | WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS | 15 | E |
| 4415.10.10 | - - Cable-drums | 10 | E |
| 4415.10.90 | - - Other | 10 | E |
| 4415.20.00 | - Pallets, box pallets and other load boards; pallet collars | 10 | E |
| 4416.00.10 | - Casks, drums and barrels, whether or not reinforced, and parts thereof | 0 | A |
| 4416.00.90 | - Other | 10 | E |
| 4417.00.00 | TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODI ES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREE S, OF WOOD | 10 | E |
| 4418.10.00 | - Windows, French windows and their frames | 15 | E |
| 4418.20.00 | - Doors and their frames and thresholds | 15 | E |
| 4418.40.00 | - Shuttering for concrete | 15 | E |
| 4418.50.00 | - Shingles and shakes | 15 | E |
| 4418.60.00 | - Posts and beams | 15 | E |
| 4418.71.00 | - - For mosaic floors | 15 | E |
| 4418.72.00 | - - Other, multilayer | 15 | E |
| 4418.79.00 | - - Other | 15 | E |
| 4418.90.10 | - - Cellular boards (alveolar), whether or not covered | 15 | E |
| 4418.90.90 | - - Other | 15 | E |
| 4419.00.00 | TABLEWARE AND KITCHENWARE, OF WOOD | 15 | E |
| 4420.10.00 | - Statuettes and other ornaments, of wood | 15 | E |
| 4420.90.10 | - - Wood marquetry and inlaid wood | 15 | E |
| 4420.90.90 | - - Other | 15 | E |
| 4421.10.00 | - Clothes hangers | 15 | C |
| 4421.90.10 | - - Spools, cops, bobbins, sewing thread reels and the like, of the kind use d for reeling textile yarns or fabrics | 0 | A |
| 4421.90.20 | - - Match splints | 5 | E |
| 4421.90.90 | - - Other | 15 | E |
| 4501.10.00 | - Natural cork, raw or simply prepared | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4501.90.00 | - Other | 0 | A |
| 4502.00.00 | NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN SQ UARE OR RECTANGULAR BLOCKS, PLATES, SHEETS OR STRIP, (I NCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS) | 0 | A |
| 4503.10.00 | - Corks and stoppers | 0 | A |
| 4503.90.00 | - Other | 0 | A |
| 4504.10.00 | - Blocks, plates, sheets and strips; tiles and similar wall coverings of any s hape; solid cylinders, including discs | 0 | A |
| 4504.90.00 | - Other | 0 | A |
| 4601.21.00 | - - Of bamboo | 15 | C |
| 4601.22.00 | - - Of cane (rattan) | 15 | C |
| 4601.29.00 | - - Other | 15 | C |
| 4601.92.00 | - - Of bamboo | 15 | C |
| 4601.93.00 | - - Of cane (rattan) | 15 | C |
| 4601.94.00 | - - Of other vegetable materials | 15 | C |
| 4601.99.00 | - - Other | 15 | C |
| 4602.11.00 | - - Of bamboo | 15 | E |
| 4602.12.00 | - - Of cane (rattan) | 15 | E |
| 4602.19.00 | - - Other | 15 | C |
| 4602.90.00 | - Other | 15 | C |
| 4701.00.00 | MECHANICAL WOOD PULP | 0 | A |
| 4702.00.00 | CHEMICAL WOOD PULP, DISSOLVING GRADES | 0 | A |
| 4703.11.00 | - - Coniferous | 0 | A |
| 4703.19.00 | - - Non-coniferous | 0 | A |
| 4703.21.00 | - - Coniferous | 0 | A |
| 4703.29.00 | - - Non-coniferous | 0 | A |
| 4704.11.00 | - - Coniferous | 0 | A |
| 4704.19.00 | - - Non-coniferous | 0 | A |
| 4704.21.00 | - - Coniferous | 0 | A |
| 4704.29.00 | - - Non-coniferous | 0 | A |
| 4705.00.00 | WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL A ND CHEMICAL PULPING PROCESSES | 0 | A |
| 4706.10.00 | - Cotton linters pulp | 0 | A |
| 4706.20.00 | - Pulps of fibers derived from recovered (waste and scrap) paper or paperb oard | 0 | A |
| 4706.30.10 | - - Mechanical pulps | 0 | A |
| 4706.30.20 | - - Chemical pulps | 0 | A |
| 4706.30.30 | - - Pulps obtained by the combination of mechanical and chemical procedu res | 0 | A |
| 4706.91.00 | - - Mechanical | 0 | A |
| 4706.92.00 | - - Chemical | 0 | A |
| 4706.93.00 | - - Obtained by a combination of mechanical and chemical processes | 0 | A |
| 4707.10.00 | - Of unbleached kraft paper or paperboard or of corrugated paper or paper board | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4707.20.00 | - Of other paper or paperboard made mainly of bleached chemical pulp, n ot coloured in the mass | 0 | A |
| 4707.30.00 | - Of paper or paperboard made mainly of mechanical pulp (for example ne wspapers, journals and similar printed matter) | 0 | A |
| 4707.90.00 | - Other, including unsorted waste and scrap | 0 | A |
| 4801.00.00 | NEWSPRINT, IN ROLLS OR SHEETS | 0 | A |
| 4802.10.00 | - Hand-made paper and paperboard (sheet by sheet) | 0 | A |
| 4802.20.00 | - Paper and paperboard of the kind used as a base for photosensitive, heat-sensitive or electro-sensitive paper or paperboard | 0 | A |
| 4802.40.00 | - Wallpaper base | 0 | A |
| 4802.54.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfo lded state | 0 | A |
| 4802.54.20 | - - - In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 m m | 10 | E |
| 4802.54.30 | - - - Carbonising base paper | 0 | A |
| 4802.54.90 | - - - Other | 10 | E |
| 4802.55.11 | - - - - Weighing 40 g/m² or more but not more than 60 g/m² | 0 | A |
| 4802.55.12 | - - - - Weighing 60 g/m² or more but not more than 80 g/m² and of a wid th of 559 mm or more | 0 | A |
| 4802.55.19 | - - - - Other | 0 | A |
| 4802.55.20 | - - - Bond register paper of a width not exceeding 150 mm | 10 | E |
| 4802.55.31 | - - - - Of a width exceeding 150 mm but not exceeding 559 mm | 0 | A |
| 4802.55.32 | - - - - Weighing more than 40 g/m² but not more than 80 g/m², of a width of 559 mm or more | 0 | A |
| 4802.55.39 | - - - - Other | 10 | E |
| 4802.55.91 | - - - - Of a width exceeding 150 mm | 0 | A |
| 4802.55.99 | - - - - Other | 10 | E |
| 4802.56.11 | - - - - Weighing 40 g/m² or more but not more than 60 g/m² | 0 | A |
| 4802.56.19 | - - - - Other | 0 | A |
| 4802.56.20 | - - - Bond register paper in sheets with one side not exceeding 360 mm a nd the other side not exceeding 150 mm | 0 | A |
| 4802.56.31 | - - - - In sheets with one side exceeding 360 mm and the other side excee ding 150 mm | 0 | A |
| 4802.56.39 | - - - - Other | 10 | E |
| 4802.56.91 | - - - - in sheets with one side exceeding 360 mm and the other side excee ding 150 mm | 0 | A |
| 4802.56.99 | - - - - Other | 10 | E |
| 4802.57.11 | - - - - In sheets with one side exceeding 435 mm and the other side excee ding 297 mm or in strips of a width exceeding 150 mm, weighing 40 g/m² or more but not more than 60 g/m² | 0 | A |
| 4802.57.12 | - - - - In strips of a width not exceeding 150 mm | 10 | E |
| 4802.57.19 | - - - - Other | 0 | A |
| 4802.57.21 | - - - - In sheets with one side exceeding 435 mm and the other side excee ding 297 mm or in strips of a width exceeding 150 mm | 0 | A |
| 4802.57.22 | - - - - In strips of a width not exceeding 150 mm | 10 | E |
| 4802.57.29 | - - - - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4802.57.91 | - - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm | 0 | A |
| 4802.57.92 | - - - - In strips of a width not exceeding 150 mm | 10 | E |
| 4802.57.99 | - - - - Other | 10 | E |
| 4802.58.11 | - - - In strips or rolls of a width exceeding 150 mm but not exceeding 559 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4802.58.12 | - - - - In strips or rolls of a width of 559 mm or more | 0 | A |
| 4802.58.19 | - - - - Other | 10 | E |
| 4802.58.91 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4802.58.99 | - - - - Other | 10 | E |
| 4802.61.11 | - - - - Of a width of 559 mm or more | 0 | A |
| 4802.61.19 | - - - - Other | 0 | A |
| 4802.61.20 | - - - Of a width not exceeding 150 mm | 10 | E |
| 4802.61.30 | - - - Carbonising base paper | 0 | A |
| 4802.62.10 | - - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A |
| 4802.62.20 | - - - In sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4802.62.30 | - - - Carbonising base paper | 0 | A |
| 4802.62.90 | - - - Other | 10 | E |
| 4802.69.10 | - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm | 0 | A |
| 4802.69.20 | - - - Carbonising base paper | 0 | A |
| 4802.69.90 | - - - Other | 10 | E |
| 4803.00.00 | TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF THE KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS | 10 | X |
| 4804.11.00 | - - Unbleached | 0 | A |
| 4804.19.00 | - - Other | 0 | A |
| 4804.21.00 | - - Unbleached | 0 | A |
| 4804.29.00 | - - Other | 0 | A |
| 4804.31.10 | - - - Match paper | 0 | A |
| 4804.31.90 | - - - Other | 10 | E |
| 4804.39.10 | - - - Match paper | 0 | A |
| 4804.39.20 | - - - Other, weighing not more than 100 g/m² | 10 | E |
| 4804.39.90 | - - - Other | 0 | A |
| 4804.41.00 | - - Unbleached | 10 | E |
| 4804.42.00 | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process | 0 | A |
| 4804.49.00 | - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4804.51.00 | - - Unbleached | 0 | A |
| 4804.52.00 | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process | 0 | A |
| 4804.59.00 | - - Other | 0 | A |
| 4805.11.00 | - - Semi-chemical fluting paper | 0 | A |
| 4805.12.00 | - - Straw fluting paper | 0 | A |
| 4805.19.00 | - - Other | 0 | A |
| 4805.24.00 | - - Weighing 150 g/m² or less | 0 | A |
| 4805.25.10 | - - - Grey paper board weighing more than 300 g/m² | 10 | C |
| 4805.25.90 | - - - Other | 0 | A |
| 4805.30.00 | - Sulphite wrapping paper | 0 | A |
| 4805.40.00 | - Filter paper and paperboard | 0 | A |
| 4805.50.00 | - Felt paper and felt paperboard; wool paper and wool paperboard | 0 | A |
| 4805.91.00 | - - Weighing 150 g/m² or less | 0 | A |
| 4805.92.00 | - - Weighing more than 150 g/m² but less than 225 g/m² | 0 | A |
| 4805.93.10 | - - - Paperboard for structures, not impregnated | 5 | C |
| 4805.93.90 | - - - Other | 0 | A |
| 4806.10.00 | - Parchment paper and paperboard (Vegetable parchment) | 0 | A |
| 4806.20.00 | - Greaseproof papers | 0 | A |
| 4806.30.00 | - Tracing papers | 0 | A |
| 4806.40.00 | - Glassine and other glazed transparent or translucent papers | 0 | A |
| 4807.00.10 | - Duplex or triplex paperboard weighing more than 300 g/m² | 10 | E |
| 4807.00.90 | - Other | 0 | A |
| 4808.10.00 | - Corrugated paper and paperboard, whether or not perforated | 10 | E |
| 4808.40.10 | - - Sack kraft paper | 10 | E |
| 4808.40.90 | - - Other | 10 | E |
| 4808.90.00 | - Other | 0 | A |
| 4809.20.00 | - Self-copy paper | 0 | A |
| 4809.90.10 | - - Carbon or similar copying papers | 5 | C |
| 4809.90.90 | - - Other | 0 | A |
| 4810.13.11 | - - - - Not printed, in rolls of a width exceeding 150 mm | 0 | A |
| 4810.13.12 | - - - - Not printed, in rolls of a width not exceeding 150 mm | 5 | E |
| 4810.13.13 | - - - - Printed, whether or not embossed or perforated | 10 | E |
| 4810.13.21 | - - - - Not printed | 5 | E |
| 4810.13.22 | - - - - Printed, whether or not embossed or perforated | 10 | C |
| 4810.13.30 | - - - Graph paper for recording apparatus | 0 | A |
| 4810.13.91 | - - - - In rolls of a width exceeding 150 mm | 0 | A |
| 4810.13.92 | - - - - In rolls of a width not exceeding 150 mm | 10 | C |
| 4810.14.11 | - - - - Not printed, in sheets with one side exceeding 360 mm and the oth er side exceeding 150 mm | 0 | A |
| 4810.14.12 | - - - - Not printed, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 5 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4810.14.13 | - - - - Printed, whether or not embossed or perforated | 10 | C |
| 4810.14.19 | - - - - Other | 5 | E |
| 4810.14.21 | - - - - Not printed | 5 | E |
| 4810.14.22 | - - - - Printed, whether or not embossed or perforated | 10 | C |
| 4810.14.30 | - - - Graph paper for recording apparatus | 0 | A |
| 4810.14.91 | - - - - "Endless" paper | 15 | C |
| 4810.14.92 | - - - - Other, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A |
| 4810.14.93 | - - - - Other, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4810.14.99 | - - - - Other | 10 | E |
| 4810.19.11 | - - - Metallised paper weighing 150 g/m² or less, not printed | 0 | A |
| 4810.19.12 | - - - - Metallised paper weighing more than 150 g/m², not printed | 5 | E |
| 4810.19.13 | - - - - Metallised paper, printed | 10 | C |
| 4810.19.19 | - - - - Other | 0 | A |
| 4810.19.21 | - - - - Metallised paper weighing 150 g/m²or less, not printed | 0 | A |
| 4810.19.22 | - - - - Metallised paper weighing more than 150 g/m², not printed | 5 | E |
| 4810.19.23 | - - - - Metallised paper, printed | 10 | E |
| 4810.19.29 | - - - - Other | 0 | A |
| 4810.19.31 | - - - - Metallised paper, not printed | 5 | E |
| 4810.19.32 | - - - - Metallised paper, printed, whether or not embossed or perforated | 10 | E |
| 4810.19.33 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.19.39 | - - - - Other | 10 | E |
| 4810.22.11 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.22.12 | - - - - Other, not printed | 0 | A |
| 4810.22.13 | - - - - Other, printed | 10 | E |
| 4810.22.21 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.22.29 | - - - - Other | 10 | E |
| 4810.22.90 | - - - Other | 10 | E |
| 4810.29.13 | - - - - Metallised paper, not printed | 5 | E |
| 4810.29.14 | - - - - Metallised paper, printed | 10 | E |
| 4810.29.19 | - - - - Other | 0 | A |
| 4810.29.21 | - - - - Metallised paper, not printed | 5 | E |
| 4810.29.22 | - - - - Metallised paper, printed, whether or not embossed or perforated | 10 | E |
| 4810.29.23 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.29.24 | - - - - "Endless" paper | 15 | E |
| 4810.29.29 | - - - - Other | 10 | E |
| 4810.29.80 | - - - Other | 10 | E |
| 4810.31.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unf olded state | 0 | A |
| 4810.31.21 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.31.29 | - - - - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4810.31.90 | - - - Other | 10 | E |
| 4810.32.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4810.32.21 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.32.29 | - - - - Other | 10 | E |
| 4810.32.90 | - - - Other | 10 | E |
| 4810.39.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4810.39.21 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.39.29 | - - - - Other | 10 | E |
| 4810.39.90 | - - - Other | 10 | E |
| 4810.92.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4810.92.21 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.92.29 | - - - - Other | 10 | E |
| 4810.92.90 | - - - Other | 10 | E |
| 4810.99.13 | - - - - Metallised paper, not printed | 0 | A |
| 4810.99.14 | - - - - Metallised paper, printed | 10 | E |
| 4810.99.19 | - - - - Other | 0 | A |
| 4810.99.21 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.99.29 | - - - - Other | 10 | E |
| 4810.99.80 | - - - Other | 10 | E |
| 4811.10.10 | - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4811.10.20 | - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.10.30 | - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | E |
| 4811.10.90 | - - Other | 10 | E |
| 4811.41.11 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4811.41.12 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.41.19 | - - - - Other | 10 | E |
| 4811.41.20 | - - - Printed | 10 | E |
| 4811.49.11 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 5 | E |
| 4811.49.12 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.49.19 | - - - - Other | 10 | E |
| 4811.49.20 | - - - Printed | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4811.51.11 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4811.51.12 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other not exceeding 150 mm | 10 | E |
| 4811.51.19 | - - - - Other | 10 | E |
| 4811.51.20 | - - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | C |
| 4811.51.91 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4811.51.92 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.51.99 | - - - - Other | 10 | E |
| 4811.59.11 | - - - - Not printed, in strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 5 | E |
| 4811.59.12 | - - - - Not printed, in strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.59.13 | - - - - Printed | 10 | E |
| 4811.59.19 | - - - - Other | 10 | E |
| 4811.59.20 | - - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | C |
| 4811.59.91 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4811.59.92 | - - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.59.99 | - - - - Other | 10 | E |
| 4811.60.00 | - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glyce | 10 | E |
| 4811.90.30 | - - "Endless" paper | 15 | E |
| 4811.90.40 | - - Greaseproof paper, printed | 10 | E |
| 4811.90.50 | - - Floor coverings on a base of paper or of paperboard, whether or not cut | 10 | E |
| 4811.90.91 | - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4811.90.92 | - - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4811.90.99 | - - - Other | 10 | E |
| 4812.00.00 | FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP | 0 | A |
| 4813.10.00 | - In the form of booklets or tubes | 0 | A |
| 4813.20.00 | - In rolls of a width not exceeding 5 cm | 0 | A |
| 4813.90.00 | - Other | 0 | A |
| 4814.20.00 | - Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4814.90.10 | - - Wallpaper and similar wall coverings, consisting of paper covered, on t he face side, with plaiting material, whether or not bound together in paral lel strands or woven | 10 | E |
| 4814.90.20 | - - Ingrain paper | 10 | E |
| 4814.90.90 | - - Other | 10 | E |
| 4816.20.00 | - Self-copy paper | 0 | A |
| 4816.90.10 | - - Carbon or similar copying papers | 10 | E |
| 4816.90.21 | - - - Heat transfer type | 0 | A |
| 4816.90.29 | - - - Other | 10 | E |
| 4816.90.90 | - - Other | 0 | A |
| 4817.10.00 | - Envelopes | 15 | E |
| 4817.20.00 | - Letter cards, plain postcards and correspondence cards | 15 | E |
| 4817.30.00 | - Boxes, pouches, and similar presentations, of paper or paperboard, contai ning an assortment of paper stationery | 15 | X |
| 4818.10.00 | - Toilet paper | 15 | X |
| 4818.20.00 | - Handkerchiefs, cleansing or facial tissues and towels | 15 | X |
| 4818.30.00 | - Tablecloths and serviettes | 15 | X |
| 4818.50.00 | - Articles of apparel and clothing accessories | 15 | E |
| 4818.90.10 | - - For medical or surgical use | 0 | A |
| 4818.90.90 | - - Other | 15 | E |
| 4819.10.00 | - Boxes of corrugated paper or paperboard | 10 | X |
| 4819.20.10 | - - Multilayer paperboard boxes with plastic and aluminum sheets | 0 | A |
| 4819.20.20 | - - Cartons, boxes and cases, waterproofed with plastic sheeting, paraffin o r similar materials | 10 | X |
| 4819.20.90 | - - Other | 10 | X |
| 4819.30.10 | - - Multi-ply, of kraft paper, interleaved with plastics or aluminium | 0 | A |
| 4819.30.90 | - - Other | 10 | X |
| 4819.40.00 | - Other sacks (bags); including cones | 10 | X |
| 4819.50.00 | - Other packing containers, including record sleeves | 10 | X |
| 4819.60.00 | - Boxes of the kind used in offices, shops or the like | 10 | X |
| 4820.10.00 | - Registers, account books, notepads, order books, receipt books, letter pad s, memorandum pads, diaries and similar articles | 15 | E |
| 4820.20.00 | - Notebooks | 0 | A |
| 4820.30.00 | - Binders (other than book covers), folders and file covers | 15 | E |
| 4820.40.00 | - Manifold business forms and interleaved carbon sets | 15 | E |
| 4820.50.00 | - Albums for samples or for collections | 15 | E |
| 4820.90.00 | - Other | 15 | E |
| 4821.10.00 | - Printed | 15 | E |
| 4821.90.00 | - Other | 15 | E |
| 4822.10.00 | - Of a kind used for winding textile yarn | 0 | A |
| 4822.90.00 | - Other | 0 | A |
| 4823.20.00 | - Filter paper and paperboard | 0 | A |
| 4823.40.00 | - Graph paper for recording apparatus | 0 | A |
| 4823.61.00 | - - Of bamboo | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4823.69.00 | - - Other | 15 | E |
| 4823.70.10 | - - Moulded articles for packing and transporting eggs | 5 | E |
| 4823.70.90 | - - Other | 10 | E |
| 4823.90.30 | - - Multicellular natural kraft paper (with hexagonal cells), whether or not impregnated | 0 | A |
| 4823.90.40 | - - Artificial sausage casings | 0 | A |
| 4823.90.50 | - - Electrical insulation paper | 0 | A |
| 4823.90.60 | - - Floor coverings on a base of paper or of paperboard, whether or not cu t | 10 | E |
| 4823.90.91 | - - - "Sticks" of rolled paper for confectionary | 0 | A |
| 4823.90.99 | - - - Other | 10 | E |
| 4901.10.00 | - In single sheets, whether or not folded | 0 | A |
| 4901.91.00 | - - Dictionaries and encyclopaedias, and serial instalments thereof | 0 | A |
| 4901.99.00 | - - Other | 0 | A |
| 4902.10.00 | - Appearing at least four times a week | 0 | A |
| 4902.90.00 | - Other | 0 | A |
| 4903.00.00 | CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS | 0 | A |
| 4904.00.00 | MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUN D OR ILLUSTRATED | 5 | C |
| 4905.10.00 | - Globes | 0 | A |
| 4905.91.00 | - - In book form | 0 | A |
| 4905.99.00 | - - Other | 0 | A |
| 4906.00.00 | PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, IN DUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPO SES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXT S; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING | 5 | A |
| 4907.00.10 | - Postage, revenue or similar stamps, stamp-impressed paper and similar | 0 | A |
| 4907.00.20 | - Banknotes | 0 | A |
| 4907.00.90 | - Other | 15 | E |
| 4908.10.00 | - Transfers (decalcomanias), vitrifiable | 0 | A |
| 4908.90.00 | - Other | 10 | C |
| 4909.00.00 | PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARI NG PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, W HETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS | 15 | E |
| 4910.00.00 | CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BL OCKS | 15 | E |
| 4911.10.10 | - - Catalogues and leaflets with descriptions or illustrations for machines a nd appliances; catalogues and sheets with descriptions or illustrations for th e use of pharmaceutical or veterinary products | 0 | A |
| 4911.10.90 | - - Other | 15 | C |
| 4911.91.00 | - - Pictures, designs and photographs | 15 | C |
| 4911.99.10 | - - - Lottery scratch cards | 0 | A |
| 4911.99.90 | - - - Other | 15 | E |
| 5001.00.00 | SILKWORM COCOONS SUITABLE FOR REELING | 0 | A |
| 5002.00.00 | RAW SILK (NOT THROWN) | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5003.00.00 | SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK) | 0 | A |
| 5004.00.00 | SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE | 5 | C |
| 5005.00.00 | YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE | 5 | C |
| 5006.00.00 | SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR R ETAIL SALE; SILKWORM GUT | 5 | C |
| 5007.10.00 | - Fabrics of noil silk | 10 | E |
| 5007.20.00 | - Other fabrics, containing 85 % or more by weight of silk or of silk wast e other than noil silk | 10 | E |
| 5007.90.00 | - Other fabrics | 10 | E |
| 5101.11.00 | - - Shorn wool | 0 | A |
| 5101.19.00 | - - Other | 0 | A |
| 5101.21.00 | - - Shorn wool | 0 | A |
| 5101.29.00 | - - Other | 0 | A |
| 5101.30.00 | - Carbonized | 0 | A |
| 5102.11.00 | - - Of Kashmir (cashmere) goats | 0 | A |
| 5102.19.00 | - - Other | 0 | A |
| 5102.20.00 | - Coarse animal hair | 0 | A |
| 5103.10.00 | - Noils of wool or of fine animal hair | 0 | A |
| 5103.20.00 | - Other waste of wool or of fine animal hair | 0 | A |
| 5103.30.00 | - Waste of coarse animal hair | 0 | A |
| 5104.00.00 | GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR | 0 | A |
| 5105.10.00 | - Carded wool | 0 | A |
| 5105.21.00 | - - Combed wool in fragments | 0 | A |
| 5105.29.00 | - - Other | 0 | A |
| 5105.31.00 | - - Of Kashmir (cashmere) goats | 0 | A |
| 5105.39.00 | - - Other | 0 | A |
| 5105.40.00 | - Coarse animal hair, carded or combed | 0 | A |
| 5106.10.00 | - Containing 85 % or more by weight of wool | 5 | C |
| 5106.20.00 | - Containing less than 85 % by weight of wool | 5 | C |
| 5107.10.00 | - Containing 85 % or more by weight of wool | 5 | C |
| 5107.20.00 | - Containing less than 85 % by weight of wool | 5 | C |
| 5108.10.00 | - Carded | 5 | C |
| 5108.20.00 | - Combed | 5 | C |
| 5109.10.00 | - Containing 85 % or more by weight of wool or of fine animal hair | 5 | C |
| 5109.90.00 | - Other | 5 | C |
| 5110.00.00 | YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDIN G GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR R ETAIL SALE | 5 | C |
| 5111.11.00 | - - Of a weight not exceeding 300 g/m² | 10 | E |
| 5111.19.00 | - - Other | 10 | E |
| 5111.20.00 | -Other, mixed mainly or solely with man-made filaments | 10 | E |
| 5111.30.00 | - Other, mixed mainly or solely with man-made staple fibers | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5111.90.00 | - Other | 10 | E |
| 5112.11.00 | - - Of a weight not exceeding 200 g/m² | 10 | E |
| 5112.19.00 | - - Other | 10 | E |
| 5112.20.00 | -Other, mixed mainly or solely with man-made filaments | 10 | E |
| 5112.30.00 | - Other, mixed mainly or solely with man-made staple fibers | 10 | E |
| 5112.90.00 | - Other | 10 | E |
| 5113.00.00 | WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR | 10 | E |
| 5201.00.00 | COTTON, NOT CARDED OR COMBED | 0 | A |
| 5202.10.00 | - Yarn waste | 0 | A |
| 5202.91.00 | - - Garnetted stock | 0 | A |
| 5202.99.00 | - - Other | 0 | A |
| 5203.00.00 | COTTON, CARDED OR COMBED | 0 | A |
| 5204.11.00 | - - Containing 85 % or more by weight of cotton | 5 | C |
| 5204.19.00 | - - Other | 5 | C |
| 5204.20.00 | - Put up for retail sale | 5 | C |
| 5205.11.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5 | C |
| 5205.12.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number) | 5 | C |
| 5205.13.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number) | 5 | A |
| 5205.14.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number) | 5 | C |
| 5205.15.00 | - - Measuring less than 125 decitex (exceeding 80 metric number) | 5 | C |
| 5205.21.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5 | C |
| 5205.22.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number) | 5 | A |
| 5205.23.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | 5 | A |
| 5205.24.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number) | 5 | A |
| 5205.26.00 | - - Measuring less than 125 decitex but no less than 106.38 decitex (more than 80 metric number but not exceeding 94 metric number) | 5 | D |
| 5205.27.00 | - - Measuring less than 106.38 decitex but no less than 83.33 decitex (more than 94 metric number but not exceeding 120 metric number) | 5 | D |
| 5205.28.00 | - - Measuring less than 83.33 decitex (exceeding 120 metric number) | 5 | D |
| 5205.31.00 | - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 5 | D |
| 5205.32.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5 | D |
| 5205.33.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.32 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5 | D |
| 5205.34.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 5 | D |
| 5205.35.00 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5205.41.00 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 m etric number per single yarn) | 5 | D |
| 5205.42.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 23 2.56 decitex (exceeding 14 metric number but not exceeding 43 metric nu mber per single yarn) | 5 | D |
| 5205.43.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 19 2.31 decitex (exceeding 43 metric number but not exceeding 52 metric nu mber per single yarn) | 5 | D |
| 5205.44.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 12 5 decitex (exceeding 52 metric number but not exceeding 80 metric numbe r per single yarn) | 5 | D |
| 5205.46.00 | - - Measuring per single yarn less than 125 decitex but not less than 106.3 8 decitex (exceeding 80 metric number but not exceeding 94 metric numbe r per single yarn) | 5 | C |
| 5205.47.00 | - - Measuring per single yarn less than 106.38 decitex but not less than 8 3.33 decitex (exceeding 94 metric number but not exceeding 120 metric nu mber per single yarn) | 5 | C |
| 5205.48.00 | - - Measuring per single yarn less than 83.33 decitex (exceeding 120 metri c number per single yarn) | 5 | C |
| 5206.11.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5 | C |
| 5206.12.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (ex ceeding 14 metric number but not exceeding 43 metric number) | 5 | D |
| 5206.13.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (m ore than 43 metric number but not exceeding 52 metric number) | 5 | D |
| 5206.14.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number) | 5 | D |
| 5206.15.00 | - - Measuring less than 125 decitex (exceeding 80 metric number) | 5 | C |
| 5206.21.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5 | C |
| 5206.22.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (m ore than 14 metric number but not exceeding 43 metric number) | 5 | D |
| 5206.23.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (m ore than 43 metric number but not exceeding 52 metric number) | 5 | A |
| 5206.24.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number) | 5 | C |
| 5206.25.00 | - - Measuring less than 125 decitex (exceeding 80 metric number) | 5 | C |
| 5206.31.00 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 m etric number per single yarn) | 5 | C |
| 5206.32.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 23 2.56 decitex (exceeding 14 metric number but not exceeding 43 metric nu mber per single yarn) | 5 | C |
| 5206.33.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 19 2.31 decitex (exceeding 43 metric number but not exceeding 52 metric nu mber per single yarn) | 5 | C |
| 5206.34.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 12 5 decitex (exceeding 52 metric number but not exceeding 80 metric numbe r per single yarn) | 5 | C |
| 5206.35.00 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric n umber per single yarn) | 5 | C |
| 5206.41.00 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 m etric number per single yarn) | 5 | C |
| 5206.42.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 23 2.56 decitex (exceeding 14 metric number but not exceeding 43 metric nu mber per single yarn) | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5206.43.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5 | C |
| 5206.44.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 5 | C |
| 5206.45.00 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 5 | C |
| 5207.10.00 | - Containing 85 % or more by weight of cotton | 5 | D |
| 5207.90.00 | - Other | 5 | C |
| 5208.11.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | E |
| 5208.12.00 | - - Plain weave, weighing more than 100 g/m² | 10 | E |
| 5208.13.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5208.19.00 | - - Other fabrics | 10 | E |
| 5208.21.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | A |
| 5208.22.00 | - - Plain weave, weighing more than 100 g/m² | 10 | A |
| 5208.23.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5208.29.00 | - - Other fabrics | 10 | A |
| 5208.31.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | E |
| 5208.32.00 | - - Plain weave, weighing more than 100 g/m² | 10 | E |
| 5208.33.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208.39.00 | - - Other fabrics | 10 | A |
| 5208.41.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | E |
| 5208.42.00 | - - Plain weave, weighing more than 100 g/m² | 10 | E |
| 5208.43.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5208.49.00 | - - Other fabrics | 10 | E |
| 5208.51.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | E |
| 5208.52.00 | - - Plain weave, weighing more than 100 g/m² | 10 | E |
| 5208.59.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5208.59.90 | - - - Other | 10 | E |
| 5209.11.00 | - - Plain weave | 10 | E |
| 5209.12.10 | - - - Weighing 400 g/m² or more | 5 | C |
| 5209.12.90 | - - - Other | 10 | E |
| 5209.19.00 | - - Other fabrics | 10 | E |
| 5209.21.00 | - - Plain weave | 10 | E |
| 5209.22.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5209.29.00 | - - Other fabrics | 10 | E |
| 5209.31.00 | - - Plain weave | 10 | E |
| 5209.32.10 | - - - Weighing 400 g/m² or more | 5 | C |
| 5209.32.20 | - - - of yarn impregnated with acrylic resin | 5 | A |
| 5209.32.90 | - - - Other | 10 | E |
| 5209.39.00 | - - Other fabrics | 10 | E |
| 5209.41.00 | - - Plain weave | 10 | E |
| 5209.42.10 | - - - Weighing 400 g/m² or more | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5209.42.90 | - - - Other | 10 | E |
| 5209.43.10 | - - - Weighing 400 g/m² or more | 5 | C |
| 5209.43.90 | - - - Other | 10 | E |
| 5209.49.00 | - - Other fabrics | 10 | E |
| 5209.51.00 | - - Plain weave | 10 | E |
| 5209.52.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5209.59.00 | - - Other fabrics | 10 | E |
| 5210.11.00 | - - Plain weave | 10 | E |
| 5210.19.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5210.19.90 | - - - Other | 10 | E |
| 5210.21.00 | - - Plain weave | 10 | E |
| 5210.29.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5210.29.90 | - - - Other | 10 | E |
| 5210.31.00 | - - Plain weave | 10 | E |
| 5210.32.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5210.39.00 | - - Other fabrics | 10 | A |
| 5210.41.00 | - - Plain weave | 10 | E |
| 5210.49.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5210.49.90 | - - - Other | 10 | A |
| 5210.51.00 | - - Plain weave | 10 | E |
| 5210.59.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5210.59.90 | - - - Other | 10 | E |
| 5211.11.00 | - - Plain weave | 10 | E |
| 5211.12.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5211.19.00 | - - Other fabrics | 10 | E |
| 5211.20.10 | - - Plain weave | 10 | E |
| 5211.20.20 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5211.20.90 | - - Other | 10 | E |
| 5211.31.00 | - - Plain weave | 10 | A |
| 5211.32.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5211.39.00 | - - Other fabrics | 10 | E |
| 5211.41.00 | - - Plain weave | 10 | E |
| 5211.42.00 | - - Denim | 10 | A |
| 5211.43.00 | - - Other fabrics of 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5211.49.00 | - - Other fabrics | 10 | E |
| 5211.51.00 | - - Plain weave | 10 | E |
| 5211.52.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5211.59.00 | - - Other fabrics | 10 | E |
| 5212.11.00 | - - Unbleached | 10 | E |
| 5212.12.00 | - - Bleached | 10 | E |
| 5212.13.00 | - - Dyed | 10 | E |
| 5212.14.00 | - - Of yarns of different colours | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5212.15.00 | - - Printed | 10 | E |
| 5212.21.00 | - - Unbleached | 10 | E |
| 5212.22.00 | - - Bleached | 10 | E |
| 5212.23.00 | - - Dyed | 10 | E |
| 5212.24.00 | - - Of yarns of different colours | 10 | E |
| 5212.25.00 | - - Printed | 10 | E |
| 5301.10.00 | - Flax, raw or retted | 0 | A |
| 5301.21.00 | - - Broken or scutched | 0 | A |
| 5301.29.00 | - - Other | 0 | A |
| 5301.30.00 | - Flax tow and waste | 0 | A |
| 5302.10.00 | - True hemp, raw or retted | 0 | A |
| 5302.90.00 | - Other | 0 | A |
| 5303.10.10 | - - Kenaf | 0 | A |
| 5303.10.90 | - - Other | 0 | A |
| 5303.90.00 | - Other | 0 | A |
| 5305.00.11 | - - Cabuya and henequen | 0 | A |
| 5305.00.19 | - - Other | 0 | A |
| 5305.00.21 | - - Raw | 0 | A |
| 5305.00.29 | - - Other | 0 | A |
| 5305.00.31 | - - Raw | 0 | A |
| 5305.00.39 | - - Other | 0 | A |
| 5305.00.90 | - Other | 0 | A |
| 5306.10.00 | - Single | 5 | C |
| 5306.20.00 | - Multiple (folded) or cabled | 5 | C |
| 5307.10.00 | - Single | 5 | C |
| 5307.20.00 | - Multiple (folded) or cabled | 5 | C |
| 5308.10.00 | - Coir yarn | 5 | C |
| 5308.20.00 | - True hemp yarn | 5 | C |
| 5308.90.10 | - - Ramie yarn | 5 | C |
| 5308.90.90 | - - Other | 5 | C |
| 5309.11.00 | - - Unbleached or bleached | 10 | E |
| 5309.19.00 | - - Other | 5 | C |
| 5309.21.00 | - - Unbleached or bleached | 10 | E |
| 5309.29.00 | - - Other | 10 | E |
| 5310.10.00 | - Unbleached | 10 | E |
| 5310.90.00 | - Other | 10 | E |
| 5311.00.10 | - Woven fabrics of paper yarn | 10 | E |
| 5311.00.90 | - Other | 10 | E |
| 5401.10.10 | - - Not put up for retail sale | 5 | A |
| 5401.10.20 | - - Put up for retail sale | 5 | A |
| 5401.20.10 | - - Not put up for retail sale | 5 | D |
| 5401.20.20 | - - Put up for retail sale | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5402.11.00 | - - Of aramids | 0 | A |
| 5402.19.00 | - - Other | 0 | A |
| 5402.20.00 | - High tenacity yarn of polyesters | 0 | A |
| 5402.31.00 | - - Of nylon or other polyamides, measuring per single yarn not more than 50 tex | 5 | D |
| 5402.32.00 | - - Of nylon or other polyamides, measuring per single yarn more than 50 tex | 5 | D |
| 5402.33.00 | - - Of polyesters | 0 | A |
| 5402.34.00 | - - Of polypropylene | 5 | C |
| 5402.39.00 | - - Other | 5 | C |
| 5402.44.10 | - - - Of nylon or other polyamides | 0 | A |
| 5402.44.20 | - - - Of polyesters, partially oriented | 0 | A |
| 5402.44.30 | - - - Of other polyesters | 5 | C |
| 5402.44.90 | - - - Other | 5 | C |
| 5402.45.00 | - - Other, of nylon or other polyamides | 0 | A |
| 5402.46.00 | - - Other, of partially oriented polyesters | 0 | A |
| 5402.47.00 | - - Other, of polyesters | 0 | A |
| 5402.48.00 | - - Other, of polypropylene | 5 | C |
| 5402.49.00 | - - Other | 5 | D |
| 5402.51.00 | - - Of nylon or other polyamides | 5 | C |
| 5402.52.00 | - - Of polyesters | 5 | D |
| 5402.59.00 | - - Other | 5 | C |
| 5402.61.00 | - - Of nylon or other polyamides | 5 | C |
| 5402.62.00 | - - Of polyesters | 5 | C |
| 5402.69.00 | - - Other | 5 | C |
| 5403.10.00 | - High tenacity yarn of viscose rayon | 0 | A |
| 5403.31.00 | - - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter | 5 | C |
| 5403.32.00 | - - Of viscose rayon, with a twist exceeding 120 turns per meter | 5 | C |
| 5403.33.10 | - - - Textured yarn | 5 | C |
| 5403.33.90 | - - - Other | 0 | A |
| 5403.39.00 | - - Other | 5 | C |
| 5403.41.00 | - - Of viscose rayon | 5 | C |
| 5403.42.00 | - - Of cellulose acetate | 5 | C |
| 5403.49.00 | - - Other | 5 | C |
| 5404.11.00 | - - Of elastomers | 5 | C |
| 5404.12.00 | - - Other, of polypropylene | 5 | C |
| 5404.19.10 | - - - Of polyamides, of a length not exceeding 6 cm and a diameter not exceeding 0.31 mm, for toothbrushes | 0 | A |
| 5404.19.90 | - - - Other | 5 | C |
| 5404.90.00 | - Other | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5405.00.00 | ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRI P AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF ARTIFI CIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEE DING 5 MM. | 5 | C |
| 5406.00.10 | - Synthetic filament yarn | 5 | C |
| 5406.00.20 | - Artificial filament yarn | 5 | C |
| 5407.10.00 | - Woven fabrics obtained from high tenacity yarn of nylon or other polya mides or of polyesters | 0 | A |
| 5407.20.00 | - Woven fabrics obtained from strip or the like | 10 | E |
| 5407.30.00 | - Fabrics specified in Note 9 to Section XI | 10 | E |
| 5407.41.10 | - - - Of a density exceeding 70 yarns per $cm^2$ | 10 | E |
| 5407.41.90 | - - - Other | 10 | E |
| 5407.42.00 | - - Dyed | 10 | A |
| 5407.43.00 | - - Of yarns of different colours | 10 | E |
| 5407.44.00 | - - Printed | 10 | E |
| 5407.51.00 | - - Unbleached or bleached | 10 | E |
| 5407.52.00 | - - Dyed | 10 | A |
| 5407.53.00 | - - Of yarns of different colours | 10 | E |
| 5407.54.00 | - - Printed | 10 | A |
| 5407.61.00 | - - Containing 85 % or more by weight of non-textured polyester filaments | 10 | A |
| 5407.69.00 | - - Other | 10 | A |
| 5407.71.10 | - - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per $cm^2$ | 10 | A |
| 5407.71.90 | - - - Other | 10 | E |
| 5407.72.10 | - - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per $cm^2$ | 10 | E |
| 5407.72.90 | - - - Other | 10 | E |
| 5407.73.10 | - - - Of a kind used in the manufacture of tyres, weighing 200 $g/m^2$ or mo re | 0 | A |
| 5407.73.90 | - - - Other | 10 | E |
| 5407.74.00 | - - Printed | 5 | C |
| 5407.81.00 | - - Unbleached or bleached | 10 | E |
| 5407.82.00 | - - Dyed | 10 | E |
| 5407.83.00 | - - Of yarns of different colours | 10 | A |
| 5407.84.00 | - - Printed | 10 | A |
| 5407.91.00 | - - Unbleached or bleached | 10 | E |
| 5407.92.00 | - - Dyed | 10 | E |
| 5407.93.00 | - - Of yarns of different colours | 10 | E |
| 5407.94.00 | - - Printed | 10 | E |
| 5408.10.00 | - Woven fabrics obtained from high tenacity yarn of viscose rayon | 0 | A |
| 5408.21.00 | - - Unbleached or bleached | 10 | E |
| 5408.22.00 | - - Dyed | 10 | E |
| 5408.23.00 | - - Of yarns of different colours | 10 | E |
| 5408.24.00 | - - Printed | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5408.31.00 | - - Unbleached or bleached | 10 | E |
| 5408.32.10 | - - - Plain weave, containing less than 85 % by weight of artificial filamen ts, mixed solely or principally with cotton, of a density of 20 or more yar ns per cm², weighing more than 200 g/m² | 10 | E |
| 5408.32.90 | - - - Other | 10 | E |
| 5408.33.10 | - - - Plain weave, containing less than 85 % by weight of artificial filamen ts, mixed solely or principally with cotton, of a density of 20 or more yar ns per cm², weighing more than 200 g/m² | 10 | E |
| 5408.33.90 | - - - Other | 10 | E |
| 5408.34.00 | - - Printed | 10 | E |
| 5501.10.00 | - Of nylon or other polyamides | 0 | A |
| 5501.20.00 | - Of polyesters | 0 | A |
| 5501.30.00 | - Acrylic or modacrylic | 0 | A |
| 5501.40.00 | - Of polypropylene | 0 | A |
| 5501.90.00 | - Other | 0 | A |
| 5502.00.00 | ARTIFICIAL FILAMENT TOW | 0 | A |
| 5503.11.00 | - - Of aramids | 0 | A |
| 5503.19.00 | - - Other | 0 | A |
| 5503.20.00 | - Of polyesters | 0 | A |
| 5503.30.00 | - Acrylic or modacrylic | 0 | A |
| 5503.40.00 | - Of polypropylene | 0 | A |
| 5503.90.00 | - Other | 0 | A |
| 5504.10.00 | - Of viscose rayon | 0 | A |
| 5504.90.00 | - Other | 0 | A |
| 5505.10.00 | - Of synthetic fibers | 0 | A |
| 5505.20.00 | - Of artificial fibers | 0 | A |
| 5506.10.00 | - Of nylon or other polyamides | 0 | A |
| 5506.20.00 | - Of polyesters | 0 | A |
| 5506.30.00 | - Acrylic or modacrylic | 0 | A |
| 5506.90.00 | - Other | 0 | A |
| 5507.00.00 | ARTIFICIAL STAPLE FIBERS, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING | 0 | A |
| 5508.10.10 | - - Not put up for retail sale | 5 | A |
| 5508.10.20 | - - Put up for retail sale | 5 | A |
| 5508.20.10 | - - Not put up for retail sale | 5 | C |
| 5508.20.20 | - - Put up for retail sale | 5 | C |
| 5509.11.00 | - - Single | 5 | C |
| 5509.12.00 | - - Multiple (folded) or cabled | 5 | C |
| 5509.21.00 | - - Single | 5 | D |
| 5509.22.00 | - - Multiple (folded) or cabled | 5 | D |
| 5509.31.00 | - - Single | 5 | C |
| 5509.32.00 | - - Multiple (folded) or cabled | 5 | C |
| 5509.41.00 | - - Single | 5 | C |
| 5509.42.00 | - - Multiple (folded) or cabled | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5509.51.00 | - - Mixed mainly or solely with artificial staple fibers | 5 | D |
| 5509.52.00 | - - Mixed mainly or solely with wool or fine animal hair | 5 | C |
| 5509.53.00 | - - Mixed mainly or solely with cotton | 5 | D |
| 5509.59.00 | - - Other | 5 | C |
| 5509.61.00 | - - Mixed mainly or solely with wool or fine animal hair | 5 | C |
| 5509.62.00 | - - Mixed mainly or solely with cotton | 5 | C |
| 5509.69.00 | - - Other | 5 | C |
| 5509.91.00 | - - Mixed mainly or solely with wool or fine animal hair | 5 | C |
| 5509.92.00 | - - Mixed mainly or solely with cotton | 5 | C |
| 5509.99.00 | - - Other | 5 | C |
| 5510.11.00 | - - Single | 5 | C |
| 5510.12.00 | - - Multiple (folded) or cabled | 5 | C |
| 5510.20.00 | - Other yarn, mixed mainly or solely with wool or fine animal hair | 5 | C |
| 5510.30.00 | - Other yarn, mixed mainly or solely with cotton | 5 | C |
| 5510.90.00 | - Other yarn | 5 | C |
| 5511.10.00 | - Of synthetic staple fibers, containing 85 % or more by weight of such fi bers | 5 | C |
| 5511.20.00 | - Of synthetic staple fibers, containing less than 85 % by weight of such fi bers | 5 | C |
| 5511.30.00 | - Of artificial staple fibers | 5 | C |
| 5512.11.00 | - - Unbleached or bleached | 10 | E |
| 5512.19.10 | - - - Twill weave (warp effect), with unbleached or bleached warp yarns a nd coloured weft yarns (or vice versa), weighing 400 g/m² or more | 5 | C |
| 5512.19.90 | - - - Other | 10 | A |
| 5512.21.00 | - - Unbleached or bleached | 10 | E |
| 5512.29.00 | - - Other | 10 | E |
| 5512.91.00 | - - Unbleached or bleached | 10 | E |
| 5512.99.00 | - - Other | 10 | A |
| 5513.11.00 | - - Of polyester staple fibers, plain weave | 10 | A |
| 5513.12.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fiber s | 10 | E |
| 5513.13.00 | - - Other woven fabrics of polyester staple fibers | 10 | A |
| 5513.19.00 | - - Other fabrics | 10 | A |
| 5513.21.00 | - - Of polyester staple fibers, plain weave | 10 | A |
| 5513.23.10 | - - - 3-thread or 4-thread twill, including cross twill, of polyester staple fib ers | 10 | A |
| 5513.23.90 | - - - Other | 10 | A |
| 5513.29.00 | - - Other fabrics | 10 | A |
| 5513.31.00 | - - Of polyester staple fibers, plain weave | 10 | A |
| 5513.39.10 | - - - 3-thread or 4-thread twill, including cross twill, of polyester staple fib ers | 10 | E |
| 5513.39.20 | - - Other woven fabrics of polyester staple fibers | 10 | A |
| 5513.39.90 | - - - Other | 10 | A |
| 5513.41.00 | - - Of polyester staple fibers, plain weave | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5513.49.10 | - - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | E |
| 5513.49.20 | - - - Other woven fabrics of polyester staple fibers | 10 | A |
| 5513.49.90 | - - - Other | 10 | E |
| 5514.11.10 | - - - Of a weight exceeding 200 g/m2 | 10 | A |
| 5514.11.90 | - - - Other | 10 | A |
| 5514.12.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | A |
| 5514.19.10 | - - - Other woven fabrics of polyester staple fibers | 10 | A |
| 5514.19.90 | - - - Other | 10 | E |
| 5514.21.00 | - - Of polyester staple fibers, plain weave | 10 | A |
| 5514.22.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | A |
| 5514.23.00 | - - Other woven fabrics of polyester staple fibers | 10 | A |
| 5514.29.00 | - - Other fabrics | 10 | E |
| 5514.30.10 | - - Of polyester staple fibers, plain weave | 10 | A |
| 5514.30.21 | - - - Weighing 400 g/m² or more | 5 | C |
| 5514.30.29 | - - - Other | 10 | E |
| 5514.30.30 | - - Other woven fabrics of polyester staple fibers | 10 | E |
| 5514.30.90 | - - Other | 10 | A |
| 5514.41.00 | - - Of polyester staple fibers, plain weave | 10 | E |
| 5514.42.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | E |
| 5514.43.00 | - - Other woven fabrics of polyester staple fibers | 10 | E |
| 5514.49.00 | - - Other fabrics | 10 | A |
| 5515.11.00 | - - Mixed mainly or solely with viscose rayon staple fibers | 10 | A |
| 5515.12.00 | - - Mixed mainly or solely with man-made filaments | 10 | A |
| 5515.13.00 | - - Mixed mainly or solely with wool or fine animal hair | 10 | E |
| 5515.19.00 | - - Other | 10 | A |
| 5515.21.00 | - - Mixed mainly or solely with man-made filaments | 10 | E |
| 5515.22.00 | - - Mixed mainly or solely with wool or fine animal hair | 10 | E |
| 5515.29.00 | - - Other | 10 | E |
| 5515.91.00 | - - Mixed mainly or solely with man-made filaments | 10 | E |
| 5515.99.10 | - - - Mixed mainly or solely with wool or fine animal hair | 10 | E |
| 5515.99.90 | - - - Other | 10 | E |
| 5516.11.00 | - - Unbleached or bleached | 10 | E |
| 5516.12.00 | - - Dyed | 10 | A |
| 5516.13.10 | - - - Weighing 400 g/m² or more | 5 | C |
| 5516.13.90 | - - - Other | 10 | E |
| 5516.14.00 | - - Printed | 10 | E |
| 5516.21.00 | - - Unbleached or bleached | 10 | E |
| 5516.22.00 | - - Dyed | 10 | E |
| 5516.23.10 | - - - Weighing 400 g/m² or more | 5 | C |
| 5516.23.90 | - - - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5516.24.00 | - - Printed | 10 | E |
| 5516.31.00 | - - Unbleached or bleached | 10 | E |
| 5516.32.00 | - - Dyed | 10 | E |
| 5516.33.00 | - - Of yarns of different colours | 10 | E |
| 5516.34.00 | - - Printed | 10 | E |
| 5516.41.00 | - - Unbleached or bleached | 10 | E |
| 5516.42.00 | - - Dyed | 10 | E |
| 5516.43.10 | - - - Weighing 400 g/m² or more | 5 | C |
| 5516.43.90 | - - - Other | 10 | E |
| 5516.44.00 | - - Printed | 10 | E |
| 5516.91.00 | - - Unbleached or bleached | 10 | E |
| 5516.92.00 | - - Dyed | 10 | E |
| 5516.93.00 | - - Of yarns of different colours | 10 | E |
| 5516.94.00 | - - Printed | 10 | E |
| 5601.21.11 | - - - - Weighing 100 g/m² or more but not more than 350 g/m² | 5 | C |
| 5601.21.19 | - - - - Other | 0 | A |
| 5601.21.21 | - - - Cylinders for cigarette filters, whether or not containing activated car bon | 5 | C |
| 5601.21.29 | - - - - Other | 15 | E |
| 5601.22.11 | - - - - Weighing 100 g/m² or more but not more than 350 g/m² | 5 | C |
| 5601.22.19 | - - - - Other | 0 | A |
| 5601.22.21 | - - - Cylinders for cigarette filters, whether or not containing activated car bon | 5 | C |
| 5601.22.29 | - - - - Other | 15 | E |
| 5601.29.10 | - - - Wadding | 5 | C |
| 5601.29.20 | - - - Articles of wadding | 15 | E |
| 5601.30.00 | - Textile flock and dust and mill neps | 5 | E |
| 5602.10.00 | - Needleloom felt and stitch-bonded fiber fabrics | 5 | C |
| 5602.21.00 | - - Of wool or fine animal hair | 5 | C |
| 5602.29.00 | - - Of other textile materials | 5 | E |
| 5602.90.10 | - - Covered with thermoplastics, of a thickness exceeding 0.15 mm, weighi ng more than 350 g/m² | 0 | A |
| 5602.90.20 | - - Impregnated | 0 | A |
| 5602.90.90 | - - Other | 5 | C |
| 5603.11.00 | - - Weighing not more than 25 g/m² | 0 | A |
| 5603.12.00 | - - Weighing more than 25 g/m² but not more than 70 g/m² | 0 | A |
| 5603.13.00 | - - Weighing more than 70 g/m² but not more than 150 g/m² | 0 | A |
| 5603.14.00 | - - Weighing more than 150 g/m² | 0 | A |
| 5603.91.00 | - - Weighing not more than 25 g/m² | 0 | A |
| 5603.92.00 | - - Weighing more than 25 g/m² but not more than 70 g/m² | 0 | A |
| 5603.93.00 | - - Weighing more than 70 g/m² but not more than 150 g/m² | 0 | A |
| 5603.94.00 | - - Weighing more than 150 g/m² | 0 | A |
| 5604.10.00 | - Rubber thread and cord, textile-covered | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5604.90.10 | - - High tenacity yarn of polyesters, of nylon or other polyamides or of vi scose rayon, impregnated or coated | 0 | A |
| 5604.90.90 | - - Other | 10 | E |
| 5605.00.00 | METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COM BINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWD ER OR COVERED WITH METAL | 0 | A |
| 5606.00.00 | GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GI MPED HORSEHAIR YARN); CHENILLE YARN; LOOP WALE-YARN | 5 | E |
| 5607.21.00 | - - Binder or baler twine | 15 | E |
| 5607.29.00 | - - Other | 15 | E |
| 5607.41.00 | - - Binder or baler twine | 15 | A |
| 5607.49.00 | - - Other | 15 | A |
| 5607.50.00 | - Of other synthetic fibers | 15 | D |
| 5607.90.10 | - - Of jute or of other textile bast fibers of heading 53.03 | 15 | E |
| 5607.90.90 | - - Other | 15 | A |
| 5608.11.00 | - - Made up fishing nets | 5 | E |
| 5608.19.00 | - - Other | 15 | E |
| 5608.90.00 | - Other | 15 | E |
| 5609.00.00 | ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 5 4.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPE CIFIED OR INCLUDED | 15 | A |
| 5701.10.00 | - Of wool or fine animal hair | 15 | E |
| 5701.90.00 | - Of other textile materials | 15 | E |
| 5702.10.00 | - "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs | 15 | E |
| 5702.20.00 | - Floor coverings of coconut fibers (coir) | 15 | E |
| 5702.31.00 | - - Of wool or fine animal hair | 15 | E |
| 5702.32.00 | - - Of man-made textile materials | 15 | E |
| 5702.39.00 | - - Of other textile materials | 15 | E |
| 5702.41.00 | - - Of wool or fine animal hair | 15 | E |
| 5702.42.00 | - - Of man-made textile materials | 15 | E |
| 5702.49.00 | - - Of other textile materials | 15 | E |
| 5702.50.10 | - - Of wool or fine animal hair | 15 | E |
| 5702.50.20 | - - Of man-made textile materials | 15 | E |
| 5702.50.90 | - - Other | 15 | E |
| 5702.91.00 | - - Of wool or fine animal hair | 15 | E |
| 5702.92.00 | - - Of man-made textile materials | 15 | E |
| 5702.99.00 | - - Of other textile materials | 15 | E |
| 5703.10.00 | - Of wool or fine animal hair | 15 | E |
| 5703.20.00 | - Of nylon or other polyamides | 15 | E |
| 5703.30.00 | - Of other man-made textile materials | 15 | E |
| 5703.90.00 | - Of other textile materials | 15 | E |
| 5704.10.00 | - Having a maximum surface area of 0.3 $m^2$ | 15 | E |
| 5704.90.00 | - Other | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5705.00.00 | OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHE THER OR NOT MADE UP | 15 | E |
| 5801.10.00 | - Of wool or fine animal hair | 10 | E |
| 5801.21.00 | - - Uncut weft pile fabrics | 10 | A |
| 5801.22.00 | - - Cut corduroy | 5 | E |
| 5801.23.10 | - - - With pile fibers of a length exceeding 3 mm | 10 | E |
| 5801.23.90 | - - - Other | 10 | A |
| 5801.26.00 | - - Chenille fabrics | 10 | E |
| 5801.27.10 | - - - Uncut (creped) | 10 | E |
| 5801.27.21 | - - - - With pile fibers of a length exceeding 3 mm | 10 | E |
| 5801.27.29 | - - - - Other | 10 | E |
| 5801.31.00 | - - Uncut weft pile fabrics | 10 | E |
| 5801.32.00 | - - Cut corduroy | 5 | E |
| 5801.33.00 | - - Other weft pile fabrics | 10 | E |
| 5801.36.00 | - - Chenille fabrics | 10 | E |
| 5801.37.11 | - - - - For closing by pressure ("Velcro") | 0 | A |
| 5801.37.19 | - - - - Other | 10 | E |
| 5801.37.21 | - - - - With pile fibers of a length exceeding 3 mm | 10 | E |
| 5801.37.22 | - - - - Other, pieces of a width exceeding 350 cm and weight of more tha n 130 g/m2 | 10 | E |
| 5801.37.29 | - - - - Other | 0 | A |
| 5801.90.00 | - Of other textile materials | 10 | E |
| 5802.11.00 | - - Unbleached | 10 | E |
| 5802.19.00 | - - Other | 10 | E |
| 5802.20.00 | - Terry towelling and similar woven terry fabrics, of other textile materials | 10 | E |
| 5802.30.00 | - Tufted textile fabrics | 10 | E |
| 5803.00.10 | - Of cotton | 10 | E |
| 5803.00.90 | - Other | 10 | E |
| 5804.10.00 | - Tulles and other net fabrics | 10 | E |
| 5804.21.00 | - - Of man-made fibers | 10 | A |
| 5804.29.00 | - - Of other textile materials | 10 | E |
| 5804.30.00 | - Hand-made lace | 10 | E |
| 5805.00.00 | HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED T APESTRIES (FOR EXAMPLE: PETIT POINT, CROSS STITCH), WHET HER OR NOT MADE UP | 15 | E |
| 5806.10.10 | - - Of a width of less than 10 cm, with pile fibers of a length exceeding 3 mm | 10 | E |
| 5806.10.20 | - - For closing by pressure ("Velcro") | 0 | A |
| 5806.10.90 | - - Other | 10 | E |
| 5806.20.00 | - Other woven fabrics, containing by weight 5 % or more of elastomeric y arn or rubber thread | 10 | A |
| 5806.31.10 | - - - Of a density exceeding 75 yarns per cm2 | 5 | C |
| 5806.31.90 | - - - Other | 10 | A |
| 5806.32.10 | - - - Of polyamides, of a density exceeding 75 yarns per cm2 | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5806.32.90 | - - - Other | 10 | D |
| 5806.39.00 | - - Of other textile materials | 10 | A |
| 5806.40.00 | - Fabrics consisting of warp without weft assembled by means of an adhes ive (bolducs) | 10 | E |
| 5807.10.00 | - Woven | 10 | A |
| 5807.90.00 | - Other | 10 | D |
| 5808.10.00 | - Braids in the piece | 10 | E |
| 5808.90.00 | - Other | 10 | E |
| 5809.00.00 | WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 56.05, OF THE KIND USED IN A PPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED | 10 | E |
| 5810.10.00 | - Embroidery without visible ground | 10 | E |
| 5810.91.00 | - - Of cotton | 10 | E |
| 5810.92.00 | - - Of man-made fibers | 10 | E |
| 5810.99.00 | - - Of other textile materials | 10 | E |
| 5811.00.10 | - Of dipped fabrics | 10 | E |
| 5811.00.90 | - Other | 10 | A |
| 5901.10.00 | - Textile fabrics coated with gum or amylaceous substances, of the kind us ed for the outer covers of books or the like | 5 | C |
| 5901.90.00 | - Other | 5 | C |
| 5902.10.00 | - Of nylon or other polyamides | 0 | A |
| 5902.20.00 | - Of polyesters | 0 | A |
| 5902.90.00 | - Other | 0 | A |
| 5903.10.00 | - With poly(vinyl chloride) | 5 | C |
| 5903.20.00 | - With polyurethane | 10 | A |
| 5903.90.10 | - - Fabrics with visible particles of thermoplastics on one or both sides (in terlinings) | 5 | A |
| 5903.90.20 | - - Other, of polyamides, of a density exceeding 35 yarns per cm2 | 5 | C |
| 5903.90.30 | - - Other, of textured polyester yarn coated with acrylic polymers, in the p iece, of a width exceeding 183 cm | 10 | E |
| 5903.90.90 | - - Other | 10 | E |
| 5904.10.00 | - Linoleum | 0 | A |
| 5904.90.00 | - Other | 10 | E |
| 5905.00.00 | TEXTILE WALL COVERINGS | 10 | E |
| 5906.10.00 | - Adhesive tape of a width not exceeding 20 cm | 10 | A |
| 5906.91.00 | - - Knitted or crocheted | 10 | E |
| 5906.99.10 | - - - Of polyamides or viscose rayon, weighing 150 g/m² or more but not more than 500 g/m² | 5 | C |
| 5906.99.20 | - - - Flannel | 10 | E |
| 5906.99.30 | - - - Rubberised nylon fabrics of the kind used in the manufacture of tyres | 0 | A |
| 5906.99.90 | - - - Other | 10 | E |
| 5907.00.00 | TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVE RED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO B ACK-CLOTHS OR THE LIKE | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5908.00.00 | TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, ST OVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THERE FOR, WHETHER OR NOT IMPREGNATED | 5 | C |
| 5909.00.00 | TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER MATE RIALS | 0 | A |
| 5910.00.00 | TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERE D OR LAMINATED WITH PLASTICS, OR REINFORCED WITH META L OR OTHER MATERIAL | 0 | A |
| 5911.10.00 | - Textile fabrics, felt and felt-lined woven fabrics, coated, covered or lamin ated with rubber, leather or other material, of the kind used for card clothi ng, and similar fabrics of the kind used for other technical purposes, inclu ding narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams) | 5 | C |
| 5911.20.00 | - Bolting cloth, whether or not made up | 5 | C |
| 5911.31.00 | - - Weighing less than 650 g/m2 | 0 | A |
| 5911.32.00 | - - Weighing 650 g/m² of more | 0 | A |
| 5911.40.00 | - Straining cloth and thick cloth of the kind used in oil presses or the like, including that of human hair | 0 | A |
| 5911.90.00 | - Other | 0 | A |
| 6001.10.00 | - "Long pile" fabrics | 10 | E |
| 6001.21.00 | - - Of cotton | 10 | E |
| 6001.22.00 | - - Of man-made fibers | 10 | F |
| 6001.29.00 | - - Of other textile materials | 10 | E |
| 6001.91.10 | - - - With pile fibers of a length exceeding 3 mm | 10 | E |
| 6001.91.90 | - - - Other | 10 | E |
| 6001.92.10 | - - - With pile fibers of a length exceeding 3 mm | 5 | C |
| 6001.92.90 | - - - Other | 10 | F |
| 6001.99.00 | - - Of other textile materials | 10 | E |
| 6002.40.11 | - - - Of a width not exceeding 11 cm and a thickness not exceeding 3 m m, for edging | 0 | A |
| 6002.40.19 | - - - Other | 10 | F |
| 6002.40.90 | - - Other | 10 | E |
| 6002.90.00 | - Other | 10 | E |
| 6003.10.00 | - Of wool or fine animal hair | 10 | E |
| 6003.20.00 | - Of cotton | 10 | F |
| 6003.30.00 | - Of synthetic fibers | 10 | E |
| 6003.40.00 | - Of artificial fibers | 10 | E |
| 6003.90.00 | - Other | 10 | E |
| 6004.10.10 | - - With polyurethane ("lycra") | 5 | D |
| 6004.10.90 | - - Other | 10 | D |
| 6004.90.00 | - Other | 10 | F |
| 6005.21.00 | - - Unbleached or bleached | 10 | E |
| 6005.22.00 | - - Dyed | 10 | F |
| 6005.23.00 | - - Of yarns of different colours | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6005.24.00 | - - Printed | 10 | E |
| 6005.31.00 | - - Unbleached or bleached | 10 | E |
| 6005.32.00 | - - Dyed | 10 | F |
| 6005.33.00 | - - Of yarns of different colours | 10 | E |
| 6005.34.00 | - - Printed | 10 | E |
| 6005.41.00 | - - Unbleached or bleached | 10 | E |
| 6005.42.00 | - - Dyed | 10 | E |
| 6005.43.00 | - - Of yarns of different colours | 10 | E |
| 6005.44.00 | - - Printed | 10 | E |
| 6005.90.10 | - - Of wool or fine animal hair | 10 | E |
| 6005.90.90 | - - Other | 10 | E |
| 6006.10.00 | - Of wool or fine animal hair | 10 | E |
| 6006.21.00 | - - Unbleached or bleached | 10 | E |
| 6006.22.00 | - - Dyed | 10 | D |
| 6006.23.00 | - - Of yarns of different colours | 10 | D |
| 6006.24.00 | - - Printed | 10 | D |
| 6006.31.00 | - - Unbleached or bleached | 10 | E |
| 6006.32.00 | - - Dyed | 10 | D |
| 6006.33.00 | - - Of yarns of different colours | 10 | E |
| 6006.34.00 | - - Printed | 10 | D |
| 6006.41.00 | - - Unbleached or bleached | 10 | E |
| 6006.42.00 | - - Dyed | 10 | D |
| 6006.43.00 | - - Of yarns of different colours | 10 | E |
| 6006.44.00 | - - Printed | 10 | E |
| 6006.90.00 | - Other | 10 | F |
| 6101.20.00 | - Of cotton | 15 | G |
| 6101.30.00 | - Of man-made fibers | 15 | G |
| 6101.90.10 | - - Of wool or fine animal hair | 15 | E |
| 6101.90.90 | - - Other | 15 | G |
| 6102.10.00 | - Of wool or fine animal hair | 15 | E |
| 6102.20.00 | - Of cotton | 15 | G |
| 6102.30.00 | - Of man-made fibers | 15 | G |
| 6102.90.00 | - Of other textile materials | 15 | E |
| 6103.10.10 | - - Of wool or fine animal hair | 15 | E |
| 6103.10.20 | - Of synthetic fibers | 15 | G |
| 6103.10.90 | - - Of other textile materials | 15 | G |
| 6103.22.00 | - - Of cotton | 15 | E |
| 6103.23.00 | - - Of synthetic fibers | 15 | G |
| 6103.29.10 | - - Of wool or fine animal hair | 15 | E |
| 6103.29.90 | - - - Other | 15 | G |
| 6103.31.00 | - - Of wool or fine animal hair | 15 | E |
| 6103.32.00 | - - Of cotton | 15 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6103.33.00 | - - Of synthetic fibers | 15 | G |
| 6103.39.00 | - - Of other textile materials | 15 | G |
| 6103.41.00 | - - Of wool or fine animal hair | 15 | E |
| 6103.42.00 | - - Of cotton | 15 | G |
| 6103.43.00 | - - Of synthetic fibers | 15 | E |
| 6103.49.00 | - - Of other textile materials | 15 | G |
| 6104.13.00 | - - Of synthetic fibers | 15 | G |
| 6104.19.10 | - - - Of wool or fine animal hair | 15 | E |
| 6104.19.20 | - - - Of cotton | 15 | G |
| 6104.19.90 | - - - Other | 15 | G |
| 6104.22.00 | - - Of cotton | 15 | G |
| 6104.23.00 | - -Of synthetic fibers | 15 | G |
| 6104.29.10 | - - - Of wool or fine animal hair | 15 | E |
| 6104.29.90 | - - - Other | 15 | G |
| 6104.31.00 | - - Of wool or fine animal hair | 15 | E |
| 6104.32.00 | - - Of cotton | 15 | G |
| 6104.33.00 | - - Of synthetic fibers | 15 | E |
| 6104.39.00 | - - Of other textile materials | 15 | G |
| 6104.41.00 | - - Of wool or fine animal hair | 15 | E |
| 6104.42.00 | - - Of cotton | 15 | E |
| 6104.43.00 | - - Of synthetic fibers | 15 | E |
| 6104.44.00 | - - Of artificial fibers | 15 | G |
| 6104.49.00 | - - Of other textile materials | 15 | E |
| 6104.51.00 | - - Of wool or fine animal hair | 15 | E |
| 6104.52.00 | - - Of cotton | 15 | G |
| 6104.53.00 | - - Of synthetic fibers | 15 | G |
| 6104.59.00 | - - Of other textile materials | 15 | G |
| 6104.61.00 | - - Of wool or fine animal hair | 15 | E |
| 6104.62.00 | - - Of cotton | 15 | G |
| 6104.63.00 | - - Of synthetic fibers | 15 | E |
| 6104.69.00 | - - Of other textile materials | 15 | G |
| 6105.10.00 | - Of cotton | 15 | G |
| 6105.20.00 | - Of man-made fibers | 15 | E |
| 6105.90.00 | - Of other textile materials | 15 | E |
| 6106.10.00 | - Of cotton | 15 | G |
| 6106.20.00 | - Of man-made fibers | 15 | E |
| 6106.90.00 | - Of other textile materials | 15 | E |
| 6107.11.00 | - - Of cotton | 15 | G |
| 6107.12.00 | - - Of man-made fibers | 15 | E |
| 6107.19.00 | - - Of other textile materials | 15 | E |
| 6107.21.00 | - - Of cotton | 15 | G |
| 6107.22.00 | - - Of man-made fibers | 15 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6107.29.00 | - - Of other textile materials | 15 | G |
| 6107.91.00 | - - Of cotton | 15 | G |
| 6107.99.10 | - - Of man-made fibers | 15 | G |
| 6107.99.90 | - - - Other | 15 | G |
| 6108.11.00 | - - Of man-made fibers | 15 | G |
| 6108.19.00 | - - Of other textile materials | 15 | G |
| 6108.21.00 | - - Of cotton | 15 | G |
| 6108.22.00 | - - Of man-made fibers | 15 | G |
| 6108.29.00 | - - Of other textile materials | 15 | G |
| 6108.31.00 | - - Of cotton | 15 | G |
| 6108.32.00 | - - Of man-made fibers | 15 | G |
| 6108.39.00 | - - Of other textile materials | 15 | G |
| 6108.91.00 | - - Of cotton | 15 | G |
| 6108.92.00 | - - Of man-made fibers | 15 | E |
| 6108.99.00 | - - Of other textile materials | 15 | G |
| 6109.10.00 | - Of cotton | 15 | G |
| 6109.90.00 | - Of other textile materials | 15 | G |
| 6110.11.00 | - - Of wool | 15 | G |
| 6110.12.00 | - - Of Kashmir (cashmere) goats | 15 | G |
| 6110.19.00 | - - Other | 15 | G |
| 6110.20.00 | - Of cotton | 15 | G |
| 6110.30.00 | - Of man-made fibers | 15 | G |
| 6110.90.00 | - Of other textile materials | 15 | E |
| 6111.20.00 | - Of cotton | 15 | G |
| 6111.30.00 | - Of synthetic fibers | 15 | G |
| 6111.90.10 | - - Of wool or fine animal hair | 15 | E |
| 6111.90.90 | - - Other | 15 | G |
| 6112.11.00 | - - Of cotton | 15 | G |
| 6112.12.00 | - - Of synthetic fibers | 15 | G |
| 6112.19.00 | - - Of other textile materials | 15 | G |
| 6112.20.00 | - Overalls and ski suits | 15 | G |
| 6112.31.00 | - - Of synthetic fibers | 15 | G |
| 6112.39.00 | - - Of other textile materials | 15 | G |
| 6112.41.00 | - - Of synthetic fibers | 15 | G |
| 6112.49.00 | - - Of other textile materials | 15 | G |
| 6113.00.00 | GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 59.03, 59.06 OR 59.07 | 15 | G |
| 6114.20.00 | - Of cotton | 15 | G |
| 6114.30.00 | - Of man-made fibers | 15 | E |
| 6114.90.00 | - Of other textile materials | 15 | G |
| 6115.10.10 | - - Stockings for varicose veins | 0 | A |
| 6115.10.90 | - - Other | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6115.21.00 | - - Of synthetic fibers, measuring per single yarn less than 67 decitex | 15 | G |
| 6115.22.00 | - - Of synthetic fibers, measuring per single yarn 67 decitex or more | 15 | G |
| 6115.29.00 | - - Of other textile materials | 15 | E |
| 6115.30.00 | - Other women's full-length or knee-length hosiery, measuring per single y arn less than 67 decitex | 15 | G |
| 6115.94.00 | - - Of wool or fine animal hair | 15 | E |
| 6115.95.00 | - - Of cotton | 15 | G |
| 6115.96.00 | - - Of synthetic fibers | 15 | G |
| 6115.99.00 | - - Of other textile materials | 15 | E |
| 6116.10.00 | - Impregnated, coated or covered with plastic or rubber | 15 | E |
| 6116.91.00 | - - Of wool or fine animal hair | 15 | E |
| 6116.92.00 | - - Of cotton | 15 | E |
| 6116.93.00 | - - Of synthetic fibers | 15 | G |
| 6116.99.00 | - - Of other textile materials | 15 | E |
| 6117.10.00 | - Shawls, scarves, mufflers, mantillas, veils and the like | 15 | E |
| 6117.80.10 | - - Kneepads and shin guards, other than for sports | 0 | A |
| 6117.80.20 | - - Ties, bow ties and cravats | 15 | E |
| 6117.80.90 | - - Other | 15 | E |
| 6117.90.00 | - Parts | 15 | G |
| 6201.11.00 | - - Of wool or fine animal hair | 15 | G |
| 6201.12.00 | - - Of cotton | 15 | E |
| 6201.13.00 | - - Of man-made fibers | 15 | E |
| 6201.19.00 | - - Of other textile materials | 15 | G |
| 6201.91.00 | - - Of wool or fine animal hair | 15 | E |
| 6201.92.00 | - - Of cotton | 15 | H |
| 6201.93.00 | - - Of man-made fibers | 15 | G |
| 6201.99.00 | - - Of other textile materials | 15 | E |
| 6202.11.00 | - - Of wool or fine animal hair | 15 | E |
| 6202.12.00 | - - Of cotton | 15 | G |
| 6202.13.00 | - - Of man-made fibers | 15 | G |
| 6202.19.00 | - - Of other textile materials | 15 | G |
| 6202.91.00 | - - Of wool or fine animal hair | 15 | E |
| 6202.92.00 | - - Of cotton | 15 | G |
| 6202.93.00 | - - Of man-made fibers | 15 | G |
| 6202.99.00 | - - Of other textile materials | 15 | G |
| 6203.11.00 | - - Of wool or fine animal hair | 15 | E |
| 6203.12.00 | - - Of synthetic fibers | 15 | G |
| 6203.19.00 | - - Of other textile materials | 15 | E |
| 6203.22.00 | - - Of cotton | 15 | H |
| 6203.23.00 | - - Of synthetic fibers | 15 | E |
| 6203.29.10 | - - - Of wool or fine animal hair | 15 | E |
| 6203.29.90 | - - - Other | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6203.31.00 | - - Of wool or fine animal hair | 15 | E |
| 6203.32.00 | - - Of cotton | 15 | E |
| 6203.33.00 | - - Of synthetic fibers | 15 | E |
| 6203.39.00 | - - Of other textile materials | 15 | G |
| 6203.41.00 | - - Of wool or fine animal hair | 15 | E |
| 6203.42.00 | - - Of cotton | 15 | G |
| 6203.43.00 | - - Of synthetic fibers | 15 | G |
| 6203.49.00 | - - Of other textile materials | 15 | G |
| 6204.11.00 | - - Of wool or fine animal hair | 15 | E |
| 6204.12.00 | - - Of cotton | 15 | E |
| 6204.13.00 | - - Of synthetic fibers | 15 | G |
| 6204.19.00 | - - Of other textile materials | 15 | G |
| 6204.21.00 | - - Of wool or fine animal hair | 15 | E |
| 6204.22.00 | - - Of cotton | 15 | E |
| 6204.23.00 | - - Of synthetic fibers | 15 | G |
| 6204.29.00 | - - Of other textile materials | 15 | G |
| 6204.31.00 | - - Of wool or fine animal hair | 15 | E |
| 6204.32.00 | - - Of cotton | 15 | G |
| 6204.33.00 | - - Of synthetic fibers | 15 | E |
| 6204.39.00 | - - Of other textile materials | 15 | G |
| 6204.41.00 | - - Of wool or fine animal hair | 15 | E |
| 6204.42.00 | - - Of cotton | 15 | E |
| 6204.43.00 | - - Of synthetic fibers | 15 | G |
| 6204.44.00 | - - Of artificial fibers | 15 | G |
| 6204.49.00 | - - Of other textile materials | 15 | G |
| 6204.51.00 | - - Of wool or fine animal hair | 15 | E |
| 6204.52.00 | - - Of cotton | 15 | H |
| 6204.53.00 | - - Of synthetic fibers | 15 | G |
| 6204.59.00 | - - Of other textile materials | 15 | E |
| 6204.61.00 | - - Of wool or fine animal hair | 15 | E |
| 6204.62.00 | - - Of cotton | 15 | H |
| 6204.63.00 | - - Of synthetic fibers | 15 | H |
| 6204.69.00 | - - Of other textile materials | 15 | G |
| 6205.20.00 | - Of cotton | 15 | G |
| 6205.30.00 | - Of man-made fibers | 15 | H |
| 6205.90.10 | - - Of wool or fine animal hair | 15 | E |
| 6205.90.90 | - - Other | 15 | E |
| 6206.10.00 | - Of silk or silk waste | 15 | G |
| 6206.20.00 | - Of wool or fine animal hair | 15 | E |
| 6206.30.00 | - Of cotton | 15 | H |
| 6206.40.00 | - Of man-made fibers | 15 | H |
| 6206.90.00 | - Of other textile materials | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6207.11.00 | - - Of cotton | 15 | E |
| 6207.19.00 | - - Of other textile materials | 15 | G |
| 6207.21.00 | - - Of cotton | 15 | E |
| 6207.22.00 | - - Of man-made fibers | 15 | G |
| 6207.29.00 | - - Of other textile materials | 15 | G |
| 6207.91.00 | - - Of cotton | 15 | E |
| 6207.99.10 | - - - Of man-made fibers | 15 | G |
| 6207.99.90 | - - - Other | 15 | G |
| 6208.11.00 | - - Of man-made fibers | 15 | G |
| 6208.19.00 | - - Of other textile materials | 15 | G |
| 6208.21.00 | - - Of cotton | 15 | E |
| 6208.22.00 | - - Of man-made fibers | 15 | G |
| 6208.29.00 | - - Of other textile materials | 15 | G |
| 6208.91.00 | - - Of cotton | 15 | E |
| 6208.92.00 | - - Of man-made fibers | 15 | G |
| 6208.99.00 | - - Of other textile materials | 15 | G |
| 6209.20.00 | - Of cotton | 15 | E |
| 6209.30.00 | - Of synthetic fibers | 15 | G |
| 6209.90.10 | - - Of wool or fine animal hair | 15 | E |
| 6209.90.90 | - - Other | 15 | G |
| 6210.10.10 | - - Disposable sterilised overalls | 0 | A |
| 6210.10.90 | - - Other | 15 | G |
| 6210.20.00 | - Other garments, of the type described in subheadings 6201.11 to 6201.19 | 15 | G |
| 6210.30.00 | - Other garments, of the type described in subheadings 6202.11 to 6202.19 | 15 | G |
| 6210.40.00 | - Other men's or boys' garments | 15 | E |
| 6210.50.00 | - Other women's or girls' garments | 15 | G |
| 6211.11.00 | - - Men's or boys' | 15 | E |
| 6211.12.00 | - - Women's or girls' | 15 | E |
| 6211.20.00 | - Overalls and ski suits | 15 | G |
| 6211.32.00 | - - Of cotton | 15 | H |
| 6211.33.00 | - - Of man-made fibers | 15 | E |
| 6211.39.00 | - - Of other textile materials | 15 | E |
| 6211.42.00 | - - Of cotton | 15 | E |
| 6211.43.00 | - - Of man-made fibers | 15 | E |
| 6211.49.10 | - - - Of wool or fine animal hair | 15 | E |
| 6211.49.90 | - - - Other | 15 | G |
| 6212.10.00 | - Brassieres | 15 | H |
| 6212.20.00 | - Girdles and panty girdles | 15 | G |
| 6212.30.00 | - Corselettes | 15 | G |
| 6212.90.00 | - Other | 15 | G |
| 6213.20.00 | - Of cotton | 15 | H |
| 6213.90.00 | - Of other textile materials | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6214.10.00 | - Of silk or silk waste | 15 | G |
| 6214.20.00 | - Of wool or fine animal hair | 15 | E |
| 6214.30.00 | - Of synthetic fibers | 15 | E |
| 6214.40.00 | - Of artificial fibers | 15 | G |
| 6214.90.00 | - Of other textile materials | 15 | E |
| 6215.10.00 | - Of silk or silk waste | 15 | G |
| 6215.20.00 | - Of man-made fibers | 15 | H |
| 6215.90.00 | - Of other textile materials | 15 | E |
| 6216.00.00 | GLOVES, MITTENS AND MITTS | 15 | E |
| 6217.10.00 | - Clothing accessories | 15 | H |
| 6217.90.00 | - Parts | 15 | G |
| 6301.10.00 | - Electric blankets | 15 | E |
| 6301.20.00 | - Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair | 15 | G |
| 6301.30.00 | - Blankets (other than electric blankets) of cotton | 15 | G |
| 6301.40.00 | - Blankets (other than electric blankets) of synthetic fibers | 15 | G |
| 6301.90.00 | - Other blankets | 15 | E |
| 6302.10.00 | - Bed linen, knitted or crocheted | 15 | E |
| 6302.21.00 | - - Of cotton | 15 | E |
| 6302.22.00 | - - Of man-made fibers | 15 | G |
| 6302.29.00 | - - Of other textile materials | 15 | E |
| 6302.31.00 | - - Of cotton | 15 | G |
| 6302.32.00 | - - Of man-made fibers | 15 | G |
| 6302.39.00 | - - Of other textile materials | 15 | E |
| 6302.40.00 | - Table linen, knitted or crocheted | 15 | G |
| 6302.51.00 | - - Of cotton | 15 | E |
| 6302.53.00 | - - Of man-made fibers | 15 | G |
| 6302.59.10 | - - - Of linen | 15 | G |
| 6302.59.90 | - - - Other | 15 | G |
| 6302.60.00 | - Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton | 15 | E |
| 6302.91.00 | - - Of cotton | 15 | G |
| 6302.93.00 | - - Of man-made fibers | 15 | G |
| 6302.99.10 | - - - Of linen | 15 | G |
| 6302.99.90 | - - - Other | 15 | G |
| 6303.12.00 | - - Of synthetic fibers | 15 | E |
| 6303.19.10 | - - - Of Cotton | 15 | G |
| 6303.19.90 | - - - Other | 15 | E |
| 6303.91.00 | - - Of cotton | 15 | G |
| 6303.92.00 | - - Of synthetic fibers | 15 | E |
| 6303.99.00 | - - Of other textile materials | 15 | E |
| 6304.11.00 | - - Knitted or crocheted | 15 | G |
| 6304.19.00 | - - Other | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6304.91.00 | - - Knitted or crocheted | 15 | G |
| 6304.92.00 | - - Not knitted or crocheted, of cotton | 15 | G |
| 6304.93.00 | - - Not knitted or crocheted, of synthetic fibers | 15 | E |
| 6304.99.00 | - - Not knitted or crocheted, of other textile materials | 15 | E |
| 6305.10.00 | - Of jute or of other textile bast fibers of heading 53.03 | 15 | G |
| 6305.20.00 | - Of cotton | 15 | G |
| 6305.32.00 | - - Flexible intermediate bulk containers | 15 | G |
| 6305.33.00 | - - Other, of polyethylene or polypropylene strip or the like | 15 | G |
| 6305.39.00 | - - Other | 15 | G |
| 6305.90.00 | - Of other textile materials | 15 | E |
| 6306.12.00 | - - Of synthetic fibers | 15 | E |
| 6306.19.10 | - - - Of Cotton | 15 | G |
| 6306.19.90 | - - - Other | 15 | E |
| 6306.22.00 | - - Of synthetic fibers | 15 | E |
| 6306.29.10 | - - - Of cotton | 15 | G |
| 6306.29.90 | - - - Other | 15 | G |
| 6306.30.10 | - - Of synthetic fibers | 15 | G |
| 6306.30.90 | - - Of other textile materials | 15 | G |
| 6306.40.00 | - Pneumatic mattresses | 15 | G |
| 6306.90.10 | - - Of cotton | 15 | G |
| 6306.90.90 | - - Of other textile materials | 15 | E |
| 6307.10.00 | - Floorcloths, dishcloths, dusters and similar cleaning cloths | 15 | E |
| 6307.20.00 | - Life jackets and lifebelts | 0 | A |
| 6307.90.10 | - - Safety belts | 0 | A |
| 6307.90.20 | - - Disposable masks | 0 | A |
| 6307.90.30 | - - Safety reflective strip | 0 | A |
| 6307.90.90 | - - Other | 15 | G |
| 6308.00.00 | SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKING FOR RETAIL SALE | 15 | G |
| 6309.00.10 | - Footwear | 15 | E |
| 6309.00.90 | - Other | 15 | E |
| 6310.10.00 | - Sorted | 10 | E |
| 6310.90.10 | - - Containing 80 % or more by weight of polyesters | 5 | E |
| 6310.90.20 | - - Containing 80 % or more by weight of acrylic fibers | 5 | E |
| 6310.90.90 | - - Other | 10 | E |
| 6401.10.00 | - Footwear incorporating a protective metal toecap | 15 | X |
| 6401.92.00 | - - Covering the ankle but not covering the knee | 15 | X |
| 6401.99.10 | - - - Covering the knee | 15 | X |
| 6401.99.90 | - - - Other | 15 | X |
| 6402.12.00 | - - Ski-boots, cross-country ski footwear and snowboard boots | 15 | A |
| 6402.19.00 | - - Other | 15 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6402.20.00 | - Footwear with upper straps or thongs assembled to the sole by means of plugs | 15 | X |
| 6402.91.10 | - - - Footwear incorporating a protective metal toecap | 15 | E |
| 6402.91.90 | - - - Other | 15 | X |
| 6402.99.10 | - - - Footwear incorporating a protective metal toecap | 15 | E |
| 6402.99.90 | - - - Other | 15 | E |
| 6403.12.00 | - - Ski-boots, cross-country ski footwear and snowboard boots | 15 | A |
| 6403.19.00 | - - Other | 15 | E |
| 6403.20.00 | - Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 15 | X |
| 6403.40.00 | - Other footwear, incorporating a protective metal toecap | 15 | X |
| 6403.51.00 | - - Covering the ankle | 15 | X |
| 6403.59.00 | - - Other | 15 | X |
| 6403.91.10 | - - - Footwear made on a base or platform of wood, not having an inner s ole or a protective metal toecap | 15 | X |
| 6403.91.90 | - - - Other | 15 | X |
| 6403.99.10 | - - - Footwear made on a base or platform of wood, not having an inner s ole or a protective metal toecap | 15 | X |
| 6403.99.90 | - - - Other | 15 | X |
| 6404.11.00 | - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like | 15 | E |
| 6404.19.10 | - - - Overshoes with outer soles of plastics | 0 | A |
| 6404.19.90 | - - - Other | 15 | X |
| 6404.20.00 | - Footwear with outer soles of leather or composition leather | 15 | X |
| 6405.10.00 | - With uppers of leather or composition leather | 15 | X |
| 6405.20.00 | - With uppers of textile materials | 15 | X |
| 6405.90.00 | - Other | 15 | X |
| 6406.10.10 | - - Toe caps | 10 | G |
| 6406.10.90 | - - Other | 10 | G |
| 6406.20.00 | - Outer soles and heels, of rubber or plastics | 10 | X |
| 6406.90.11 | - - - Outer soles and heels | 10 | G |
| 6406.90.12 | - - - Birch wood shanks, made on the basis of pressure and heat | 0 | A |
| 6406.90.19 | - - - Other | 0 | A |
| 6406.90.91 | - - - Outer soles and heels, other than of rubber, plastics or wood | 10 | X |
| 6406.90.92 | - - - Removable in-soles, heel cushions and similar articles | 10 | G |
| 6406.90.99 | - - - Other | 10 | G |
| 6501.00.00 | HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCK ED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCH ONS (INCLUDING SLIT MANCHONS), OF FELT | 5 | C |
| 6502.00.00 | HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF AN Y MATERIAL, NEITHER BLOCKED TO SHAPE, NOR MADE WITH B RIMS, NOR LINED, NOR TRIMMED | 5 | C |
| 6504.00.00 | HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBL ING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR T RIMMED | 15 | C |
| 6505.00.10 | - Hair-nets | 15 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6505.00.20 | - Hats and other headgear of felt, made with hat-forms and plateaux of he ading 65.01, whether or not lined or trimmed | 15 | C |
| 6505.00.90 | - Other | 15 | C |
| 6506.10.10 | - - Of plastics, whether or not reinforced with glass fibers or other materia ls | 15 | C |
| 6506.10.90 | - - Other | 15 | C |
| 6506.91.00 | - - Of rubber or of plastics | 15 | C |
| 6506.99.10 | - - - Of furskin | 15 | C |
| 6506.99.90 | - - - Other | 15 | C |
| 6507.00.00 | HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAM ES, PEAKS AND CHINSTRAPS, FOR HEADGEAR | 5 | C |
| 6601.10.00 | - Garden or similar umbrellas | 15 | A |
| 6601.91.00 | - - Having a telescopic shaft | 15 | A |
| 6601.99.00 | - - Other | 15 | A |
| 6602.00.00 | WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE | 15 | A |
| 6603.20.00 | - Umbrella frames, including frames mounted on shafts (sticks) | 5 | A |
| 6603.90.00 | - Other | 5 | A |
| 6701.00.00 | SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 05.05 AND WORKE D QUILLS AND SCAPES | 15 | C |
| 6702.10.00 | - Of plastics | 15 | C |
| 6702.90.00 | - Of other materials | 15 | C |
| 6703.00.10 | - Man-made textile materials, prepared for use in making dolls' hair | 5 | A |
| 6703.00.90 | - Other | 15 | C |
| 6704.11.00 | - - Complete wigs | 15 | C |
| 6704.19.00 | - - Other | 15 | C |
| 6704.20.00 | - Of human hair | 15 | C |
| 6704.90.00 | - Of other materials | 15 | C |
| 6801.00.00 | SETS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EX CEPT SLATE) | 15 | E |
| 6802.10.00 | - Tiles, cubes and similar articles, whether or not rectangular (including sq uare), the largest surface area of which is capable of being enclosed in a s quare the side of which is less than 7 cm; artificially coloured granules, ch ippings and powder | 15 | E |
| 6802.21.00 | - - Marble, travertine and alabaster | 15 | E |
| 6802.23.00 | - - Granite | 15 | E |
| 6802.29.10 | - - - Other calcareous stone | 15 | E |
| 6802.29.90 | - - - Other | 15 | E |
| 6802.91.00 | - - Marble, travertine and alabaster | 15 | E |
| 6802.92.00 | - - Other calcareous stone | 15 | E |
| 6802.93.00 | - - Granite | 15 | E |
| 6802.99.00 | - - Other stone | 15 | E |
| 6803.00.00 | WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERAT ED SLATE | 5 | E |
| 6804.10.00 | - Millstones and grindstones for milling, grinding or pulping | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6804.21.00 | - - Of agglomerated synthetic or natural diamond | 0 | A |
| 6804.22.00 | - - Of other agglomerated abrasives or of ceramics | 0 | A |
| 6804.23.00 | - - Of natural stone | 0 | A |
| 6804.30.00 | - Hand sharpening or polishing stones | 0 | A |
| 6805.10.00 | - On a base of woven textile fabric only | 10 | E |
| 6805.20.10 | - - Abrasive paper for wood and waterproof abrasive paper, other than disc s | 10 | E |
| 6805.20.90 | - - Other | 10 | E |
| 6805.30.00 | - On a base of other materials | 5 | E |
| 6806.10.00 | - Slag wool, rock wool and similar mineral wool (including intermixtures t hereof), in bulk, sheets or rolls | 0 | A |
| 6806.20.00 | - Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof) | 0 | A |
| 6806.90.00 | - Other | 0 | A |
| 6807.10.00 | - In rolls | 5 | E |
| 6807.90.00 | - Other | 5 | E |
| 6808.00.00 | PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF V EGETABLE FIBER, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLE S, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WI TH CEMENT, PLASTER OR OTHER MINERAL BINDERS | 15 | E |
| 6809.11.00 | - - Faced or reinforced with paper or paperboard only | 5 | E |
| 6809.19.00 | - - Other | 15 | E |
| 6809.90.00 | - Other articles | 15 | E |
| 6810.11.00 | - - Building blocks and bricks | 15 | E |
| 6810.19.00 | - - Other | 15 | E |
| 6810.91.00 | - - Prefabricated structural components for building or civil engineering | 15 | E |
| 6810.99.00 | - - Other | 15 | E |
| 6811.40.10 | - - Corrugated sheets | 15 | E |
| 6811.40.20 | - - Other sheets, panels, tiles and similar articles | 15 | E |
| 6811.40.30 | - - Tubes, pipes and tube or pipe fittings | 15 | E |
| 6811.40.90 | - - Other articles | 15 | E |
| 6811.81.00 | - - Corrugated sheets | 15 | E |
| 6811.82.00 | - - Other sheets, panels, tiles and similar articles | 15 | E |
| 6811.89.00 | - - Other articles | 15 | E |
| 6812.80.10 | - - Clothing, clothing accessories, footwear and headgear | 5 | E |
| 6812.80.20 | - - Paper, millboard and felt | 0 | A |
| 6812.80.30 | - - Compressed fiber jointing, in sheets or rolls | 0 | A |
| 6812.80.91 | - - -Fabricated crocidolite fibers; mixtures with a basis of crocidolite or wi th a basis of crocidolite and magnesium carbonate | 0 | A |
| 6812.80.92 | - - - Yarn and thread | 0 | A |
| 6812.80.93 | - - - Cords and string, whether or not plaited | 0 | A |
| 6812.80.94 | - - - Fabrics, whether or not knitted or crocheted | 5 | E |
| 6812.80.99 | - - - Other | 5 | E |
| 6812.91.00 | - - Clothing, clothing accessories, footwear and headgear | 5 | E |
| 6812.92.00 | - - Paper, millboard and felt | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6812.93.00 | - - Compressed asbestos fiber jointing, in sheets or rolls | 0 | A |
| 6812.99.10 | - - - Fabricated asbestos fibers; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate | 0 | A |
| 6812.99.20 | - - - Yarn and thread | 0 | A |
| 6812.99.30 | - - - Cords and string, whether or not plaited | 0 | A |
| 6812.99.40 | - - - Fabrics, whether or not knitted or crocheted | 5 | E |
| 6812.99.90 | - - - Other | 5 | E |
| 6813.20.10 | - - Brake linings and pads | 0 | A |
| 6813.20.90 | - - Other | 0 | A |
| 6813.81.00 | - - Brake linings and pads | 0 | A |
| 6813.89.00 | - - Other | 0 | A |
| 6814.10.00 | - Plates, sheets and strips of agglomerated or reconstituted mica, whether o r not on a support | 5 | E |
| 6814.90.00 | - Other | 5 | E |
| 6815.10.00 | - Non-electrical articles of graphite or other carbon | 0 | A |
| 6815.20.00 | - Articles of peat | 0 | A |
| 6815.91.00 | - - Containing magnesite, dolomite or chromite | 0 | A |
| 6815.99.00 | - - Other | 0 | A |
| 6901.00.00 | BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILIC EOUS FOSSIL MEALS (FOR EXAMPLE: KIESELGUHR, TRIPOLITE O R DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS | 0 | A |
| 6902.10.00 | - Containing by weight, singly or together, more than 50 % of the element s Mg (magnesium), Ca (calcium) or Cr (chromium), expressed as MgO (m agnesium oxide), CaO (calcium oxide) or Cr2O3 (chromium oxide) | 0 | A |
| 6902.20.00 | - Containing, by weight, more than 50 % of alumina (Al2O3), of silica (Si O2) or of a mixture or compound of these products | 0 | A |
| 6902.90.00 | - Other | 0 | A |
| 6903.10.00 | - Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products | 0 | A |
| 6903.20.00 | - Containing, by weight, more than 50 % of alumina (Al2O3), of silica (Si O2) or of a mixture or compound of these products | 0 | A |
| 6903.90.00 | - Other | 0 | A |
| 6904.10.00 | - Building bricks | 15 | E |
| 6904.90.00 | - Other | 15 | E |
| 6905.10.00 | - Roofing tiles | 15 | E |
| 6905.90.00 | - Other | 15 | E |
| 6906.00.00 | CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS | 15 | E |
| 6907.10.00 | - Tiles, cubes and similar articles, whether or not rectangular, the largest s urface area of which is capable of being enclosed in a square the side of which is less than 7 cm | 15 | E |
| 6907.90.00 | - Other | 15 | E |
| 6908.10.00 | - Tiles, cubes and similar articles, whether or not rectangular, the largest s urface area of which is capable of being enclosed in a square the side of which is less than 7 cm | 15 | E |
| 6908.90.00 | - Other | 15 | E |
| 6909.11.00 | - - Of porcelain or china | 0 | A |
| 6909.12.00 | - - Articles having a hardness equivalent to 9 or more on the Mohs scale | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6909.19.00 | - - Other | 0 | A |
| 6909.90.00 | - Other | 5 | C |
| 6910.10.00 | - Of porcelain or china | 15 | E |
| 6910.90.00 | - Other | 15 | E |
| 6911.10.00 | - Tableware and kitchenware | 15 | E |
| 6911.90.00 | - Other | 15 | E |
| 6912.00.10 | - Tableware and kitchenware of earthenware | 15 | E |
| 6912.00.90 | - Other | 15 | E |
| 6913.10.00 | - Of porcelain or china | 15 | E |
| 6913.90.00 | - Other | 15 | E |
| 6914.10.00 | - Of porcelain or china | 15 | E |
| 6914.90.00 | - Other | 15 | E |
| 7001.00.00 | CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS | 0 | A |
| 7002.10.00 | - Balls | 0 | A |
| 7002.20.00 | - Rods | 0 | A |
| 7002.31.00 | - - Of quartz or other fused silica | 0 | A |
| 7002.32.00 | - - Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 ℃ to 300 ℃ | 0 | A |
| 7002.39.00 | - - Other | 0 | A |
| 7003.12.00 | - - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | 0 | A |
| 7003.19.00 | - - Other | 0 | A |
| 7003.20.00 | - Wired sheets | 0 | A |
| 7003.30.00 | - Profiles | 0 | A |
| 7004.20.00 | - Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | 0 | A |
| 7004.90.00 | - Other glass | 0 | A |
| 7005.10.00 | - Non-wired glass, having an absorbent, reflecting or non-reflecting layer | 0 | A |
| 7005.21.00 | - - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground | 0 | A |
| 7005.29.10 | - - - Float glass | 0 | A |
| 7005.29.90 | - - - Other | 0 | A |
| 7005.30.00 | - Wired glass | 0 | A |
| 7006.00.00 | GLASS OF HEADINGS 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS | 5 | E |
| 7007.11.10 | - - - Flat | 5 | E |
| 7007.11.90 | - - Other | 5 | E |
| 7007.19.00 | - - Other | 10 | E |
| 7007.21.10 | - - - Flat | 5 | E |
| 7007.21.90 | - - - Other | 5 | C |
| 7007.29.00 | - - Other | 5 | E |
| 7008.00.00 | MULTIPLE-WALLED INSULATING UNITS OF GLASS | 5 | E |
| 7009.10.00 | - Rear-view mirrors for vehicles | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7009.91.00 | - - Unframed | 5 | E |
| 7009.92.00 | - - Framed | 15 | E |
| 7010.10.00 | - Ampoules | 0 | A |
| 7010.20.00 | - Stoppers, lids and other closures | 0 | A |
| 7010.90.11 | - - - Less than 4 litres | 10 | E |
| 7010.90.19 | - - - Other | 5 | E |
| 7010.90.21 | - - - Tubular containers, amber coloured, with an opening not exceeding 3 2 mm, of the kind used for medicaments | 10 | E |
| 7010.90.29 | - - - Other | 10 | E |
| 7010.90.31 | - - - Of a capacity not exceeding 180 ml, with an opening not exceeding 15 mm, other than tubular | 5 | E |
| 7010.90.32 | - - - Tubular containers, amber coloured, with an opening not exceeding 3 2 mm, of the kind used for medicaments | 10 | E |
| 7010.90.39 | - - - Other | 10 | E |
| 7010.90.41 | - - - Of a capacity of 12 ml or more, with an opening not exceeding 15 m m, other than tubular | 5 | E |
| 7010.90.42 | - - - With an opening of 22 mm or more | 10 | E |
| 7010.90.43 | - - - Borosilicate flasks | 0 | A |
| 7010.90.49 | - - - Other | 5 | E |
| 7011.10.00 | - For electric lighting | 0 | A |
| 7011.20.00 | - For cathode-ray tubes | 0 | A |
| 7011.90.00 | - Other | 0 | A |
| 7013.10.00 | - Of glass-ceramics | 15 | E |
| 7013.22.00 | - - Of lead crystal | 15 | E |
| 7013.28.00 | - - Other | 15 | E |
| 7013.33.00 | - - Of lead crystal | 15 | E |
| 7013.37.00 | - - Other | 15 | E |
| 7013.41.00 | - - Of lead crystal | 15 | E |
| 7013.42.00 | - - Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 ℃ to 300 ℃ | 15 | C |
| 7013.49.00 | - - Other | 15 | C |
| 7013.91.00 | - - Of lead crystal | 15 | E |
| 7013.99.00 | - - Other | 15 | E |
| 7014.00.10 | - Signalling glassware | 0 | A |
| 7014.00.20 | - Optical elements | 0 | A |
| 7015.10.00 | - Glasses for corrective spectacles | 0 | A |
| 7015.90.00 | - Other | 0 | A |
| 7016.10.00 | - Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes | 10 | E |
| 7016.90.00 | - Other | 10 | E |
| 7017.10.00 | - Of quartz or other fused silica | 0 | A |
| 7017.20.00 | - Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 ℃ to 300 ℃ | 0 | A |
| 7017.90.00 | - Other | 0 | A |
| 7018.10.00 | - Glass beads, imitation pearls, imitation precious or semi-precious stones a nd similar glass smallwares | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7018.20.00 | - Glass microspheres not exceeding 1 mm in diameter | 0 | A |
| 7018.90.00 | - Other | 15 | E |
| 7019.11.00 | - - Chopped strands, of a length of not more than 50 mm | 0 | A |
| 7019.12.00 | - - Rovings | 0 | A |
| 7019.19.00 | - - Other | 0 | A |
| 7019.31.00 | - - Mats | 0 | A |
| 7019.32.00 | - - Thin sheets (voiles) | 0 | A |
| 7019.39.00 | - - Other | 0 | A |
| 7019.40.00 | - Woven fabrics of rovings | 0 | A |
| 7019.51.00 | - - Of a width not exceeding 30 cm | 0 | A |
| 7019.52.00 | - - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m 2, of filaments measuring per single yarn not more than 136 tex | 0 | A |
| 7019.59.00 | - - Other | 0 | A |
| 7019.90.00 | - Other | 0 | A |
| 7020.00.10 | - Glass inners for vacuum flasks or for other vacuum vessels | 0 | A |
| 7020.00.91 | - - - - Quartz reactor tubes and support designed for insertion into diffusio n and oxidation furnaces for the production of discs (wafers) semiconducto r | 0 | A |
| 7020.00.99 | - - Other | 15 | E |
| 7101.10.00 | - Natural pearls | 10 | C |
| 7101.21.00 | - - Unworked | 10 | C |
| 7101.22.00 | - - Worked | 10 | C |
| 7102.10.00 | - Unsorted | 5 | C |
| 7102.21.00 | - - Unworked or simply sawn, cleaved or bruted | 0 | A |
| 7102.29.00 | - - Other | 0 | A |
| 7102.31.00 | - - Unworked or simply sawn, cleaved or bruted | 5 | C |
| 7102.39.00 | - - Other | 5 | C |
| 7103.10.00 | - Unworked or simply sawn or roughly shaped | 5 | C |
| 7103.91.00 | - - Rubies, sapphires and emeralds | 5 | C |
| 7103.99.00 | - - Other | 5 | C |
| 7104.10.00 | - Piezo-electric quartz | 10 | C |
| 7104.20.00 | - Other, unworked or simply sawn or roughly shaped | 10 | C |
| 7104.90.00 | - Other | 10 | C |
| 7105.10.00 | - Of diamonds | 5 | C |
| 7105.90.00 | - Other | 5 | C |
| 7106.10.00 | - Powder | 10 | E |
| 7106.91.00 | - - Unwrought | 10 | E |
| 7106.92.10 | - - - Wire, bars and rods, containing stripping agents or additives (silver so lder) | 5 | A |
| 7106.92.90 | - - - Other | 10 | A |
| 7107.00.00 | BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THA N SEMI-MANUFACTURED | 10 | A |
| 7108.11.00 | - - Powder | 5 | A |
| 7108.12.00 | - - Other unwrought forms | 5 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7108.13.00 | - - Other semi-manufactured forms | 5 | A |
| 7108.20.00 | - Monetary | 5 | A |
| 7109.00.00 | BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WO RKED THAN SEMI-MANUFACTURED | 10 | A |
| 7110.11.00 | - - Unwrought or in powder form | 0 | A |
| 7110.19.00 | - - Other | 0 | A |
| 7110.21.00 | - - Unwrought or in powder form | 0 | A |
| 7110.29.00 | - - Other | 0 | A |
| 7110.31.00 | - - Unwrought or in powder form | 0 | A |
| 7110.39.00 | - - Other | 0 | A |
| 7110.41.00 | - - Unwrought or in powder form | 0 | A |
| 7110.49.00 | - - Other | 0 | A |
| 7111.00.00 | BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT F URTHER WORKED THAN SEMI-MANUFACTURED | 10 | A |
| 7112.30.00 | - Ash containing precious metal or precious-metal compounds | 0 | A |
| 7112.91.00 | - - Of gold, including metal clad with gold but excluding sweepings contai ning other precious metals | 0 | A |
| 7112.92.00 | - - Of platinum, including metal clad with platinum but excluding sweepin gs containing other precious metals | 0 | A |
| 7112.99.00 | - - Other | 0 | A |
| 7113.11.00 | - - Of silver, whether or not plated or clad with other precious metal | 15 | A |
| 7113.19.00 | - - Of other precious metal, whether or not plated or clad with precious m etal | 15 | A |
| 7113.20.00 | - Of base metal clad with precious metal | 15 | A |
| 7114.11.00 | - - Of silver, whether or not plated or clad with other precious metal | 15 | A |
| 7114.19.00 | - - Of other precious metal, whether or not plated or clad with precious m etal | 15 | A |
| 7114.20.00 | - Of base metal clad with precious metal | 15 | A |
| 7115.10.00 | - Catalysts in the form of wire cloth or grill, of platinum | 0 | A |
| 7115.90.00 | - Other | 15 | C |
| 7116.10.00 | - Of natural or cultured pearls | 15 | C |
| 7116.20.00 | - Of precious or semi-precious stones (natural, synthetic or reconstructed) | 15 | C |
| 7117.11.00 | - - Cuff links and studs | 15 | C |
| 7117.19.00 | - - Other | 15 | E |
| 7117.90.00 | - Other | 15 | E |
| 7118.10.00 | - Coin (other than gold coin), not being legal tender | 5 | A |
| 7118.90.00 | - Other | 5 | A |
| 7201.10.00 | - Non-alloy pig iron containing by weight 0.5 % or less of phosphorus | 0 | A |
| 7201.20.00 | - Non-alloy pig iron containing by weight more than 0.5 % of phosphorus | 0 | A |
| 7201.50.00 | - Alloy pig iron; spiegeleisen | 0 | A |
| 7202.11.00 | - - Containing by weight more than 2 % of carbon | 0 | A |
| 7202.19.00 | - - Other | 0 | A |
| 7202.21.00 | - - Containing by weight more than 55 % of silicon | 0 | A |
| 7202.29.00 | - - Other | 0 | A |
| 7202.30.00 | - Ferro-silico-manganese | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7202.41.00 | - - Containing by weight more than 4 % of carbon | 0 | A |
| 7202.49.00 | - - Other | 0 | A |
| 7202.50.00 | - Ferro-silico-chromium | 0 | A |
| 7202.60.00 | - Ferro-nickel | 0 | A |
| 7202.70.00 | - Ferro-molybdenum | 0 | A |
| 7202.80.00 | - Ferro-tungsten and ferro-silico-tungsten | 0 | A |
| 7202.91.00 | - - Ferro-titanium and ferro-silico-titanium | 0 | A |
| 7202.92.00 | - - Ferro-vanadium | 0 | A |
| 7202.93.00 | - - Ferro-niobium | 0 | A |
| 7202.99.00 | - - Other | 0 | A |
| 7203.10.00 | - Ferrous products obtained by direct reduction of iron ore | 0 | A |
| 7203.90.00 | - Other | 0 | A |
| 7204.10.00 | - Waste and scrap of cast iron | 0 | A |
| 7204.21.00 | - - Of stainless steel | 0 | A |
| 7204.29.00 | - - Other | 0 | A |
| 7204.30.00 | - Waste and scrap of tinned iron or steel | 0 | A |
| 7204.41.00 | - - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings an d stampings, whether or not in bundles | 0 | A |
| 7204.49.00 | - - Other | 0 | A |
| 7204.50.00 | - Remelting scrap ingots | 0 | A |
| 7205.10.00 | - Granules | 0 | A |
| 7205.21.00 | - - Of alloy steel | 0 | A |
| 7205.29.00 | - - Other | 0 | A |
| 7206.10.00 | - Ingots | 0 | A |
| 7206.90.00 | - Other | 0 | A |
| 7207.11.00 | - - Of rectangular or square cross-section, the width measuring less than t wice the thickness | 0 | A |
| 7207.12.00 | - - Other, of rectangular (other than square) cross-section | 0 | A |
| 7207.19.00 | - - Other | 0 | A |
| 7207.20.00 | - Containing by weight 0.25 % or more of carbon | 0 | A |
| 7208.10.00 | - In coils, not further worked than hot-rolled, with patterns in relief | 0 | A |
| 7208.25.00 | - - Of a thickness of 4.75 mm or more | 0 | A |
| 7208.26.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 0 | A |
| 7208.27.00 | - - Of a thickness of less than 3 mm | 0 | A |
| 7208.36.00 | - - Of a thickness exceeding 10 mm | 0 | A |
| 7208.37.00 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm | 0 | A |
| 7208.38.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 0 | A |
| 7208.39.00 | - - Of a thickness of less than 3 mm | 0 | A |
| 7208.40.00 | - Not in coils, not further worked than hot-rolled, with patterns in relief | 0 | A |
| 7208.51.00 | - - Of a thickness exceeding 10 mm | 0 | A |
| 7208.52.00 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm | 0 | A |
| 7208.53.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7208.54.10 | - - - Of a width not exceeding 990 mm, containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese | 0 | A |
| 7208.54.90 | - - - Other | 0 | A |
| 7208.90.00 | - Other | 0 | A |
| 7209.15.00 | - - Of a thickness of 3 mm or more | 0 | A |
| 7209.16.00 | - - Of a thickness exceeding 1 mm but less than 3 mm | 0 | A |
| 7209.17.00 | - - Of a thickness of 0.5 mm or more but not exceeding 1 mm | 0 | A |
| 7209.18.00 | - - Of a thickness of less than 0.5 mm | 0 | A |
| 7209.25.00 | - - Of a thickness of 3 mm or more | 0 | A |
| 7209.26.00 | - - Of a thickness exceeding 1 mm but less than 3 mm | 0 | A |
| 7209.27.00 | - - Of a thickness of 0.5 mm or more but not exceeding 1 mm | 0 | A |
| 7209.28.00 | - - Of a thickness of less than 0.5 mm | 0 | A |
| 7209.90.00 | - Other | 0 | A |
| 7210.11.00 | - - Of a thickness of 0.5 mm or more | 0 | A |
| 7210.12.00 | - - Of a thickness of less than 0.5 mm | 0 | A |
| 7210.20.00 | - Plated or coated with lead, including terne-plate | 0 | A |
| 7210.30.00 | - Electrolytically plated or coated with zinc | 0 | A |
| 7210.41.10 | - - - Of a thickness of 0.16 mm or more but not exceeding 2 mm | 15 | X |
| 7210.41.90 | - - - Other | 5 | X |
| 7210.49.10 | - - - Of a thickness of 0.16 mm or more but not exceeding 2 mm | 15 | X |
| 7210.49.90 | - - - Other | 0 | A |
| 7210.50.00 | - Plated or coated with chromium oxides or with chromium and chromium oxides | 0 | A |
| 7210.61.10 | - - - Of a thickness of 0.16 mm or more but not exceeding 2 mm | 15 | E |
| 7210.61.90 | - - - Other | 0 | A |
| 7210.69.10 | - - - Of a thickness of 0.16 mm or more but not exceeding 2 mm | 15 | X |
| 7210.69.90 | - - - Other | 0 | A |
| 7210.70.10 | - - Enamelled, of a thickness of 0.16 mm or more but not exceeding 1.55 mm | 15 | X |
| 7210.70.10 A | - - Coil | 15 | F |
| 7210.70.20 | - - Varnished with epoxyphenolic resins, smooth | 15 | G |
| 7210.70.90 | - - Other | 0 | A |
| 7210.90.00 | - Other | 0 | A |
| 7211.13.00 | - - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patte rns in relief | 0 | A |
| 7211.14.10 | - - - Containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese | 0 | A |
| 7211.14.90 | - - - Other | 0 | A |
| 7211.19.10 | - - - In coils, containing by weight 0.42 % or more of carbon and 0.60 % or more of manganese | 0 | A |
| 7211.19.90 | - - - Other | 0 | A |
| 7211.23.00 | - - Containing by weight less than 0.25 % of carbon | 0 | A |
| 7211.29.00 | - - Other | 0 | A |
| 7211.90.00 | - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7212.10.00 | - Plated or coated with tin | 0 | A |
| 7212.20.00 | - Electrolytically plated or coated with zinc | 0 | A |
| 7212.30.10 | - - Of a thickness of 0.16 mm or more but not exceeding 1.55 mm | 15 | G |
| 7212.30.90 | - - Other | 0 | A |
| 7212.40.10 | - - Of a thickness of 0.16 mm or more but not exceeding 1.55 mm | 15 | G |
| 7212.40.90 | - - Other | 0 | A |
| 7212.50.00 | - Otherwise plated or coated | 0 | A |
| 7212.60.00 | - Clad | 0 | A |
| 7213.10.00 | - Containing indentations, ribs, grooves or other deformations produced dur ing the rolling process | 15 | G |
| 7213.20.00 | - Other, of free-cutting steel | 0 | A |
| 7213.91.10 | - - - Containing 0.6 % or more by weight of carbon | 10 | G |
| 7213.91.20 | - - - Containing less than 0.6 % by weight of carbon | 0 | A |
| 7213.99.10 | - - - Containing 0.6 % or more by weight of carbon | 10 | G |
| 7213.99.20 | - - - Containing less than 0.6 % by weight of carbon | 0 | A |
| 7214.10.00 | - Forged | 10 | G |
| 7214.20.00 | - Containing indentations, ribs, grooves or other deformations produced dur ing the rolling process or twisted after rolling | 15 | X |
| 7214.30.00 | - Other, of free-cutting steel | 5 | X |
| 7214.91.10 | - - - Containing by weight 0.6 % ore more of carbon, the greatest cross-se ctional dimension of which exceeds 13 mm | 15 | X |
| 7214.91.90 | - - - Other | 5 | X |
| 7214.99.10 | - - - Of square cross-section, the greatest cross-sectional dimension of whi ch exceeds 13 mm, containing 0.60 % or more by weight of carbon | 15 | X |
| 7214.99.20 | - - - Of a cross-section other than rectangular or square, the greatest cross-sectional dimension of which is 5.5 mm or more but not more than 45 m m | 15 | X |
| 7214.99.90 | - - - Other | 5 | X |
| 7215.10.00 | - Of free-cutting steel, not further worked than cold-formed or cold-finishe d | 0 | A |
| 7215.50.00 | - Other, not further worked than cold-formed or cold-finished | 0 | A |
| 7215.90.00 | - Other | 0 | A |
| 7216.10.10 | - - U sections of a thickness of 1.8 mm or more but not more than 6.4 m m and a height exceeding 12 mm | 15 | G |
| 7216.10.91 | - - - I sections of a height not exceeding 50 mm | 15 | G |
| 7216.10.92 | - - - H sections of a height not exceeding 50 mm | 15 | E |
| 7216.10.99 | - - - Other | 5 | E |
| 7216.21.10 | - - Of a thickness of 1.8 mm or more but not more than 6.4 mm and a he ight exceeding 12 mm | 15 | G |
| 7216.21.90 | - - - Other | 5 | G |
| 7216.22.10 | - - - Of a height not exceeding 50 mm | 15 | G |
| 7216.22.90 | - - - Other | 5 | G |
| 7216.31.10 | - - - Of a thickness of 1.8 mm or more but not exceeding 6.4 mm | 15 | G |
| 7216.31.90 | - - - Other | 5 | E |
| 7216.32.00 | - - I sections | 5 | E |
| 7216.33.00 | - - H sections | 5 | D |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7216.40.00 | - L or T sections, not further worked than hot-rolled, hot-drawn or extrude d, of a height of 80 mm or more | 5 | G |
| 7216.50.00 | - Other sections, not further worked than hot-rolled, hot-drawn or extruded | 5 | E |
| 7216.61.00 | - - Obtained from flat-rolled products | 15 | G |
| 7216.69.00 | - - Other | 15 | G |
| 7216.91.00 | - - Obtained, cold-formed or cold-finished, from flat-rolled products | 5 | G |
| 7216.99.00 | - - Other | 5 | G |
| 7217.10.10 | - - Containing by weight less than 0.25 % of carbon | 10 | G |
| 7217.10.20 | - - Containing by weight 0.25 % or more but less than 0.6 % of carbon | 0 | A |
| 7217.10.31 | - - - Pre-stressed | 0 | A |
| 7217.10.39 | - - - Other | 15 | G |
| 7217.20.11 | - - - Plated or coated with zinc, of circular cross-section of a diameter of 0.22 mm or more but not more than 0.24 mm | 0 | A |
| 7217.20.12 | - - - Electrolytically galvanized (electrogalvanization), of a diameter of 0.5 0 mm or more but less than 1.4 mm | 0 | A |
| 7217.20.19 | - - - Other | 10 | G |
| 7217.20.20 | - - Containing by weight 0.25 % or more but less than 0.6 % of carbon | 0 | A |
| 7217.20.31 | - - - Of circular cross-section of a diameter of 0.8 mm or more but not m ore than 5.15 mm | 15 | G |
| 7217.20.32 | - - - Of rectangular (other than square) cross-section, of a thickness of 0.3 5 mm or more but not more than 0.7 mm and a width of 0.5 mm or more but not more than 3 mm | 15 | G |
| 7217.20.39 | - - - Other | 5 | G |
| 7217.30.10 | - - Containing by weight less than 0.25 % of carbon | 5 | G |
| 7217.30.20 | - - Containing 0.25 % or more but less than 0.6 % by weight of carbon | 5 | G |
| 7217.30.31 | - - - Plated or coated with copper | 0 | A |
| 7217.30.39 | - - - Other | 5 | E |
| 7217.90.00 | - Other | 5 | G |
| 7218.10.00 | - Ingots or other primary forms | 0 | A |
| 7218.91.00 | - - Of rectangular cross-section | 0 | A |
| 7218.99.00 | - - Other | 0 | A |
| 7219.11.00 | - - Of a thickness exceeding 10 mm | 0 | A |
| 7219.12.00 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm | 0 | A |
| 7219.13.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 0 | A |
| 7219.14.00 | - - Of a thickness of less than 3 mm | 0 | A |
| 7219.21.00 | - - Of a thickness exceeding 10 mm | 0 | A |
| 7219.22.00 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm | 0 | A |
| 7219.23.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 0 | A |
| 7219.24.00 | - - Of a thickness of less than 3 mm | 0 | A |
| 7219.31.00 | - - Of a thickness of 4.75 mm or more | 0 | A |
| 7219.32.00 | - - Of a thickness of 3 mm or more but not exceeding 4.75 mm | 0 | A |
| 7219.33.00 | - - Of a thickness exceeding 1 mm but less than 3 mm | 0 | A |
| 7219.34.00 | - - Of a thickness of 0.5 mm or more but not exceeding 1 mm | 0 | A |
| 7219.35.00 | - - Of a thickness of less than 0.5 mm | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7219.90.00 | - Other | 0 | A |
| 7220.11.00 | - - Of a thickness of 4.75 mm or more | 0 | A |
| 7220.12.00 | - - Of a thickness of less than 4.75 mm | 0 | A |
| 7220.20.00 | - Not further worked than cold-rolled (cold-reduced) | 0 | A |
| 7220.90.00 | - Other | 0 | A |
| 7221.00.00 | WIRE RODS OF STAINLESS STEEL | 0 | A |
| 7222.11.00 | - - Of circular cross-section | 0 | A |
| 7222.19.00 | - - Other | 0 | A |
| 7222.20.00 | - Bars, not further worked than cold-formed or cold-finished | 0 | A |
| 7222.30.00 | - Other bars | 0 | A |
| 7222.40.00 | - Profiles | 0 | A |
| 7223.00.00 | WIRE OF STAINLESS STEEL | 0 | A |
| 7224.10.00 | - Ingots or other primary forms | 0 | A |
| 7224.90.00 | - Other | 0 | A |
| 7225.11.00 | - - Grain-oriented | 0 | A |
| 7225.19.00 | - - Other | 0 | A |
| 7225.30.00 | - Other, not further worked than hot-rolled, in coils | 0 | A |
| 7225.40.00 | - Other, not further worked than hot-rolled, not in coils | 0 | A |
| 7225.50.00 | - Other, not further worked than cold-rolled (cold-reduced) | 0 | A |
| 7225.91.00 | - - Electrolytically plated or coated with zinc | 0 | A |
| 7225.92.00 | - - Otherwise plated or coated with zinc | 0 | A |
| 7225.99.00 | - - Other | 0 | A |
| 7226.11.00 | - - Grain-oriented | 0 | A |
| 7226.19.00 | - - Other | 0 | A |
| 7226.20.00 | - Of high-speed steel | 0 | A |
| 7226.91.00 | - - Not further worked than hot-rolled | 0 | A |
| 7226.92.00 | - - Not further worked than cold-rolled (cold-reduced) | 0 | A |
| 7226.99.10 | - - - Plated or coated with zinc, excluding electrolytically plated or coated | 0 | A |
| 7226.99.90 | - - - Other | 0 | A |
| 7227.10.00 | - Of high-speed steel | 0 | A |
| 7227.20.00 | - Of silico-manganese steel | 0 | A |
| 7227.90.00 | - Other | 0 | A |
| 7228.10.00 | - Bars and rods, of high-speed steel | 0 | A |
| 7228.20.00 | - Bars and rods, of silico-manganese steel | 0 | A |
| 7228.30.00 | - Other bars and rods, not further worked than hot-rolled, hot-drawn or ext ruded | 0 | A |
| 7228.40.00 | - Other bars and rods, not further worked than forged | 0 | A |
| 7228.50.00 | - Other bars and rods, not further worked than cold-formed or cold-finishe d | 0 | A |
| 7228.60.00 | - Other bars and rods | 0 | A |
| 7228.70.00 | - Profiles | 0 | A |
| 7228.80.00 | - Hollow drill bars and rods | 0 | A |
| 7229.20.00 | - Of silico-manganese steel | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7229.90.10 | - - Of high-speed steel | 0 | A |
| 7229.90.90 | - - Other | 0 | A |
| 7301.10.00 | - Sheet piling | 0 | A |
| 7301.20.00 | - Profiles | 10 | G |
| 7302.10.00 | - Rails | 0 | A |
| 7302.30.00 | - Switch blades, crossing frogs, point rods and other crossing pieces | 0 | A |
| 7302.40.00 | - Fishplates and sole plates | 0 | A |
| 7302.90.00 | - Other | 0 | A |
| 7303.00.00 | TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON | 5 | E |
| 7304.11.00 | - - Of stainless steel | 0 | A |
| 7304.19.00 | - - Other | 0 | A |
| 7304.22.00 | - - Drill pipe of stainless steel | 0 | A |
| 7304.23.00 | - - Other drill pipe | 0 | A |
| 7304.24.00 | - - Other, of stainless steel | 0 | A |
| 7304.29.00 | - - Other | 0 | A |
| 7304.31.00 | - - Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 7304.39.00 | - - Other | 0 | A |
| 7304.41.00 | - - Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 7304.49.00 | - - Other | 0 | A |
| 7304.51.00 | - - Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 7304.59.00 | - - Other | 0 | A |
| 7304.90.00 | - Other | 0 | A |
| 7305.11.00 | - - Longitudinally submerged arc welded | 0 | A |
| 7305.12.00 | - - Other, longitudinally welded | 0 | A |
| 7305.19.00 | - - Other | 0 | A |
| 7305.20.00 | - Casing of the kind used in drilling for oil or gas | 0 | A |
| 7305.31.00 | - - Longitudinally welded | 5 | E |
| 7305.39.00 | - - Other | 5 | E |
| 7305.90.00 | - Other | 5 | E |
| 7306.11.00 | - - Welded, of stainless steel | 0 | A |
| 7306.19.00 | - - Other | 0 | A |
| 7306.21.00 | - - Welded, of stainless steel | 0 | A |
| 7306.29.00 | - - Other | 0 | A |
| 7306.30.10 | - - Tubes and pipes of an external diameter of 12 mm or more but not mo re than 115 mm, of a wall thickness of 0.8 mm or more but not more tha n 6.4 mm, whether or not plated or coated with zinc | 15 | G |
| 7306.30.90 | - - Other | 10 | E |
| 7306.40.00 | - Other, welded, of circular cross-section, of stainless steel | 0 | A |
| 7306.50.00 | - Other, welded, of circular cross-section, of other alloy steel | 0 | A |
| 7306.61.00 | - - Of square or rectangular cross-section | 10 | E |
| 7306.69.00 | - - Other | 10 | G |
| 7306.90.00 | - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7307.11.00 | - - Of non-malleable cast iron | 5 | E |
| 7307.19.00 | - - Other | 5 | E |
| 7307.21.00 | - - Flanges | 5 | E |
| 7307.22.00 | - - Threaded elbows, bends and sleeves | 5 | E |
| 7307.23.00 | - - Butt welding fittings | 5 | E |
| 7307.29.00 | - - Other | 5 | E |
| 7307.91.00 | - - Flanges | 5 | E |
| 7307.92.00 | - - Threaded elbows, bends and sleeves | 10 | E |
| 7307.93.00 | - - Butt welding fittings | 5 | E |
| 7307.99.00 | - - Other | 5 | E |
| 7308.10.00 | - Bridges and parts thereof | 5 | G |
| 7308.20.00 | - Towers and lattice masts | 5 | G |
| 7308.30.00 | - Doors, windows and their frames and thresholds for doors | 10 | G |
| 7308.40.00 | - Equipment for scaffolding, shuttering, propping or pit-propping | 10 | E |
| 7308.90.00 | - Other | 10 | C |
| 7309.00.00 | RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH ME CHANICAL OR THERMAL EQUIPMENT | 10 | C |
| 7310.10.00 | - Of a capacity of 50 litres or more | 10 | E |
| 7310.21.00 | - - Cans which are to be closed by soldering or crimping | 10 | E |
| 7310.29.10 | - - - Barrel-shaped stainless steel container, varnished internally, with lid a nd plastic dispenser, of a capacity of 5 litres | 0 | A |
| 7310.29.90 | - - - Other | 15 | E |
| 7311.00.11 | - - For packaging acetylene | 0 | A |
| 7311.00.19 | - - Other | 10 | G |
| 7311.00.90 | - Other | 0 | A |
| 7312.10.00 | - Cables | 0 | A |
| 7312.90.00 | - Other | 0 | A |
| 7313.00.00 | BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE F LAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF THE KIND USED FOR FENCING, OF IRON OR STEEL | 10 | G |
| 7314.12.00 | - - Endless bands for machinery, of stainless steel | 0 | A |
| 7314.14.00 | - - Other woven cloth, of stainless steel | 0 | A |
| 7314.19.10 | - - - Other endless bands for machinery | 10 | G |
| 7314.19.90 | - - - Other | 10 | G |
| 7314.20.00 | - Grill, netting and fencing, welded at the intersection, of wire with a maxi mum cross-sectional dimension of 3 mm or more and having a mesh size of 100 $cm^2$ or more | 10 | G |
| 7314.31.00 | - - Plated or coated with zinc | 10 | G |
| 7314.39.00 | - - Other | 10 | G |
| 7314.41.00 | - - Plated or coated with zinc | 10 | G |
| 7314.42.00 | - - Coated with plastics | 10 | G |
| 7314.49.00 | - - Other | 10 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7314.50.00 | - Expanded metal | 10 | D |
| 7315.11.00 | - - Roller chain | 0 | A |
| 7315.12.00 | - - Other chain | 0 | A |
| 7315.19.00 | - - Parts | 0 | A |
| 7315.20.00 | - Skid chain | 0 | A |
| 7315.81.00 | - - Stud-link | 0 | A |
| 7315.82.00 | - - Other, welded link | 0 | A |
| 7315.89.00 | - - Other | 0 | A |
| 7315.90.00 | - Other parts | 0 | A |
| 7316.00.00 | ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL | 0 | A |
| 7317.00.00 | NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES A ND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ART ICLES WITH HEADS OF COPPER | 10 | G |
| 7318.11.00 | - - Coach screws | 5 | G |
| 7318.12.00 | - - Other wood screws | 5 | G |
| 7318.13.00 | - - Screw hooks and screw rings | 5 | G |
| 7318.14.00 | - - Self-tapping screws | 5 | E |
| 7318.15.00 | - - Other screws and bolts, whether or not with their nuts or washers | 5 | C |
| 7318.16.00 | - - Nuts | 5 | E |
| 7318.19.00 | - - Other | 5 | E |
| 7318.21.00 | - - Spring washers and other lock washers | 0 | A |
| 7318.22.00 | - - Other washers | 0 | A |
| 7318.23.00 | - - Rivets | 0 | A |
| 7318.24.00 | - - Cotters and cotter pins | 0 | A |
| 7318.29.00 | - - Other | 0 | A |
| 7319.40.10 | - - Safety pins | 0 | A |
| 7319.40.90 | - - Other | 0 | A |
| 7319.90.10 | - - Sewing, darning or embroidery needles | 0 | A |
| 7319.90.90 | - - Other | 0 | A |
| 7320.10.00 | - Leaf-springs and leaves therefor | 10 | E |
| 7320.20.00 | - Helical springs | 10 | E |
| 7320.90.00 | - Other | 0 | A |
| 7321.11.10 | - - - Ovens and cookers | 15 | E |
| 7321.11.90 | - - - Other | 10 | E |
| 7321.12.00 | - - For liquid fuel | 5 | G |
| 7321.19.10 | - - - 'Anafre' clay pots, portable stoves and cookers | 15 | G |
| 7321.19.90 | - - - Other | 10 | G |
| 7321.81.00 | - - For gas fuel or for both gas and other fuels | 10 | G |
| 7321.82.00 | - - For liquid fuels | 10 | G |
| 7321.89.10 | - - - For solid fuels | 10 | G |
| 7321.89.90 | - - - Other | 10 | E |
| 7321.90.10 | - - Of cookers | 5 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7321.90.90 | - - Other | 5 | G |
| 7322.11.00 | - - Of cast iron | 0 | A |
| 7322.19.00 | - - Other | 0 | A |
| 7322.90.00 | - Other | 0 | A |
| 7323.10.00 | - Iron or steel wool; pot scourers and scouring or polishing pads, gloves a nd the like | 15 | E |
| 7323.91.10 | - - - Handles | 5 | E |
| 7323.91.20 | - - - Other parts | 5 | G |
| 7323.91.90 | - - - Other | 15 | E |
| 7323.92.10 | - - - Handles | 5 | E |
| 7323.92.20 | - - - Other parts | 5 | E |
| 7323.92.90 | - - - Other | 15 | G |
| 7323.93.10 | - - - Handles | 5 | E |
| 7323.93.20 | - - - Other parts | 5 | E |
| 7323.93.90 | - - - Other | 15 | E |
| 7323.94.10 | - - - Handles | 5 | G |
| 7323.94.20 | - - - Other parts | 5 | G |
| 7323.94.90 | - - - Other | 15 | E |
| 7323.99.10 | - - - Handles | 5 | G |
| 7323.99.20 | - - - Other parts | 5 | G |
| 7323.99.90 | - - - Other | 15 | E |
| 7324.10.00 | - Sinks and washbasins, of stainless steel | 15 | E |
| 7324.21.00 | - - Of cast iron, whether or not enamelled | 15 | G |
| 7324.29.00 | - - Other | 15 | G |
| 7324.90.00 | - Other, including parts | 15 | G |
| 7325.10.00 | - Of non-malleable cast iron | 10 | G |
| 7325.91.00 | - - Grinding balls and similar articles for mills | 0 | A |
| 7325.99.00 | - - Other | 10 | E |
| 7326.11.00 | - - Grinding balls and similar articles for mills | 0 | A |
| 7326.19.00 | - - Other | 10 | E |
| 7326.20.10 | - - Traps for animals | 5 | E |
| 7326.20.20 | - - Gabions | 0 | A |
| 7326.20.30 | - - Quick-fit hooks with swivels | 0 | A |
| 7326.20.40 | - - Bands of longitudinally bonded wire filaments with varnish or paint, of a width of 93.00 mm or more, of a thickness of 1.45 mm or more, includ ing varnish or paint | 0 | A |
| 7326.20.90 | - - Other | 10 | E |
| 7326.90.00 | - Other | 0 | A |
| 7401.00.10 | - Copper mattes | 0 | A |
| 7401.00.20 | - Cement copper (precipitated copper) | 0 | A |
| 7402.00.00 | UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFI NING | 0 | A |
| 7403.11.00 | - - Cathodes and sections of cathodes | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7403.12.00 | - - Wire-bars | 0 | A |
| 7403.13.00 | - - Billets | 0 | A |
| 7403.19.00 | - - Other | 0 | A |
| 7403.21.00 | - - Copper-zinc base alloys (brass) | 0 | A |
| 7403.22.00 | - - Copper-tin base alloys (bronze) | 0 | A |
| 7403.29.10 | - - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base all oys (nickel silver) | 0 | A |
| 7403.29.90 | - - - Other | 0 | A |
| 7404.00.00 | COPPER WASTE AND SCRAP | 0 | A |
| 7405.00.00 | MASTER ALLOYS OF COPPER | 0 | A |
| 7406.10.00 | - Powders of non-lamellar structure | 0 | A |
| 7406.20.00 | - Powders of lamellar structure; flakes | 0 | A |
| 7407.10.00 | - Of refined copper | 0 | A |
| 7407.21.00 | - - Copper-zinc base alloys (brass) | 0 | A |
| 7407.29.10 | - - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base all oys (nickel silver) | 0 | A |
| 7407.29.90 | - - - Other | 0 | A |
| 7408.11.00 | - - Of which the maximum cross-sectional dimension exceeds 6 mm | 0 | A |
| 7408.19.10 | - - - Of electrolytic copper | 0 | A |
| 7408.19.90 | - - - Other | 0 | A |
| 7408.21.00 | - - Copper-zinc base alloys (brass) | 0 | A |
| 7408.22.00 | - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base a lloys (nickel silver) | 0 | A |
| 7408.29.00 | - - Other | 0 | A |
| 7409.11.00 | - - In coils | 0 | A |
| 7409.19.00 | - - Other | 0 | A |
| 7409.21.00 | - - In coils | 0 | A |
| 7409.29.00 | - - Other | 0 | A |
| 7409.31.00 | - - In coils | 0 | A |
| 7409.39.00 | - - Other | 0 | A |
| 7409.40.00 | - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base all oys (nickel silver) | 0 | A |
| 7409.90.00 | - Of other copper alloys | 0 | A |
| 7410.11.00 | - - Of refined copper | 0 | A |
| 7410.12.00 | - - Of copper alloys | 0 | A |
| 7410.21.00 | - - Of refined copper | 0 | A |
| 7410.22.00 | - - Of copper alloys | 0 | A |
| 7411.10.00 | - Of refined copper | 0 | A |
| 7411.21.00 | - - Copper-zinc base alloys (brass) | 0 | A |
| 7411.22.00 | - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base a lloys (nickel silver) | 0 | A |
| 7411.29.00 | - - Other | 0 | A |
| 7412.10.00 | - Of refined copper | 0 | A |
| 7412.20.00 | - Of copper alloys | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7413.00.10 | - Of electrolytic copper | 5 | E |
| 7413.00.90 | - Other | 0 | A |
| 7415.10.00 | - Nails and tacks, drawing pins, staples and similar articles | 0 | A |
| 7415.21.00 | - - Washers (including spring washers) | 0 | A |
| 7415.29.00 | - - Other | 0 | A |
| 7415.33.00 | - - Screws; bolts and nuts | 0 | A |
| 7415.39.00 | - - Other | 0 | A |
| 7418.10.10 | - - Pot scourers and scouring or polishing pads, gloves and similar articles | 15 | C |
| 7418.10.20 | - - - Cooking or heating apparatus of the kind used for domestic purposes, non-electric, and parts thereof, of copper | 15 | C |
| 7418.10.30 | - - Handles | 0 | A |
| 7418.10.90 | - - Other | 15 | C |
| 7418.20.00 | - Sanitary ware and parts thereof | 15 | C |
| 7419.10.00 | - Chain and parts thereof | 0 | A |
| 7419.91.00 | - - Cast, moulded, stamped or forged, but not further worked | 5 | C |
| 7419.99.10 | - - - Containers for compressed or liquefied gas | 0 | A |
| 7419.99.20 | - - - Anodes of copper or of copper alloys for electroplating | 0 | A |
| 7419.99.31 | - - - - Cloth | 5 | C |
| 7419.99.39 | - - - - Other | 0 | A |
| 7419.99.40 | - - - Copper springs | 0 | A |
| 7419.99.90 | - - - Other | 15 | E |
| 7501.10.00 | - Nickel mattes | 0 | A |
| 7501.20.00 | - Nickel oxide sinters and other intermediate products of nickel metallurgy | 0 | A |
| 7502.10.00 | - Nickel, not alloyed | 0 | A |
| 7502.20.00 | - Nickel alloys | 0 | A |
| 7503.00.00 | NICKEL WASTE AND SCRAP | 0 | A |
| 7504.00.00 | NICKEL POWDERS AND FLAKES | 0 | A |
| 7505.11.00 | - - Of nickel, not alloyed | 0 | A |
| 7505.12.00 | - - Of nickel alloys | 0 | A |
| 7505.21.00 | - - Of nickel, not alloyed | 0 | A |
| 7505.22.00 | - - Of nickel alloys | 0 | A |
| 7506.10.00 | - - Of nickel, not alloyed | 0 | A |
| 7506.20.00 | - - Of nickel alloys | 0 | A |
| 7507.11.00 | - - Of nickel, not alloyed | 0 | A |
| 7507.12.00 | - - Of nickel alloys | 0 | A |
| 7507.20.00 | - Tube or pipe fittings | 0 | A |
| 7508.10.00 | - Cloth, grill and netting, of nickel wire | 0 | A |
| 7508.90.00 | - Other | 0 | A |
| 7601.10.00 | - Aluminium, not alloyed | 0 | A |
| 7601.20.00 | - Aluminium alloys | 0 | A |
| 7602.00.00 | ALUMINIUM WASTE AND SCRAP | 0 | A |
| 7603.10.00 | - Powders of non-lamellar structure | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7603.20.00 | - Powders of lamellar structure; flakes | 0 | A |
| 7604.10.10 | - - Profiles | 10 | G |
| 7604.10.90 | - - Other | 5 | G |
| 7604.21.00 | - - Hollow profiles | 10 | G |
| 7604.29.10 | - - - Profiles | 10 | G |
| 7604.29.90 | - - - Other | 5 | G |
| 7605.11.00 | - - Of which the maximum cross-sectional dimension exceeds 7 mm | 0 | A |
| 7605.19.10 | - - - Of circular cross-section | 10 | E |
| 7605.19.90 | - - - Other | 0 | A |
| 7605.21.00 | - - Of which the maximum cross-sectional dimension exceeds 7 mm | 0 | A |
| 7605.29.10 | - - - Of alloys containing magnesium and silicon, of circular cross-section | 5 | E |
| 7605.29.90 | - - - Other | 5 | E |
| 7606.11.00 | - - Of aluminium, not alloyed | 10 | E |
| 7606.12.10 | - - - Containing more than 3 % of magnesium (AA 5154 and AA 5086 ty pes) | 0 | A |
| 7606.12.20 | - - - Embossed strip in rolls of a thickness not exceeding 1.25 mm and a width of 110 cm of alloy 1100 | 0 | A |
| 7606.12.91 | - - - - 'Pilferproof surface 620' strip, containing not more than 98.7 % of a luminium, lacquered on one side, covered with a thermo-setting resin on th e other, of a thickness exceeding 0.2 mm but not exceeding 0.25 mm | 0 | A |
| 7606.12.92 | - - - Containing 0.8 % or more of magnesium, of a thickness not exceedin g 0.315 mm, in coils (rolls) of a width less than 1900 mm (alloy 3000 ser ies) | 0 | A |
| 7606.12.99 | - - - - Other | 10 | G |
| 7606.91.10 | - - Discs, whether or not perforated, with a diameter not exceeding 45 mm | 0 | A |
| 7606.91.90 | - - - Other | 0 | A |
| 7606.92.00 | - - Of aluminium alloys | 0 | A |
| 7607.11.30 | - - - Of a thickness not exceeding 0.025 mm, smooth, heat-treated, with n ot more than 80 perforations per m², in rolls | 0 | A |
| 7607.11.90 | - - - Other | 0 | A |
| 7607.19.20 | - - - Coated with polypropylene, in rolls of a width not exceeding 30 cm | 0 | A |
| 7607.19.31 | - - - - Of a thickness less than 0.019 mm | 5 | G |
| 7607.19.39 | - - - - Other | 10 | G |
| 7607.19.90 | - - - Other | 0 | A |
| 7607.20.11 | - - - Not printed | 0 | A |
| 7607.20.12 | - - - Printed | 10 | G |
| 7607.20.20 | - - Backed with paper(other than silicon-coated paper) or plastics, whether or not printed, of a thickness (including backing) not exceeding 0.23 mm | 10 | D |
| 7607.20.90 | - - Other | 0 | A |
| 7608.10.10 | - - Ferrules for pencils | 0 | A |
| 7608.10.90 | - - Other | 5 | E |
| 7608.20.10 | - - Welded tubes and pipes of an external diameter exceeding 50 mm | 10 | E |
| 7608.20.20 | - - Of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm | 0 | A |
| 7608.20.90 | - - Other | 10 | G |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7609.00.00 | ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE: COUPLINGS, ELBOWS, SLEEVES) | 0 | A |
| 7610.10.00 | - Doors, windows and their frames and thresholds for doors | 15 | H |
| 7610.90.00 | - Other | 15 | H |
| 7611.00.00 | ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT | 5 | E |
| 7612.10.00 | - Flexible tubular containers | 10 | G |
| 7612.90.10 | - - Seamless tubular containers | 0 | A |
| 7612.90.20 | - - Milk churns | 0 | A |
| 7612.90.90 | - - Other | 5 | E |
| 7613.00.10 | - For a working pressure not exceeding 25 kg/cm2 | 5 | E |
| 7613.00.90 | - Other | 0 | A |
| 7614.10.00 | - With steel core | 10 | G |
| 7614.90.00 | - Other | 10 | G |
| 7615.10.10 | - - Pot scourers and scouring or polishing pads, gloves and similar articles | 15 | E |
| 7615.10.20 | - - Handles and spouts | 5 | E |
| 7615.10.90 | - - Other | 15 | D |
| 7615.20.00 | - Sanitary ware and parts thereof | 15 | E |
| 7616.10.00 | - Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles | 0 | A |
| 7616.91.00 | - - Cloth, grill and netting, of aluminium wire | 5 | E |
| 7616.99.10 | - - - Chain and parts thereof | 0 | A |
| 7616.99.20 | - - - Blunt staples | 0 | A |
| 7616.99.90 | - - - Other | 10 | G |
| 7801.10.00 | - Refined lead | 0 | A |
| 7801.91.00 | - - Containing by weight antimony as the principal other element | 0 | A |
| 7801.99.00 | - - Other | 0 | A |
| 7802.00.00 | LEAD WASTE AND SCRAP | 0 | A |
| 7804.11.00 | - - Sheets, strips and foil of a thickness (excluding any backing) not exceeding 0.2 mm | 0 | A |
| 7804.19.00 | - - Other | 0 | A |
| 7804.20.00 | - Powders and flakes | 0 | A |
| 7806.00.10 | - Lead bars, rods, profiles and wire | 5 | A |
| 7806.00.20 | - Lead tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves) | 5 | A |
| 7806.00.90 | - Other | 5 | A |
| 7901.11.00 | - - Containing by weight 99.99 % or more of zinc | 0 | A |
| 7901.12.00 | - - Containing by weight less than 99.99 % of zinc | 0 | A |
| 7901.20.00 | - Zinc alloys | 0 | A |
| 7902.00.00 | ZINC WASTE AND SCRAP | 0 | A |
| 7903.10.00 | - Zinc dust | 0 | A |
| 7903.90.00 | - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7904.00.00 | ZINC BARS, RODS, PROFILES AND WIRE | 0 | A |
| 7905.00.00 | ZINC PLATES, SHEETS, STRIP AND FOIL | 0 | A |
| 7907.00.10 | - Zinc tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves) | 0 | A |
| 7907.00.90 | - Other | 0 | A |
| 8001.10.00 | - Tin, not alloyed | 0 | A |
| 8001.20.00 | - Tin alloys | 0 | A |
| 8002.00.00 | TIN WASTE AND SCRAP | 0 | A |
| 8003.00.00 | TIN BARS, RODS, PROFILES AND WIRE | 0 | A |
| 8007.00.10 | - Tin plates, sheets, strips and foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (ex cluding any backing) not exceeding 0.2 mm; powders and flakes | 0 | A |
| 8007.00.20 | - Tin tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves) | 0 | A |
| 8007.00.90 | - Other | 0 | A |
| 8101.10.00 | - Powder | 0 | A |
| 8101.94.00 | - - Unwrought tungsten, including bars and rods obtained simply by sinteri ng | 0 | A |
| 8101.96.00 | - - Wire | 0 | A |
| 8101.97.00 | - - Waste and scrap | 0 | A |
| 8101.99.00 | - - Other | 0 | A |
| 8102.10.00 | - Powder | 0 | A |
| 8102.94.00 | - - Unwrought molybdenum, including bars and rods obtained simply by si ntering | 0 | A |
| 8102.95.00 | - - Bars and rods, other than those obtained simply by sintering, profiles, p lates, sheets, strips and foil | 0 | A |
| 8102.96.00 | - - Wire | 0 | A |
| 8102.97.00 | - - Waste and scrap | 0 | A |
| 8102.99.00 | - - Other | 0 | A |
| 8103.20.00 | - Unwrought tantalum, including bars and rods obtained simply by sinterin g; powder | 0 | A |
| 8103.30.00 | - Waste and scrap | 0 | A |
| 8103.90.00 | - Other | 0 | A |
| 8104.11.00 | - - Containing at least 99.8 % by weight of magnesium | 0 | A |
| 8104.19.00 | - - Other | 0 | A |
| 8104.20.00 | - Waste and scrap | 0 | A |
| 8104.30.00 | - Raspings, turnings and granules, graded according to size; powders | 0 | A |
| 8104.90.00 | - Other | 0 | A |
| 8105.20.00 | - Cobalt mattes and other intermediate products of cobalt metallurgy; unwr ought cobalt; powders | 0 | A |
| 8105.30.00 | - Waste and scrap | 0 | A |
| 8105.90.00 | - Other | 0 | A |
| 8106.00.00 | BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SC RAP | 0 | A |
| 8107.20.00 | - Unwrought cadmium; powders | 0 | A |
| 8107.30.00 | - Waste and scrap | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8107.90.00 | - Other | 0 | A |
| 8108.20.00 | - Unwrought titanium; powders | 0 | A |
| 8108.30.00 | - Waste and scrap | 0 | A |
| 8108.90.00 | - Other | 0 | A |
| 8109.20.00 | - Unwrought zirconium; powders | 0 | A |
| 8109.30.00 | - Waste and scrap | 0 | A |
| 8109.90.00 | - Other | 0 | A |
| 8110.10.00 | - Unwrought antimony; powders | 0 | A |
| 8110.20.00 | - Waste and scrap | 0 | A |
| 8110.90.00 | - Other | 0 | A |
| 8111.00.00 | MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP | 0 | A |
| 8112.12.00 | - - Unwrought; powders | 0 | A |
| 8112.13.00 | - - Waste and scrap | 0 | A |
| 8112.19.00 | - - Other | 0 | A |
| 8112.21.00 | - - Unwrought; powders | 0 | A |
| 8112.22.00 | - - Waste and scrap | 0 | A |
| 8112.29.00 | - - Other | 0 | A |
| 8112.51.00 | - - Unwrought; powders | 0 | A |
| 8112.52.00 | - - Waste and scrap | 0 | A |
| 8112.59.00 | - - Other | 0 | A |
| 8112.92.00 | - - Unwrought; waste and scrap; powders | 0 | A |
| 8112.99.00 | - - Other | 0 | A |
| 8113.00.00 | CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SC RAP | 0 | A |
| 8201.10.00 | - Spades and shovels | 15 | C |
| 8201.30.00 | - Mattocks, picks, hoes and rakes | 15 | C |
| 8201.40.10 | - - Axes, picks, knives and banana tree cutters | 15 | C |
| 8201.40.20 | - - Machetes | 15 | C |
| 8201.40.90 | - - Other | 0 | A |
| 8201.50.00 | - Secateurs and similar one-handed pruners and shears (including poultry s hears) | 0 | A |
| 8201.60.00 | - Hedge shears, two-handed pruning shears and similar two-handed shears | 0 | A |
| 8201.90.10 | - - Truncheons and crowbars | 15 | C |
| 8201.90.20 | - - Pitchforks | 0 | A |
| 8201.90.90 | - - Other | 0 | A |
| 8202.10.00 | - Hand saws | 0 | A |
| 8202.20.10 | - - Of steel of a width of 6 mm or more but not more than 31 mm and a thickness of 0.6 mm or more but not more than 2.5 mm | 5 | C |
| 8202.20.90 | - - Other | 0 | A |
| 8202.31.10 | - - - Of a diameter of 1,524 mm or more but not more than 4,572 mm an d a thickness of 0.5 mm or more but not more than 3.5 mm | 0 | A |
| 8202.31.90 | - - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8202.39.10 | - - - Saw blades with working part of tungsten carbide, of a diameter of 1, 524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm | 5 | C |
| 8202.39.90 | - - - Other | 0 | A |
| 8202.40.00 | - Chainsaw blades | 0 | A |
| 8202.91.10 | - - - For hand-operated bow saws, of a width not exceeding 13.5 mm, a th ickness not exceeding 0.8 mm and a length not exceeding 310 mm, with 1 8, 24 or 32 teeth per 25.4 mm | 10 | E |
| 8202.91.90 | - - - Other | 0 | A |
| 8202.99.00 | - - Other | 0 | A |
| 8203.10.10 | - - Flat files for metal | 10 | E |
| 8203.10.90 | - - Other | 0 | A |
| 8203.20.00 | - Pliers (including cutting pliers), pincers, tweezers and similar tools | 0 | A |
| 8203.30.00 | - Metal-cutting shears and similar tools | 0 | A |
| 8203.40.00 | - Pipe-cutters, bolt croppers, perforating punches and similar tools | 0 | A |
| 8204.11.00 | - - Non-adjustable | 0 | A |
| 8204.12.00 | - - Adjustable | 0 | A |
| 8204.20.00 | - Interchangeable spanner sockets, with or without handles | 0 | A |
| 8205.10.00 | - Drilling, threading or tapping tools | 0 | A |
| 8205.20.00 | - Hammers and sledge hammers | 0 | A |
| 8205.30.00 | - Planes, chisels, gouges and similar cutting tools for working wood | 0 | A |
| 8205.40.00 | - Screwdrivers | 0 | A |
| 8205.51.10 | - - - Can openers, bottle openers, corkscrews, nutcrackers, ice picks and th e like | 10 | C |
| 8205.51.90 | - - - Other | 5 | C |
| 8205.59.10 | - - - Chisels of a length of 10 cm or more but not more than 25 cm | 5 | C |
| 8205.59.90 | - - - Other | 0 | A |
| 8205.60.00 | - Blow lamps and the like | 0 | A |
| 8205.70.00 | - Vices, clamps and the like | 0 | A |
| 8205.90.10 | - - Anvils; portable forges; hand or pedal-operated grinding wheels with fr ameworks | 0 | A |
| 8205.90.90 | - - Other | 0 | A |
| 8206.00.00 | TOOLS OF TWO OR MORE OF THE HEADING 82.02 TO 82.05, PUT UP IN SETS FOR RETAIL SALE | 0 | A |
| 8207.13.00 | - - With working part of cermets | 0 | A |
| 8207.19.10 | - - - Drill bits, reamers and shoes of diamond for drilling and taking soil s amples | 0 | A |
| 8207.19.90 | - - - Other | 0 | A |
| 8207.20.00 | - Dies for drawing or extruding metal | 0 | A |
| 8207.30.10 | - - Dies and punches for pressing | 5 | C |
| 8207.30.90 | - - Other | 0 | A |
| 8207.40.00 | - Tools for tapping or threading | 0 | A |
| 8207.50.00 | - Tools for drilling | 0 | A |
| 8207.60.00 | - Tools for boring or broaching | 0 | A |
| 8207.70.00 | - Tools for milling | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8207.80.00 | - Tools for turning | 0 | A |
| 8207.90.00 | - Other interchangeable tools | 0 | A |
| 8208.10.00 | - For metal working | 0 | A |
| 8208.20.00 | - For wood working | 0 | A |
| 8208.30.00 | - For kitchen appliances or for machines used by the food industry | 0 | A |
| 8208.40.00 | - For agricultural, horticultural or forestry machines | 0 | A |
| 8208.90.00 | - Other | 0 | A |
| 8209.00.00 | PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS | 0 | A |
| 8210.00.10 | - Maize (corn) mills | 0 | A |
| 8210.00.90 | - Other | 0 | A |
| 8211.10.00 | - Sets of assorted articles | 10 | C |
| 8211.91.00 | - - Table knives having fixed blades | 10 | C |
| 8211.92.00 | - - Other knives having fixed blades | 10 | C |
| 8211.93.00 | - - Knives having other than fixed blades | 5 | C |
| 8211.94.00 | - - Blades | 0 | A |
| 8211.95.00 | - - Handles of base metal | 5 | C |
| 8212.10.10 | - - Razors | 10 | C |
| 8212.10.20 | - - Shavers | 10 | C |
| 8212.20.00 | - Safety razor blades, including razor blade blanks in strips | 0 | A |
| 8212.90.00 | - Other parts | 0 | A |
| 8213.00.00 | SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADE S THEREOF | 5 | C |
| 8214.10.00 | - Paper knives, letter openers, erasing knives, pencil sharpeners and their b lades | 15 | C |
| 8214.20.00 | - Manicure or pedicure sets and instruments (including nail files) | 10 | E |
| 8214.90.00 | - Other | 10 | C |
| 8215.10.00 | - Sets of assorted articles containing at least one article plated with silver, gold or platinum | 10 | C |
| 8215.20.00 | - Other sets of assorted articles | 10 | C |
| 8215.91.00 | - Silver-, gold- or platinum-plated | 10 | C |
| 8215.99.00 | - - Other | 10 | C |
| 8301.10.00 | - Padlocks | 5 | E |
| 8301.20.00 | - Locks of the kind used for motor vehicles | 0 | A |
| 8301.30.00 | - Locks of the kind used for furniture | 0 | A |
| 8301.40.10 | - - Patch locks and surface locks, with one or two horizontal bolts, for do ors with handles on the inside only | 10 | E |
| 8301.40.20 | - - Handle locks operated by a key on the outside and a button on the insi de | 10 | E |
| 8301.40.90 | - - Other | 0 | A |
| 8301.50.00 | - Clasps and frames with clasps, incorporating locks | 0 | A |
| 8301.60.00 | - Parts | 0 | A |
| 8301.70.00 | - Keys presented separately | 5 | E |
| 8302.10.10 | - - For doors, with bearings of plastics or self-lubricating steel, whether or not sprung | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8302.10.20 | - - Hinges of the kind used in vehicles of heading 87.02 | 0 | A |
| 8302.10.90 | - - Other | 10 | E |
| 8302.20.00 | - Castors | 0 | A |
| 8302.30.00 | - Other mountings, fittings and similar articles for motor vehicles | 0 | A |
| 8302.41.11 | - - - - Mechanisms for operating windows (operators) with gears system, with butterfly handle and extendable arm | 10 | E |
| 8302.41.12 | - - - - Clips for windows | 10 | E |
| 8302.41.19 | - - - - Other | 10 | E |
| 8302.41.20 | - - - Spring- or lever-operated latch bolts | 0 | A |
| 8302.41.90 | - - - Other | 10 | E |
| 8302.42.00 | - Other, for furniture | 5 | C |
| 8302.49.10 | - - - For armoured or reinforced safes, strong-boxes and doors | 0 | A |
| 8302.49.20 | - - - For trunks, suitcases and similar articles | 0 | A |
| 8302.49.90 | - - - Other | 5 | C |
| 8302.50.00 | - Hat-racks, hat-pegs, brackets and similar fixtures | 10 | E |
| 8302.60.00 | - Automatic door closers | 0 | A |
| 8303.00.00 | ARMOURED OR REINFORCED SAFES, STRONG BOXES AND DOOR S AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL | 15 | D |
| 8304.00.00 | FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFIC E OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03 | 15 | E |
| 8305.10.00 | - Fittings for loose-leaf binders or files | 0 | A |
| 8305.20.10 | - - For use in offices | 15 | E |
| 8305.20.90 | - - Other | 5 | E |
| 8305.90.10 | - - Fasteners and clips | 15 | E |
| 8305.90.90 | - - Other | 5 | C |
| 8306.10.00 | - Bells, gongs and the like | 10 | C |
| 8306.21.00 | - Plated with precious metal | 15 | E |
| 8306.29.00 | - - Other | 15 | E |
| 8306.30.00 | - Photograph, picture or similar frames; mirrors | 15 | C |
| 8307.10.00 | - Of iron or steel | 0 | A |
| 8307.90.00 | - Of other base metal | 0 | A |
| 8308.10.00 | - Hooks, eyes and eyelets | 0 | A |
| 8308.20.00 | - Tubular or bifurcated rivets | 0 | A |
| 8308.90.00 | - Other, including parts | 0 | A |
| 8309.10.00 | - Crown corks | 10 | E |
| 8309.90.10 | - - 'Easy open' lids of aluminium | 0 | A |
| 8309.90.20 | - - Seals | 0 | A |
| 8309.90.30 | - - Lids of a diameter of 40 mm or more but not more than 51 mm | 0 | A |
| 8309.90.40 | - - Bung covers for phials | 0 | A |
| 8309.90.50 | - - Threaded lids of aluminium | 10 | E |
| 8309.90.90 | - - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8310.00.00 | SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PL ATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE MET AL, EXCLUDING THOSE OF HEADING 94.05 | 15 | E |
| 8311.10.10 | - - For iron or steel | 0 | A |
| 8311.10.90 | - - Other | 0 | A |
| 8311.20.00 | - Cored wire of base metal, for arc-welding | 0 | A |
| 8311.30.00 | -Coated rods and cored wire, of base metal, for soldering, brazing or weldi ng by flame | 0 | A |
| 8311.90.00 | - Other | 0 | A |
| 8401.10.00 | - Nuclear reactors | 0 | A |
| 8401.20.00 | - Machinery and apparatus for isotopic separation, and parts thereof | 0 | A |
| 8401.30.00 | - Fuel elements (cartridges), non-irradiated | 0 | A |
| 8401.40.00 | - Parts of nuclear reactors | 0 | A |
| 8402.11.00 | - - Watertube boilers with a steam production exceeding 45 tonnes per hou r | 0 | A |
| 8402.12.00 | - - Watertube boilers with a steam production not exceeding 45 tons per h our | 0 | A |
| 8402.19.00 | - - Other vapour-generating boilers, including hybrid boilers | 0 | A |
| 8402.20.00 | - Super-heated water boilers | 0 | A |
| 8402.90.00 | - Parts | 0 | A |
| 8403.10.00 | - Boilers | 0 | A |
| 8403.90.00 | - Parts | 0 | A |
| 8404.10.00 | - Auxiliary plant for use with boilers of heading 84.02 or 84.03 | 0 | A |
| 8404.20.00 | - Condensers for steam or other vapour power units | 0 | A |
| 8404.90.00 | - Parts | 0 | A |
| 8405.10.00 | - Producer gas or water gas generators, with or without their purifiers; acet ylene gas generators and similar water process gas generators, with or with out their purifiers. | 0 | A |
| 8405.90.00 | - Parts | 0 | A |
| 8406.10.00 | - Turbines for marine propulsion | 0 | A |
| 8406.81.00 | - - Of an output exceeding 40 MW | 0 | A |
| 8406.82.00 | - - Of an output not exceeding 40 MW | 0 | A |
| 8406.90.00 | - Parts | 0 | A |
| 8407.10.00 | - Aircraft engines | 0 | A |
| 8407.21.00 | - - Outboard motors | 0 | A |
| 8407.29.00 | - - Other | 0 | A |
| 8407.31.00 | - - Of a cylinder capacity not exceeding 50 cm3 | 0 | A |
| 8407.32.00 | - - Of a cylinder capacity exceeding 50 cm3 but not exceeding 250 cm3 | 0 | A |
| 8407.33.00 | - - Of a cylinder capacity exceeding 250 cm3 but not exceeding 1,000 cm 3 | 0 | A |
| 8407.34.00 | - - Of a cylinder capacity exceeding 1,000 cm3 | 0 | A |
| 8407.90.00 | - Other engines | 0 | A |
| 8408.10.00 | - Marine propulsion engines | 0 | A |
| 8408.20.00 | - Engines of the kind used for the propulsion of vehicles of Chapter 87 | 0 | A |
| 8408.90.00 | - Other engines | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8409.10.00 | - For aircraft engines | 0 | A |
| 8409.91.00 | - - Suitable for use solely or principally with spark-ignition internal combu stion piston engines | 0 | A |
| 8409.99.00 | - - Other | 0 | A |
| 8410.11.00 | - - Of an output not exceeding 1,000 kW | 0 | A |
| 8410.12.00 | - - Of an output exceeding 1,000 kW but not exceeding 10,000 kW | 0 | A |
| 8410.13.00 | - - Of an output exceeding 10,000 kW | 0 | A |
| 8410.90.00 | - Parts, including regulators | 0 | A |
| 8411.11.00 | - - Of a thrust not exceeding 25 kN | 0 | A |
| 8411.12.00 | - - Of a thrust exceeding 25 kN | 0 | A |
| 8411.21.00 | - - Of a power not exceeding 1,100 kW | 0 | A |
| 8411.22.00 | - - Of a power exceeding 1,100 kW | 0 | A |
| 8411.81.00 | - - Of a power not exceeding 5,000 kW | 0 | A |
| 8411.82.00 | - - Of a power exceeding 5,000 kW | 0 | A |
| 8411.91.00 | - - Of turbo-jets or turbo-propellers | 0 | A |
| 8411.99.00 | - - Other | 0 | A |
| 8412.10.00 | - Reaction engines other than turbo-jets | 0 | A |
| 8412.21.00 | - - Linear acting (cylinders) | 0 | A |
| 8412.29.00 | - - Other | 0 | A |
| 8412.31.00 | - - Linear acting (cylinders) | 0 | A |
| 8412.39.00 | - - Other | 0 | A |
| 8412.80.00 | - Other | 0 | A |
| 8412.90.00 | - Parts | 0 | A |
| 8413.11.00 | - - Pumps for dispensing fuel or lubricants, of a type used in filling station s or in garages | 0 | A |
| 8413.19.00 | - - Other | 0 | A |
| 8413.20.00 | - Hand pumps, other than those of subheading 8413.11 or 8413.19 | 0 | A |
| 8413.30.00 | - Fuel, lubricating or cooling medium pumps for internal combustion pisto n engines | 0 | A |
| 8413.40.00 | - Concrete pumps | 0 | A |
| 8413.50.00 | - Other reciprocating positive displacement pumps | 0 | A |
| 8413.60.00 | - Other rotary positive displacement pumps | 0 | A |
| 8413.70.00 | - Other centrifugal pumps | 0 | A |
| 8413.81.00 | - - Pumps | 0 | A |
| 8413.82.00 | - - Liquid elevators | 0 | A |
| 8413.91.00 | - - Of pumps | 0 | A |
| 8413.92.00 | - - Of liquid elevators | 0 | A |
| 8414.10.00 | - Vacuum pumps | 0 | A |
| 8414.20.00 | - Hand- or foot-operated air pumps | 0 | A |
| 8414.30.00 | - Compressors of the kind used in refrigerating equipment | 0 | A |
| 8414.40.00 | - Air compressors mounted on a wheeled chassis for towing | 0 | A |
| 8414.51.00 | - - Table, floor, wall, window, ceiling or roof fans, with a self-contained el ectric motor of an output not exceeding 125 W | 15 | E |
| 8414.59.00 | - - Other | 10 | D |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8414.60.00 | - Hoods having a maximum horizontal side not exceeding 120 cm | 10 | E |
| 8414.80.00 | - Other | 0 | A |
| 8414.90.11 | - - - Baskets | 0 | A |
| 8414.90.19 | - - - Other | 5 | A |
| 8414.90.90 | - - Other | 0 | A |
| 8415.10.00 | - Window or wall types, self-contained or 'split-system' | 15 | D |
| 8415.20.00 | - Of a kind used for persons, in motor vehicles | 15 | E |
| 8415.81.00 | - - Incorporating a refrigerating unit and a valve for reversal of the coolin g/heat cycle (reversible heat pumps) | 15 | E |
| 8415.82.00 | - - Other, incorporating a refrigerating unit | 15 | C |
| 8415.83.00 | - - Not incorporating a refrigerating unit | 15 | E |
| 8415.90.00 | - Parts | 0 | A |
| 8416.10.00 | - Furnace burners for liquid fuel | 0 | A |
| 8416.20.00 | - Other furnace burners, including mix burners | 0 | A |
| 8416.30.10 | - - Mechanical stokers fuelled with chaff or cereal residues | 10 | C |
| 8416.30.90 | - - Other | 0 | A |
| 8416.90.00 | - Parts | 0 | A |
| 8417.10.00 | - Furnaces and ovens for the roasting, melting or other heat treatment of o res, pyrites or of metals | 0 | A |
| 8417.20.10 | - - Industrial furnaces for biscuits, with mesh continuous conveyor, automa ted controls and production capacity exceeding 500 kilograms per hour | 0 | A |
| 8417.20.90 | - - - Other | 10 | E |
| 8417.80.00 | - Other | 0 | A |
| 8417.90.00 | - Parts | 0 | A |
| 8418.10.00 | - Combined refrigerator-freezers, fitted with separate external doors | 15 | D |
| 8418.21.00 | - - Compression-type | 15 | D |
| 8418.29.10 | - - - Absorption-type, electrical | 15 | E |
| 8418.29.90 | - - - Other | 15 | E |
| 8418.30.00 | - Freezers of the chest type, not exceeding 800 litres capacity | 15 | E |
| 8418.40.00 | - Freezers of the upright type, not exceeding 900 litres capacity | 15 | E |
| 8418.50.00 | - Other furniture (chests, cabinets, display counters, showcases and the lik e) for storage and display, incorporating refrigerating or freezing equipment | 15 | D |
| 8418.61.10 | - - - Compression-type refrigerating units whose condensers are heat excha ngers | 0 | A |
| 8418.61.90 | - - - Other | 10 | E |
| 8418.69.10 | - - - Water coolers and coolers for other beverages | 15 | D |
| 8418.69.90 | - - - Other | 10 | E |
| 8418.91.00 | - - Furniture designed to receive refrigerating or freezing equipment | 15 | E |
| 8418.99.00 | - - Other | 0 | A |
| 8419.11.00 | - - Instantaneous gas water heaters | 15 | E |
| 8419.19.00 | - - Other | 10 | E |
| 8419.20.00 | - Medical, surgical or laboratory sterilisers | 0 | A |
| 8419.31.10 | - - - Hot-air dryers for grains and vegetables | 10 | C |
| 8419.31.90 | - - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8419.32.10 | - - - Hot-air dryers for wood | 10 | C |
| 8419.32.90 | - - - Other | 0 | A |
| 8419.39.00 | - - Other | 0 | A |
| 8419.40.00 | - Distilling or rectifying equipment | 0 | A |
| 8419.50.00 | - Heat-exchange units | 0 | A |
| 8419.60.00 | - Machinery for liquefying air or other gases | 0 | A |
| 8419.81.00 | - - For making hot drinks or for cooking or heating food | 0 | A |
| 8419.89.00 | - - Other | 0 | A |
| 8419.90.00 | - Parts | 0 | A |
| 8420.10.00 | - Calendering and rolling machines | 0 | A |
| 8420.91.00 | - - Cylinders | 0 | A |
| 8420.99.00 | - - Other | 0 | A |
| 8421.11.00 | - - Cream separators | 0 | A |
| 8421.12.00 | - - Clothes-dryers | 0 | A |
| 8421.19.00 | - - Other | 0 | A |
| 8421.21.00 | - - For filtering or purifying water | 0 | A |
| 8421.22.00 | - - For filtering or purifying beverages other than water | 0 | A |
| 8421.23.00 | - - Oil- or petrol-filters for internal combustion engines | 10 | C |
| 8421.29.00 | - - Other | 0 | A |
| 8421.31.00 | - - Intake air filters for spark-ignition or compression-ignition internal com bustion engines | 10 | C |
| 8421.39.00 | - - Other | 0 | A |
| 8421.91.00 | - - Of centrifuges, including centrifugal dryers | 0 | A |
| 8421.99.00 | - - Other | 0 | A |
| 8422.11.00 | - - Of the household type | 15 | E |
| 8422.19.00 | - - Other | 10 | E |
| 8422.20.00 | - Machinery for cleaning or drying bottles or other containers | 0 | A |
| 8422.30.10 | - - Machinery for filling and closing bags of thermo-sealable plastics, of a filling capacity not exceeding 5 kg, other than automatic horizontal filling machinery and vacuum-sealing machinery | 10 | E |
| 8422.30.90 | - - Other | 0 | A |
| 8422.40.10 | - - For working in the hand, with self-contained electric motor | 0 | A |
| 8422.40.90 | - - Other | 10 | D |
| 8422.90.00 | - Parts | 0 | A |
| 8423.10.00 | - Personal weighing machines, including baby scales; household scales | 5 | C |
| 8423.20.00 | - Scales for continuous weighing of goods on conveyors | 0 | A |
| 8423.30.00 | - Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | 0 | A |
| 8423.81.00 | - - Having a maximum weighing capacity not exceeding 30 kg | 0 | A |
| 8423.82.10 | - - - Scales for weighing cattle | 10 | C |
| 8423.82.20 | - - - Spring balances of a capacity not exceeding 200 kg | 10 | C |
| 8423.82.90 | - - - Other | 0 | A |
| 8423.89.00 | - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8423.90.00 | - Weighing machine weights of all kinds; parts of weighing machinery | 0 | A |
| 8424.10.00 | - Fire extinguishers, whether or not charged | 0 | A |
| 8424.20.00 | - Spray guns and similar appliances | 0 | A |
| 8424.30.00 | - Steam or sandblasting machines and similar jet projecting machines | 0 | A |
| 8424.81.10 | - - - Knapsack sprayers, of a capacity not exceeding 20 l, hand operated | 5 | E |
| 8424.81.20 | - - - Knapsack sprayers, of a capacity not exceeding 20 l, powered | 0 | A |
| 8424.81.30 | - - - Fumigators, towed, whether or not assembled | 0 | A |
| 8424.81.90 | - - - Other | 0 | A |
| 8424.89.00 | - - Other | 0 | A |
| 8424.90.11 | - - - For pharmaceutical products | 0 | A |
| 8424.90.19 | - - - Other | 5 | E |
| 8424.90.90 | - - Other | 0 | A |
| 8425.11.00 | - - Powered by electric motor | 0 | A |
| 8425.19.00 | - - Other | 0 | A |
| 8425.31.10 | - - - Pit-head winding gear; winches specially designed for use in the interior of mines | 0 | A |
| 8425.31.90 | - - - Other | 0 | A |
| 8425.39.10 | - - - Pit-head winding gear; winches specially designed for use in the interior of mines | 0 | A |
| 8425.39.90 | - - - Other | 0 | A |
| 8425.41.00 | - - Fixed hoists for raising vehicles, of a type used in garages | 0 | A |
| 8425.42.00 | - - Other jacks and hoists, hydraulic | 0 | A |
| 8425.49.00 | - - Other | 0 | A |
| 8426.11.10 | - - - Having a maximum weighing capacity not exceeding 20 t | 0 | A |
| 8426.11.90 | - - - Other | 0 | A |
| 8426.12.00 | - - Mobile lifting frames on tyres and straddle carriers | 0 | A |
| 8426.19.10 | - - - Fixed lifting cranes, having a loading capacity not exceeding 20 t | 0 | A |
| 8426.19.90 | - - - Other | 0 | A |
| 8426.20.10 | - - Fixed lifting cranes, having a loading capacity not exceeding 20 t | 0 | A |
| 8426.20.90 | - - Other | 0 | A |
| 8426.30.10 | - - Fixed lifting cranes, having a loading capacity not exceeding 20 t | 0 | A |
| 8426.30.90 | - - Other | 0 | A |
| 8426.41.00 | - - On tyres | 0 | A |
| 8426.49.00 | - - Other | 0 | A |
| 8426.91.00 | - - Designed for mounting on road vehicles | 0 | A |
| 8426.99.00 | - - Other | 0 | A |
| 8427.10.00 | - Self-propelled trucks powered by an electric motor | 0 | A |
| 8427.20.00 | - Other self-propelled trucks | 0 | A |
| 8427.90.00 | - Other trucks | 0 | A |
| 8428.10.00 | - Lifts and skip hoists | 0 | A |
| 8428.20.00 | - Pneumatic elevators and conveyors | 0 | A |
| 8428.31.00 | - - Specially designed for use in the interior of mines and other underground uses | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8428.32.00 | - - Other, bucket type | 0 | A |
| 8428.33.00 | - - Other, belt type | 0 | A |
| 8428.39.00 | - - Other | 0 | A |
| 8428.40.00 | - Escalators and moving walkways | 0 | A |
| 8428.60.00 | - Teleferics, chairlifts, ski-draglines; traction mechanisms for funicular rail ways | 0 | A |
| 8428.90.10 | - - Mine wagon pushers, locomotive or wagon traversers, wagon tippers an d similar railway wagon handling equipment | 0 | A |
| 8428.90.90 | - - Other | 0 | A |
| 8429.11.00 | - - Tracked | 0 | A |
| 8429.19.00 | - - Other | 0 | A |
| 8429.20.00 | - Levellers | 0 | A |
| 8429.30.00 | - Scrapers | 0 | A |
| 8429.40.00 | - Tamping machines and road rollers | 0 | A |
| 8429.51.00 | - - Front-end shovel loaders | 0 | A |
| 8429.52.00 | - - Machinery with a 360° revolving superstructure | 0 | A |
| 8429.59.00 | - - Other | 0 | A |
| 8430.10.00 | - Pile-drivers and pile-extractors | 0 | A |
| 8430.20.00 | - Snow-ploughs and snow-blowers | 0 | A |
| 8430.31.00 | - - Self-propelled | 0 | A |
| 8430.39.00 | - - Other | 0 | A |
| 8430.41.00 | - - Self-propelled | 0 | A |
| 8430.49.00 | - - Other | 0 | A |
| 8430.50.00 | - Other machinery, self-propelled | 0 | A |
| 8430.61.00 | - - Tamping or compacting machinery | 0 | A |
| 8430.69.00 | - - Other | 0 | A |
| 8431.10.00 | - Of machinery of heading 84.25 | 0 | A |
| 8431.20.00 | - Of machinery of heading 84.27 | 0 | A |
| 8431.31.00 | - - Of lifts, skip hoists or escalators | 0 | A |
| 8431.39.00 | - - Other | 0 | A |
| 8431.41.00 | - - Buckets, shovels, grabs and grips | 0 | A |
| 8431.42.00 | - - Bulldozer or angledozer blades | 0 | A |
| 8431.43.00 | - Parts for boring or sinking machinery of subheadings 8430.41 or 8430.49 | 0 | A |
| 8431.49.00 | - - Other | 0 | A |
| 8432.10.00 | - Ploughs | 10 | C |
| 8432.21.00 | - - Disc harrows | 10 | C |
| 8432.29.00 | - - Other | 0 | A |
| 8432.30.00 | - Seeders, planters and transplanters | 0 | A |
| 8432.40.00 | - Manure spreaders and fertiliser distributors | 0 | A |
| 8432.80.00 | - Other machinery, apparatus and devices | 0 | A |
| 8432.90.10 | - - For ploughs and harrows | 10 | C |
| 8432.90.90 | - - Other | 0 | A |
| 8433.11.00 | - - Powered, with the cutting device rotating in a horizontal plane | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8433.19.00 | - - Other | 0 | A |
| 8433.20.00 | - Mowers, including cutter bars for tractor mounting | 0 | A |
| 8433.30.00 | - Other haymaking machinery | 0 | A |
| 8433.40.00 | - Straw or fodder balers, including pick-up balers | 0 | A |
| 8433.51.00 | - - Combine harvester-threshers | 0 | A |
| 8433.52.00 | - - Other threshing machinery | 0 | A |
| 8433.53.00 | - - Root or tuber harvesting machines | 0 | A |
| 8433.59.00 | - - Other | 0 | A |
| 8433.60.10 | - - Functioning with the electronic colour grading principle | 10 | C |
| 8433.60.90 | - - Other | 0 | A |
| 8433.90.00 | - Parts | 0 | A |
| 8434.10.00 | - Milking machines | 0 | A |
| 8434.20.00 | - Dairy machinery | 0 | A |
| 8434.90.00 | - Parts | 0 | A |
| 8435.10.00 | - Machinery and apparatus | 0 | A |
| 8435.90.00 | - Parts | 0 | A |
| 8436.10.00 | - Machinery for preparing animal feedingstuffs | 0 | A |
| 8436.21.00 | - - Poultry incubators and brooders | 0 | A |
| 8436.29.00 | - - Other | 0 | A |
| 8436.80.00 | - Other machines and appliances | 0 | A |
| 8436.91.00 | - - Of poultry-keeping machinery and apparatus | 0 | A |
| 8436.99.00 | - - Other | 0 | A |
| 8437.10.10 | - - Cyclone separators and revolving machines for cleaning and grading gr ain | 10 | C |
| 8437.10.90 | - - Other | 0 | A |
| 8437.80.10 | - - Hammer type crushing and grinding machines for cereals | 10 | C |
| 8437.80.20 | - - Grain mixing machines | 10 | C |
| 8437.80.90 | - - Other | 0 | A |
| 8437.90.00 | - Parts | 0 | A |
| 8438.10.00 | - Bakery machinery and machinery for the manufacture of macaroni, spagh etti or similar products | 0 | A |
| 8438.20.00 | - Machinery for the manufacture of confectionery, cocoa or chocolate | 0 | A |
| 8438.30.00 | - Machinery for sugar manufacture | 0 | A |
| 8438.40.00 | - Brewery machinery | 0 | A |
| 8438.50.00 | - Machinery for the preparation of meat or poultry | 0 | A |
| 8438.60.10 | - - Fruit pulpers | 10 | C |
| 8438.60.90 | - - Other | 0 | A |
| 8438.80.00 | - Other machines and appliances | 0 | A |
| 8438.90.00 | - Parts | 0 | A |
| 8439.10.00 | - Machinery for making pulp of fibrous cellulosic material | 0 | A |
| 8439.20.00 | - Machinery for making paper or paperboard | 0 | A |
| 8439.30.00 | - Machinery for finishing paper or paperboard | 0 | A |
| 8439.91.00 | - - Of machinery for making pulp of fibrous cellulosic material | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8439.99.00 | - - Other | 0 | A |
| 8440.10.00 | - Machinery and apparatus | 0 | A |
| 8440.90.00 | - Parts | 0 | A |
| 8441.10.00 | - Cutting machines | 0 | A |
| 8441.20.00 | - Machines for making bags, sacks or envelopes | 0 | A |
| 8441.30.00 | - Machines for making boxes, tubes, drums or similar containers, other tha n by moulding | 0 | A |
| 8441.40.00 | - Machines for moulding articles in paper pulp, paper or paperboard | 0 | A |
| 8441.80.00 | - Other machines and appliances | 0 | A |
| 8441.90.00 | - Parts | 0 | A |
| 8442.30.10 | - - Phototype-setting and composing machines | 0 | A |
| 8442.30.20 | - - Machinery, apparatus and equipment for type-setting or composing by o ther processes, with or without founding devices | 0 | A |
| 8442.30.90 | - - Other | 0 | A |
| 8442.40.00 | - Parts of these machines, apparatus or equipment | 0 | A |
| 8442.50.00 | - Printing blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (fo r example, planed, grained or polished) | 0 | A |
| 8443.11.00 | - - Offset printing machinery, reel fed | 0 | A |
| 8443.12.00 | - - Offset printing machinery, sheet-fed, office type(using sheets with one s ide not exceeding 22 cmand the other side not exceeding 36 cm in theunfo lded state) | 0 | A |
| 8443.13.00 | - - Other offset printing machines and apparatus | 0 | A |
| 8443.14.00 | - - Letterpress printing machinery, reel fed, excluding flexographic printing | 0 | A |
| 8443.15.00 | - - Letterpress printing machinery, other than reel fed, excluding flexograp hic printing | 0 | A |
| 8443.16.00 | - - Flexographic printing machinery | 0 | A |
| 8443.17.00 | - - Gravure printing machinery | 0 | A |
| 8443.19.00 | - - Other | 0 | A |
| 8443.31.00 | - - Machines which perform two or more of the following functions: Printi ng , copying or faxing, capable of connecting to an automatic data-processi ng machine or to a network | 0 | A |
| 8443.32.00 | - - Other, capable of connecting to an automatic data-processing machine o r to a network | 0 | A |
| 8443.39.00 | - - Other | 0 | A |
| 8443.91.00 | - - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 | 0 | A |
| 8443.99.00 | - - Other | 0 | A |
| 8444.00.00 | MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTIN G MAN-MADE TEXTILE MATERIALS | 0 | A |
| 8445.11.00 | - - Carding machines | 0 | A |
| 8445.12.00 | - - Combing machines | 0 | A |
| 8445.13.00 | - - Drawing or roving machines | 0 | A |
| 8445.19.00 | - - Other | 0 | A |
| 8445.20.00 | - Textile spinning machines | 0 | A |
| 8445.30.00 | - Textile doubling or twisting machines | 0 | A |
| 8445.40.00 | - Textile winding (including weft-winding) or reeling machines | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8445.90.00 | - Other | 0 | A |
| 8446.10.00 | - For weaving fabrics of a width not exceeding 30 cm | 0 | A |
| 8446.21.00 | - - Power looms | 0 | A |
| 8446.29.00 | - - Other | 0 | A |
| 8446.30.00 | - For weaving fabrics of a width exceeding 30 cm, shuttleless type | 0 | A |
| 8447.11.00 | - - With cylinder diameter not exceeding 165 mm | 0 | A |
| 8447.12.00 | - - With cylinder diameter exceeding 165 mm | 0 | A |
| 8447.20.00 | - Flat knitting machines; stitch-bonding machines | 0 | A |
| 8447.90.00 | - Other | 0 | A |
| 8448.11.00 | - - Dobbies and jacquards; card reducing, punching and copying machines; assembling machines for use therewith | 0 | A |
| 8448.19.00 | - - Other | 0 | A |
| 8448.20.00 | - Parts and accessories of machines of heading 84.44 or of their auxiliary machinery | 0 | A |
| 8448.31.00 | - - Card clothing | 0 | A |
| 8448.32.00 | - - Of machines for preparing textile fibers, other than card clothing | 0 | A |
| 8448.33.00 | - - Spindles, spindle flyers, spinning rings and ring travellers | 0 | A |
| 8448.39.00 | - - Other | 0 | A |
| 8448.42.00 | - - Reeds for looms, healds and heald-frames | 0 | A |
| 8448.49.10 | - - - Shuttles | 0 | A |
| 8448.49.90 | - - - Other | 0 | A |
| 8448.51.00 | - - Sinkers, needles and other articles used in forming stitches | 0 | A |
| 8448.59.00 | - - Other | 0 | A |
| 8449.00.00 | MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT O R NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACH INERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS | 0 | A |
| 8450.11.00 | - - Fully automatic machines | 15 | E |
| 8450.12.00 | - - Other machines, with built-in centrifugal dryer | 15 | E |
| 8450.19.00 | - - Other | 15 | D |
| 8450.20.00 | - Machines, each of a dry linen capacity exceeding 10 kg | 0 | A |
| 8450.90.00 | - Parts | 0 | A |
| 8451.10.00 | - Dry-cleaning machines | 0 | A |
| 8451.21.00 | - - Each of a dry linen capacity not exceeding 10 kg | 15 | E |
| 8451.29.00 | - - Other | 0 | A |
| 8451.30.00 | - Ironing machines and presses, including fusing presses | 0 | A |
| 8451.40.00 | - Washing, bleaching or dyeing machines | 0 | A |
| 8451.50.00 | - Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | 0 | A |
| 8451.80.00 | - Other machines and appliances | 0 | A |
| 8451.90.00 | - Parts | 0 | A |
| 8452.10.00 | - Sewing machines of the household type | 0 | A |
| 8452.21.00 | - - Automatic units | 0 | A |
| 8452.29.00 | - - Other | 0 | A |
| 8452.30.00 | - Sewing machine needles | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8452.90.10 | - - Furniture, bases and covers for sewing machines and parts thereof | 15 | E |
| 8452.90.90 | - - Other | 0 | A |
| 8453.10.00 | - Machinery for preparing, tanning or working hides, skins or leather | 0 | A |
| 8453.20.00 | - Machinery for making or repairing footwear | 0 | A |
| 8453.80.00 | - Other machines and appliances | 0 | A |
| 8453.90.00 | - Parts | 0 | A |
| 8454.10.00 | - Converters | 0 | A |
| 8454.20.00 | - Ingot moulds and ladles | 0 | A |
| 8454.30.00 | - Casting machines | 0 | A |
| 8454.90.00 | - Parts | 0 | A |
| 8455.10.00 | - Tube mills | 0 | A |
| 8455.21.00 | - - For hot rolling or combination hot and cold rolling | 0 | A |
| 8455.22.00 | - - For cold rolling | 0 | A |
| 8455.30.00 | - Rolls for rolling mills | 0 | A |
| 8455.90.00 | - Other parts | 0 | A |
| 8456.10.00 | - Operated by laser or other light or photon beam processes | 0 | A |
| 8456.20.00 | - Operated by ultrasonic processes | 0 | A |
| 8456.30.00 | - Operated by electro-discharge processes | 0 | A |
| 8456.90.10 | - - Water-jet cutting machines | 0 | A |
| 8456.90.90 | - - Other | 0 | A |
| 8457.10.00 | - Machining centres | 0 | A |
| 8457.20.00 | - Single-station machines | 0 | A |
| 8457.30.00 | - Multi-station machines | 0 | A |
| 8458.11.00 | - - Numerically controlled | 0 | A |
| 8458.19.00 | - - Other | 0 | A |
| 8458.91.00 | - - Numerically controlled | 0 | A |
| 8458.99.00 | - - Other | 0 | A |
| 8459.10.00 | - Way-type unit head machines | 0 | A |
| 8459.21.00 | - - Numerically controlled | 0 | A |
| 8459.29.00 | - - Other | 0 | A |
| 8459.31.00 | - - Numerically controlled | 0 | A |
| 8459.39.00 | - - Other | 0 | A |
| 8459.40.00 | - Other boring machines | 0 | A |
| 8459.51.00 | - - Numerically controlled | 0 | A |
| 8459.59.00 | - - Other | 0 | A |
| 8459.61.00 | - - Numerically controlled | 0 | A |
| 8459.69.00 | - - Other | 0 | A |
| 8459.70.00 | - Other threading or tapping machines | 0 | A |
| 8460.11.00 | - - Numerically controlled | 0 | A |
| 8460.19.00 | - - Other | 0 | A |
| 8460.21.00 | - - Numerically controlled | 0 | A |
| 8460.29.00 | - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8460.31.00 | - - Numerically controlled | 0 | A |
| 8460.39.00 | - - Other | 0 | A |
| 8460.40.00 | - Honing or lapping machines | 0 | A |
| 8460.90.00 | - Other | 0 | A |
| 8461.20.00 | - Shaping or slotting machines | 0 | A |
| 8461.30.00 | - Broaching machines | 0 | A |
| 8461.40.00 | - Gear-cutting, gear-grinding or gear-finishing machines | 0 | A |
| 8461.50.00 | - Sawing or cutting-off machines | 0 | A |
| 8461.90.00 | - Other | 0 | A |
| 8462.10.00 | - Forging or die-stamping machines (including presses) and other hammer machines | 0 | A |
| 8462.21.00 | - - Numerically controlled | 0 | A |
| 8462.29.00 | - - Other | 0 | A |
| 8462.31.00 | - - Numerically controlled | 0 | A |
| 8462.39.00 | - - Other | 0 | A |
| 8462.41.00 | - - Numerically controlled | 0 | A |
| 8462.49.00 | - - Other | 0 | A |
| 8462.91.00 | - - Hydraulic presses | 0 | A |
| 8462.99.00 | - - Other | 0 | A |
| 8463.10.00 | - Drawbenches for bars, tubes, profiles, wire or the like | 0 | A |
| 8463.20.00 | - Thread-rolling machines | 0 | A |
| 8463.30.00 | - Machines for working wire | 0 | A |
| 8463.90.00 | - Other | 0 | A |
| 8464.10.00 | - Sawing machines | 0 | A |
| 8464.20.00 | - Grinding or polishing machines | 0 | A |
| 8464.90.00 | - Other | 0 | A |
| 8465.10.00 | - Machines which can carry out different types of machining operations wi thout tool change between such operations | 0 | A |
| 8465.91.00 | - - Sawing machines | 0 | A |
| 8465.92.00 | - - Planing machines; milling or moulding machines | 0 | A |
| 8465.93.00 | - - Grinding, sanding or polishing machines | 0 | A |
| 8465.94.00 | - - Bending or assembling machines | 0 | A |
| 8465.95.00 | - - Drilling or morticing machines | 0 | A |
| 8465.96.00 | - - Splitting, slicing or paring machines | 0 | A |
| 8465.99.00 | - - Other | 0 | A |
| 8466.10.00 | - Tool holders and self-opening dieheads | 0 | A |
| 8466.20.00 | - Work holders | 0 | A |
| 8466.30.00 | - Dividing heads and other special attachments for machine-tools | 0 | A |
| 8466.91.00 | - - For machines of heading 84.64 | 0 | A |
| 8466.92.00 | - - For machines of heading 84.65 | 0 | A |
| 8466.93.00 | - - For machines of headings 84.56 to 84.61 | 0 | A |
| 8466.94.00 | - - For machines of heading 84.62 or 84.63 | 0 | A |
| 8467.11.00 | - - Rotary type (including combined rotary-percussion) | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8467.19.00 | - - Other | 0 | A |
| 8467.21.00 | - - Drills of all kinds, including rotary drills | 0 | A |
| 8467.22.00 | - - Saws, including cut-off saws | 0 | A |
| 8467.29.00 | - - Other | 0 | A |
| 8467.81.00 | - - Chainsaws | 0 | A |
| 8467.89.00 | - - Other | 0 | A |
| 8467.91.00 | - - Of chainsaws | 0 | A |
| 8467.92.00 | - - Of pneumatic tools | 0 | A |
| 8467.99.00 | - - Other | 0 | A |
| 8468.10.00 | - Hand-held blowtorch | 0 | A |
| 8468.20.00 | - Other gas-operated machinery and apparatus | 0 | A |
| 8468.80.00 | - Other machines and appliances | 0 | A |
| 8468.90.00 | - Parts | 0 | A |
| 8469.00.11 | - - Word-processing machines | 0 | A |
| 8469.00.12 | - - Automatic typewriters | 0 | A |
| 8469.00.20 | - Other typewriters, electric | 0 | A |
| 8469.00.30 | - Other typewriters, non-electric | 0 | A |
| 8470.10.00 | - Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions | 0 | A |
| 8470.21.00 | - - Incorporating a printing device | 0 | A |
| 8470.29.00 | - - Other | 0 | A |
| 8470.30.00 | - Other calculating machines | 0 | A |
| 8470.50.00 | - Cash registers | 0 | A |
| 8470.90.00 | - Other | 0 | A |
| 8471.30.00 | - Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a displ ay | 0 | A |
| 8471.41.00 | - - Comprising in the same housing at least a central processing unit and a n input and output unit, whether or not combined | 0 | A |
| 8471.49.00 | - - Other, presented in the form of systems | 0 | A |
| 8471.50.00 | - Processing units other than those of subheading 8471.41 or 8471.49, whe ther or not containing in the same housing one or two of the following typ es of unit: storage unit, input unit, output unit | 0 | A |
| 8471.60.00 | - Input or output units, whether or not containing storage units in the same housing | 0 | A |
| 8471.70.00 | - Storage units | 0 | A |
| 8471.80.00 | - Other units of automatic data processing machines | 0 | A |
| 8471.90.00 | - Other | 0 | A |
| 8472.10.00 | - Copy machines, including mimeographs | 0 | A |
| 8472.30.00 | - Machines for sorting or folding mail or for inserting mail in envelopes o r bands, machines for opening, closing or sealing mail and machines for af fixing or cancelling postage stamps | 0 | A |
| 8472.90.10 | - - Addressing machines and address plate embossing machines, other than those of subheading 8443.39 | 0 | A |
| 8472.90.90 | - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8473.10.00 | - Parts and accessories of the machines of heading 84.69 | 0 | A |
| 8473.21.00 | - - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | 0 | A |
| 8473.29.00 | - - Other | 0 | A |
| 8473.30.00 | - Parts and accessories of the machines of heading 84.71 | 0 | A |
| 8473.40.00 | - Parts and accessories of the machines of heading 84.72 | 0 | A |
| 8473.50.00 | - Parts and accessories equally suitable for use with machines of two or m ore of the headings 84.69 to 84.72 | 0 | A |
| 8474.10.00 | - Sorting, screening, separating or washing machines | 0 | A |
| 8474.20.00 | - Crushing or grinding machines | 0 | A |
| 8474.31.10 | - - - Of a capacity not exceeding 0.36 m3 | 10 | C |
| 8474.31.90 | - - - Other | 0 | A |
| 8474.32.00 | - - Machinery for mixing mineral substances with bitumen | 0 | A |
| 8474.39.00 | - - Other | 0 | A |
| 8474.80.10 | - - Machines for making concrete blocks | 0 | A |
| 8474.80.90 | - - Other | 0 | A |
| 8474.90.00 | - Parts | 0 | A |
| 8475.10.00 | - Machines for assembling electric or electronic lamps, tubes or valves or f lashbulbs, in glass envelopes | 0 | A |
| 8475.21.00 | - - Machines for making optical fibers and preforms thereof | 0 | A |
| 8475.29.00 | - - Other | 0 | A |
| 8475.90.00 | - Parts | 0 | A |
| 8476.21.00 | - - Incorporating heating or refrigerating devices | 15 | E |
| 8476.29.00 | - - Other | 15 | E |
| 8476.81.00 | - - Incorporating heating or refrigerating devices | 15 | E |
| 8476.89.00 | - - Other | 15 | E |
| 8476.90.00 | - Parts | 0 | A |
| 8477.10.00 | - Injection-moulding machines | 0 | A |
| 8477.20.00 | - Extruders | 0 | A |
| 8477.30.00 | - Blow-moulding machines | 0 | A |
| 8477.40.00 | - Vacuum-moulding machines and other thermoforming machines | 0 | A |
| 8477.51.00 | - - For moulding or retreading pneumatic tyres or for moulding or forming inner tubes | 0 | A |
| 8477.59.00 | - - Other | 0 | A |
| 8477.80.00 | - Other machines and appliances | 0 | A |
| 8477.90.00 | - Parts | 0 | A |
| 8478.10.00 | - Machines and appliances | 0 | A |
| 8478.90.00 | - Parts | 0 | A |
| 8479.10.00 | - Machinery for public works, building or the like | 0 | A |
| 8479.20.00 | - Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | 0 | A |
| 8479.30.00 | - Presses for making particleboard or fiberboard of wood or other ligneous materials and other machinery for treating wood or cork | 0 | A |
| 8479.40.00 | - Rope or cable-making machines | 0 | A |
| 8479.50.00 | - Industrial robots, not elsewhere specified or included | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8479.60.00 | - Evaporative air coolers | 0 | A |
| 8479.71.00 | - - Of a kind used in airports | 0 | A |
| 8479.79.00 | - - Other | 0 | A |
| 8479.81.00 | - - For treating metal, including electric wire coil-winders | 0 | A |
| 8479.82.00 | - - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines | 0 | A |
| 8479.89.00 | - - Other | 0 | A |
| 8479.90.00 | - Parts | 0 | A |
| 8480.10.00 | - Moulding boxes for metal founding | 0 | A |
| 8480.20.00 | - Mould plate bases | 0 | A |
| 8480.30.00 | - Moulding patterns | 0 | A |
| 8480.41.00 | - - For injection or compression moulding | 0 | A |
| 8480.49.00 | - - Other | 0 | A |
| 8480.50.00 | - Moulds for glass | 0 | A |
| 8480.60.00 | - Moulds for mineral materials | 0 | A |
| 8480.71.00 | - - For injection or compression moulding | 0 | A |
| 8480.79.00 | - - Other | 0 | A |
| 8481.10.00 | - Pressure-reducing valves | 0 | A |
| 8481.20.00 | - Valves for oleohydraulic or pneumatic transmissions | 0 | A |
| 8481.30.00 | - Check valves | 0 | A |
| 8481.40.00 | - Safety or relief valves | 0 | A |
| 8481.80.10 | - - Cocks and valves, of bronze or plastics, of an internal diameter not exceeding 26 mm, for regulating the flow of water or other liquids at low pressure (not exceeding 125 psi) | 15 | E |
| 8481.80.20 | - - Cocks and valves, of an internal diameter not exceeding 26 mm, with single or double handles for washbasins, baths and the like, including mechanisms for flushing cisterns | 15 | E |
| 8481.80.90 | - - Other | 0 | A |
| 8481.90.00 | - Parts | 0 | A |
| 8482.10.00 | - Ball bearings | 0 | A |
| 8482.20.00 | - Tapered roller bearings, including cone and tapered roller assemblies | 0 | A |
| 8482.30.00 | - Spherical roller bearings | 0 | A |
| 8482.40.00 | - Needle roller bearings | 0 | A |
| 8482.50.00 | - Cylindrical roller bearings | 0 | A |
| 8482.80.00 | - Other, including combined ball/roller bearings | 0 | A |
| 8482.91.00 | - - Balls, needles and rollers | 0 | A |
| 8482.99.00 | - - Other | 0 | A |
| 8483.10.00 | - Transmission shafts (including cam and crank shafts) and cranks | 0 | A |
| 8483.20.00 | - Bearing housings, incorporating ball or roller bearings | 0 | A |
| 8483.30.00 | - Bearing housings, not incorporating ball or roller bearings; plain shaft bearings | 0 | A |
| 8483.40.00 | - Gears and gearing, other than toothed wheels and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8483.50.10 | - - Pulleys of an external diameter of 25 mm or more but less than 750 m m | 0 | A |
| 8483.50.90 | - - Other | 0 | A |
| 8483.60.00 | - Clutches and shaft couplings, including universal joints | 0 | A |
| 8483.90.00 | - Toothed wheels and other transmission elements presented separately; par ts | 0 | A |
| 8484.10.00 | - Gaskets and similar joints of metal sheeting combined with other materia l or of two or more layers of metal | 5 | A |
| 8484.20.00 | - Mechanical seals | 5 | C |
| 8484.90.00 | - Other | 5 | C |
| 8486.10.00 | - Machines and apparatus for the manufacture of semiconductor boules or wafers | 0 | A |
| 8486.20.10 | - - Operated by laser or other light or photon beam processes | 0 | A |
| 8486.20.20 | - - For dry-etching patterns on semiconductor materials | 0 | A |
| 8486.20.30 | - Numerically controlled bending, folding, straightening or flattening machi nes (including presses) | 0 | A |
| 8486.20.40 | - - Grinding or polishing machines | 0 | A |
| 8486.20.50 | - - Extruders | 0 | A |
| 8486.20.60 | - - Blow-moulding machines | 0 | A |
| 8486.20.70 | - - Resistance heated furnaces and ovens (indirect heating) | 0 | A |
| 8486.20.80 | - - Furnaces and ovens functioning by induction or dielectric loss | 0 | A |
| 8486.20.91 | - - - Resistance heated furnaces and ovens (direct heating), with the tempe rature not exceeding 900 ℃, other than laboratory furnaces and ovens | 10 | E |
| 8486.20.92 | - - - Ion implanters for doping semiconductor materials | 0 | A |
| 8486.20.93 | - - - Direct write-on-wafer apparatus | 0 | A |
| 8486.20.94 | - - - Photorepeater | 0 | A |
| 8486.20.99 | - - - Other | 0 | A |
| 8486.30.11 | - - - Operated by laser or other light or photon beam processes | 0 | A |
| 8486.30.12 | - - - Operated by ultrasonic processes | 0 | A |
| 8486.30.13 | - - - Operated by electro-discharge processes | 0 | A |
| 8486.30.19 | - - - Other | 0 | A |
| 8486.30.20 | - - Sawing machines | 0 | A |
| 8486.30.30 | - - Grinding or polishing machines | 0 | A |
| 8486.30.40 | - - Industrial robots | 0 | A |
| 8486.30.90 | - - Other | 0 | A |
| 8486.40.10 | - - Injection-moulding machines | 0 | A |
| 8486.40.20 | - - Vacuum-moulding machines and other thermoforming machines | 0 | A |
| 8486.40.30 | - - Moulds, injection or compression types | 0 | A |
| 8486.40.41 | - - - Fully or partly automatic | 0 | A |
| 8486.40.49 | - - - Other | 0 | A |
| 8486.40.90 | - - Other | 0 | A |
| 8486.90.00 | - Parts and accessories | 0 | A |
| 8487.10.00 | - Ships' or boats' propellers and blades therefor | 0 | A |
| 8487.90.00 | - Other | 0 | A |
| 8501.10.00 | - Motors of an output not exceeding 37.5 W | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8501.20.00 | - Universal motors of an output exceeding 37.5 W | 0 | A |
| 8501.31.00 | - - Of an output not exceeding 750 W | 0 | A |
| 8501.32.00 | - - Of an output exceeding 750 W but not exceeding 75 kW | 0 | A |
| 8501.33.00 | - - Of an output exceeding 75 kW but not exceeding 375 kW | 0 | A |
| 8501.34.00 | - - Of an output exceeding 375 kW | 0 | A |
| 8501.40.00 | - Other AC motors, single-phase | 0 | A |
| 8501.51.00 | - - Of an output not exceeding 750 W | 0 | A |
| 8501.52.00 | - - Of an output exceeding 750 W but not exceeding 75 kW | 0 | A |
| 8501.53.00 | - - Of an output exceeding 75 kW | 0 | A |
| 8501.61.00 | - - Of an output not exceeding 75 kVA | 0 | A |
| 8501.62.00 | - - Of an output exceeding 75 kVA but not exceeding 375 kVA | 0 | A |
| 8501.63.00 | - - Of an output exceeding 375 kVA but not exceeding 750 kVA | 0 | A |
| 8501.64.00 | - - Of an output exceeding 750 kVA | 0 | A |
| 8502.11.00 | - - Of an output not exceeding 75 kVA | 0 | A |
| 8502.12.00 | - - Of an output exceeding 75 kVA but not exceeding 375 kVA | 0 | A |
| 8502.13.00 | - - Of an output exceeding 375 kVA | 0 | A |
| 8502.20.00 | - Generating sets with spark-ignition internal combustion piston engines | 0 | A |
| 8502.31.00 | - - Wind-powered | 0 | A |
| 8502.39.00 | - - Other | 0 | A |
| 8502.40.00 | - Electric rotary converters | 0 | A |
| 8503.00.00 | PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02 | 0 | A |
| 8504.10.00 | - Ballasts for discharge lamps or tubes | 0 | A |
| 8504.21.00 | - - Of a power handling capacity not exceeding 650 kVA | 0 | A |
| 8504.22.00 | - - Of a power handling capacity exceeding 650 kVA but not exceeding 1 0,000 kVA | 0 | A |
| 8504.23.00 | - - Of a power handling capacity exceeding 10,000 kVA | 0 | A |
| 8504.31.00 | - - Og a power handling capacity not exceeding 1 kVA | 0 | A |
| 8504.32.00 | - - Of a power handling capacity exceeding 1 kVA but not exceeding 16 k VA | 0 | A |
| 8504.33.00 | - - Of a power handling capacity exceeding 16 kVA but not exceeding 500 kVA | 0 | A |
| 8504.34.00 | - - Of a power handling capacity exceeding 500 kVA | 0 | A |
| 8504.40.00 | - Static converters | 0 | A |
| 8504.50.00 | - Other inductors | 0 | A |
| 8504.90.00 | - Parts | 0 | A |
| 8505.11.00 | - - Of metal | 0 | A |
| 8505.19.00 | - - Other | 0 | A |
| 8505.20.00 | - Electromagnetic couplings, clutches, variable speed drives and brakes | 0 | A |
| 8505.90.10 | - - Electromagnetic lifting heads | 0 | A |
| 8505.90.90 | - - Other | 0 | A |
| 8506.10.10 | - - Cylindrical dry cells of a voltage of 1.5 V, of an external volume not e xceeding 300 cm3 and a unit weight not exceeding 100 g | 15 | E |
| 8506.10.20 | - - Rectangular dry cells of a voltage of 1.5 V, 6 V or 9 V, of an external volume not exceeding 300 cm3 and a unit weight not exceeding 1,200 g | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8506.10.90 | - - Other | 0 | A |
| 8506.30.00 | - Of mercuric oxide | 0 | A |
| 8506.40.00 | - Of silver oxide | 0 | A |
| 8506.50.00 | - Of lithium | 0 | A |
| 8506.60.00 | - Of air-zinc | 0 | A |
| 8506.80.00 | - Other primary cells and batteries | 0 | A |
| 8506.90.00 | - Parts | 5 | C |
| 8507.10.00 | - Of lead-acid, of the kind used for starting piston engines | 15 | D |
| 8507.20.00 | - Other lead-acid accumulators | 15 | E |
| 8507.30.00 | - Of nickel-cadmium | 0 | A |
| 8507.40.00 | - Of nickel-iron | 0 | A |
| 8507.50.00 | - Nickel-metal hydride | 0 | A |
| 8507.60.00 | - Lithium-ion | 0 | A |
| 8507.80.00 | - Other accumulators | 0 | A |
| 8507.90.10 | - - Separators | 5 | E |
| 8507.90.90 | - - Other | 0 | A |
| 8508.11.10 | - - - For household use | 15 | E |
| 8508.11.20 | - - - For industrial use | 0 | A |
| 8508.19.10 | - - - For household use | 15 | E |
| 8508.19.20 | - - - For industrial use | 0 | A |
| 8508.60.00 | - Other vacuum cleaners | 0 | A |
| 8508.70.00 | - Parts | 0 | A |
| 8509.40.00 | - Food grinders and mixers; fruit or vegetable juice extractors | 15 | E |
| 8509.80.10 | - - Floor polishers | 15 | C |
| 8509.80.20 | - - Kitchen waste disposers | 15 | C |
| 8509.80.90 | - - Other | 15 | E |
| 8509.90.00 | - Parts | 0 | A |
| 8510.10.00 | - Shavers | 10 | C |
| 8510.20.00 | - Hair clippers | 10 | C |
| 8510.30.00 | - Hair-removing appliances | 10 | C |
| 8510.90.00 | - Parts | 0 | A |
| 8511.10.00 | - Sparking plugs | 0 | A |
| 8511.20.00 | - Ignition magnetos; magneto-dynamos; magnetic flywheels | 0 | A |
| 8511.30.00 | - Distributors; ignition coils | 0 | A |
| 8511.40.00 | - Starter motors and dual purpose starter-generators | 0 | A |
| 8511.50.00 | - Other generators | 0 | A |
| 8511.80.00 | - Other machinery and equipment | 0 | A |
| 8511.90.00 | - Parts | 0 | A |
| 8512.10.00 | - Lighting or visual signalling equipment of the kind used on bicycles | 0 | A |
| 8512.20.00 | - Other lighting or visual signalling equipment | 0 | A |
| 8512.30.00 | - Sound signalling equipment | 0 | A |
| 8512.40.00 | - Windscreen wipers, defrosters and demisters | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8512.90.10 | - - Of windscreen wipers, of the kind used in vehicles of heading 87.02 | 0 | A |
| 8512.90.90 | - - Other | 5 | C |
| 8513.10.00 | - Lamps | 5 | A |
| 8513.90.00 | - Parts | 5 | A |
| 8514.10.00 | - Resistance heated furnaces and ovens (indirect heating) | 0 | A |
| 8514.20.00 | - Furnaces and ovens functioning by induction or dielectric loss | 0 | A |
| 8514.30.10 | - - Resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 ℃, other than laboratory furnaces and ovens | 10 | C |
| 8514.30.90 | - - Other | 0 | A |
| 8514.40.00 | - Other equipment for the heat treatment of materials by induction or diele ctric loss | 0 | A |
| 8514.90.00 | - Parts | 0 | A |
| 8515.11.00 | - - Soldering irons and guns | 0 | A |
| 8515.19.00 | - - Other | 0 | A |
| 8515.21.00 | - - Fully or partly automatic | 0 | A |
| 8515.29.00 | - - Other | 0 | A |
| 8515.31.00 | - - Fully or partly automatic | 0 | A |
| 8515.39.10 | - - - For arc welding, AC, for an operating current of 180 A or more but not more than 250 A, with coated electrodes | 0 | A |
| 8515.39.90 | - - - Other | 0 | A |
| 8515.80.00 | - Other machines and apparatus | 0 | A |
| 8515.90.00 | - Parts | 0 | A |
| 8516.10.00 | - Electric instantaneous or storage water heaters and immersion heaters | 15 | E |
| 8516.21.00 | - - Storage heating radiators | 15 | C |
| 8516.29.00 | - - Other | 15 | C |
| 8516.31.00 | - - Hair dryers | 15 | C |
| 8516.32.00 | - - Other hairdressing apparatus | 15 | C |
| 8516.33.00 | - - Hand-drying apparatus | 15 | C |
| 8516.40.00 | - Electric smoothing irons | 10 | C |
| 8516.50.00 | - Microwave ovens | 5 | C |
| 8516.60.00 | - Other ovens; cookers, cooking plates, boiling rings; grillers and roasters | 15 | C |
| 8516.71.00 | - - Coffee or tea-makers | 15 | E |
| 8516.72.00 | - - Toasters | 15 | E |
| 8516.79.00 | - - Other | 15 | D |
| 8516.80.10 | - - Flat, of rectangular cross-section; sealed cylindrical cross-section, extern ally coated with non-alloy steel or copper, of a capacity not exceeding 900 W | 0 | A |
| 8516.80.20 | - - Strip-type (flat, circular or semi-circular), cylindrical, finned, of a capac ity not exceeding 2,500 W, externally coated with non-alloy steel or coppe r | 0 | A |
| 8516.80.30 | - - Immersion-type, of a capacity not exceeding 9,000 W, externally coated with non-alloy steel or copper | 0 | A |
| 8516.80.40 | - - Reinforced, for cookers, other than sealed disc type | 0 | A |
| 8516.80.90 | - - Other | 0 | A |
| 8516.90.00 | - Parts | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8517.11.00 | - - Telephones with cordless handsets with microphone combined | 0 | A |
| 8517.12.00 | - - Mobile phones (cellular phones) and those for other wireless networks | 0 | A |
| 8517.18.00 | - - Other | 0 | A |
| 8517.61.10 | - - - Telecommunication apparatus for carrier-current or for digital telecom munication | 0 | A |
| 8517.61.21 | - - - - Radio-telegraphic or radio-telephonic apparatus | 0 | A |
| 8517.61.22 | - - - - Incorporating reception apparatus | 0 | A |
| 8517.61.29 | - - - - Other | 0 | A |
| 8517.62.00 | - - Apparatus for the reception, conversion and transmission or regeneratio n of voice, images or other data, including switching and routing apparatus | 0 | A |
| 8517.69.10 | - - - Reception apparatus for radio-telephony or radio-telegraphy | 0 | A |
| 8517.69.90 | - - - Other | 0 | A |
| 8517.70.00 | - Parts | 0 | A |
| 8518.10.00 | - Microphones and stands therefor | 0 | A |
| 8518.21.00 | - - Single loudspeakers, mounted in their enclosures | 0 | A |
| 8518.22.00 | - - Multiple loudspeakers, mounted in the same enclosure | 0 | A |
| 8518.29.00 | - - Other | 0 | A |
| 8518.30.00 | - Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers | 0 | A |
| 8518.40.00 | - Audio-frequency electric amplifiers | 0 | A |
| 8518.50.00 | - Electric sound amplifier sets | 0 | A |
| 8518.90.00 | - Parts | 0 | A |
| 8519.20.10 | - - Coin- or disc-operated record-players | 15 | C |
| 8519.20.90 | - - Other | 15 | C |
| 8519.30.11 | - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.30.19 | - - - Other | 15 | C |
| 8519.30.90 | - - Other | 15 | C |
| 8519.50.00 | - Telephone answering machines | 0 | A |
| 8519.81.10 | - - - Transcribing machines | 15 | C |
| 8519.81.21 | - - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.81.29 | - - - - Other | 15 | C |
| 8519.81.31 | - - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.81.39 | - - - - Other | 15 | C |
| 8519.81.40 | - - - Dictating machines not capable of operating without an external sourc e of power | 15 | C |
| 8519.81.51 | - - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.81.59 | - - - - Other | 15 | C |
| 8519.81.61 | - - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.81.69 | - - - - Other | 15 | C |
| 8519.81.90 | - - - Other | 15 | C |
| 8519.89.11 | - - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.89.19 | - - - - Other | 15 | C |
| 8519.89.21 | - - - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8519.89.29 | - - - - Other | 15 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8519.89.30 | - - - Transcribing machines | 15 | C |
| 8519.89.90 | - - - Other | 15 | C |
| 8521.10.10 | - - Fully disassembled (CKD), put up in kits | 5 | C |
| 8521.10.20 | - - Reproducing apparatus for "magazine programmes" using tape of a wid th of 19 mm or more, whether or not incorporating a unit for programmin g sequential operation, for television companies | 10 | C |
| 8521.10.90 | - - Other | 15 | C |
| 8521.90.00 | - Other | 15 | D |
| 8522.10.00 | - Pick-up cartridges | 0 | A |
| 8522.90.10 | - - Cabinets and cases of wood | 15 | E |
| 8522.90.90 | - - Other | 0 | A |
| 8523.21.10 | - - - Unrecorded | 0 | A |
| 8523.21.20 | - - - Recorded | 0 | A |
| 8523.29.11 | - - - - For recording sound, in cassettes | 0 | A |
| 8523.29.19 | - - - - Other | 0 | A |
| 8523.29.21 | - - - - Removable | 0 | A |
| 8523.29.29 | - - - - Other | 0 | A |
| 8523.29.30 | - - - Other unrecorded magnetic discs | 0 | A |
| 8523.29.40 | - - - Magnetic tapes for reproducing phenomena other than sound or imag e, recorded | 0 | A |
| 8523.29.51 | - - - - Educational | 5 | C |
| 8523.29.52 | - - - - Other, of a width of 19 mm or more, for reproducing sound and im age | 5 | C |
| 8523.29.53 | - - - - Other, for reproducing sound and image | 15 | E |
| 8523.29.54 | - - - - Other, for reproducing sound only | 15 | E |
| 8523.29.59 | - - - - Other | 15 | E |
| 8523.29.60 | - - - Magnetic discs, fixed or removable, for reproducing phenomena other than sound or image, for automatic data processing machines, recorded | 0 | A |
| 8523.29.91 | - - - - For reproducing phenomena other than sound or image, recorded | 0 | A |
| 8523.29.99 | - - - - Other | 0 | A |
| 8523.41.00 | - - Unrecorded | 0 | A |
| 8523.49.11 | - - - - For reproducing phenomena other than sound or image | 0 | A |
| 8523.49.12 | - - - - For reproducing sound only | 10 | C |
| 8523.49.19 | - - - - Other | 0 | A |
| 8523.49.21 | - - - - For reproducing phenomena other than sound or image | 0 | A |
| 8523.49.29 | - - - - Other | 0 | A |
| 8523.51.10 | - - - Unrecorded | 0 | A |
| 8523.51.20 | - - - Recorded | 0 | A |
| 8523.52.10 | - - - Cards incorporating an electronic integrated circuit ("smart cards") | 0 | A |
| 8523.52.90 | - - - Parts | 0 | A |
| 8523.59.10 | - - - Proximity cards and tags | 0 | A |
| 8523.59.20 | - - - Other cards and tags | 0 | A |
| 8523.59.30 | - - - Parts of cards and tags of subdivisions 8523.59.10 and 8523.59.20 | 0 | A |
| 8523.59.91 | - - - - Unrecorded | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8523.59.92 | - - - - Recorded | 0 | A |
| 8523.80.11 | - - - Educational | 5 | C |
| 8523.80.19 | - - - Other | 15 | E |
| 8523.80.20 | - - Matrices and masters | 0 | A |
| 8523.80.91 | - - - Unrecorded | 0 | A |
| 8523.80.92 | - - - Recorded | 0 | A |
| 8525.50.10 | - - For radio-broadcasting | 0 | A |
| 8525.50.90 | - - Other | 0 | A |
| 8525.60.00 | - Transmission apparatus incorporating reception apparatus | 0 | A |
| 8525.80.10 | - - Television cameras | 0 | A |
| 8525.80.20 | - - Digital cameras and video camera recorders | 0 | A |
| 8526.10.00 | - Radar apparatus | 0 | A |
| 8526.91.00 | - - Radio navigational aid apparatus | 0 | A |
| 8526.92.00 | - - Radio remote control apparatus | 5 | A |
| 8527.12.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8527.12.90 | - - - Other | 15 | C |
| 8527.13.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8527.13.90 | - - - Other | 15 | C |
| 8527.19.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8527.19.90 | - - - Other | 15 | C |
| 8527.21.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8527.21.90 | - - - Other | 15 | C |
| 8527.29.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8527.29.90 | - - - Other | 15 | C |
| 8527.91.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8527.91.90 | - - - Other | 15 | C |
| 8527.92.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8527.92.90 | - - - Other | 15 | C |
| 8527.99.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8527.99.90 | - - - Other | 15 | C |
| 8528.41.00 | - - Of a kind solely or principally used in an automatic data processing sy stem of heading 84.71 | 0 | A |
| 8528.49.11 | - - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8528.49.19 | - - - - Other | 15 | D |
| 8528.49.21 | - - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8528.49.29 | - - - - Other | 15 | C |
| 8528.51.00 | - - Of a kind solely or principally used in an automatic data processing sy stem of heading 84.71 | 0 | A |
| 8528.59.11 | - - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8528.59.19 | - - - - Other | 15 | C |
| 8528.59.21 | - - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8528.59.29 | - - - - Other | 15 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8528.61.00 | - - Of a kind solely or principally used in an automatic data processing sy stem of heading 84.71 | 0 | A |
| 8528.69.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8528.69.90 | - - - Other | 0 | A |
| 8528.71.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8528.71.20 | - - - Digital television signals converter (including digital audio signals), o nly into analog signals, for the reception of digital signals broadcasted on open television, for television receivers that do not have built-in digital tel evision tuner device | 0 | A |
| 8528.71.90 | - - - Other | 15 | D |
| 8528.72.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8528.72.90 | - - - Other | 15 | D |
| 8528.73.10 | - - - Fully disassembled (CKD), put up in kits | 0 | A |
| 8528.73.90 | - - - Other | 15 | D |
| 8529.10.00 | - Aerials and aerial reflectors of all kinds; parts suitable for use therewith | 0 | A |
| 8529.90.10 | - - Cabinets and cases of wood | 15 | E |
| 8529.90.90 | - - Other | 0 | A |
| 8530.10.00 | - Equipment for railways or similar | 0 | A |
| 8530.80.00 | - Other apparatus | 0 | A |
| 8530.90.00 | - Parts | 0 | A |
| 8531.10.00 | - Burglar or fire alarms and similar apparatus | 0 | A |
| 8531.20.00 | - Indicator panels incorporating liquid crystal devices (LCD) or light emitti ng diodes (LED) | 0 | A |
| 8531.80.10 | - - Electric bells, buzzers, door chimes, etc. | 15 | D |
| 8531.80.90 | - - Other | 0 | A |
| 8531.90.00 | - Parts | 0 | A |
| 8532.10.00 | - Fixed capacitors designed for use in 50/60 Hz circuits, and having a reac tive power handling capacity of not less than 0.5 kvar (power capacitors) | 0 | A |
| 8532.21.00 | - - Of tantalum | 0 | A |
| 8532.22.00 | - - Aluminium electrolytic | 0 | A |
| 8532.23.00 | - - With ceramic dielectric, single layer | 0 | A |
| 8532.24.00 | - - With ceramic dielectric, multilayer | 0 | A |
| 8532.25.00 | - - With dielectric of paper or plastics | 0 | A |
| 8532.29.00 | - - Other | 0 | A |
| 8532.30.00 | - Variable or adjustable capacitors | 0 | A |
| 8532.90.00 | - Parts | 0 | A |
| 8533.10.00 | - Fixed carbon resistors, composition or film types | 0 | A |
| 8533.21.00 | - - For a power handling capacity not exceeding 20 W | 0 | A |
| 8533.29.00 | - - Other | 0 | A |
| 8533.31.00 | - - For a power handling capacity not exceeding 20 W | 0 | A |
| 8533.39.00 | - - Other | 0 | A |
| 8533.40.00 | - Other variable resistors (including rheostats and potentiometers) | 0 | A |
| 8533.90.00 | - Parts | 0 | A |
| 8534.00.00 | PRINTED CIRCUITS | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8535.10.00 | - Fuses and circuit breaker fuses | 0 | A |
| 8535.21.00 | - - For a voltage of less than 72.5 kV | 0 | A |
| 8535.29.00 | - - Other | 0 | A |
| 8535.30.00 | - Isolating switches and make-and-break switches | 0 | A |
| 8535.40.10 | - - Lightning arresters | 0 | A |
| 8535.40.20 | - - Voltage limiters | 0 | A |
| 8535.40.30 | - - Surge suppressors | 0 | A |
| 8535.90.00 | - Other | 0 | A |
| 8536.10.10 | - - Fuses | 0 | A |
| 8536.10.21 | - - - Safety type, hand-operated, for a current not exceeding 600 A and a voltage not exceeding 600 V | 10 | C |
| 8536.10.22 | - - - Blade type, hand-operated, for a current not exceeding 100 A and a v oltage not exceeding 250 V | 10 | C |
| 8536.10.29 | - - - Other | 0 | A |
| 8536.20.10 | - - Thermo-magnetic, vacuum, air or oil types or of moulded plastic for a current not exceeding 100 A and a voltage not exceeding 250 V | 10 | E |
| 8536.20.90 | - - Other | 0 | A |
| 8536.30.10 | - - Surge suppressors | 0 | A |
| 8536.30.90 | - - Other | 0 | A |
| 8536.41.00 | - - For a voltage not exceeding 60 V | 0 | A |
| 8536.49.10 | - - - Surge indicators and electrical contactors | 10 | D |
| 8536.49.90 | - - - Other | 0 | A |
| 8536.50.10 | - - Single-pole switches, rotary or chain-pull, for a voltage not exceeding 2 50 V | 0 | A |
| 8536.50.20 | - - Single-pole switches, plate or patch types, for a voltage not exceeding 250 V | 10 | E |
| 8536.50.50 | - - Single-pole pressure switches, for a voltage not exceeding 250 V | 0 | A |
| 8536.50.60 | - - Magnetic starters for electric motors | 10 | E |
| 8536.50.70 | - - Thermo-electric automatic switches (starters) for fluorescent lamps or fl uorescent tubes | 10 | E |
| 8536.50.90 | - - Other | 0 | A |
| 8536.61.00 | - - Lamp-holders | 15 | E |
| 8536.69.00 | - - Other | 0 | A |
| 8536.70.10 | - - Of plastic | 15 | E |
| 8536.70.21 | - - - Cast, moulded, stamped or forged, but not otherwise worked | 5 | E |
| 8536.70.29 | - - - Other | 15 | E |
| 8536.70.90 | - - Other | 0 | A |
| 8536.90.00 | - Other equipment | 0 | A |
| 8537.10.00 | - For a voltage not exceeding 1,000 V | 10 | B |
| 8537.20.00 | - For a voltage exceeding 1,000 V | 10 | B |
| 8538.10.00 | - Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus | 5 | C |
| 8538.90.00 | - Other | 0 | A |
| 8539.10.00 | - Sealed beam lamp units | 5 | C |
| 8539.21.00 | - - Tungsten halogen | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8539.22.10 | - - - Incandescent filament lamps of a power of 15 W or more | 0 | A |
| 8539.22.90 | - - - Other | 0 | A |
| 8539.29.00 | - - Other | 5 | C |
| 8539.31.10 | - - - Straight tubes, of a power of 14 W or more but not more than 215 W | 0 | A |
| 8539.31.20 | - - - Energy-saving | 0 | A |
| 8539.31.90 | - - - Other | 5 | C |
| 8539.32.00 | - - Mercury or sodium vapour lamps; metal halide lamps | 5 | C |
| 8539.39.00 | - - Other | 5 | C |
| 8539.41.00 | - - Arc lamps | 0 | A |
| 8539.49.00 | - - Other | 0 | A |
| 8539.90.10 | - - Filaments with their supporting conducting wires; threaded or bayonet t ype bases for fluorescent lamps and tubes | 0 | A |
| 8539.90.90 | - - Other | 0 | A |
| 8540.11.00 | - - Colour | 0 | A |
| 8540.12.00 | - - Black and white or other monochrome | 0 | A |
| 8540.20.00 | - Television camera tubes; image converters and intensifiers; other photo-ca thode tubes | 0 | A |
| 8540.40.00 | - Data/graphic display tubes, colour, with a phosphor dot screen pitch smal ler than 0.4 mm | 0 | A |
| 8540.60.00 | - Other cathode-ray tubes | 0 | A |
| 8540.71.00 | - - Magnetrons | 0 | A |
| 8540.79.00 | - - Other | 0 | A |
| 8540.81.00 | - - Receiver or amplifier tubes | 0 | A |
| 8540.89.00 | - - Other | 0 | A |
| 8540.91.00 | - - Of cathode-ray tubes | 0 | A |
| 8540.99.00 | - - Other | 0 | A |
| 8541.10.00 | - Diodes, other than photosensitive or light-emitting diodes | 0 | A |
| 8541.21.00 | - - With a dissipation rate of less than 1 W | 0 | A |
| 8541.29.00 | - - Other | 0 | A |
| 8541.30.00 | - Thyristors, diacs and triacs, other than photosensitive devices | 0 | A |
| 8541.40.00 | - Photosensitive semiconductor devices, including photovoltaic cells whethe r or not assembled in modules or made-up into panels; light emitting diode s | 0 | A |
| 8541.50.00 | - Other semiconductor devices | 0 | A |
| 8541.60.00 | - Mounted piezo-electric crystals | 0 | A |
| 8541.90.00 | - Parts | 0 | A |
| 8542.31.11 | - - - - Metal oxide semiconductors (MOS technology) | 0 | A |
| 8542.31.12 | - - - - Bipolar technology circuits | 0 | A |
| 8542.31.19 | - - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)) | 0 | A |
| 8542.31.20 | - - - Other, excluding digital | 0 | A |
| 8542.31.30 | - - - Hybrid integrated circuits | 0 | A |
| 8542.31.80 | - - - Waste and scrap | 0 | A |
| 8542.32.11 | - - - - Metal oxide semiconductors (MOS technology) | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8542.32.12 | - - - - Bipolar technology circuits | 0 | A |
| 8542.32.19 | - - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)) | 0 | A |
| 8542.32.20 | - - - Other, excluding digital | 0 | A |
| 8542.32.30 | - - - Hybrid integrated circuits | 0 | A |
| 8542.32.80 | - - - Waste and scrap | 0 | A |
| 8542.33.11 | - - - - Metal oxide semiconductors (MOS technology) | 0 | A |
| 8542.33.12 | - - - - Bipolar technology circuits | 0 | A |
| 8542.33.19 | - - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)) | 0 | A |
| 8542.33.20 | - - - Other, excluding digital | 0 | A |
| 8542.33.30 | - - - Hybrid integrated circuits | 0 | A |
| 8542.33.80 | - - - Waste and scrap | 0 | A |
| 8542.39.11 | - - - - Metal oxide semiconductors (MOS technology) | 0 | A |
| 8542.39.12 | - - - - Bipolar technology circuits | 0 | A |
| 8542.39.19 | - - - - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)) | 0 | A |
| 8542.39.20 | - - - Other, excluding digital | 0 | A |
| 8542.39.30 | - - - Hybrid integrated circuits | 0 | A |
| 8542.39.80 | - - - Waste and scrap | 0 | A |
| 8542.90.00 | - Parts | 0 | A |
| 8543.10.00 | - Particle accelerators | 0 | A |
| 8543.20.00 | - Signal generators | 0 | A |
| 8543.30.00 | - Machines and apparatus for electroplating, electrolysis or electrophoresis | 0 | A |
| 8543.70.10 | - - Electric fence energizers | 0 | A |
| 8543.70.91 | - - - Medium- or high-frequency amplifiers; synthesizers | 5 | E |
| 8543.70.92 | - - - Luminaires based on light-emitting diodes (LED) | 0 | A |
| 8543.70.99 | - - - Other | 0 | A |
| 8543.90.10 | - - Electronic microassemblies | 0 | A |
| 8543.90.90 | - - Other | 0 | A |
| 8544.11.00 | - - Of copper | 0 | A |
| 8544.19.00 | - - Other | 0 | A |
| 8544.20.00 | - Coaxial cable and other coaxial electric conductors | 5 | E |
| 8544.30.00 | - Ignition wiring sets and other wiring sets of the kind used in means of tr ansport | 5 | C |
| 8544.42.10 | - - - Electric conductors for a voltage not exceeding 80 V | 0 | A |
| 8544.42.21 | - - - - Wire and cables, of copper or aluminium (whether or not alloyed w ith silicon, magnesium and manganese), including telephone wire and cable s (not lacquered, enamelled, anodized, coated with silicone or insulated wit h asbestos or glass fibers) other than submarine telephone cables | 15 | E |
| 8544.42.29 | - - - - Other | 0 | A |
| 8544.49.10 | - - - Electric conductors for a voltage not exceeding 80 V | 0 | A |
| 8544.49.21 | - - - - Wire and cables, of copper or aluminium (whether or not alloyed w ith silicon, magnesium and manganese), including telephone wire and cable s (not lacquered, enamelled, anodized, coated with silicone or insulated wit h asbestos or glass fibers) other than submarine telephone cables | 15 | D |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8544.49.29 | - - - - Other | 5 | D |
| 8544.60.00 | - Other electric conductors, for a voltage exceeding 1,000 V | 15 | D |
| 8544.70.00 | - Optical fiber cables | 0 | A |
| 8545.11.00 | - - Of a kind used for furnaces | 0 | A |
| 8545.19.00 | - - Other | 0 | A |
| 8545.20.00 | - Brushes | 0 | A |
| 8545.90.00 | - Other | 0 | A |
| 8546.10.00 | - Of glass | 0 | A |
| 8546.20.00 | - Of ceramics | 0 | A |
| 8546.90.00 | - Other | 0 | A |
| 8547.10.00 | - Insulating fittings of ceramics | 0 | A |
| 8547.20.00 | - Insulating fittings of plastics | 0 | A |
| 8547.90.00 | - Other | 0 | A |
| 8548.10.10 | - - Of lead | 0 | A |
| 8548.10.90 | - - Other | 5 | A |
| 8548.90.00 | - Other | 0 | A |
| 8601.10.00 | - Powered from an external source of electricity | 0 | A |
| 8601.20.00 | - Powered by electric accumulators | 0 | A |
| 8602.10.00 | - Diesel-electric locomotives | 0 | A |
| 8602.90.00 | - Other | 0 | A |
| 8603.10.00 | - Powered from an external source of electricity | 0 | A |
| 8603.90.00 | - Other | 0 | A |
| 8604.00.00 | RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES) | 0 | A |
| 8605.00.00 | RAILWAY OR TRAMWAY PASSENGER COACHES, LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE COACHES (EXCLUDING THOSE OF HEADING 86.04) | 0 | A |
| 8606.10.00 | - Tank wagons and the like | 0 | A |
| 8606.30.00 | - Self-discharging vans and wagons, other than those of subheading 8606.10 | 0 | A |
| 8606.91.00 | - - Covered and closed | 0 | A |
| 8606.92.00 | - - Open, with non-removable sides of a height exceeding 60 cm | 0 | A |
| 8606.99.00 | - - Other | 0 | A |
| 8607.11.00 | - - Driving bogies and bissel-bogies | 0 | A |
| 8607.12.00 | - - Other bogies and bissel-bogies | 0 | A |
| 8607.19.00 | - - Other, including parts | 0 | A |
| 8607.21.00 | - - Air brakes and parts thereof | 0 | A |
| 8607.29.00 | - - Other | 0 | A |
| 8607.30.00 | - Hooks and other coupling devices, buffers, and parts thereof | 0 | A |
| 8607.91.00 | - - Of locomotives | 0 | A |
| 8607.99.00 | - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8608.00.00 | RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECH ANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAF ETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMI LAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT I NSTALLATIONS OR AIRFIELDS; PARTS THEREOF | 0 | A |
| 8609.00.00 | CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT | 0 | A |
| 8701.10.00 | - Pedestrian-controlled tractors | 0 | A |
| 8701.20.00 | - Road tractors for semi-trailers | 0 | A |
| 8701.30.00 | - Track-laying tractors | 0 | A |
| 8701.90.00 | - Other | 0 | A |
| 8702.10.50 | - - For the transport of 10 persons, including the driver | 10 | E |
| 8702.10.60 | - - For the transport of more than 10 but less than 15 persons, including t he driver | 5 | E |
| 8702.10.70 | - - For the transport of 15 persons or more but not more than 45 persons, including the driver | 5 | E |
| 8702.10.80 | - - For the transport of more than 45 persons, including the driver | 5 | E |
| 8702.90.50 | - - For the transport of 10 persons, including the driver, with spark-ignitio n internal combustion reciprocating piston engine | 10 | E |
| 8702.90.60 | - - For the transport of more than 10 persons but less than 15 persons, inc luding the driver, with spark-ignition internal combustion reciprocating pist on engine | 5 | E |
| 8702.90.70 | - - For the transport of 15 persons or more but not more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating p iston engine | 5 | E |
| 8702.90.80 | - - For the transport of more than 45 persons, including the driver, with sp ark-ignition internal combustion reciprocating piston engine | 5 | E |
| 8702.90.91 | - - - Electrically powered | 10 | E |
| 8702.90.99 | - - - Other | 10 | E |
| 8703.10.00 | - Vehicles specially designed for travelling on snow; golf cars and similar vehicles | 10 | E |
| 8703.21.51 | - - - - Tricycles | 10 | E |
| 8703.21.52 | - - - - Quads | 10 | E |
| 8703.21.60 | - - - With four-wheel drive and a two range transfer case built on | 10 | E |
| 8703.21.70 | - - -With seating capacity for more than 6 persons but not more than 9, in cluding the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 10 | E |
| 8703.21.90 | - - - Other | 5 | D |
| 8703.22.51 | - - - - Ambulances | 5 | E |
| 8703.22.52 | - - - - Hearses | 5 | E |
| 8703.22.53 | - - - - With four-wheel drive and a two range transfer case built on | 10 | E |
| 8703.22.54 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side do ors, with a flat floor and tailgate or rear doors | 10 | E |
| 8703.22.59 | - - - - Other | 10 | D |
| 8703.22.61 | - - - - Ambulances | 5 | E |
| 8703.22.62 | - - - - Hearses | 5 | E |
| 8703.22.63 | - - - - With four-wheel drive and a two range transfer case built on | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8703.22.64 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 10 | E |
| 8703.22.69 | - - - - Other | 10 | D |
| 8703.23.61 | - - - - Ambulances | 5 | D |
| 8703.23.62 | - - - - Hearses | 5 | E |
| 8703.23.63 | - - - - With four-wheel drive and a two range transfer case built on | 10 | E |
| 8703.23.64 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 10 | E |
| 8703.23.69 | - - - - Other | 10 | D |
| 8703.23.71 | - - - - Ambulances | 5 | E |
| 8703.23.72 | - - - - Hearses | 5 | E |
| 8703.23.73 | - - - - With four-wheel drive and a two range transfer case built on | 10 | E |
| 8703.23.74 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 10 | D |
| 8703.23.79 | - - - - Other | 10 | E |
| 8703.24.61 | - - - - Ambulances | 5 | E |
| 8703.24.62 | - - - - Hearses | 5 | E |
| 8703.24.70 | - - - With four-wheel drive and a two range transfer case built on | 10 | E |
| 8703.24.80 | - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 10 | E |
| 8703.24.90 | - - - Other | 10 | E |
| 8703.31.51 | - - - - Ambulances | 5 | E |
| 8703.31.52 | - - - - Hearses | 5 | E |
| 8703.31.53 | - - - - With four-wheel drive and a two range transfer case built on | 10 | E |
| 8703.31.54 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 10 | E |
| 8703.31.59 | - - - - Other | 10 | E |
| 8703.31.61 | - - - - Ambulances | 5 | E |
| 8703.31.62 | - - - - Hearses | 5 | E |
| 8703.31.63 | - - - - With four-wheel drive and a two range transfer case built on | 10 | E |
| 8703.31.64 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 10 | E |
| 8703.31.69 | - - - - Other | 10 | E |
| 8703.32.61 | - - - - Ambulances | 5 | E |
| 8703.32.62 | - - - - Hearses | 5 | E |
| 8703.32.63 | - - - - With four-wheel drive and a two range transfer case | 10 | E |
| 8703.32.64 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 10 | E |
| 8703.32.69 | - - - - Other | 10 | E |
| 8703.32.71 | - - - - Ambulances | 5 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8703.32.72 | - - - - Hearses | 5 | E |
| 8703.32.73 | - - - - With four-wheel drive and a two range transfer case built on | 10 | E |
| 8703.32.74 | - - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 10 | E |
| 8703.32.79 | - - - - Other | 10 | E |
| 8703.33.61 | - - - - Ambulances | 5 | E |
| 8703.33.62 | - - - - Hearses | 5 | E |
| 8703.33.70 | - - - With four-wheel drive and a two range transfer case | 10 | E |
| 8703.33.80 | - - - With seating capacity for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, with a flat floor and tailgate or rear doors | 10 | E |
| 8703.33.90 | - - - Other | 10 | E |
| 8703.90.00 | - Other | 10 | E |
| 8704.10.00 | - Dumpers designed for off-highway use | 0 | A |
| 8704.21.51 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | D |
| 8704.21.59 | - - - - Other | 5 | D |
| 8704.21.61 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | D |
| 8704.21.69 | - - - - Other | 5 | D |
| 8704.21.71 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | E |
| 8704.21.79 | - - - - Other | 5 | E |
| 8704.21.91 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | C |
| 8704.21.99 | - - - - Other | 5 | E |
| 8704.22.30 | - - - Tank vehicles, refrigerated vehicles and refuse collection vehicles | 0 | A |
| 8704.22.90 | - - - Other | 0 | A |
| 8704.23.30 | - - - Tank vehicles, refrigerated vehicles and refuse collection vehicles | 0 | A |
| 8704.23.90 | - - - Other | 0 | A |
| 8704.31.51 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | D |
| 8704.31.59 | - - - - Other | 5 | E |
| 8704.31.61 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | D |
| 8704.31.69 | - - - - Other | 5 | E |
| 8704.31.71 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | E |
| 8704.31.79 | - - - - Other | 5 | E |
| 8704.31.91 | - - - - Of a gross vehicle weight not exceeding 2.5 t | 5 | E |
| 8704.31.99 | - - - - Other | 5 | E |
| 8704.32.30 | - - - Tank vehicles, refrigerated vehicles and refuse collection vehicles | 0 | A |
| 8704.32.90 | - - - Other | 0 | A |
| 8704.90.00 | - Other | 0 | A |
| 8705.10.00 | - Crane lorries | 10 | E |
| 8705.20.00 | - Mobile drilling derricks | 0 | A |
| 8705.30.00 | - Fire fighting vehicles | 10 | E |
| 8705.40.00 | - Concrete-mixer lorries | 0 | A |
| 8705.90.00 | - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8706.00.10 | - Of buses | 10 | C |
| 8706.00.90 | - Other | 10 | E |
| 8707.10.00 | - For the vehicles of heading 87.03 | 5 | C |
| 8707.90.50 | - - For the vehicles of headings 87.01, 87.02 and 87.04, other than those of tariff subdivisions 8704.21.51 and 8704.31.51 | 5 | E |
| 8707.90.90 | - - Other | 5 | E |
| 8708.10.00 | - Bumpers and parts thereof | 5 | C |
| 8708.21.00 | - - Safety seat belts | 10 | E |
| 8708.29.10 | - - - Skylights of the kind used in car bodies of heading 87.02 | 10 | E |
| 8708.29.90 | - - - Other | 10 | C |
| 8708.30.10 | - - Mounted brake linings | 10 | C |
| 8708.30.20 | - - Hydrodynamic brake system with transmission delay, and parts thereof | 0 | A |
| 8708.30.90 | - - Other | 5 | C |
| 8708.40.10 | - - Gear boxes | 5 | C |
| 8708.40.20 | - - Parts | 5 | C |
| 8708.50.10 | - - Drive-axles with differential, whether or not provided with other transmission components | 5 | E |
| 8708.50.20 | - - Non-driving axles and parts thereof | 5 | C |
| 8708.50.90 | - - Other parts | 5 | C |
| 8708.70.00 | - Road wheels, parts and accessories thereof | 5 | C |
| 8708.80.11 | - - - Of the kind used in luggage doors of vehicles of heading 87.02 | 5 | C |
| 8708.80.19 | - - - Other | 5 | C |
| 8708.80.20 | - - Suspension systems, other than shock-absorbers | 5 | C |
| 8708.80.90 | - - Parts | 5 | C |
| 8708.91.10 | - - - Radiators | 5 | C |
| 8708.91.20 | - - - Parts | 5 | C |
| 8708.92.10 | - - - Silencers and exhaust pipes | 5 | E |
| 8708.92.20 | - - - Parts | 5 | E |
| 8708.93.00 | - - Clutches and parts thereof | 5 | C |
| 8708.94.10 | - - - Steering wheels, steering columns and steering boxes | 5 | C |
| 8708.94.20 | - - - Parts | 5 | C |
| 8708.95.00 | - - Safety airbags with inflator system; parts thereof | 5 | E |
| 8708.99.00 | - - Other | 5 | C |
| 8709.11.00 | - - Electrical | 0 | A |
| 8709.19.00 | - - Other | 0 | A |
| 8709.90.00 | - Parts | 0 | A |
| 8710.00.00 | TANKS AND OTHER ARMOURED FIGHTING VEHICLES, MOTORIZED, WHETHER OR NOT FITTED WITH WEAPONS; PARTS THEREOF | 10 | D |
| 8711.10.20 | - - Tricycles | 5 | C |
| 8711.10.90 | - - Other | 5 | C |
| 8711.20.20 | - - Tricycles | 5 | C |
| 8711.20.90 | - - Other | 5 | C |
| 8711.30.20 | - - Tricycles | 5 | D |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8711.30.90 | - - Other | 5 | D |
| 8711.40.20 | - - Tricycles | 5 | D |
| 8711.40.90 | - - Other | 5 | D |
| 8711.50.20 | - - Tricycles | 5 | D |
| 8711.50.90 | - - Other | 5 | D |
| 8711.90.00 | - Other | 5 | D |
| 8712.00.00 | BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED | 15 | C |
| 8713.10.00 | - Not mechanically propelled | 0 | A |
| 8713.90.00 | - Other | 0 | A |
| 8714.10.10 | - - Saddles (seats) | 10 | C |
| 8714.10.90 | - - Other | 10 | D |
| 8714.20.00 | - Of carriages and other vehicles for disabled persons | 0 | A |
| 8714.91.10 | - - - Frames and forks | 10 | C |
| 8714.91.90 | - - - Parts | 5 | D |
| 8714.92.10 | - - - Wheel rims (rings) | 10 | C |
| 8714.92.20 | - - - Spokes | 0 | A |
| 8714.93.00 | - - Hubs without braking device and free-wheel sprocket-wheels | 0 | A |
| 8714.94.00 | - - Brakes, including hubs with braking device, and parts thereof | 0 | A |
| 8714.95.00 | - - Saddles (seats) | 0 | A |
| 8714.96.00 | - - Pedals and crank-gear, and parts thereof | 0 | A |
| 8714.99.10 | - - - Shafts (cranks, steering devices, handlebars), mudguards (fenders), chain guards and luggage racks (not plastic) | 10 | D |
| 8714.99.20 | - - - Handles and luggage racks (whether or not for tools), of plastics | 0 | A |
| 8714.99.90 | - - - Other | 0 | A |
| 8715.00.10 | - Baby carriages | 15 | E |
| 8715.00.80 | - Other | 10 | E |
| 8715.00.90 | - Parts | 0 | A |
| 8716.10.00 | - Trailers and semi-trailers of the caravan type, for housing or camping | 15 | E |
| 8716.20.00 | - Self-loading or self-unloading trailers and semi-trailers for agricultural purposes | 0 | A |
| 8716.31.00 | - - Tanker trailers and tanker semi-trailers | 10 | D |
| 8716.39.00 | - - Other | 10 | C |
| 8716.40.00 | - Other trailers and semi-trailers | 10 | D |
| 8716.80.10 | - - Wheelbarrows and hand-carts | 10 | E |
| 8716.80.90 | - - Other | 10 | E |
| 8716.90.00 | - Parts | 0 | A |
| 8801.00.10 | - Gliders and hang gliders | 5 | A |
| 8801.00.90 | - Other | 5 | A |
| 8802.11.00 | - - Of an unladen weight not exceeding 2,000 kg | 5 | A |
| 8802.12.00 | - - Of an unladen weight exceeding 2,000 kg | 5 | A |
| 8802.20.00 | - Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg | 5 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8802.30.00 | - Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg | 5 | A |
| 8802.40.00 | - Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg | 0 | A |
| 8802.60.00 | - Spacecraft (including satellites) and suborbital and spacecraft launch vehi cles | 0 | A |
| 8803.10.00 | - Propellers and rotors and parts thereof | 0 | A |
| 8803.20.00 | - Under-carriages and parts thereof | 0 | A |
| 8803.30.00 | - Other parts of aeroplanes or helicopters | 0 | A |
| 8803.90.00 | - Other | 0 | A |
| 8804.00.00 | PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAG LIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO | 5 | A |
| 8805.10.00 | - Aircraft launching gear and parts thereof; deck-arrestor to land on aircraft carriers or similar gear and parts thereof | 0 | A |
| 8805.21.00 | - - Air combat simulators and parts thereof | 0 | A |
| 8805.29.00 | - - Other | 0 | A |
| 8901.10.10 | - - Of a length not exceeding 15 m | 10 | C |
| 8901.10.90 | - - Other | 0 | A |
| 8901.20.00 | - Tankers | 0 | A |
| 8901.30.00 | - Refrigerated vessels, other than those of subheading 8901.20 | 0 | A |
| 8901.90.10 | - - Of a length not exceeding 15 m | 10 | C |
| 8901.90.90 | - - Other | 0 | A |
| 8902.00.10 | - Of a length not exceeding 15 m | 10 | C |
| 8902.00.90 | - Other | 0 | A |
| 8903.10.00 | - Inflatable vessels | 15 | C |
| 8903.91.00 | - - Sailboats, with or without auxiliary motor | 15 | C |
| 8903.92.00 | - - Motorboats, other than outboard motorboats | 15 | C |
| 8903.99.00 | - - Other | 15 | C |
| 8904.00.00 | TUGS AND PUSHER CRAFT | 0 | A |
| 8905.10.00 | - Dredgers | 0 | A |
| 8905.20.00 | - Floating or submersible drilling or production platforms | 0 | A |
| 8905.90.00 | - Other | 0 | A |
| 8906.10.00 | - Warships | 0 | A |
| 8906.90.00 | - Other | 0 | A |
| 8907.10.00 | - Inflatable rafts | 5 | C |
| 8907.90.00 | - Other | 0 | A |
| 8908.00.00 | VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING U P | 0 | A |
| 9001.10.00 | - Optical fibers, optical fiber bundles and cables | 0 | A |
| 9001.20.00 | - Sheets and plates of polarizing material | 0 | A |
| 9001.30.00 | - Contact lenses | 5 | C |
| 9001.40.00 | - Spectacle lenses of glass | 0 | A |
| 9001.50.00 | - Spectacle lenses of other materials | 0 | A |
| 9001.90.00 | - Other | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9002.11.00 | - For cameras, projectors or photographic or cinematographic enlargers or r educers | 0 | A |
| 9002.19.00 | - - Other | 0 | A |
| 9002.20.00 | - Filters | 0 | A |
| 9002.90.00 | - Other | 0 | A |
| 9003.11.00 | - - Of plastics | 0 | A |
| 9003.19.00 | - - Of other materials | 0 | A |
| 9003.90.00 | - Parts | 0 | A |
| 9004.10.00 | - Sunglasses | 15 | E |
| 9004.90.10 | - - Protective goggles (except sunglasses) for workers | 0 | A |
| 9004.90.90 | - - Other | 15 | E |
| 9005.10.00 | - Binoculars (including prismatic binoculars) | 15 | E |
| 9005.80.00 | - Other instruments | 0 | A |
| 9005.90.00 | - Parts and accessories (including mountings) | 0 | A |
| 9006.10.00 | - Cameras of the kind used for preparing printing plates or cylinders | 0 | A |
| 9006.30.00 | - Special cameras for underwater or aerial photography or for medical exa mination of internal organs or for forensic or criminological laboratories | 0 | A |
| 9006.40.00 | - Instant print cameras | 15 | E |
| 9006.51.00 | - - With a through-the-lens viewfinder, for roll film of a width not exceedi ng 35 mm | 15 | E |
| 9006.52.10 | - - - Cameras of the kind used for recording documents on microfilm, mic rofiche or other microforms | 0 | A |
| 9006.52.90 | - - - Other | 15 | E |
| 9006.53.10 | - - - Cameras of the kind used for recording documents on microfilm, mic rofiche or other microforms | 0 | A |
| 9006.53.90 | - - - Other | 15 | E |
| 9006.59.10 | - - - Cameras of the kind used for recording documents on microfilm, mic rofiche or other microforms | 0 | A |
| 9006.59.90 | - - - Other | 15 | E |
| 9006.61.00 | - - Discharge lamp (electronic) flashlight apparatus | 10 | C |
| 9006.69.10 | - - - Flashbulbs, flashcubes and similar equipment | 10 | C |
| 9006.69.90 | - - - Other | 10 | C |
| 9006.91.00 | - - For photographic cameras | 0 | A |
| 9006.99.00 | - - Other | 0 | A |
| 9007.10.00 | - Cameras | 15 | E |
| 9007.20.00 | - Projectors | 0 | A |
| 9007.91.00 | - - For cameras | 10 | C |
| 9007.92.00 | - - For projectors | 0 | A |
| 9008.50.10 | - - Slide projectors | 15 | E |
| 9008.50.20 | - - Microfilm, microfiche or other microform readers, including copiers | 0 | A |
| 9008.50.30 | - - Other fixed image projectors | 15 | E |
| 9008.50.90 | - - Other | 0 | A |
| 9008.90.00 | - Parts and accessories | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9010.10.00 | - Apparatus and equipment for automatically developing photographic (incl uding cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper | 0 | A |
| 9010.50.00 | - Other apparatus and equipment for photographic or cinematographic labor atories; negatoscopes | 0 | A |
| 9010.60.00 | - Projection screens | 0 | A |
| 9010.90.00 | - Parts and accessories | 0 | A |
| 9011.10.00 | - Stereoscopic microscopes | 0 | A |
| 9011.20.00 | - Other microscopes, for photomicrography, cinephotomicrography or micro projection | 0 | A |
| 9011.80.00 | - Other microscopes | 0 | A |
| 9011.90.00 | - Parts and accessories | 0 | A |
| 9012.10.00 | - Microscopes other than optical microscopes; diffraction apparatus | 0 | A |
| 9012.90.00 | - Parts and accessories | 0 | A |
| 9013.10.00 | - Telescopic sights for fitting to arms; periscopes; telescopes for machines, appliances or instruments of this Chapter or Section XVI | 5 | C |
| 9013.20.00 | - Lasers, other than laser diodes | 0 | A |
| 9013.80.00 | - Other devices, appliances and instruments | 0 | A |
| 9013.90.00 | - Parts and accessories | 0 | A |
| 9014.10.00 | - Direction finding compasses | 0 | A |
| 9014.20.00 | - Instruments and appliances for aeronautical or space navigation (other tha n compasses) | 0 | A |
| 9014.80.00 | - Other instruments and appliances | 0 | A |
| 9014.90.00 | - Parts and accessories | 0 | A |
| 9015.10.00 | - Rangefinders | 0 | A |
| 9015.20.00 | - Theodolites and tachymeters (tacheometers) | 0 | A |
| 9015.30.00 | - Levels | 0 | A |
| 9015.40.00 | - Photogrammetrical surveying instruments and appliances | 0 | A |
| 9015.80.00 | - Other instruments and appliances | 0 | A |
| 9015.90.00 | - Parts and accessories | 0 | A |
| 9016.00.00 | BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WI THOUT WEIGHTS | 0 | A |
| 9017.10.00 | - Drafting tables and machines, whether or not automatic | 5 | C |
| 9017.20.00 | - Other drawing, marking-out or mathematical calculating instruments | 0 | A |
| 9017.30.00 | - Micrometers, callipers and gauges | 0 | A |
| 9017.80.00 | - Other instruments | 0 | A |
| 9017.90.00 | - Parts and accessories | 0 | A |
| 9018.11.00 | - - Electro-cardiographs | 0 | A |
| 9018.12.00 | - - Ultrasonic scanning apparatus | 0 | A |
| 9018.13.00 | - - Magnetic resonance imaging apparatus | 0 | A |
| 9018.14.00 | - - Scintigraphic apparatus | 0 | A |
| 9018.19.00 | - - Other | 0 | A |
| 9018.20.00 | - Ultraviolet or infra-red ray apparatus | 0 | A |
| 9018.31.10 | - - - Disposable | 0 | A |
| 9018.31.90 | - - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9018.32.00 | - - Tubular metal needles and needles for sutures | 0 | A |
| 9018.39.10 | - - - Venoclysis equipment | 0 | A |
| 9018.39.90 | - - - Other | 0 | A |
| 9018.41.00 | - - Dental drill engines, whether or not combined on a single base with ot her dental equipment | 0 | A |
| 9018.49.00 | - - Other | 0 | A |
| 9018.50.00 | - Other ophthalmic instruments and appliances | 0 | A |
| 9018.90.00 | - Other instruments and appliances | 0 | A |
| 9019.10.00 | - Mechano-therapy appliances; massage apparatus; psychological aptitude-te sting apparatus | 0 | A |
| 9019.20.00 | - Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or ot her therapeutic respiration apparatus | 0 | A |
| 9020.00.00 | OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NO R REPLACEABLE FILTERS | 0 | A |
| 9021.10.00 | - Orthopaedic or fracture articles and apparatus | 0 | A |
| 9021.21.00 | - - Artificial teeth | 0 | A |
| 9021.29.00 | - - Other | 0 | A |
| 9021.31.00 | - - Artificial joints | 0 | A |
| 9021.39.00 | - - Other | 0 | A |
| 9021.40.00 | - Hearing aids, excluding parts and accessories | 0 | A |
| 9021.50.00 | - Pacemakers for stimulating heart muscles, excluding parts and accessories | 0 | A |
| 9021.90.00 | - Other | 0 | A |
| 9022.12.00 | - - Computed tomography apparatus | 0 | A |
| 9022.13.00 | - - Other, for dental uses | 0 | A |
| 9022.14.00 | - - Other, for medical, surgical or veterinary uses | 0 | A |
| 9022.19.00 | - - For other uses | 0 | A |
| 9022.21.00 | - - For medical, surgical, dental or veterinary uses | 0 | A |
| 9022.29.00 | - - For other uses | 0 | A |
| 9022.30.00 | - X-ray tubes | 0 | A |
| 9022.90.00 | - Other, including parts and accessories | 0 | A |
| 9023.00.00 | INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMO NSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EX HIBITIONS), UNSUITABLE FOR OTHER USES | 0 | A |
| 9024.10.00 | - Machines and appliances for testing metals | 0 | A |
| 9024.80.00 | - Other machines and appliances | 0 | A |
| 9024.90.00 | - Parts and accessories | 0 | A |
| 9025.11.00 | - - Liquid-filled, for direct reading | 0 | A |
| 9025.19.00 | - - Other | 0 | A |
| 9025.80.00 | - Other instruments | 0 | A |
| 9025.90.00 | - Parts and accessories | 0 | A |
| 9026.10.00 | - For measuring or checking the flow or level of liquids | 0 | A |
| 9026.20.00 | - For measuring or checking pressure | 0 | A |
| 9026.80.00 | - Other instruments and appliances | 0 | A |
| 9026.90.00 | - Parts and accessories | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9027.10.00 | - Gas or smoke analysis apparatus | 0 | A |
| 9027.20.00 | - Chromatographs and electrophoresis instruments | 0 | A |
| 9027.30.00 | - Spectrometers, spectrophotometers and spectrographs using optical radiati ons (UV, visible, IR) | 0 | A |
| 9027.50.00 | - Other instruments and apparatus using optical radiations (UV, visible, IR) | 0 | A |
| 9027.80.10 | - - Exposure meters | 0 | A |
| 9027.80.90 | - - Other | 0 | A |
| 9027.90.10 | - - Microtomes | 0 | A |
| 9027.90.90 | - - Parts and accessories | 0 | A |
| 9028.10.00 | - Gas meters | 0 | A |
| 9028.20.00 | - Liquid meters | 0 | A |
| 9028.30.10 | - - Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A | 5 | A |
| 9028.30.90 | - - Other | 0 | A |
| 9028.90.00 | - Parts and accessories | 0 | A |
| 9029.10.00 | - Revolution counters, production counters, taximeters, mileometers, pedom eters and the like | 0 | A |
| 9029.20.00 | - Speed indicators and tachometers; stroboscopes | 0 | A |
| 9029.90.00 | - Parts and accessories | 0 | A |
| 9030.10.00 | - Instruments and apparatus for measuring or detecting ionizing radiations | 0 | A |
| 9030.20.00 | - Oscilloscopes and oscillographs | 0 | A |
| 9030.31.00 | - - Multimeters, without a recording device | 0 | A |
| 9030.32.00 | - - Multimeters, with a recording device | 0 | A |
| 9030.33.00 | - - Other, without a recording device | 0 | A |
| 9030.39.00 | - - Other, with a recording device | 0 | A |
| 9030.40.00 | - Other instruments and apparatus, specially designed for telecommunicatio ns (for example, cross-talk meters, gain measuring instruments, distortion f actor meters, psophometers) | 0 | A |
| 9030.82.00 | - - For measuring or checking semiconductor wafers or devices | 0 | A |
| 9030.84.00 | - - Other, with a recording device | 0 | A |
| 9030.89.00 | - - Other | 0 | A |
| 9030.90.00 | - Parts and accessories | 0 | A |
| 9031.10.00 | - Machines for balancing mechanical parts | 0 | A |
| 9031.20.00 | - Test benches | 0 | A |
| 9031.41.00 | - - For inspecting semiconductor wafers or devices or for inspecting photo masks or reticles used in manufacturing semiconductor devices | 0 | A |
| 9031.49.10 | - - - Profile projectors | 0 | A |
| 9031.49.90 | - - - Other | 0 | A |
| 9031.80.00 | - Other instruments, appliances and machines | 0 | A |
| 9031.90.00 | - Parts and accessories | 0 | A |
| 9032.10.00 | - Thermostats | 0 | A |
| 9032.20.00 | - Manostats | 0 | A |
| 9032.81.00 | - - Hydraulic or pneumatic | 0 | A |
| 9032.89.00 | - - Other | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9032.90.00 | - Parts and accessories | 0 | A |
| 9033.00.00 | PARTS AND ACCESSORIES, NOT SPECIFIED OR INCLUDED ELSEW HERE IN THIS CHAPTER, FOR MACHINES, APPLIANCES, INSTRUM ENTS OR APPARATUS OF CHAPTER 90 | 0 | A |
| 9101.11.00 | - - With mechanical display only | 15 | C |
| 9101.19.10 | - - - With opto-electronic display only | 15 | C |
| 9101.19.90 | - - - Other | 15 | C |
| 9101.21.00 | - - Automatic | 15 | C |
| 9101.29.00 | - - Other | 15 | C |
| 9101.91.00 | - - Electrically operated | 15 | C |
| 9101.99.00 | - - Other | 15 | C |
| 9102.11.00 | - - With mechanical display only | 15 | C |
| 9102.12.00 | - - With opto-electronic display only | 15 | C |
| 9102.19.00 | - - Other | 15 | C |
| 9102.21.00 | - - Automatic | 15 | C |
| 9102.29.00 | - - Other | 15 | C |
| 9102.91.00 | - - Electrically operated | 15 | C |
| 9102.99.00 | - - Other | 15 | C |
| 9103.10.00 | - Electrically operated | 15 | C |
| 9103.90.00 | - Other | 15 | C |
| 9104.00.00 | INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS | 0 | A |
| 9105.11.00 | - - Electrically operated | 15 | C |
| 9105.19.00 | - - Other | 15 | C |
| 9105.21.00 | - - Electrically operated | 15 | C |
| 9105.29.00 | - - Other | 15 | C |
| 9105.91.00 | - - Electrically operated | 15 | C |
| 9105.99.00 | - - Other | 15 | C |
| 9106.10.00 | - Attendance registers; time-registers and time-recorders | 0 | A |
| 9106.90.10 | - - Parking meters | 0 | A |
| 9106.90.90 | - - Other | 0 | A |
| 9107.00.00 | TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR | 0 | A |
| 9108.11.00 | - - With mechanical display only or with a device to which a mechanical display can be incorporated | 5 | C |
| 9108.12.00 | - - With opto-electronic display only | 5 | C |
| 9108.19.00 | - - Other | 5 | C |
| 9108.20.00 | - Automatic | 5 | C |
| 9108.90.00 | - Other | 5 | C |
| 9109.10.00 | - Electrically operated | 5 | C |
| 9109.90.00 | - Other | 5 | C |
| 9110.11.00 | - - Complete movements, unassembled or partly assembled (movement set s) | 0 | A |
| 9110.12.00 | - - Incomplete movements, assembled | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9110.19.00 | - - Rough movements | 0 | A |
| 9110.90.00 | - Other | 0 | A |
| 9111.10.00 | - Cases of precious metal or of metal clad with precious metal | 15 | C |
| 9111.20.00 | - Cases of base metal, whether or not gold- or silver-plated | 10 | C |
| 9111.80.00 | - Other cases | 10 | C |
| 9111.90.00 | - Parts | 0 | A |
| 9112.20.00 | - Cases and similar items | 10 | C |
| 9112.90.00 | - Parts | 0 | A |
| 9113.10.00 | - Of precious metal or of metal clad with precious metal | 15 | C |
| 9113.20.00 | - Of base metal, whether or not gold- or silver-plated | 10 | C |
| 9113.90.00 | - Other | 10 | C |
| 9114.10.00 | - Springs, including hair-springs | 5 | C |
| 9114.30.00 | - Faces or dials | 5 | C |
| 9114.40.00 | - Plates and bridges | 5 | C |
| 9114.90.00 | - Other | 5 | C |
| 9201.10.00 | - Upright pianos | 10 | C |
| 9201.20.00 | - Grand pianos | 10 | C |
| 9201.90.00 | - Other | 10 | C |
| 9202.10.00 | - Played with a bow | 10 | C |
| 9202.90.10 | - - Guitars | 15 | C |
| 9202.90.90 | - - Other | 10 | C |
| 9205.10.00 | - Brass-wind instruments | 10 | E |
| 9205.90.10 | - - Keyboard pipe organs; harmoniums and similar keyboard instruments w ith free metal reeds | 10 | C |
| 9205.90.20 | - - Accordions and similar instruments | 10 | C |
| 9205.90.30 | - - Mouth organs | 10 | C |
| 9205.90.90 | - - Other | 10 | E |
| 9206.00.00 | PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS) | 10 | C |
| 9207.10.00 | - Keyboard instruments, other than accordions | 10 | E |
| 9207.90.00 | - Other | 10 | E |
| 9208.10.00 | - Musical boxes | 10 | C |
| 9208.90.00 | - Other | 10 | C |
| 9209.30.00 | - Musical instrument strings | 5 | C |
| 9209.91.00 | - - Parts and accessories for pianos | 5 | C |
| 9209.92.00 | - - Parts and accessories for the musical instruments of heading 92.02 | 5 | C |
| 9209.94.00 | - - Parts and accessories for the musical instruments of heading 92.07 | 5 | C |
| 9209.99.10 | - - - Metronomes, tuning forks and pitch pipes | 5 | C |
| 9209.99.20 | - - - Mechanisms for musical boxes | 5 | C |
| 9209.99.30 | - - - Parts and accessories for the musical instruments of subdivision 9205. 90.10 | 5 | C |
| 9209.99.90 | - - - Other | 5 | C |
| 9301.10.10 | - - Self-propelled | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9301.10.90 | - - Other | 15 | E |
| 9301.20.00 | - Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and s imilar projectors | 15 | E |
| 9301.90.00 | - Other | 15 | E |
| 9302.00.00 | REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 9 3.03 OR 93.04 | 15 | E |
| 9303.10.00 | - Muzzle-loading firearms | 15 | E |
| 9303.20.00 | - Other sporting, hunting or target-shooting shotguns, with at least one smo oth barrel | 15 | E |
| 9303.30.00 | - Other sporting, hunting or target-shooting rifles | 15 | E |
| 9303.90.00 | - Other | 15 | E |
| 9304.00.00 | OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 93.07 | 15 | E |
| 9305.10.00 | - Of revolvers or pistols | 15 | E |
| 9305.20.10 | - - Smooth-bore shotgun barrels | 15 | E |
| 9305.20.90 | - - Other | 15 | E |
| 9305.91.00 | - - Of military weapons of heading 93.01 | 15 | E |
| 9305.99.00 | - - Other | 15 | E |
| 9306.21.00 | - - Cartridges | 15 | E |
| 9306.29.00 | - - Other | 15 | E |
| 9306.30.10 | - - Cartridges for riveting pistols or similar purposes, human killer guns an d parts thereof | 15 | E |
| 9306.30.90 | - - Other cartridges and parts thereof | 15 | E |
| 9306.90.00 | - Other | 15 | E |
| 9307.00.00 | SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFO R | 15 | E |
| 9401.10.00 | - Seats of the kind used for aircraft | 15 | E |
| 9401.20.10 | - - For Pullman type coaches | 10 | E |
| 9401.20.90 | - - Other | 15 | C |
| 9401.30.00 | - Swivel seats with variable height adjustment | 15 | E |
| 9401.40.00 | - Seats other than garden seats or camping equipment, convertible into bed s | 15 | E |
| 9401.51.00 | - - Of bamboo or rattan | 15 | E |
| 9401.59.00 | - - Other | 15 | E |
| 9401.61.00 | - - Upholstered | 15 | E |
| 9401.69.00 | - - Other | 15 | E |
| 9401.71.00 | - - Upholstered | 15 | E |
| 9401.79.00 | - - Other | 15 | E |
| 9401.80.00 | - Other seats | 15 | X |
| 9401.90.00 | - Parts | 5 | C |
| 9402.10.00 | - Dentists', barbers' or similar chairs and parts thereof | 0 | A |
| 9402.90.10 | - - Medical or surgical furniture other than operating tables | 10 | C |
| 9402.90.20 | - - Other furniture | 0 | A |
| 9402.90.90 | - - Parts | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9403.10.00 | - Metal furniture of the kind used in offices | 15 | E |
| 9403.20.00 | - Other metal furniture | 15 | E |
| 9403.30.00 | - Wooden furniture of the kind used in offices | 15 | H |
| 9403.40.00 | - Wooden furniture of the kind used in kitchens | 15 | X |
| 9403.50.00 | - Wooden furniture of the kind used in bedrooms | 15 | X |
| 9403.60.00 | - Other wooden furniture | 15 | H |
| 9403.70.00 | - Plastic furniture | 15 | E |
| 9403.81.00 | - - Of bamboo or rattan | 15 | E |
| 9403.89.00 | - - Other | 15 | E |
| 9403.90.10 | - - Of wood | 15 | H |
| 9403.90.90 | - - Other | 5 | D |
| 9404.10.00 | - Mattress supports | 15 | E |
| 9404.21.00 | - - Of cellular rubber or plastics, whether or not covered | 15 | E |
| 9404.29.00 | - - Of other materials | 15 | E |
| 9404.30.00 | - Sleeping bags | 15 | C |
| 9404.90.00 | - Other | 15 | E |
| 9405.10.10 | - - Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32 W | 0 | A |
| 9405.10.20 | - - Operating with heatsink, alternate current to direct current converter an d exclusively with luminaries based on light emitting diodes (LED) built in separably | 15 | E |
| 9405.10.90 | - - Other | 15 | C |
| 9405.20.00 | - Electric table, desk, bedside or floor-standing lamps | 15 | E |
| 9405.30.00 | - Lighting sets of the kind used for Christmas trees | 15 | C |
| 9405.40.10 | - - With mercury or sodium vapour lamps | 0 | A |
| 9405.40.20 | - - Operating with heatsink, alternate current to direct current converter an d exclusively with luminaries based on light emitting diodes (LED) built in separably | 15 | E |
| 9405.40.90 | - - Other | 15 | E |
| 9405.50.10 | - - Of base metal | 15 | C |
| 9405.50.90 | - - Other | 15 | C |
| 9405.60.00 | - Illuminated signs, illuminated name-plates and similar articles | 15 | E |
| 9405.91.00 | - - Of glass | 5 | C |
| 9405.92.10 | - - - Diffusers | 5 | C |
| 9405.92.90 | - - - Other | 10 | C |
| 9405.99.00 | - - Other | 10 | C |
| 9406.00.10 | - Living quarters, not equipped, of an area not exceeding 75 m2 | 15 | E |
| 9406.00.20 | - Greenhouses, not equipped, of an area of 1,000 m² or more | 0 | A |
| 9406.00.90 | - Other | 15 | E |
| 9503.00.10 | - Tricycles, scooters, pedal cars and other wheeled toys designed to be rid den by children; carriages and wheelchairs for dolls | 15 | C |
| 9503.00.21 | - - Dolls, whether or not dressed | 15 | C |
| 9503.00.22 | - - Clothing, clothing accessories, footwear and headgear | 15 | C |
| 9503.00.29 | - - Parts and other accessories | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9503.00.31 | - - Electric trains, including tracks, signals and other accessories therefor | 15 | C |
| 9503.00.32 | - - Reduced-size ('scale') model assembly kits, working or not, excluding t hose of subdivision 9503.00.31 | 15 | C |
| 9503.00.33 | - - Constructional toys | 15 | C |
| 9503.00.34 | - - Sets or assortments | 15 | C |
| 9503.00.39 | - - Other | 15 | C |
| 9503.00.41 | - - Stuffed toys | 15 | C |
| 9503.00.42 | - - Plastic eyes and noses of stuffed toys | 0 | A |
| 9503.00.43 | - - Other parts of stuffed toys | 15 | C |
| 9503.00.49 | - - Other | 15 | C |
| 9503.00.50 | - Toy musical instruments and apparatus | 15 | C |
| 9503.00.60 | - Puzzles | 15 | C |
| 9503.00.70 | - Other toys, put up in sets or outfits | 15 | C |
| 9503.00.80 | - Other toys and models, incorporating a motor | 15 | C |
| 9503.00.90 | - Other | 15 | C |
| 9504.20.10 | - - Billiard tables | 15 | C |
| 9504.20.90 | - - Other | 10 | C |
| 9504.30.00 | - Other games, operated by coins, banknotes, bank cards, tokens or by oth er means of payment, other than automatic bowling alley equipment | 15 | C |
| 9504.40.00 | - Playing cards | 15 | C |
| 9504.50.00 | - Video game consoles and machines, other than those of subheading 9504. 30 | 15 | C |
| 9504.90.00 | - Other | 15 | C |
| 9505.10.00 | - Articles for Christmas festivities | 15 | C |
| 9505.90.00 | - Other | 15 | C |
| 9506.11.00 | - - Skis | 10 | C |
| 9506.12.00 | - - Ski fastenings | 10 | C |
| 9506.19.00 | - - Other | 10 | C |
| 9506.21.00 | - - Sailboards | 10 | C |
| 9506.29.00 | - - Other | 10 | C |
| 9506.31.00 | - - Golf clubs, complete | 10 | C |
| 9506.32.00 | - - Balls | 10 | C |
| 9506.39.00 | - - Other | 10 | C |
| 9506.40.10 | - - Tables | 15 | C |
| 9506.40.90 | - - Other | 10 | C |
| 9506.51.00 | - - Tennis rackets, whether or not strung | 10 | C |
| 9506.59.00 | - - Other | 10 | C |
| 9506.61.00 | - - Tennis balls | 10 | C |
| 9506.62.00 | - - Inflatable | 10 | C |
| 9506.69.00 | - - Other | 10 | C |
| 9506.70.00 | - Ice skates and roller skates, including skating boots with skates attached | 10 | C |
| 9506.91.00 | - - Articles and equipment for general physical exercise, gymnastics or athl etics | 10 | C |
| 9506.99.00 | - - Other | 10 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9507.10.00 | - Fishing rods | 10 | C |
| 9507.20.00 | - Fish-hooks, whether or not snelled | 0 | A |
| 9507.30.00 | - Fishing reels | 0 | A |
| 9507.90.00 | - Other | 10 | C |
| 9508.10.00 | - Travelling circuses and travelling menageries | 15 | C |
| 9508.90.00 | - Other | 15 | C |
| 9601.10.00 | - Worked ivory and articles of ivory | 15 | C |
| 9601.90.00 | - Other | 15 | C |
| 9602.00.10 | - Gelatine capsules for pharmaceutical purposes | 0 | A |
| 9602.00.20 | - Moulded or carved paraffin | 10 | C |
| 9602.00.90 | - Other | 15 | C |
| 9603.10.00 | - Brooms and brushes, consisting of twigs or other vegetable materials bou nd together, with or without handles | 15 | E |
| 9603.21.00 | - - Toothbrushes, including dental-plate brushes | 15 | E |
| 9603.29.00 | - - Other | 15 | E |
| 9603.30.00 | - Artists' brushes, writing brushes and similar brushes for the application o f cosmetics | 5 | A |
| 9603.40.00 | - Paint, distemper, varnish or similar brushes (other than brushes of subhea ding 9603.30); paint pads and rollers | 15 | C |
| 9603.50.10 | - - Brushes constituting parts of machines or appliances | 0 | A |
| 9603.50.20 | - - Brushes of the kind used in the bodies for the motor vehicles of headin g 87.02 | 0 | A |
| 9603.50.90 | - - Other | 5 | C |
| 9603.90.10 | - - Brushes for eraser pencils | 0 | A |
| 9603.90.20 | - - Brushes of man-made materials bound together in a head | 15 | E |
| 9603.90.90 | - - Other | 15 | E |
| 9604.00.00 | HAND SIEVES AND HAND RIDDLES | 0 | A |
| 9605.00.00 | TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLO THES CLEANING | 15 | C |
| 9606.10.00 | - Press-fasteners and parts thereof | 0 | A |
| 9606.21.00 | - - Of plastics, not covered with textile material | 5 | A |
| 9606.22.00 | - - Of base metal, not covered with textile material | 5 | A |
| 9606.29.00 | - - Other | 5 | A |
| 9606.30.00 | - Button moulds and other parts of buttons; button blanks | 0 | A |
| 9607.11.00 | - - With teeth of base metal | 10 | C |
| 9607.19.00 | - - Other | 15 | C |
| 9607.20.00 | - Parts | 0 | A |
| 9608.10.00 | - Ballpoint pens | 15 | E |
| 9608.20.00 | - Felt-tipped and other porous-tipped pens and markers | 15 | E |
| 9608.30.10 | - - For drawing with chinese ink | 10 | C |
| 9608.30.90 | - - Other | 10 | C |
| 9608.40.00 | - Propelling or sliding pencils | 0 | A |
| 9608.50.00 | - Sets of articles from two or more of the foregoing subheadings | 10 | C |
| 9608.60.00 | - Refills for ballpoint pens, comprising the ballpoint and ink-reservoir | 5 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9608.91.00 | - - Pen nibs and nib points | 5 | A |
| 9608.99.10 | - - - Ballpoints for ballpoint pens | 0 | A |
| 9608.99.20 | - - - Bodies for ballpoint pens | 0 | A |
| 9608.99.30 | - - - Tips for felt-tipped and other porous-tipped pens or markers | 0 | A |
| 9608.99.90 | - - - Other | 0 | A |
| 9609.10.10 | - - With wooden sheaths | 0 | A |
| 9609.10.90 | - - Other | 0 | A |
| 9609.20.00 | - Leads for pencils or propelling or sliding pencils | 0 | A |
| 9609.90.10 | - - Writing or drawing chalk | 0 | A |
| 9609.90.90 | - - Other | 0 | A |
| 9610.00.00 | SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED | 0 | A |
| 9611.00.00 | DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS | 15 | C |
| 9612.10.10 | - - For printers for automatic data processing machines and similar printers | 5 | C |
| 9612.10.90 | - - Other | 15 | E |
| 9612.20.00 | - Ink-pads | 5 | C |
| 9613.10.00 | - Pocket lighters, gas fuelled, non-refillable | 15 | C |
| 9613.20.00 | - Pocket lighters, gas fuelled, refillable | 15 | C |
| 9613.80.10 | - - Industrial, laboratory and similar lighters | 0 | A |
| 9613.80.20 | - - Table lighters | 15 | C |
| 9613.80.90 | - - Other | 0 | A |
| 9613.90.00 | - Parts | 0 | A |
| 9614.00.20 | - Pipes and pipe bowls | 15 | C |
| 9614.00.90 | - Other | 15 | C |
| 9615.11.00 | - - Of hard rubber or plastics | 15 | C |
| 9615.19.00 | - - Other | 15 | E |
| 9615.90.00 | - Other | 15 | C |
| 9616.10.00 | - Scent sprays, and mounts and heads therefor | 15 | C |
| 9616.20.00 | - Powder-puffs and pads for the application of cosmetics or toilet preparations | 15 | C |
| 9617.00.00 | VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (OTHER THAN GLASS INNERS) | 10 | C |
| 9618.00.00 | TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING | 15 | E |
| 9619.00.10 | - Of plastics | 15 | E |
| 9619.00.21 | - - Diapers for adults | 0 | A |
| 9619.00.29 | - - Other | 15 | E |
| 9619.00.31 | - - Diapers for adults | 0 | A |
| 9619.00.39 | - - Other | 15 | E |
| 9619.00.40 | - Of textile materials, knitted or crocheted | 15 | E |
| 9619.00.90 | - - Other | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9701.10.10 | - - Unframed | 5 | A |
| 9701.10.20 | - - Framed | 10 | A |
| 9701.90.10 | - - Unframed | 5 | A |
| 9701.90.20 | - - Framed | 10 | A |
| 9702.00.00 | ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS | 10 | A |
| 9703.00.00 | ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL | 10 | A |
| 9704.00.00 | POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07 | 5 | A |
| 9705.00.00 | COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST | 5 | A |
| 9706.00.00 | ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS | 10 | A |

## Section E: Korea – Panama

## Tariff Schedule of Korea

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0101211000 | For farm breeding | 0 | A |
| 0101219000 | Other | 8 | C |
| 0101291000 | Horses for racing | 8 | C |
| 0101299000 | Other | 8 | C |
| 0101301000 | Pure-bred breeding animals | 8 | A |
| 0101309000 | Other | 8 | C |
| 0101900000 | Other | 8 | A |
| 0102211000 | For milk | 89.1 | A |
| 0102212000 | For meat | 89.1 | A |
| 0102219000 | Other | 89.1 | A |
| 0102291000 | For milk | 40 | X |
| 0102292000 | For meat | 40 | X |
| 0102299000 | Other | 0 | A |
| 0102310000 | Pure-bred breeding animals | 89.1 | A |
| 0102391000 | For milk | 40 | X |
| 0102392000 | For meat | 40 | X |
| 0102399000 | Other | 0 | A |
| 0102901000 | Pure-bred breeding animals | 89.1 | A |
| 0102909010 | For milk | 40 | X |
| 0102909020 | For meat | 40 | X |
| 0102909090 | Other | 0 | A |
| 0103100000 | Pure-bred breeding animals | 18 | A |
| 0103910000 | Weighing less than 50 kg | 18 | X |
| 0103920000 | Weighing 50 kg or more | 18 | X |
| 0104101000 | Pure-bred breeding animals | 0 | A |
| 0104109000 | Other | 8 | C |
| 0104201000 | Milk goats | 8 | C |
| 0104209000 | Other | 8 | C |
| 0105111000 | Pure-bred breeding animals | 9 | A |
| 0105119000 | Other | 9 | C |
| 0105120000 | Turkeys | 9 | C |
| 0105131000 | Pure-bred breeding animals | 0 | A |
| 0105139000 | Other | 18 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0105140000 | Geese | 9 | C |
| 0105150000 | Guinea fowls | 9 | A |
| 0105941000 | Pure-bred breeding animals | 9 | A |
| 0105949000 | Other | 9 | C |
| 0105991010 | Pure-bred breeding animals | 0 | A |
| 0105991090 | Other | 18 | E |
| 0105992000 | Turkeys | 9 | C |
| 0105999000 | Other | 9 | C |
| 0106110000 | Primates | 8 | C |
| 0106121000 | Whales, dolphins and porpoises(mammals of the order Cetacea); manatees and dugongs(mammals of the order Sirenia) | 8 | C |
| 0106122000 | Seals, sea lions and walruses(mammals of the suborder Pinnipedia) | 8 | C |
| 0106130000 | Camels and other camelids(Camelidae) | 8 | B |
| 0106141000 | Pure-bred breeding animals | 0 | A |
| 0106149000 | Other | 8 | C |
| 0106191000 | Dogs | 8 | C |
| 0106193000 | Deer | 8 | C |
| 0106194000 | Bears | 8 | C |
| 0106195010 | Pure-bred breeding animals | 0 | A |
| 0106195090 | Other | 8 | C |
| 0106196010 | Pure-bred breeding animals | 0 | A |
| 0106196090 | Other | 8 | C |
| 0106199000 | Other | 8 | B |
| 0106201000 | Snakes | 8 | C |
| 0106202000 | Fresh-water tortoises | 8 | C |
| 0106203000 | Turtles | 8 | C |
| 0106209000 | Other | 8 | C |
| 0106310000 | Birds of prey | 8 | C |
| 0106320000 | Psittaciformes (including parrots, parakeets, macaws and cockatoos) | 8 | C |
| 0106330000 | Ostriches; emus(Dromaius novaehollandiae) | 8 | C |
| 0106390000 | Other | 8 | A |
| 0106411000 | Honey bees | 8 | C |
| 0106419000 | Other | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0106490000 | Other | 8 | A |
| 0106901000 | Amphibia | 8 | C |
| 0106903010 | Lug worms | 8 | C |
| 0106903020 | Sludge worms | 8 | C |
| 0106903090 | Other | 8 | C |
| 0106909000 | Other | 8 | C |
| 0201100000 | Carcasses and half-carcasses | 40 | X |
| 0201201000 | Short ribs | 40 | X |
| 0201209000 | Other | 40 | X |
| 0201300000 | Boneless | 40 | I |
| 0202100000 | Carcasses and half-carcasses | 40 | X |
| 0202201000 | Short ribs | 40 | X |
| 0202209000 | Other | 40 | X |
| 0202300000 | Boneless | 40 | I |
| 0203110000 | Carcasses and half-carcasses | 22.5 | X |
| 0203120000 | Hams, shoulders and cuts thereof, with bone in | 22.5 | X |
| 0203191000 | Streaky pork | 22.5 | X |
| 0203199000 | Other | 22.5 | X |
| 0203210000 | Carcasses and half-carcasses | 25 | X |
| 0203220000 | Hams, shoulders and cuts thereof, with bone in | 25 | E |
| 0203291000 | Streaky pork | 25 | H |
| 0203299000 | Other | 25 | E |
| 0204100000 | Carcasses and half-carcasses of lamb, fresh or chilled | 22.5 | E |
| 0204210000 | Carcasses and half-carcasses | 22.5 | E |
| 0204220000 | Other cuts with bone in | 22.5 | E |
| 0204230000 | Boneless | 22.5 | E |
| 0204300000 | Carcasses and half-carcasses of lamb, frozen | 22.5 | C |
| 0204410000 | Carcasses and half-carcasses | 22.5 | E |
| 0204420000 | Other cuts with bone in | 22.5 | C |
| 0204430000 | Boneless | 22.5 | E |
| 0204501000 | Fresh or chilled | 22.5 | E |
| 0204502000 | Frozen | 22.5 | E |
| 0205001000 | Fresh or chilled | 27 | E |
| 0205002000 | Frozen | 27 | E |
| 0206100000 | Of bovine animals, fresh or chilled | 18 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0206210000 | Tongues | 18 | X |
| 0206220000 | Livers | 18 | X |
| 0206291000 | Tails | 18 | X |
| 0206292000 | Feet | 18 | X |
| 0206299000 | Other | 18 | X |
| 0206300000 | Of swine, fresh or chilled | 18 | X |
| 0206410000 | Livers | 18 | X |
| 0206491000 | Feet | 18 | X |
| 0206499000 | Other | 18 | X |
| 0206800000 | Other, fresh or chilled | 18 | E |
| 0206900000 | Other, frozen | 18 | G |
| 0207111000 | Weighing not more than 550 g | 18 | X |
| 0207119000 | Other | 18 | X |
| 0207121000 | Weighing not more than 550 g | 20 | X |
| 0207129000 | Other | 20 | X |
| 0207131010 | Leg | 18 | X |
| 0207131020 | Breast | 18 | X |
| 0207131030 | Wing | 18 | X |
| 0207131090 | Other | 18 | X |
| 0207132010 | Liver | 22.5 | X |
| 0207132090 | Other | 27 | X |
| 0207141010 | Leg | 20 | X |
| 0207141020 | Breast | 20 | X |
| 0207141030 | Wing | 20 | X |
| 0207141090 | Other | 20 | X |
| 0207142010 | Liver | 22.5 | X |
| 0207142090 | Other | 27 | X |
| 0207240000 | Not cut in pieces, fresh or chilled | 18 | E |
| 0207250000 | Not cut in pieces, frozen | 18 | D |
| 0207261000 | Cuts | 18 | E |
| 0207262010 | Liver | 22.5 | E |
| 0207262090 | Other | 27 | E |
| 0207271000 | Cuts | 18 | D |
| 0207272010 | Liver | 22.5 | D |
| 0207272090 | Other | 27 | D |
| 0207410000 | Not cut in pieces, fresh or chilled | 18 | X |
| 0207420000 | Not cut in pieces, frozen | 18 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0207430000 | Fatty livers, fresh or chilled | 22.5 | X |
| 0207441000 | Cuts | 18 | X |
| 0207442010 | Liver | 22.5 | X |
| 0207442090 | Other | 27 | X |
| 0207451000 | Cuts | 18 | X |
| 0207452010 | Liver | 22.5 | X |
| 0207452090 | Other | 27 | X |
| 0207510000 | Not cut in pieces, fresh or chilled | 18 | E |
| 0207520000 | Not cut in pieces, frozen | 18 | X |
| 0207530000 | Fatty livers, fresh or chilled | 22.5 | E |
| 0207541000 | Cuts | 18 | E |
| 0207542010 | Liver | 22.5 | E |
| 0207542090 | Other | 27 | E |
| 0207551000 | Cuts | 18 | X |
| 0207552010 | Liver | 22.5 | E |
| 0207552090 | Other | 27 | E |
| 0207601000 | Not cut in pieces, fresh or chilled | 18 | E |
| 0207602000 | Not cut in pieces, frozen | 18 | X |
| 0207603100 | Cuts | 18 | E |
| 0207603210 | Liver | 22.5 | E |
| 0207603290 | Other | 27 | E |
| 0207604100 | Cuts | 18 | X |
| 0207604210 | Liver | 22.5 | E |
| 0207604290 | Other | 27 | E |
| 0208100000 | Of rabbits or hares | 22.5 | E |
| 0208300000 | Of primates | 18 | E |
| 0208401000 | Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia) | 30 | C |
| 0208402000 | Of seals, sea lions and walruses(mammals of the suborder Pinnipedia) | 30 | C |
| 0208500000 | Of reptiles (including snakes and turtles) | 18 | E |
| 0208600000 | Of camels and other camelids(Camelidae) | 18 | E |
| 0208901000 | Of deer | 27 | E |
| 0208909010 | Of marine animals | 30 | C |
| 0208909090 | Other | 18 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0209100000 | Of pigs | 3 | A |
| 0209900000 | Other | 3 | A |
| 0210110000 | Hams, shoulders and cuts thereof, with bone in | 25 | X |
| 0210120000 | Bellies (streaky) and cuts thereof | 30 | H |
| 0210190000 | Other | 25 | H |
| 0210201000 | Dried or smoked | 27 | X |
| 0210209000 | Other | 27 | X |
| 0210910000 | Of primates | 22.5 | E |
| 0210921000 | Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia) | 22.5 | C |
| 0210922000 | Of seals, sea lions and walruses(mammals of the suborder Pinnipedia) | 22.5 | C |
| 0210930000 | Of reptiles (including snakes and turtles) | 22.5 | E |
| 0210991010 | Of bovine animals | 22.5 | X |
| 0210991020 | Of swine | 22.5 | X |
| 0210991030 | Of poultry | 22.5 | F |
| 0210991090 | Other | 22.5 | X |
| 0210999010 | Of sheep or goats | 22.5 | F |
| 0210999020 | Of poultry | 22.5 | F |
| 0210999090 | Other | 22.5 | F |
| 0301111000 | Fancy carp | 10 | C |
| 0301119000 | Other | 10 | C |
| 0301190000 | Other | 10 | C |
| 0301911000 | Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae | 10 | C |
| 0301912000 | Oncorhynchus apache and Oncorhynchus chrysogaster | 10 | C |
| 0301921000 | Glass eels(Not exceeding 0.3g per unit, for aquaculture) | 0 | A |
| 0301922000 | Young eels(exceeding 0.3g and not exceeding 50g per unit, for aquaculture) | 5 | D |
| 0301929010 | Glass eels, other than for aquaculture | 10 | F |
| 0301929090 | Other | 22% or 1,531won/kg whichever is the greater | G |
| 0301930000 | Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon | 10 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | | |
| 0301941000 | Atlantic bluefin tunas(Thunnus thynnus) | 10 | C |
| 0301942000 | Pacific bluefin tunas(Thunnus orientalis) | 10 | C |
| 0301950000 | Southern bluefin tunas (Thunnus maccoyii) | 10 | C |
| 0301992000 | Yellow tail | 10 | C |
| 0301994010 | Fry (for aquaculture) | 0 | A |
| 0301994090 | Other | 28% or 2,052won/kg whichever is the greater | G |
| 0301995000 | Conger eel | 10 | G |
| 0301996000 | Sharp toothed eel | 10 | C |
| 0301997000 | Hagfish | 10 | C |
| 0301998000 | Flat fish | 10 | F |
| 0301999010 | True bass | 10 | C |
| 0301999020 | Puffers | 10 | C |
| 0301999030 | Tilapia | 10 | C |
| 0301999040 | Rock fish (including pacific ocean perch) | 10 | G |
| 0301999051 | Fry (for aquaculture) | 0 | A |
| 0301999059 | Other | 28 | G |
| 0301999060 | Mullets | 10 | C |
| 0301999070 | Loaches | 10 | C |
| 0301999080 | Cat fishes | 10 | C |
| 0301999091 | Rock Trout (Hexagrammos spp., Agrammus spp.) | 10 | C |
| 0301999092 | Crusian carp | 10 | C |
| 0301999093 | Salmon | 10 | C |
| 0301999094 | Grass carp | 10 | C |
| 0301999095 | Croakers | 10 | F |
| 0301999096 | Carp(Other than Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 10 | C |
| 0301999099 | Other | 10 | C |
| 0302111000 | Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae | 20 | E |
| 0302112000 | Oncorhynchus apache and Oncorhynchus chrysogaster | 20 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0302130000 | Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | 20 | C |
| 0302140000 | Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho) | 20 | C |
| 0302190000 | Other | 20 | C |
| 0302210000 | Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | 20 | F |
| 0302220000 | Plaice (Pleuronectes platessa) | 20 | G |
| 0302230000 | Sole (Solea spp.) | 20 | C |
| 0302240000 | Turbots(Psetta maxima) | 20 | F |
| 0302290000 | Other | 20 | F |
| 0302310000 | Albacore or longfinned tunas (Thunnus alalunga) | 20 | E |
| 0302320000 | Yellowfin tunas (Thunnus albacares) | 20 | D |
| 0302330000 | Skipjack or stripe-bellied bonito | 20 | F |
| 0302340000 | Bigeye tunas (Thunnus obesus) | 20 | F |
| 0302351000 | Atlantic bluefin tunas(Thunnus thynnus) | 20 | C |
| 0302352000 | Pacific bluefin tunas(Thunnus orientalis) | 20 | C |
| 0302360000 | Southern bluefin tunas (Thunnus maccoyii) | 20 | C |
| 0302390000 | Other | 20 | C |
| 0302410000 | Herrings(Clupea harengus, Clupea pallasii) | 20 | F |
| 0302420000 | Anchovies(Engraulis spp.) | 20 | X |
| 0302430000 | Sardines(Sardina pilchardus, Sardinops spp.), sardinella(Sardinella spp.), brisling or sprats(Sprattus sprattus) | 20 | C |
| 0302440000 | Mackerel(Scomber scombrus, Scomber australasicus, Scomber japonicus) | 20 | X |
| 0302450000 | jack and horse mackerel(Trachurus spp.) | 20 | X |
| 0302460000 | Cobia(Rachycentron canadum) | 20 | C |
| 0302470000 | Swordfish(Xiphias gladius) | 20 | C |
| 0302510000 | Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20 | C |
| 0302520000 | Haddock(Melanogrammus aeglefinus) | 20 | E |
| 0302530000 | Coalfish(Pollachius virens) | 20 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0302540000 | Hake(Merluccius spp., Urophycis spp.) | 20 | C |
| 0302550000 | Alaska Pollack(Theragra chalcogramma) | 20 | D |
| 0302560000 | Blue whitings(Micromesistius poutassou, Micromesistius australis) | 20 | C |
| 0302590000 | Other | 20 | G |
| 0302710000 | Tilapias(Oreochromis spp.) | 20 | C |
| 0302720000 | Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 20 | C |
| 0302730000 | Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 20 | C |
| 0302740000 | Eels(Anguilla spp.) | 20 | G |
| 0302790000 | Other | 20 | E |
| 0302810000 | Dogfish and other sharks | 20 | D |
| 0302820000 | Rays and skates(Rajidae) | 20 | F |
| 0302830000 | Toothfish(Dissostichus spp.) | 20 | C |
| 0302840000 | Seabass(Dicentrarchus spp.) | 20 | E |
| 0302850000 | Seabream(Sparidae) | 20 | E |
| 0302891000 | Yellow tail | 20 | C |
| 0302892000 | Hair tail | 20 | E |
| 0302893000 | Conger eel | 20 | D |
| 0302894000 | Sharp toothed eel | 20 | C |
| 0302895000 | Saury (including horn fish) | 20 | C |
| 0302896000 | Seabream(other than Sparidae) | 20 | D |
| 0302899010 | Japanese spanish mackerel(Scomberomorus niphonius) | 20 | C |
| 0302899020 | Puffers | 20 | C |
| 0302899030 | Pomfret | 20 | C |
| 0302899040 | Angler (Monkfish) | 20 | C |
| 0302899090 | Other | 20 | D |
| 0302901000 | Livers | 20 | C |
| 0302902000 | Roes | 20 | C |
| 0303110000 | Sockeye salmon (red salmon) (Oncorhynchus nerka) | 10 | D |
| 0303120000 | Other Pacific salmon(Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | 10 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0303130000 | Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho) | 10 | D |
| 0303140000 | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 10 | E |
| 0303190000 | Other | 10 | D |
| 0303230000 | Tilapias(Oreochromis spp.) | 10 | B |
| 0303240000 | Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 10 | D |
| 0303250000 | Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 10 | C |
| 0303260000 | Eels(Anguilla spp.) | 10 | F |
| 0303290000 | Other | 10 | E |
| 0303310000 | Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | 10 | G |
| 0303320000 | Plaice (Pleuronectes platessa) | 10 | F |
| 0303330000 | Sole (Solea spp.) | 10 | D |
| 0303340000 | Turbots(Psetta maxima) | 10 | X |
| 0303390000 | Other | 10 | X |
| 0303410000 | Albacore or longfinned tunas (Thunnus alalunga) | 10 | F |
| 0303420000 | Yellowfin tunas (Thunnus albacares) | 10 | D |
| 0303430000 | Skipjack or stripe-bellied bonito | 10 | G |
| 0303440000 | Bigeye tunas (Thunnus obesus) | 10 | G |
| 0303451000 | Atlantic bluefin tunas(Thunnus thynnus) | 10 | D |
| 0303452000 | Pacific bluefin tunas(Thunnus orientalis) | 10 | D |
| 0303460000 | Southern bluefin tunas (Thunnus maccoyii) | 10 | D |
| 0303490000 | Other | 10 | D |
| 0303510000 | Herrings (Clupea harengus, Clupea pallasii) | 10 | F |
| 0303530000 | Sardines(Sardina pilchardus, Sardinops spp.), sardinella(Sardinella spp.), brisling or sprats(Sprattus sprattus) | 10 | X |
| 0303540000 | Mackerel(Scomber scombrus, Scomber australasicus, Scomber japonicus) | 10 | X |
| 0303550000 | Jack and horse mackerel(Trachurus | 10 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | spp.) | | |
| 0303560000 | Cobia(Rachycentron canadum) | 10 | C |
| 0303570000 | Swordfish(Xiphias gladius) | 10 | D |
| 0303630000 | Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10 | D |
| 0303640000 | Haddock(Melanogrammus aeglefinus) | 10 | E |
| 0303650000 | Coalfish(Pollachius virens) | 10 | E |
| 0303660000 | Hake(Merluccius spp., Urophycis spp.) | 10 | D |
| 0303670000 | Alaska Pollack(Theragra chalcogramma) | 22 | X |
| 0303680000 | Blue whitings(Micromesistius poutassou, Micromesistius australis) | 10 | E |
| 0303691000 | Whip tail or hoki | 10 | D |
| 0303699000 | Other | 22 | X |
| 0303810000 | Dogfish and other sharks | 10 | E |
| 0303821000 | Rays | 10 | X |
| 0303822000 | Skates | 10 | F |
| 0303830000 | toothfish(Dissostichus spp) | 10 | F |
| 0303840000 | Sea bass(Dicentrarchus spp) | 10 | F |
| 0303891000 | Sable fish | 10 | C |
| 0303892000 | Hair tail | 10 | X |
| 0303893010 | Red horsehead fish(Branchiostegus Japonicus) | 10 | E |
| 0303893090 | Other | 10 | E |
| 0303894000 | Conger eel | 10 | D |
| 0303895000 | Yellow corvina | 10 | E |
| 0303896000 | Saury(including horn fish) | 28 | G |
| 0303897000 | Japanese spanish mackerel(Scomberomorus niphonius) | 10 | E |
| 0303898000 | Puffers | 10 | D |
| 0303899010 | White sea smelt | 10 | D |
| 0303899020 | Thorny head | 10 | C |
| 0303899030 | John dory | 10 | C |
| 0303899040 | Atka mackerel | 10 | C |
| 0303899050 | Rock fish(including pacific ocean perch) | 10 | G |
| 0303899060 | Angler(Monkfish) | 10 | D |
| 0303899070 | Hagfish(Pacific, Atlantic) | 10 | D |
| 0303899080 | Milk fish | 10 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0303899091 | Croakers | 28 | X |
| 0303899092 | Sand lance | 10 | C |
| 0303899093 | Toothfish, other than Dissostichus spp. | 10 | C |
| 0303899099 | Other | 10 | E |
| 0303901000 | Livers | 10 | C |
| 0303902010 | Of alaska pollack | 10 | C |
| 0303902090 | Other | 10 | C |
| 0304310000 | Tilapias(Oreochromis spp.) | 20 | C |
| 0304320000 | Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 20 | D |
| 0304330000 | Nile Perch(Lates niloticus) | 20 | D |
| 0304390000 | Other | 20 | F |
| 0304410000 | Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho) | 20 | D |
| 0304420000 | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 20 | D |
| 0304431000 | Plaice | 20 | G |
| 0304439000 | Other | 20 | F |
| 0304440000 | Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | 20 | D |
| 0304450000 | Swordfish(Xiphias gladius) | 20 | E |
| 0304460000 | Toothfish(Dissostichus spp.) | 20 | E |
| 0304491000 | Conger eel | 20 | F |
| 0304492000 | Bluefin tunas | 20 | D |
| 0304499000 | Other | 20 | F |
| 0304511000 | Fish surimi | 20 | F |
| 0304519000 | Other | 20 | E |
| 0304521000 | Fish surimi | 20 | D |
| 0304529000 | Other | 20 | D |
| 0304531000 | Fish surimi | 20 | D |
| 0304539000 | Other | 20 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0304541000 | Fish surimi | 20 | D |
| 0304549000 | Other | 20 | D |
| 0304551000 | Fish surimi | 20 | E |
| 0304559000 | Other | 20 | E |
| 0304591010 | Fish surimi | 20 | F |
| 0304591090 | Other | 20 | F |
| 0304592010 | Fish surimi | 20 | G |
| 0304592090 | Other | 20 | G |
| 0304593010 | Fish surimi | 20 | D |
| 0304593090 | Other | 20 | D |
| 0304599010 | Fish surimi | 20 | F |
| 0304599090 | Other | 20 | F |
| 0304610000 | Tilapias(Oreochromis spp.) | 10 | C |
| 0304620000 | Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | 10 | D |
| 0304630000 | Nile Perch(Lates niloticus) | 10 | D |
| 0304690000 | Other | 10 | F |
| 0304710000 | Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10 | D |
| 0304720000 | Haddock(Melanogrammus aeglefinus) | 10 | E |
| 0304730000 | Coalfish(Pollachius virens) | 10 | D |
| 0304740000 | Hake(Merluccius spp., Urophycis spp.) | 10 | D |
| 0304750000 | Alaska Pollack(Theragra chalcogramma) | 10 | D |
| 0304790000 | Other | 10 | E |
| 0304810000 | Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho) | 10 | D |
| 0304820000 | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 10 | D |
| 0304831000 | Plaice | 10 | F |
| 0304839000 | Other | 10 | F |
| 0304840000 | Swordfish(Xiphias gladius) | 10 | E |
| 0304850000 | Toothfish(Dissostichus spp.) | 10 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0304860000 | Herrings(Clupea harengus, Clupea pallasii) | 10 | F |
| 0304871000 | Bluefin tunas | 10 | D |
| 0304879000 | Other | 10 | B |
| 0304891000 | Of conger-eel | 10 | F |
| 0304892000 | Of toothfish, other than Dissostichus spp. | 10 | E |
| 0304893000 | Of tilapia, other than Oreochromis spp. | 10 | E |
| 0304894000 | Of file fish | 10 | D |
| 0304899000 | Other | 10 | F |
| 0304911000 | Frozen fish surimi | 10 | E |
| 0304919000 | Other | 10 | E |
| 0304921000 | Frozen fish surimi | 10 | E |
| 0304929000 | Other | 10 | E |
| 0304931000 | Frozen fish surimi | 10 | F |
| 0304939000 | Other | 10 | E |
| 0304941000 | Frozen fish surimi | 10 | D |
| 0304949000 | Other | 10 | D |
| 0304951000 | Frozen fish surimi | 10 | D |
| 0304959000 | Other | 10 | E |
| 0304991000 | Frozen fish surimi | 10 | D |
| 0304999000 | Other | 10 | C |
| 0305100000 | Flours, meals and pellets of fish, fit for human consumption | 20 | C |
| 0305201000 | Livers | 20 | C |
| 0305202000 | Roes, dried | 20 | C |
| 0305203000 | Roes, smoked | 20 | C |
| 0305204010 | Of alaska pollack | 20 | D |
| 0305204020 | Of yellow corvina | 20 | F |
| 0305204030 | Of herrings | 20 | F |
| 0305204090 | Other | 20 | C |
| 0305311000 | Dried | 20 | F |
| 0305312000 | Salted or in brine | 20 | F |
| 0305321000 | Dried | 20 | E |
| 0305322000 | Salted or in brine | 20 | E |
| 0305391000 | Dried | 20 | F |
| 0305392000 | Salted or in brine | 20 | F |
| 0305410000 | Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, | 20 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | | |
| 0305420000 | Herrings (Clupea harengus, Clupea pallasii) | 20 | F |
| 0305430000 | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 20 | E |
| 0305440000 | Tilapias(Oreochromis spp.), catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels(Anguilla spp.), Nile perch(Lates niloticus) and snakeheads(Channa spp.) | 20 | F |
| 0305491000 | Anchovies | 20 | F |
| 0305492000 | Alaska pollack | 20 | D |
| 0305499000 | Other | 20 | F |
| 0305510000 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20 | D |
| 0305592000 | Anchovy | 20 | X |
| 0305593000 | Alaska pollack | 20 | D |
| 0305594000 | Yellow corvina | 20 | F |
| 0305595000 | Puffers | 20 | D |
| 0305596000 | Sharp toothed eel | 20 | D |
| 0305597000 | Sand lance | 20 | D |
| 0305598000 | Blenny or gunnel, including juvenile white bait | 20 | E |
| 0305599000 | Other | 20 | F |
| 0305610000 | Herrings (Clupea harengus, Clupea pallasii) | 20 | F |
| 0305620000 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20 | D |
| 0305631000 | Salt fermented anchovy | 20 | F |
| 0305639000 | Other | 20 | F |
| 0305640000 | Tilapias(Oreochromis spp.), catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., | 20 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | Cirrhinus spp., Mylopharyngodon piceus), eels(Anguilla spp.), Nile perch(Lates niloticus) and snakeheads(Channa spp.) | | |
| 0305691000 | Salmon | 20 | D |
| 0305692000 | Trout | 20 | E |
| 0305693000 | Hair tail | 20 | F |
| 0305694000 | Sardines | 20 | F |
| 0305695000 | Mackerel | 20 | F |
| 0305696000 | Yellow corvina | 20 | F |
| 0305697000 | Horse mackerel | 20 | F |
| 0305698000 | Saury (including horn fish) | 20 | E |
| 0305699000 | Other | 20 | F |
| 0305711000 | Smoked | 20 | C |
| 0305712000 | Dried | 20 | C |
| 0305713000 | Salted or in brine | 20 | C |
| 0305721000 | Of cod(Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20 | C |
| 0305729000 | Other | 20 | F |
| 0305790000 | Other | 20 | F |
| 0306111000 | Smoked | 20 | B |
| 0306119000 | Other | 20 | C |
| 0306121010 | In airtight containers | 20 | D |
| 0306121020 | Not in airtight containers | 20 | D |
| 0306129000 | Other | 20 | X |
| 0306141011 | In airtight containers | 20 | D |
| 0306141012 | Not in airtight containers | 20 | E |
| 0306141090 | Other | 20 | G |
| 0306142010 | Smoked | 20 | D |
| 0306142090 | Other | 20 | D |
| 0306143010 | Smoked | 20 | G |
| 0306143090 | Other | 14 | G |
| 0306149010 | Smoked | 20 | D |
| 0306149090 | Other | 14 | X |
| 0306151000 | Smoked | 20 | D |
| 0306159000 | Other | 20 | D |
| 0306161010 | Smoked | 20 | B |
| 0306161090 | Other | 20 | A |
| 0306169010 | Smoked | 20 | B |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0306169090 | Other | 20 | A |
| 0306171010 | Smoked | 20 | B |
| 0306171090 | Other | 20 | E |
| 0306179010 | Smoked | 20 | B |
| 0306179090 | Other | 20 | See Appendix 2-B-1 of the Schedule of Korea |
| 0306191000 | Smoked | 20 | C |
| 0306199000 | Other | 20 | D |
| 0306211000 | Smoked | 20 | G |
| 0306219000 | Other | 20 | F |
| 0306221010 | In airtight containers | 20 | C |
| 0306221020 | Not in airtight containers | 20 | C |
| 0306229000 | Other | 20 | D |
| 0306241010 | Blue crab | 20 | G |
| 0306241020 | Snow crab | 20 | X |
| 0306241090 | Other | 20 | X |
| 0306242000 | Dried | 20 | D |
| 0306243000 | Salted or in brine | 20 | D |
| 0306244011 | In airtight containers | 20 | D |
| 0306244012 | Not in airtight containers | 20 | C |
| 0306244090 | Other | 20 | C |
| 0306251000 | Live, fresh or chilled | 20 | D |
| 0306252000 | Dried | 20 | C |
| 0306253000 | Salted or in brine | 20 | D |
| 0306254000 | Smoked | 20 | C |
| 0306261000 | Live, fresh or chilled | 20 | F |
| 0306262000 | Dried | 20 | E |
| 0306263000 | Salted or in brine | 35% or 236won/kg whichever is the greater | E |
| 0306264000 | Smoked | 20 | F |
| 0306271000 | Live, fresh or chilled | 20 | E |
| 0306272000 | Dried | 20 | E |
| 0306273000 | Salted or in brine | 35% or 236won/kg whichever is the greater | E |
| 0306274000 | Smoked | 20 | F |
| 0306291000 | Live, fresh or chilled | 20 | D |
| 0306292000 | Dried | 20 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0306293000 | Salted or in brine | 20 | D |
| 0306294000 | Smoked | 20 | C |
| 0307111010 | For seed | 0 | A |
| 0307111090 | Other | 5 | F |
| 0307119000 | Other | 20 | F |
| 0307191000 | Frozen | 20 | F |
| 0307192000 | Dried | 20 | F |
| 0307193000 | Salted or in brine | 20 | F |
| 0307194000 | Smoked | 20 | F |
| 0307210000 | Live, fresh or chilled | 20 | D |
| 0307291000 | Frozen | 20 | D |
| 0307292000 | Dried | 20 | D |
| 0307293000 | Salted or in brine | 20 | D |
| 0307294000 | Smoked | 20 | D |
| 0307310000 | Live, fresh or chilled | 20 | E |
| 0307391000 | Frozen | 20 | F |
| 0307392000 | Dried | 20 | E |
| 0307393000 | Smoked | 20 | E |
| 0307399000 | Other | 20 | E |
| 0307411000 | Cuttle fish | 10 | C |
| 0307412000 | Squid | 10 | F |
| 0307491010 | Cuttle fish | 10 | C |
| 0307491020 | Squid | 22 | X |
| 0307492000 | Salted or in brine | 10 | F |
| 0307493000 | Dried | 10 | X |
| 0307494010 | Cuttle fish | 20 | C |
| 0307494020 | Squid | 20 | F |
| 0307511000 | Poulp squid | 20 | D |
| 0307512000 | Webfoot Octopus | 20 | E |
| 0307519000 | Other | 20 | E |
| 0307591010 | Octopus | 20 | G |
| 0307591020 | Poulp squid | 20 | F |
| 0307591030 | Webfoot octopus | 20 | F |
| 0307591090 | Other | 20 | F |
| 0307592000 | Dried | 20 | F |
| 0307593000 | Smoked | 20 | E |
| 0307599000 | Other | 20 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0307601000 | Smoked | 20 | C |
| 0307609000 | Other | 20 | E |
| 0307711010 | Hard clams spat | 20 | C |
| 0307711090 | Other | 20 | C |
| 0307712010 | For seed | 0 | A |
| 0307712090 | Other | 20 | C |
| 0307713000 | Cockles | 20 | C |
| 0307714000 | Baby clams | 20 | C |
| 0307719000 | Other | 20 | F |
| 0307791010 | Cockles | 20 | D |
| 0307791020 | Hen clams | 20 | D |
| 0307791030 | Baby clams | 20 | D |
| 0307791040 | Ark shell | 20 | D |
| 0307791090 | Other | 20 | F |
| 0307792010 | Hen clams | 20 | C |
| 0307792020 | Baby clams | 20 | C |
| 0307792090 | Other | 20 | F |
| 0307793010 | Hen clams | 20 | C |
| 0307793020 | Baby clams | 20 | C |
| 0307793090 | Other | 20 | F |
| 0307794011 | In airtight containers | 20 | C |
| 0307794019 | Not in airtight containers | 20 | C |
| 0307794090 | Other | 20 | C |
| 0307810000 | Live, fresh or chilled | 20 | E |
| 0307891000 | Frozen | 20 | F |
| 0307892000 | Dried | 20 | E |
| 0307893000 | Salted or in brine | 20 | E |
| 0307894000 | Smoked | 20 | E |
| 0307911000 | Top shells | 20 | F |
| 0307912010 | For seed | 0 | A |
| 0307912090 | Other | 20 | C |
| 0307913000 | Adductors of shell fish | 20 | D |
| 0307914000 | Marsh clams | 20 | C |
| 0307919000 | Other | 20 | E |
| 0307991100 | Adductors of shell fish | 20 | D |
| 0307991200 | Top shells | 20 | F |
| 0307991900 | Other | 20 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0307992100 | Adductors of shell fish | 20 | D |
| 0307992900 | Other | 20 | E |
| 0307993100 | Top shells | 20 | F |
| 0307993900 | Other | 20 | E |
| 0307994110 | In airtight containers | 20 | E |
| 0307994120 | Not in airtight containers | 20 | C |
| 0307994900 | Other | 20 | E |
| 0308110000 | Live, fresh or chilled | 20 | D |
| 0308191000 | Frozen | 20 | C |
| 0308192000 | Dried | 20 | E |
| 0308193000 | Salted or in brine | 20 | D |
| 0308194000 | Smoked | 20 | C |
| 0308210000 | Live, fresh or chilled | 20 | C |
| 0308291000 | Frozen | 20 | C |
| 0308292000 | Dried | 20 | C |
| 0308293000 | Salted or in brine | 20 | C |
| 0308294000 | Smoked | 20 | C |
| 0308301000 | Live, fresh or chilled | 20 | C |
| 0308302000 | Frozen | 20 | C |
| 0308303000 | Dried | 20 | C |
| 0308304000 | Salted or in brine | 20 | C |
| 0308305000 | Smoked | 20 | C |
| 0308901011 | For seed | 0 | A |
| 0308901019 | Other | 20 | C |
| 0308901090 | Other | 20 | C |
| 0308902010 | Sea-squirts | 20 | C |
| 0308902090 | Other | 20 | C |
| 0308903010 | Sea-squirts | 20 | C |
| 0308903090 | Other | 20 | C |
| 0308904000 | Salted or in brine | 20 | C |
| 0308905000 | Smoked | 20 | C |
| 0401100000 | Of a fat content, by weight, not exceeding 1 % | 36 | X |
| 0401200000 | Of a fat content, by weight, exceeding 1 % but not exceeding 6 % | 36 | X |
| 0401401000 | Frozen cream | 36 | X |
| 0401409000 | Other | 36 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0401501000 | Frozen cream | 36 | X |
| 0401509000 | Other | 36 | X |
| 0402101010 | Skim milk powder | 176 | X |
| 0402101090 | Other | 176 | X |
| 0402109000 | Other | 176 | X |
| 0402211000 | Whole milk powder | 176 | X |
| 0402219000 | Other | 176 | X |
| 0402290000 | Other | 176 | X |
| 0402911000 | Unsweetened evaporated milk | 89 | X |
| 0402919000 | Other | 89 | X |
| 0402991000 | Sweetened evaporated milk | 89 | X |
| 0402999000 | Other | 89 | X |
| 0403101000 | Fluid | 36 | F |
| 0403102000 | Frozen | 36 | F |
| 0403109000 | Other | 36 | F |
| 0403901000 | Butter milk | 89 | X |
| 0403902000 | Curdled milk and cream | 36 | X |
| 0403903000 | Kephir | 36 | X |
| 0403909000 | Other fermented or acidified milk and cream | 36 | X |
| 0404101011 | For feeding | 49.5 | X |
| 0404101019 | Other | 49.5 | X |
| 0404101091 | For feeding | 49.5 | X |
| 0404101099 | Other | 49.5 | X |
| 0404102111 | For feeding | 49.5 | X |
| 0404102119 | Other | 49.5 | X |
| 0404102121 | For feeding | 49.5 | X |
| 0404102129 | Other | 49.5 | X |
| 0404102131 | For feeding | 49.5 | X |
| 0404102139 | Other | 49.5 | X |
| 0404102191 | For feeding | 49.5 | X |
| 0404102199 | Other | 49.5 | X |
| 0404102910 | For feeding | 49.5 | X |
| 0404102990 | Other | 49.5 | X |
| 0404901000 | Of a fat content, by weight, not exceeding 1.5 % | 36 | X |
| 0404902000 | Of a fat content, by weight, exceeding 1.5 % | 36 | X |
| 0405100000 | Butter | 89 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0405200000 | Dairy spreads | 8 | X |
| 0405900000 | Other | 89 | X |
| 0406101010 | Mozzarella cheese | 36 | X |
| 0406101020 | Cream cheese | 36 | X |
| 0406101090 | Other | 36 | X |
| 0406102000 | Curd | 36 | X |
| 0406200000 | Grated or powdered cheese, of all kinds | 36 | X |
| 0406300000 | Processed cheese, not grated or powdered | 36 | X |
| 0406400000 | Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti | 36 | X |
| 0406901000 | Cheddar cheese | 36 | X |
| 0406902000 | Gouda cheese | 36 | X |
| 0406903000 | Camembert cheese | 36 | X |
| 0406904000 | Emmental cheese | 36 | X |
| 0406909000 | Other | 36 | X |
| 0407110000 | Of fowls of the species Gallus domesticus | 27 | G |
| 0407190000 | Other | 27 | F |
| 0407210000 | Of fowls of the species Gallus domesticus | 27 | E |
| 0407290000 | Other | 27 | E |
| 0407900000 | Other | 27 | E |
| 0408110000 | Dried | 27 | X |
| 0408190000 | Other | 27 | X |
| 0408910000 | Dried | 27 | E |
| 0408991000 | Of fowls of the species Gallus domesticus | 41.6 | X |
| 0408999000 | Other | 27 | X |
| 0409000000 | Natural honey. | 243% or 1,864won/kg whichever is the greater | X |
| 0410001000 | Turtles' eggs | 8 | C |
| 0410002000 | Edible-nest Swiftlet' nests | 8 | C |
| 0410003000 | Royal jelly | 8 | C |
| 0410009000 | Other | 8 | C |
| 0501000000 | Human hair, unworked, whether or not washed or scoured; waste of human hair. | 3 | A |
| 0502100000 | Pigs', hogs' or boars' bristles and hair and waste thereof | 3 | A |
| 0502902000 | Goat hair | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0502909000 | Other | 3 | A |
| 0504001010 | Of bovine | 27 | X |
| 0504001021 | For sausage casing | 27 | X |
| 0504001029 | Other | 27 | X |
| 0504001031 | For sausage casing | 27 | X |
| 0504001039 | Other | 27 | X |
| 0504001090 | Other | 27 | X |
| 0504002000 | Bladders | 27 | F |
| 0504003000 | Stomachs | 27 | X |
| 0505100000 | Feathers of a kind used for stuffing; down | 3 | C |
| 0505901000 | Powder of feathers | 5 | C |
| 0505909000 | Other | 5 | C |
| 0506100000 | Ossein and bones treated with acid | 3 | A |
| 0506901010 | Of tigers | 3 | A |
| 0506901020 | Of bovine animals | 9 | C |
| 0506901090 | Other | 3 | A |
| 0506902000 | Powder of bones | 25.6 | G |
| 0506909000 | Other | 3 | A |
| 0507101000 | Ivory of elephant | 8 | C |
| 0507102000 | Rhinoceros horns | 8 | C |
| 0507109000 | Other | 8 | C |
| 0507901110 | In whole | 20 | X |
| 0507901190 | Other | 20 | X |
| 0507901200 | Antlers | 20 | X |
| 0507902010 | Tortoise shells and plates | 8 | C |
| 0507902020 | Whalebone and whalebone hair | 8 | C |
| 0507902030 | Pangolin shells and scales | 8 | C |
| 0507902040 | Hooves and claws (including nails) | 8 | C |
| 0507902090 | Other | 8 | C |
| 0508001000 | Coral | 8 | C |
| 0508002010 | Mother of pearl shells | 8 | C |
| 0508002020 | Abalone shells | 8 | E |
| 0508002030 | Oyster shells | 8 | C |
| 0508002040 | Snail shells | 8 | F |
| 0508002050 | Trocus shells | 8 | C |
| 0508002060 | Agoya shells | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0508002070 | Fresh water shells (Megalonaiasnervosa, Amblemaplicata, Quadrula quadrula spp.) | 8 | C |
| 0508002090 | Other | 8 | C |
| 0508009000 | Other | 8 | C |
| 0510001000 | Ambergris | 8 | F |
| 0510002000 | Castoreum | 8 | F |
| 0510003000 | Musk | 8 | F |
| 0510004000 | Ox bezoar | 8 | F |
| 0510005000 | Pteropi faeces | 8 | F |
| 0510009010 | Pancreas | 8 | C |
| 0510009020 | Bile | 8 | C |
| 0510009030 | Gecko | 8 | C |
| 0510009090 | Other | 8 | F |
| 0511100000 | Bovine semen | 0 | A |
| 0511911010 | Brine shrimp eggs | 8 | C |
| 0511911090 | Other | 8 | C |
| 0511912000 | Fish waste | 5 | C |
| 0511919000 | Other | 8 | C |
| 0511991000 | Animal blood | 8 | C |
| 0511992010 | Swine semen | 0 | A |
| 0511992090 | Other | 0 | A |
| 0511993010 | Of bovine | 18 | A |
| 0511993020 | Of swine | 18 | A |
| 0511993090 | Other | 0 | A |
| 0511994000 | Sinews and tendons | 18 | F |
| 0511995011 | Dressed | 3 | A |
| 0511995019 | Other | 3 | A |
| 0511995020 | Horsehair waste | 3 | A |
| 0511996000 | Natural sponges of animal origin | 8 | C |
| 0511999010 | Silkworm eggs | 18 | F |
| 0511999020 | Chrysalis of silk worm | 8 | C |
| 0511999030 | Dead animals, other than products of dead animals of Chapter 3 | 8 | C |
| 0511999040 | Paring and similar waste of rawhides or skins | 8 | C |
| 0511999090 | Other | 8 | C |
| 0601101000 | Of tulips | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0601102000 | Of lilies | 4 | F |
| 0601103000 | Of dahlias | 8 | F |
| 0601104000 | Of hyacinthus | 8 | F |
| 0601105000 | Of gladiolus | 8 | C |
| 0601106000 | Of iris | 8 | F |
| 0601107000 | Of freesias | 8 | F |
| 0601108000 | Of narcissus | 8 | C |
| 0601109000 | Other | 8 | C |
| 0601201000 | Of tulips | 8 | F |
| 0601202000 | Of lilies | 8 | E |
| 0601203000 | Of dahlias | 8 | F |
| 0601204000 | Of hyacinthus | 8 | F |
| 0601205000 | Of gladiolus | 8 | C |
| 0601206000 | Chicory plants and roots | 8 | C |
| 0601207000 | Of iris | 8 | F |
| 0601208000 | Of freesias | 8 | F |
| 0601209010 | Of narcissus | 8 | C |
| 0601209090 | Other | 8 | C |
| 0602101000 | Of fruit trees | 8 | G |
| 0602109000 | Other | 8 | E |
| 0602201000 | Apple trees | 18 | A |
| 0602202000 | Pear trees | 18 | A |
| 0602203000 | Peach trees | 18 | A |
| 0602204000 | Grape vines | 8 | A |
| 0602205000 | Persimmon trees | 8 | A |
| 0602206000 | Citrus trees | 18 | A |
| 0602207010 | Chestnut trees | 8 | F |
| 0602207020 | Walnut trees | 8 | F |
| 0602207030 | Korean pine trees | 8 | F |
| 0602209000 | Other | 8 | F |
| 0602300000 | Rhododendrons and azaleas, grafted or not | 8 | E |
| 0602400000 | Roses, grafted or not | 8 | G |
| 0602901010 | Orchids or orchises | 8 | F |
| 0602901020 | Carnations | 8 | H |
| 0602901030 | Guzmania empire | 8 | C |
| 0602901040 | Gypsophilas | 8 | H |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0602901050 | Chrysanthemums | 8 | H |
| 0602901060 | Cactus | 8 | F |
| 0602901090 | Other | 8 | E |
| 0602902011 | For bonsai | 8 | F |
| 0602902019 | Other | 8 | F |
| 0602902020 | Larch trees | 8 | F |
| 0602902030 | Cryptomeria | 8 | F |
| 0602902040 | Japanese cypress | 8 | F |
| 0602902050 | Rigi-taeda | 8 | F |
| 0602902061 | For bonsai | 8 | F |
| 0602902069 | Other | 8 | E |
| 0602902071 | For bonsai | 8 | F |
| 0602902079 | Other | 8 | H |
| 0602902081 | For bonsai | 8 | F |
| 0602902089 | Other | 8 | F |
| 0602902091 | For bonsai | 8 | E |
| 0602902099 | Other | 8 | E |
| 0602909010 | Peony trees | 8 | F |
| 0602909020 | Camellia trees | 8 | F |
| 0602909030 | Mulberry trees | 18 | F |
| 0602909040 | Mushroom spawn | 8 | F |
| 0602909090 | Other | 8 | C |
| 0603110000 | Roses | 25 | G |
| 0603120000 | Carnations | 25 | G |
| 0603131000 | Cymbidiums | 25 | G |
| 0603132000 | Phalaenopsis | 25 | G |
| 0603139000 | Other | 25 | G |
| 0603140000 | Chrysanthemums | 25 | X |
| 0603150000 | Lilies(Lilium spp.) | 25 | H |
| 0603191000 | Tulips | 25 | G |
| 0603192000 | Gladiolus | 25 | X |
| 0603194000 | Gypsophila | 25 | X |
| 0603199000 | Other | 25 | G |
| 0603900000 | Other | 25 | H |
| 0604201000 | Mosses and lichens | 8 | H |
| 0604202010 | Leaves of ginkgos | 8 | X |
| 0604202090 | Other | 8 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0604209000 | Other | 8 | C |
| 0604901000 | Mosses and lichens | 8 | H |
| 0604909000 | Other | 8 | G |
| 0701100000 | For seed | 304 | X |
| 0701900000 | Other | 304 | X |
| 0702000000 | Tomatoes, fresh or chilled. | 45 | H |
| 0703101000 | Onions | 135% or 180won/kg whichever is the greater | X |
| 0703102000 | Shallots | 27 | X |
| 0703201000 | Peeled | 360% or 1,800won/kg whichever is the greater | X |
| 0703209000 | Other | 360% or 1,800won/kg whichever is the greater | X |
| 0703901000 | Leeks | 27 | G |
| 0703909000 | Other | 27 | F |
| 0704100000 | Cauliflowers and headed broccoli | 27 | G |
| 0704200000 | Brussels sprouts | 27 | X |
| 0704901000 | Cabbages | 27 | X |
| 0704902000 | Chinese cabbages | 27 | X |
| 0704909000 | Other | 27 | X |
| 0705110000 | Cabbage lettuce (head lettuce) | 45 | X |
| 0705190000 | Other | 45 | G |
| 0705210000 | Witloof chicory (Cichorium intybus var. foliosum) | 8 | E |
| 0705290000 | Other | 8 | F |
| 0706101000 | Carrots | 30% or 134won/kg, whichever is the greater | G |
| 0706102000 | Turnips | 27 | X |
| 0706901000 | Radishes | 30 | G |
| 0706902000 | Wasabi and horseradishes | 27 | F |
| 0706903000 | Codonopsis | 27 | X |
| 0706904000 | Platycodon grandiflorum | 27 | X |
| 0706909000 | Other | 27 | G |
| 0707000000 | Cucumbers and gherkins, fresh or chilled. | 27 | H |
| 0708100000 | Peas (Pisum sativum) | 27 | G |
| 0708200000 | Beans (Vigna spp., Phaseolus spp.) | 27 | G |
| 0708900000 | Other leguminous vegetables | 27 | H |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0709200000 | Asparagus | 27 | X |
| 0709300000 | Aubergines (egg-plants) | 27 | E |
| 0709400000 | Celery other than celeriac | 27 | G |
| 0709517000 | Cultivated mushrooms (Agaricus bisporus) | 30 | F |
| 0709519000 | Other | 30 | F |
| 0709591000 | Pine mushrooms | 30 | X |
| 0709592000 | Oak mushrooms | 40% or 1,625won/kg whichever is the greater | X |
| 0709593000 | Ling chiu mushrooms | 30 | F |
| 0709594010 | King oyster mushrooms | 30 | F |
| 0709594090 | Other | 30 | F |
| 0709595000 | Winter mushrooms | 30 | F |
| 0709596000 | Truffles | 27 | X |
| 0709599000 | Other | 30 | F |
| 0709601000 | Sweet peppers (bell type) | 270% or 6,210won/kg whichever is the greater | X |
| 0709609000 | Other | 270% or 6,210won/kg whichever is the greater | X |
| 0709700000 | Spinach, New Zealand spinach and orache spinach (garden spinach) | 27 | G |
| 0709910000 | Globe artichokes | 27 | E |
| 0709920000 | Olives | 27 | F |
| 0709930000 | Pumpkins, squash and gourds(Cucurbita spp.) | 27 | H |
| 0709991000 | Bracken | 30 | X |
| 0709992000 | Flowering ferns | 27 | X |
| 0709999000 | Other | 27 | H |
| 0710100000 | Potatoes | 27 | F |
| 0710210000 | Peas (Pisum sativum) | 27 | G |
| 0710220000 | Beans (Vigna spp., Phaseolus spp.) | 27 | G |
| 0710290000 | Other | 27 | D |
| 0710300000 | Spinach, New Zealand spinach and orache spinach (garden spinach) | 27 | E |
| 0710400000 | Sweet corn | 30 | F |
| 0710801000 | Onions | 27 | X |
| 0710802000 | Garlic | 27 | X |
| 0710803000 | Bamboo shoots | 27 | X |
| 0710804000 | Carrots | 27 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0710805000 | Bracken | 30 | X |
| 0710806000 | Pine mushrooms | 27 | X |
| 0710807000 | Fruits of the genus Capsicum or of the genus Pimenta | 27 | X |
| 0710808010 | Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica) | 27 | D |
| 0710808020 | Korean thistle(Cirsium Setidens (Dunn) Nakai) | 27 | D |
| 0710809000 | Other | 27 | E |
| 0710900000 | Mixtures of vegetables | 27 | H |
| 0711200000 | Olives | 27 | C |
| 0711400000 | Cucumbers and gherkins | 30 | X |
| 0711510000 | Mushrooms of the genus Agaricus | 30 | C |
| 0711591000 | Truffles | 27 | X |
| 0711599000 | Other | 30 | C |
| 0711901000 | Garlic | 360% or 1,800won/kg whichever is the greater | X |
| 0711903000 | Bamboo shoots | 27 | X |
| 0711904000 | Carrots | 30 | G |
| 0711905010 | Bracken | 30 | X |
| 0711905020 | Flowering ferns | 27 | X |
| 0711905091 | Fruits of the genus capsicum or of the genus pimenta | 270% or 6,210won/kg whichever is the greater | X |
| 0711905099 | Other | 27 | X |
| 0711909000 | Mixtures of vegetables | 27 | X |
| 0712200000 | Onions | 135% or 180won/kg whichever is the greater | X |
| 0712311000 | Cultivated mushrooms (Agaricus bisporus) | 30 | E |
| 0712319000 | Other | 30% or 1,218won/kg, whichever is the greater | E |
| 0712320000 | Wood ears (Auricularia spp.) | 30% or 1,218won/kg, whichever is the greater | X |
| 0712330000 | Jelly fungi (Tremella spp.) | 30% or 1,218won/kg, whichever is the greater | E |
| 0712391010 | Pine mushrooms | 30 | X |
| 0712391020 | Oak mushrooms | 40% or 1,625won/kg whichever is the greater | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0712391030 | Ling chiu mushrooms | 30% or 842won/kg, whichever is the greater | E |
| 0712391040 | Oyster mushrooms | 30 | E |
| 0712391050 | Winter mushrooms | 30 | E |
| 0712391090 | Other | 30% or 1,218won/kg, whichever is the greater | E |
| 0712392000 | Truffles | 27 | X |
| 0712901000 | Garlic | 360% or 1,800won/kg whichever is the greater | X |
| 0712902010 | Bracken | 30% or 1,807won/kg, whichever is the greater | X |
| 0712902020 | Radishes | 30 | X |
| 0712902030 | Welsh onions | 30% or 1,159won/kg, whichever is the greater | X |
| 0712902040 | Carrots | 30% or 864won/kg, whichever is the greater | F |
| 0712902050 | Pumpkins | 30 | X |
| 0712902060 | Cabbages | 30 | G |
| 0712902070 | Taro stems | 30 | F |
| 0712902080 | Sweet potato stems | 30 | F |
| 0712902091 | Sweet corn for seeds | 370 | X |
| 0712902092 | Sweet corn, excluding those for seeds | 370 | X |
| 0712902093 | Potatoes | 27 | X |
| 0712902094 | Flowering ferns | 30% or 1,446won/kg, whichever is the greater | X |
| 0712902095 | Codonopsis | 30 | X |
| 0712902096 | Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica) | 30 | X |
| 0712902097 | Korean thistle(Cirsium Setidens (Dunn) Nakai) | 30 | X |
| 0712902099 | Other | 30 | X |
| 0712909000 | Mixtures of vegetables | 27 | X |
| 0713101000 | For seed | 27 | F |
| 0713102000 | For feeding | 0 | A |
| 0713109000 | Other | 27 | F |
| 0713200000 | Chickpeas (garbanzos) | 27 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0713311000 | For seed | 607.5 | X |
| 0713319000 | Other | 607.5 | X |
| 0713321000 | For seed | 420.8 | X |
| 0713329000 | Other | 420.8 | X |
| 0713331000 | For seed | 27 | X |
| 0713339000 | Other | 27 | E |
| 0713340000 | Bambara beans(Vigna subterranea or Voandzeia subterranea) | 27 | X |
| 0713350000 | Cow peas(Vigna unguiculata) | 27 | E |
| 0713390000 | Other | 27 | E |
| 0713400000 | Lentils | 27 | F |
| 0713500000 | Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor) | 27 | F |
| 0713600000 | Pigeon peas(Cajanus cajan) | 27 | E |
| 0713900000 | Other | 27 | C |
| 0714101000 | Fresh | 887.4 | E |
| 0714102010 | Chips | 887.4 | E |
| 0714102020 | Pellets | 887.4 | E |
| 0714102090 | Other | 887.4 | C |
| 0714103000 | Chilled | 887.4 | C |
| 0714104000 | Frozen | 45 | D |
| 0714201000 | Fresh | 385% or 338won/kg whichever is the greater | X |
| 0714202000 | Dried | 385 | X |
| 0714203000 | Chilled | 385 | X |
| 0714204000 | Frozen | 45 | X |
| 0714209000 | Other | 385 | X |
| 0714301000 | Frozen | 45 | X |
| 0714309000 | Other | 385 | H |
| 0714401000 | Frozen | 45 | X |
| 0714409000 | Other | 385 | X |
| 0714501000 | Frozen | 45 | X |
| 0714509000 | Other | 385 | X |
| 0714901010 | Frozen | 45 | X |
| 0714901090 | Other | 18 | X |
| 0714909010 | Frozen | 45 | X |
| 0714909090 | Other | 385 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0801110000 | Desiccated | 30 | G |
| 0801120000 | In the inner shell(endocarp) | 30 | E |
| 0801190000 | Other | 30 | E |
| 0801210000 | In shell | 30 | G |
| 0801220000 | Shelled | 30 | X |
| 0801310000 | In shell | 8 | E |
| 0801320000 | Shelled | 8 | E |
| 0802110000 | In shell | 8 | G |
| 0802120000 | Shelled | 8 | G |
| 0802210000 | In shell | 8 | E |
| 0802220000 | Shelled | 8 | E |
| 0802310000 | In shell | 45 | X |
| 0802320000 | Shelled | 30 | X |
| 0802410000 | In shell | 219.4% or 1,470won/kg whichever is the greater | X |
| 0802420000 | Shelled | 219.4% or 1,470won/kg whichever is the greater | X |
| 0802510000 | In shell | 30 | F |
| 0802520000 | Shelled | 30 | F |
| 0802610000 | In shell | 30 | E |
| 0802620000 | Shelled | 30 | F |
| 0802700000 | kola nuts(Cola spp.) | 30 | X |
| 0802800000 | Areca nuts | 30 | F |
| 0802901010 | In shell | 566.8% or 2,664won/kg whichever is the greater | X |
| 0802901020 | Shelled | 566.8% or 2,664won/kg whichever is the greater | X |
| 0802902010 | In shell | 27.0% or 803won/kg whichever is the greater | X |
| 0802902020 | Shelled | 27.0% or 803won/kg whichever is the greater | X |
| 0802909000 | Other | 30 | X |
| 0803100000 | Plantains | 30 | C |
| 0803900000 | Other | 30 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0804100000 | Dates | 30 | G |
| 0804200000 | Figs | 30 | F |
| 0804300000 | Pineapples | 30 | D |
| 0804400000 | Avocados | 30 | H |
| 0804501000 | Guavas | 30 | X |
| 0804502000 | Mangoes | 30 | H |
| 0804503000 | Mangosteens | 30 | X |
| 0805100000 | Oranges | 50 | X |
| 0805201000 | Korean citrus | 144 | X |
| 0805209000 | Other | 144 | X |
| 0805400000 | Grapefruit, including pomelos | 30 | G |
| 0805501000 | Lemons (Citrus limon, Citrus limonum) | 30 | H |
| 0805502010 | Citrus aurantifolia | 30 | X |
| 0805502020 | Citrus latifolia | 144 | X |
| 0805900000 | Other | 144 | X |
| 0806100000 | Fresh | 45 | X |
| 0806200000 | Dried | 21 | G |
| 0807110000 | Watermelons | 45 | E |
| 0807190000 | Other | 45 | E |
| 0807200000 | Papaws (papayas) | 30 | D |
| 0808100000 | Apples | 45 | X |
| 0808300000 | Pears | 45 | X |
| 0808400000 | Quinces | 45 | F |
| 0809100000 | Apricots | 45 | F |
| 0809210000 | Sour cherries(Prunus cerasus) | 24 | G |
| 0809290000 | Other | 24 | G |
| 0809300000 | Peaches, including nectarines | 45 | X |
| 0809401000 | Plums | 45 | F |
| 0809402000 | Sloes | 45 | F |
| 0810100000 | Strawberries | 45 | X |
| 0810200000 | Raspberries, blackberries, mulberries and loganberries | 45 | G |
| 0810300000 | Black, white or red currants and gooseberries | 45 | F |
| 0810400000 | Cranberries, bilberries and other fruits of the genus Vaccinium | 45 | G |
| 0810500000 | Kiwifruit | 45 | F |
| 0810600000 | Durians | 45 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0810701000 | Sweet persimmons | 45 | X |
| 0810709000 | Other | 50 | X |
| 0810903000 | Jujubes | 611.5% or 5,800won/kg, whichever is the greater | X |
| 0810905000 | Mumes | 50 | X |
| 0810909000 | Other | 45 | E |
| 0811100000 | Strawberries | 30 | X |
| 0811200000 | Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries | 30 | G |
| 0811901000 | Chestnuts | 30 | X |
| 0811902000 | Jujubes | 30 | X |
| 0811903000 | Pine-nuts | 30 | X |
| 0811909000 | Other | 30 | G |
| 0812100000 | Cherries | 30 | F |
| 0812901000 | Strawberries | 30 | X |
| 0812909000 | Other | 30 | G |
| 0813100000 | Apricots | 45 | F |
| 0813200000 | Prunes | 18 | F |
| 0813300000 | Apples | 45 | X |
| 0813401000 | Persimmons | 50 | X |
| 0813402000 | Jujubes | 611.5% or 5,800won/kg whichever is the greater | X |
| 0813409000 | Other | 45 | X |
| 0813500000 | Mixtures of nuts or dried fruits of this Chapter | 45 | X |
| 0814001000 | Peel of citrus fruit | 30 | F |
| 0814002000 | Peel of melons (including watermelons) | 30 | F |
| 0901110000 | Not decaffeinated | 2 | A |
| 0901120000 | Decaffeinated | 2 | A |
| 0901210000 | Not decaffeinated | 8 | A |
| 0901220000 | Decaffeinated | 8 | A |
| 0901901000 | Coffee husks and skins | 3 | A |
| 0901902000 | Coffee substitutes containing coffee | 8 | A |
| 0902100000 | Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | 513.6 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0902200000 | Other green tea (not fermented) | 513.6 | X |
| 0902300000 | Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg | 40 | E |
| 0902400000 | Other black tea (fermented) and other partly fermented tea | 40 | F |
| 0903000000 | Maté. | 25 | E |
| 0904110000 | Neither crushed nor ground | 8 | C |
| 0904120000 | Crushed or ground | 8 | G |
| 0904210000 | Dried, neither crushed nor ground | 270% or 6,210won/kg whichever is the greater | X |
| 0904220000 | Crushed or ground | 270% or 6,210won/kg whichever is the greater | X |
| 0905100000 | Neither crushed nor ground | 8 | C |
| 0905200000 | Crushed or ground | 8 | A |
| 0906110000 | Cinnamon(Cinnamomum zeylanicum Blume) | 8 | F |
| 0906191000 | Cinnamon, other than Cinnamomum zeylanicum Blume | 8 | C |
| 0906192000 | Cinnamon tree flowers | 8 | C |
| 0906201000 | Cinnamon | 8 | F |
| 0906202000 | Cinnamon tree flowers | 8 | F |
| 0907100000 | Neither crushed nor ground | 8 | C |
| 0907200000 | Crushed or ground | 8 | C |
| 0908110000 | Neither crushed nor ground | 8 | G |
| 0908120000 | Crushed or ground | 8 | G |
| 0908210000 | Neither crushed nor ground | 8 | C |
| 0908220000 | Crushed or ground | 8 | A |
| 0908310000 | Neither crushed nor ground | 8 | C |
| 0908320000 | Crushed or ground | 8 | A |
| 0909210000 | Neither crushed nor ground | 8 | C |
| 0909220000 | Crushed or ground | 8 | A |
| 0909310000 | Neither crushed nor ground | 8 | C |
| 0909320000 | Crushed or ground | 8 | A |
| 0909611000 | Seeds of anise or badian | 8 | C |
| 0909612000 | Seeds of caraway | 8 | C |
| 0909613000 | Seeds of fennel and juniper berries | 8 | C |
| 0909621000 | Seeds of anise or badian | 8 | A |
| 0909622000 | Seeds of caraway | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 0909623000 | Seeds of fennel and juniper berries | 8 | C |
| 0910111000 | Fresh or chilled | 377.3% or 931won/kg whichever is the greater | X |
| 0910112000 | Dried | 377.3% or 931won/kg whichever is the greater | X |
| 0910119000 | Other | 377.3% or 931won/kg whichever is the greater | X |
| 0910121000 | Fresh or chilled | 377.3% or 931won/kg whichever is the greater | X |
| 0910122000 | Dried | 377.3% or 931won/kg whichever is the greater | G |
| 0910129000 | Other | 377.3% or 931won/kg whichever is the greater | X |
| 0910200000 | Saffron | 8 | C |
| 0910300000 | Turmeric (curcuma) | 8 | F |
| 0910911000 | Curry | 8 | F |
| 0910919000 | Other | 8 | F |
| 0910991000 | Thyme; bay leaves | 8 | G |
| 0910999000 | Other | 8 | F |
| 1001110000 | Seed | 3 | B |
| 1001190000 | Other | 3 | A |
| 1001911000 | Meslin | 3 | B |
| 1001919000 | Other | 1.8 | A |
| 1001991010 | Meslin | 3 | A |
| 1001991090 | Other | 0 | A |
| 1001992010 | Meslin | 3 | A |
| 1001992090 | Other | 1.8 | A |
| 1001999010 | Meslin | 3 | A |
| 1001999090 | Other | 1.8 | A |
| 1002100000 | Seed | 108.7 | F |
| 1002900000 | Other | 3 | A |
| 1003101000 | Malting barley | 513 | X |
| 1003102000 | Unhulled barley | 324% or 326won/kg whichever is the greater | X |
| 1003103000 | Naked barley | 299.7% or 361won/kg whichever is the greater | X |
| 1003109000 | Other | 299.7 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1003901000 | Malting barley | 513 | X |
| 1003902000 | Unhulled barley | 324% or 326won/kg whichever is the greater | X |
| 1003903000 | Naked barley | 299.7% or 361won/kg whichever is the greater | X |
| 1003909000 | Other | 299.7 | X |
| 1004100000 | Seed | 554.8 | F |
| 1004900000 | Other | 3 | A |
| 1005100000 | For seed | 328 | X |
| 1005901000 | For feeding | 328 | F |
| 1005902000 | Popcorn | 630 | X |
| 1005909000 | Other | 328 | X |
| 1006100000 | Rice in the husk (paddy or rough) | 513 | Y |
| 1006201000 | Nonglutinous | 513 | Y |
| 1006202000 | Glutinous | 513 | Y |
| 1006301000 | Nonglutinous | 513 | Y |
| 1006302000 | Glutinous | 513 | Y |
| 1006400000 | Broken rice | 513 | Y |
| 1007100000 | Seed | 779.4 | X |
| 1007900000 | Other | 3 | A |
| 1008100000 | Buckwheat | 256.1 | X |
| 1008211000 | Foxtail millet(Setalia italica) | 18 | E |
| 1008219000 | Other | 3 | A |
| 1008291000 | Foxtail millet(Setalia italica) | 3 | A |
| 1008299000 | Other | 3 | A |
| 1008300000 | Canary seeds | 3 | A |
| 1008400000 | Fonio(Digitaria spp.) | 800.3 | X |
| 1008500000 | Quinoa(Chenopodium quinoa) | 800.3 | X |
| 1008600000 | Triticale | 800.3 | X |
| 1008900000 | Other cereals | 800.3 | X |
| 1101001000 | Of wheat | 3 | B |
| 1101002000 | Of meslin | 5 | B |
| 1102200000 | Maize (corn) flour | 5 | B |
| 1102901000 | Barley flour | 260 | X |
| 1102902000 | Rice flour | 513 | Y |
| 1102903000 | Rye flour | 5 | B |
| 1102909000 | Other | 800.3 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1103110000 | Of wheat | 288.2 | X |
| 1103130000 | Of maize (corn) | 162.9 | X |
| 1103191000 | Of barley | 260 | X |
| 1103192000 | Of oats | 554.8 | X |
| 1103193000 | Of rice | 513 | Y |
| 1103199000 | Other | 800.3 | X |
| 1103201000 | Of wheat | 288.2 | X |
| 1103202000 | Of rice | 513 | Y |
| 1103203000 | Of barley | 260 | X |
| 1103209000 | Other | 800.3 | X |
| 1104120000 | Of oats | 554.8 | X |
| 1104191000 | Of rice | 513 | Y |
| 1104192000 | Of barley | 233 | X |
| 1104199000 | Other | 800.3 | X |
| 1104220000 | Of oats | 554.8 | X |
| 1104230000 | Of maize (corn) | 167 | X |
| 1104291000 | Of coicis semen | 800.3 | X |
| 1104292000 | Of barley | 126 | X |
| 1104299000 | Other | 800.3 | X |
| 1104301000 | Of rice | 5 | X |
| 1104309000 | Other | 5 | X |
| 1105100000 | Flour, meal and powder | 304 | X |
| 1105200000 | Flakes, granules and pellets | 304 | X |
| 1106100000 | Of the dried leguminous vegetables of heading 07.13 | 8 | F |
| 1106201000 | Of arrow roots | 8 | F |
| 1106209000 | Other | 8 | F |
| 1106300000 | Of the products of Chapter 8 | 8 | F |
| 1107100000 | Not roasted | 269 | X |
| 1107201000 | Smoked | 269 | X |
| 1107209000 | Other | 27 | F |
| 1108110000 | Wheat starch | 50.9 | X |
| 1108121000 | For food | 226 | X |
| 1108129000 | Other | 226 | X |
| 1108130000 | Potato starch | 455 | X |
| 1108141000 | For food | 455 | X |
| 1108149000 | Other | 455 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1108191000 | Of sweet potato | 241.2 | X |
| 1108199000 | Other | 800.3 | X |
| 1108200000 | Inulin | 800.3 | X |
| 1109000000 | Wheat gluten, whether or not dried. | 8 | F |
| 1201101000 | For bean sprouts | 487% or 956won/kg whichever is the greater | X |
| 1201109000 | Other | 487% or 956won/kg whichever is the greater | X |
| 1201901000 | For soya beans oil and oil cake | 487% or 956won/kg whichever is the greater | X |
| 1201902000 | For feeding | 487% or 956won/kg whichever is the greater | X |
| 1201903000 | For bean sprouts | 487% or 956won/kg whichever is the greater | X |
| 1201909000 | Other | 487% or 956won/kg whichever is the greater | X |
| 1202301000 | In shell | 230.5 | X |
| 1202302000 | Shelled, whether or not broken | 230.5 | X |
| 1202410000 | In shell | 230.5 | X |
| 1202420000 | Shelled, whether or not broken | 230.5 | X |
| 1203000000 | Copra. | 3 | A |
| 1204000000 | Linseed, whether or not broken. | 3 | A |
| 1205101000 | Seeds for fodder planting | 0 | A |
| 1205109000 | Other | 10 | E |
| 1205901000 | Seeds for fodder planting | 0 | A |
| 1205909000 | Other | 10 | E |
| 1206000000 | Sunflower seeds, whether or not broken. | 25 | F |
| 1207100000 | Palm nuts and kernels | 3 | A |
| 1207210000 | Seed | 3 | A |
| 1207291000 | For feeding | 2 | A |
| 1207299000 | Other | 3 | A |
| 1207300000 | Castor oil seeds | 3 | A |
| 1207400000 | Sesamum seeds | 630% or 6,660won/kg whichever is the greater | X |
| 1207500000 | Mustard seeds | 3 | A |
| 1207600000 | Safflower(Carthamus tinctorius) seeds | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1207700000 | Melon seeds | 3 | A |
| 1207910000 | Poppy seeds | 3 | A |
| 1207991000 | Perilla seeds | 40% or 410won/kg, whichever is the greater | X |
| 1207992000 | Shea nuts (Karite nuts) | 3 | A |
| 1207999000 | Other | 3 | A |
| 1208100000 | Of soya beans | 3 | A |
| 1208900000 | Other | 3 | A |
| 1209100000 | Sugar beet seeds | 0 | A |
| 1209210000 | Lucerne(alfalfa) seeds | 0 | A |
| 1209220000 | Clover(Trifolium spp.) seeds | 0 | A |
| 1209230000 | Fescue seeds | 0 | A |
| 1209240000 | Kentucky blue grass(Poa pratensis L.) seeds | 0 | A |
| 1209250000 | Rye grass(Lolium multiflorum Lam., Lolium perenne L.) seeds | 0 | A |
| 1209291000 | Lupine seed | 0 | A |
| 1209292000 | Sudan grass seed | 0 | A |
| 1209293000 | Orchard grass seeds | 0 | A |
| 1209294000 | Timothy grass seed | 0 | A |
| 1209299000 | Other | 0 | A |
| 1209300000 | Seeds of herbaceous plants cultivated principally for their flowers | 0 | A |
| 1209911010 | Onion seeds | 0 | A |
| 1209911090 | Other | 0 | A |
| 1209912000 | Radish seeds | 0 | A |
| 1209913000 | Seeds of chili peppers or sweet peppers(Capsicum annuum) | 0 | A |
| 1209914000 | Cabbage seeds | 0 | A |
| 1209915000 | Tomato seeds | 0 | A |
| 1209919000 | Other | 0 | A |
| 1209991010 | Seeds of oak | 0 | A |
| 1209991090 | Other | 0 | A |
| 1209992000 | Seeds of fruit trees | 0 | A |
| 1209993000 | Tobacco seed | 0 | A |
| 1209994000 | Lawn seed | 0 | A |
| 1209999000 | Other | 0 | A |
| 1210100000 | Hop cones, neither ground nor powdered nor in the form of pellets | 30 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1210201000 | Hop cones | 30 | X |
| 1210202000 | Lupulin | 30 | X |
| 1211201110 | Wild-cultivated ginseng | 222.8 | X |
| 1211201190 | Other | 222.8 | X |
| 1211201211 | Major roots | 222.8 | X |
| 1211201219 | Other | 222.8 | X |
| 1211201291 | Major roots | 222.8 | X |
| 1211201299 | Other | 222.8 | X |
| 1211201311 | Major roots | 754.3 | X |
| 1211201319 | Other | 754.3 | X |
| 1211201391 | Major roots | 754.3 | X |
| 1211201399 | Other | 754.3 | X |
| 1211202110 | Powder | 18 | X |
| 1211202120 | Tablet or capsule | 18 | X |
| 1211202190 | Other | 18 | X |
| 1211202210 | Powder | 754.3 | X |
| 1211202220 | Tablet or capsule | 754.3 | X |
| 1211202290 | Other | 754.3 | X |
| 1211209100 | Leaves and stems of ginseng | 754.3 | X |
| 1211209200 | Ginseng seed | 754.3 | X |
| 1211209900 | Other | 754.3 | X |
| 1211300000 | Coca leaf | 8 | C |
| 1211400000 | Poppy straw | 8 | C |
| 1211901000 | Aconiti tuber | 8 | F |
| 1211902000 | Coptidis rhizoma | 8 | F |
| 1211903000 | Polygalae radix | 8 | F |
| 1211904000 | Fritillariae roylei bulbus | 8 | F |
| 1211905000 | Eucommiae cortex | 8 | F |
| 1211906000 | Liquorice roots | 8 | F |
| 1211909010 | Amomi semen | 8 | F |
| 1211909020 | Zizyphi semen | 8 | F |
| 1211909030 | Quisqualis fructus | 8 | F |
| 1211909040 | Longanae arillus | 8 | F |
| 1211909050 | Crataegi fructus | 8 | F |
| 1211909060 | Nelumbo semen | 8 | F |
| 1211909070 | Pepper mint | 8 | F |
| 1211909080 | Japanese pepper | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1211909091 | Dried platycodon grandiflorum | 8 | X |
| 1211909092 | Barbary wolfberry fruit (Lycium chinese Mill) | 8 | F |
| 1211909093 | Chinese magnolia fruit(Schisandra chinensis Baill) | 8 | F |
| 1211909099 | Other | 8 | B |
| 1212211010 | Dried | 20 | F |
| 1212211020 | Chilled | 20 | F |
| 1212211030 | Frozen | 10 | F |
| 1212211090 | Other | 20 | F |
| 1212212010 | Dried | 20 | F |
| 1212212020 | Salted | 20 | F |
| 1212212030 | Chilled | 20 | E |
| 1212212040 | Frozen | 45 | E |
| 1212212090 | Other | 20 | E |
| 1212213010 | Dried | 20 | C |
| 1212213020 | Chilled | 20 | C |
| 1212213030 | Frozen | 45 | C |
| 1212213090 | Other | 20 | C |
| 1212214010 | Fresh | 20 | C |
| 1212214020 | Chilled | 20 | C |
| 1212214030 | Frozen | 45 | C |
| 1212214090 | Other | 20 | C |
| 1212215010 | Salted | 20 | F |
| 1212215020 | Chilled | 20 | E |
| 1212215030 | Frozen | 45 | E |
| 1212215090 | Other | 20 | E |
| 1212216010 | Frozen | 45 | C |
| 1212216090 | Other | 20 | C |
| 1212217011 | Frozen | 45 | C |
| 1212217019 | Other | 20 | C |
| 1212217021 | Frozen | 45 | C |
| 1212217029 | Other | 20 | C |
| 1212217031 | Frozen | 45 | C |
| 1212217039 | Other | 20 | C |
| 1212218011 | Frozen | 45 | C |
| 1212218019 | Other | 20 | C |
| 1212218021 | Frozen | 45 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1212218029 | Other | 20 | C |
| 1212218031 | Frozen | 45 | C |
| 1212218039 | Other | 20 | C |
| 1212219011 | Frozen | 45 | C |
| 1212219019 | Other | 20 | C |
| 1212219091 | Frozen | 45 | C |
| 1212219099 | Other | 20 | C |
| 1212291010 | Frozen | 10 | E |
| 1212291090 | Other | 20 | E |
| 1212292010 | Frozen | 45 | D |
| 1212292090 | Other | 20 | D |
| 1212293010 | Frozen | 45 | C |
| 1212293090 | Other | 20 | C |
| 1212294010 | Frozen | 45 | C |
| 1212294090 | Other | 20 | C |
| 1212295010 | Frozen | 45 | D |
| 1212295090 | Other | 20 | D |
| 1212296010 | Frozen | 45 | C |
| 1212296090 | Other | 20 | C |
| 1212297011 | Frozen | 45 | C |
| 1212297019 | Other | 20 | C |
| 1212297021 | Frozen | 45 | C |
| 1212297029 | Other | 20 | C |
| 1212297031 | Frozen | 45 | C |
| 1212297039 | Other | 20 | C |
| 1212298011 | Frozen | 45 | C |
| 1212298019 | Other | 20 | C |
| 1212298021 | Frozen | 45 | C |
| 1212298029 | Other | 20 | C |
| 1212298031 | Frozen | 45 | C |
| 1212298039 | Other | 20 | C |
| 1212299011 | Frozen | 45 | C |
| 1212299019 | Other | 20 | C |
| 1212299091 | Frozen | 45 | C |
| 1212299099 | Other | 20 | C |
| 1212910000 | Sugar beet | 3 | E |
| 1212920000 | Locust beans(carob) | 20 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1212930000 | Sugar cane | 3 | F |
| 1212940000 | Chicory roots | 8 | C |
| 1212992000 | Tuber of kuyaku | 8 | F |
| 1212993000 | Pollen | 8 | F |
| 1212996000 | Apricot, peach (including nectarine) or plum stones and kernels | 8 | F |
| 1212999000 | Other | 8 | A |
| 1213000000 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets. | 8 | F |
| 1214101000 | For feeding | 1 | A |
| 1214109000 | Other | 10 | A |
| 1214901000 | Fodder roots | 100.5 | X |
| 1214909011 | For feeding | 1 | A |
| 1214909019 | Other | 18 | A |
| 1214909090 | Other | 100.5 | X |
| 1301200000 | Gum Arabic | 3 | A |
| 1301901000 | Oleoresins | 3 | F |
| 1301902010 | Shellac | 3 | A |
| 1301902090 | Other | 3 | A |
| 1301909000 | Other | 3 | C |
| 1302110000 | Opium | 8 | C |
| 1302120000 | Of liquorice | 8 | C |
| 1302130000 | Of hops | 30 | X |
| 1302191110 | White ginseng extract | 20 | X |
| 1302191120 | White ginseng extract powder | 20 | X |
| 1302191190 | Other | 20 | X |
| 1302191210 | Red ginseng extract | 754.3 | X |
| 1302191220 | Red ginseng extract powder | 754.3 | X |
| 1302191290 | Other | 754.3 | X |
| 1302191900 | Other | 20 | X |
| 1302192000 | Cashew nut shell liquid | 8 | F |
| 1302193000 | Natural lacquer | 8 | F |
| 1302199010 | Saps and extracts of aloes | 8 | C |
| 1302199020 | Cola extract | 8 | F |
| 1302199031 | Angelicae Gigantis Radix Extract(Angelica gigas, Angelica acutiloba) | 8 | C |
| 1302199032 | Schisandrae Fructus Extract(Schisandra chinensis) | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1302199033 | Paeoniae Radix Extract (Paeonia lactiflora, Paeonia japonica, Paeonia obovata) | 8 | C |
| 1302199034 | Cnidii Rhizoma Extract(Cnidium officinale, Ligusticum chuanxiong) | 8 | C |
| 1302199035 | Astragali Radix Extract(Astragalus membranaceus, Astragalus mongholicus) | 8 | C |
| 1302199039 | Other | 8 | C |
| 1302199091 | Vanilla oleoresin or vanilla extract | 8 | F |
| 1302199099 | Other | 8 | C |
| 1302200000 | Pectic substances, pectinates and pectates | 8 | F |
| 1302311000 | Agar-agar in stripe form | 8 | C |
| 1302312000 | Agar-agar, powdered | 8 | C |
| 1302319000 | Other | 8 | C |
| 1302320000 | Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | 8 | C |
| 1302390000 | Other | 8 | F |
| 1401101000 | Bamboos, phyllostachys | 8 | F |
| 1401102000 | Raw bamboos | 8 | F |
| 1401109000 | Other | 8 | F |
| 1401201000 | Split or drawn | 8 | E |
| 1401209000 | Other | 8 | E |
| 1401901000 | Bark of arrow root's stems | 8 | F |
| 1401909000 | Other | 8 | F |
| 1404200000 | Cotton linters | 3 | A |
| 1404901000 | Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo) | 3 | F |
| 1404902010 | Bark of paper mulberry | 3 | F |
| 1404902020 | Bark of edgeworthia papyriferu | 3 | F |
| 1404902090 | Other | 3 | F |
| 1404903010 | Leaves of quercus dentata | 5 | F |
| 1404903020 | Leaves of smilax china | 5 | F |
| 1404903090 | Other | 5 | F |
| 1404904000 | Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material | 3 | F |
| 1404905000 | Vegetable materials of a kind used | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | primarily in brooms or in brushes(for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles | | |
| 1404906010 | Gall nuts | 3 | F |
| 1404906020 | Almond hulls | 3 | F |
| 1404906090 | Other | 3 | F |
| 1404909000 | Other | 3 | F |
| 1501101000 | Of an acid value not exceeding 1 | 3 | A |
| 1501109000 | Other | 3 | A |
| 1501201000 | Of an acid value not exceeding 1 | 3 | A |
| 1501209000 | Other | 3 | A |
| 1501900000 | Other | 3 | A |
| 1502101010 | Of a acid value not exceeding 2 | 2 | A |
| 1502101090 | Other | 2 | A |
| 1502109000 | Other | 3 | A |
| 1502901010 | Of a acid value not exceeding 2 | 2 | A |
| 1502901090 | Other | 2 | A |
| 1502909000 | Other | 3 | A |
| 1503002000 | Lard-oil | 3 | A |
| 1503009000 | Other | 3 | A |
| 1504101000 | Sharks' liver oil and its fractions | 3 | C |
| 1504109000 | Other | 3 | C |
| 1504200000 | Fats and oils and their fractions, of fish, other than liver oils. | 3 | C |
| 1504301000 | Whale oil and its fractions | 3 | C |
| 1504309000 | Other | 3 | C |
| 1505001000 | Wool grease, crude | 3 | A |
| 1505009000 | Other | 3 | A |
| 1506001000 | Neat's foot oil and its fractions | 3 | A |
| 1506009000 | Other | 3 | A |
| 1507101000 | For food | 5 | F |
| 1507102000 | For manufacturing biodiesel | 5 | F |
| 1507109000 | Other | 5 | G |
| 1507901010 | For food | 5 | X |
| 1507901020 | For manufacturing biodiesel | 5 | F |
| 1507901090 | Other | 5 | F |
| 1507909000 | Other | 5 | F |
| 1508100000 | Crude oil | 27 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1508901000 | Refined oil | 27 | X |
| 1508909000 | Other | 27 | X |
| 1509100000 | Virgin | 5 | C |
| 1509900000 | Other | 5 | F |
| 1510000000 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09. | 5 | F |
| 1511100000 | Crude oil | 3 | A |
| 1511901000 | Palm olein | 2 | A |
| 1511902000 | Palm stearin | 2 | A |
| 1511909000 | Other | 2 | A |
| 1512111000 | Sunflower-seed oil | 5 | F |
| 1512112000 | Safflower oil | 5 | F |
| 1512191010 | Sunflower-seed oil | 5 | F |
| 1512191020 | Safflower oil | 5 | F |
| 1512199010 | Sunflower-seed oil | 5 | F |
| 1512199020 | Safflower oil | 5 | F |
| 1512210000 | Crude oil, whether or not gossypol has been removed | 5 | C |
| 1512291000 | Refined oil | 5 | C |
| 1512299000 | Other | 5 | C |
| 1513110000 | Crude oil | 3 | A |
| 1513191000 | Refined oil | 3 | A |
| 1513199000 | Other | 3 | A |
| 1513211000 | Palm kernel oil | 5 | C |
| 1513212000 | Babassu oil | 8 | C |
| 1513291010 | Palm kernel oil | 5 | C |
| 1513291020 | Babassu oil | 8 | C |
| 1513299000 | Other | 8 | C |
| 1514110000 | Crude oil | 5 | X |
| 1514191000 | Refined oil | 5 | X |
| 1514199000 | Other | 5 | F |
| 1514911000 | Other Rape oil or colza oil | 5 | X |
| 1514912000 | Mustard oil | 5 | E |
| 1514991010 | Other Rape oil or colza oil | 5 | E |
| 1514991020 | Mustard oil | 5 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1514999000 | Other | 5 | E |
| 1515110000 | Crude oil | 5 | C |
| 1515190000 | Other | 5 | C |
| 1515210000 | Crude oil | 5 | E |
| 1515290000 | Other | 5 | F |
| 1515300000 | Castor oil and its fractions | 5 | C |
| 1515500000 | Sesame oil and its fractions | 630% or 12,060won/kg whichever is the greater | X |
| 1515901000 | Perilla oil and its fractions | 36 | X |
| 1515909010 | Rice bran oil and its fractions | 5 | F |
| 1515909020 | Camellia oil and its fractions | 8 | F |
| 1515909030 | Jojoba oil and its fractions | 8 | F |
| 1515909040 | Tung oil and its fractions | 8 | F |
| 1515909090 | Other | 5 | C |
| 1516101000 | Beef tallow and its fractions | 8 | F |
| 1516102000 | Whale oil and its fractions | 8 | C |
| 1516109000 | Other | 8 | F |
| 1516201010 | Peanut oil and its fraction | 36 | X |
| 1516201020 | Sunflower seed oil and its fraction | 36 | X |
| 1516201030 | Rape or colza oil and its fraction | 36 | X |
| 1516201040 | Perilla oil and its fraction | 36 | X |
| 1516201050 | Sesame oil and its fraction | 36 | X |
| 1516202010 | Coconut (copra) oil and its fraction | 8 | F |
| 1516202020 | Palm oil and its fraction | 8 | F |
| 1516202030 | Maize oil and its fraction | 8 | F |
| 1516202040 | Cotton seed oil and its fraction | 8 | F |
| 1516202050 | Soya-bean oil and its fraction | 8 | F |
| 1516202090 | Other | 8 | C |
| 1517100000 | Margarine, excluding liquid margarine | 8 | F |
| 1517901000 | Imitation lard | 8 | F |
| 1517902000 | Shortening | 8 | F |
| 1517909000 | Other | 8 | C |
| 1518001000 | Dehydrated castor oil | 8 | F |
| 1518002000 | Epoxidised soya-bean oil | 8 | F |
| 1518009010 | For feeding | 5 | F |
| 1518009090 | Other | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1520000000 | Glycerol, crude; glycerol waters and glycerol lyes. | 8 | C |
| 1521101000 | Carnauba wax | 8 | C |
| 1521102000 | Palm wax | 8 | C |
| 1521109000 | Other | 8 | C |
| 1521901000 | Spermaceti | 8 | C |
| 1521902000 | Beeswax | 8 | C |
| 1521909000 | Other | 8 | C |
| 1522001010 | Natural | 8 | F |
| 1522001090 | Other | 8 | F |
| 1522009000 | Other | 8 | F |
| 1601001000 | Sausages | 18 | F |
| 1601009000 | Other | 30 | X |
| 1602100000 | Homogenised preparations | 30 | X |
| 1602201000 | In airtight containers | 30 | F |
| 1602209000 | Other | 30 | F |
| 1602311000 | In airtight containers | 30 | F |
| 1602319000 | Other | 30 | F |
| 1602321010 | Samge-tangⓚ | 30 | X |
| 1602321090 | Other | 30 | H |
| 1602329000 | Other | 30 | H |
| 1602391000 | In airtight containers | 30 | X |
| 1602399000 | Other | 30 | X |
| 1602411000 | In airtight containers | 30 | X |
| 1602419000 | Other | 27 | X |
| 1602421000 | In airtight containers | 30 | X |
| 1602429000 | Other | 27 | X |
| 1602491000 | In airtight containers | 30 | X |
| 1602499000 | Other | 27 | X |
| 1602501000 | In airtight containers | 72 | X |
| 1602509000 | Other | 72 | X |
| 1602901000 | In airtight containers | 30 | X |
| 1602909000 | Other | 30 | X |
| 1603001000 | Meat extracts | 30 | X |
| 1603002000 | Meat juices | 30 | X |
| 1603003000 | Fish extracts | 30 | C |
| 1603004000 | Fish juices | 30 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1603009000 | Other | 30 | E |
| 1604111000 | In airtight containers | 20 | B |
| 1604119000 | Other | 20 | B |
| 1604121000 | In airtight containers | 20 | D |
| 1604129000 | Other | 20 | E |
| 1604131000 | In airtight containers | 20 | C |
| 1604139000 | Other | 20 | C |
| 1604141011 | In oil | 20 | B |
| 1604141012 | Boiled | 20 | B |
| 1604141019 | Other | 20 | B |
| 1604141021 | In oil | 20 | C |
| 1604141022 | Boiled | 20 | C |
| 1604141029 | Other | 20 | C |
| 1604141031 | In oil | 20 | B |
| 1604141032 | Boiled | 20 | B |
| 1604141039 | Other | 20 | C |
| 1604149000 | Other | 20 | C |
| 1604151000 | In airtight containers | 20 | F |
| 1604159000 | Other | 20 | F |
| 1604161000 | In airtight containers | 20 | F |
| 1604169000 | Other | 20 | F |
| 1604171000 | In airtight containers | 20 | E |
| 1604179000 | Other | 20 | E |
| 1604191010 | Saury | 20 | D |
| 1604191020 | Horse mackerel | 20 | F |
| 1604191090 | Other | 20 | F |
| 1604199010 | Jerk filefish | 20 | C |
| 1604199090 | Other | 20 | F |
| 1604201000 | Fish pastes | 20 | C |
| 1604202000 | Fish marinade | 20 | C |
| 1604203000 | Fish sausages | 20 | C |
| 1604204010 | Of crab flavor | 20 | C |
| 1604204090 | Other | 20 | C |
| 1604209000 | Other | 20 | C |
| 1604310000 | Caviar | 20 | C |
| 1604320000 | Caviar substitutes | 20 | C |
| 1605101010 | In airtight containers | 20 | D |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1605101091 | Red snow crab meat | 20 | F |
| 1605101099 | Other | 20 | D |
| 1605109000 | Other | 20 | C |
| 1605211000 | Breaded | 20 | B |
| 1605219000 | Other | 20 | C |
| 1605290000 | Other | 20 | E |
| 1605301000 | In airtight containers | 20 | C |
| 1605309000 | Other | 20 | C |
| 1605401000 | In airtight containers | 20 | C |
| 1605409000 | Other | 20 | C |
| 1605511000 | In airtight containers | 20 | X |
| 1605519000 | Other | 20 | G |
| 1605521000 | In airtight containers | 20 | D |
| 1605529000 | Other | 20 | E |
| 1605531000 | In airtight containers | 20 | E |
| 1605539000 | Other | 20 | E |
| 1605541010 | In airtight containers | 20 | C |
| 1605541090 | Other | 20 | C |
| 1605542010 | In airtight containers | 20 | F |
| 1605542091 | Seasoned squid | 20 | X |
| 1605542099 | Other | 20 | X |
| 1605551000 | In airtight containers | 20 | F |
| 1605559000 | Other | 20 | G |
| 1605561010 | In airtight containers | 20 | C |
| 1605561090 | Other | 20 | G |
| 1605562010 | In airtight containers | 20 | C |
| 1605562090 | Other | 20 | C |
| 1605569010 | In airtight containers | 20 | F |
| 1605569090 | Other | 20 | G |
| 1605571000 | In airtight containers | 20 | E |
| 1605579000 | Other | 20 | E |
| 1605581000 | In airtight containers | 20 | C |
| 1605589000 | Other | 20 | C |
| 1605591010 | In airtight containers | 20 | C |
| 1605591090 | Other | 20 | C |
| 1605592010 | In airtight containers | 20 | F |
| 1605592090 | Other | 20 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1605599010 | In airtight containers | 20 | C |
| 1605599090 | Other | 20 | C |
| 1605611000 | In airtight containers | 20 | E |
| 1605619000 | Other | 20 | X |
| 1605621000 | In airtight containers | 20 | C |
| 1605629000 | Other | 20 | C |
| 1605631000 | In airtight containers | 20 | C |
| 1605639000 | Other | 20 | C |
| 1605691000 | In airtight containers | 20 | C |
| 1605699000 | Other | 20 | C |
| 1701121000 | Of a polarization not exceeding 98.5° | 3 | E |
| 1701122000 | Of a polarization exceeding 98.5° | 3 | E |
| 1701130000 | Cane sugar specified in Subheading Note 2 to this Chapter | 3 | C |
| 1701141000 | Of a polarization not exceeding 98.5° | 3 | G |
| 1701142000 | Of a polarization exceeding 98.5° | 3 | H |
| 1701910000 | Containing added flavouring or colouring matter | 30 | H |
| 1701990000 | Other | 30 | H |
| 1702111000 | Lactose | 49.5 | X |
| 1702119000 | Lactose syrup | 20 | X |
| 1702191000 | Lactose | 49.5 | X |
| 1702199000 | Lactose Syrup | 20 | X |
| 1702201000 | Maple sugar | 8 | F |
| 1702202000 | Maple syrup | 8 | F |
| 1702301000 | Glucose | 8 | E |
| 1702302000 | Glucose syrup | 8 | E |
| 1702401000 | Glucose | 8 | E |
| 1702402000 | Glucose syrup | 8 | E |
| 1702500000 | Chemically pure fructose | 8 | E |
| 1702601000 | Fructose | 8 | E |
| 1702602000 | Fructose syrup | 8 | E |
| 1702901000 | Artificial honey | 243 | X |
| 1702902000 | Caramel | 8 | F |
| 1702903000 | Maltose | 8 | F |
| 1702909000 | Other | 8 | C |
| 1703101000 | For use in manufacturing spirits | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1703109000 | Other | 3 | A |
| 1703901000 | For use in manufacturing spirits | 3 | A |
| 1703909000 | Other | 3 | A |
| 1704100000 | Chewing gum, whether or not sugar-coated | 8 | C |
| 1704901000 | Liquorice extract, not put up as confectionery | 8 | C |
| 1704902010 | Drops | 8 | C |
| 1704902020 | Caramels | 8 | C |
| 1704902090 | Other | 8 | C |
| 1704909000 | Other | 8 | C |
| 1801001000 | Raw | 2 | A |
| 1801002000 | Roasted | 8 | C |
| 1802001000 | Cocoa shells, husks and skins | 8 | C |
| 1802009000 | Other | 8 | C |
| 1803100000 | Not defatted | 5 | B |
| 1803200000 | Wholly or partly defatted | 5 | B |
| 1804000000 | Cocoa butter, fat and oil. | 5 | B |
| 1805000000 | Cocoa powder, not containing added sugar or other sweetening matter. | 5 | B |
| 1806100000 | Cocoa powder, containing added sugar or other sweetening matter | 8 | C |
| 1806201000 | Chocolate and chocolate confectionery | 8 | C |
| 1806209010 | Cocoa preparation containing 50 % or more by weight of milk powder | 8 | C |
| 1806209090 | Other | 8 | C |
| 1806311000 | Chocolate and chocolate confectionery | 8 | C |
| 1806319000 | Other | 8 | C |
| 1806321000 | Chocolate and chocolate confectionery | 8 | C |
| 1806329000 | Other | 8 | C |
| 1806901000 | Chocolate and chocolate confectionery | 8 | C |
| 1806902111 | Of prepared dry-milk | 36 | H |
| 1806902119 | Other | 40 | H |
| 1806902191 | Of oatmeal | 8 | F |
| 1806902199 | Other | 8 | F |
| 1806902210 | Of barley flour | 8 | F |
| 1806902290 | Other | 513 | Y |
| 1806902910 | Of malt extract | 30 | G |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1806902920 | Of food preparations of goods of headings 04.01 to 04.04 | 36 | H |
| 1806902991 | Of oatmeal | 8 | F |
| 1806902992 | Of barley flour | 8 | F |
| 1806902999 | Other | 513 | Y |
| 1806903010 | Of prepared foods obtained by the swelling or roasting of cereals or cereal product | 5.4 | D |
| 1806903091 | Rice in grain form | 8 | X |
| 1806903099 | Other | 8 | F |
| 1806909010 | Cocoa preparation containing 50 % or more by weight of milk powder | 8 | E |
| 1806909090 | Other | 8 | E |
| 1901101010 | Prepared dry milk | 36 | X |
| 1901101090 | Other | 40 | X |
| 1901109010 | Of oatmeal | 8 | F |
| 1901109090 | Other | 8 | F |
| 1901201000 | Of rice flour | 513 | Y |
| 1901202000 | Of barley flour | 8 | F |
| 1901209000 | Other | 513 | Y |
| 1901901000 | Malt extract | 30 | F |
| 1901902010 | Of a fat content, by weight, not exceeding 30 % | 36 | X |
| 1901902020 | Of a fat content, by weight, exceeding 30 % | 36 | X |
| 1901909010 | Oat meal | 8 | C |
| 1901909091 | Of rice flour | 513 | Y |
| 1901909092 | Of barley flour | 8 | F |
| 1901909099 | Other | 513 | Y |
| 1902111000 | Spaghetti | 5 | F |
| 1902112000 | Macaroni | 5 | F |
| 1902119000 | Other | 5 | F |
| 1902191000 | Noodles | 5 | F |
| 1902192000 | Chinese vermicelli | 26% or 206won/kg whichever is the greater | X |
| 1902193000 | Naeng-myunⓚ | 5 | F |
| 1902199000 | Other | 5 | C |
| 1902200000 | Stuffed pasta, whether or not cooked or otherwise prepared | 5 | F |
| 1902301010 | Ramenⓚ | 5 | A |
| 1902301090 | Other | 5 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 1902309000 | Other | 5 | F |
| 1902400000 | Couscous | 5 | A |
| 1903001000 | Tapioca | 8 | C |
| 1903009000 | Other | 8 | C |
| 1904101000 | Corn flakes | 5.4 | E |
| 1904102000 | Corn chip | 5.4 | E |
| 1904103000 | Puffed rice | 5.4 | E |
| 1904109000 | Other | 5.4 | A |
| 1904201000 | Of Musli type preparations | 45 | X |
| 1904209000 | Other | 5.4 | E |
| 1904300000 | Bulgur wheat | 8 | E |
| 1904901010 | Steamed or boiled rice | 50 | X |
| 1904901090 | Other | 8 | X |
| 1904909000 | Other | 8 | E |
| 1905100000 | Crispbread | 8 | C |
| 1905200000 | Gingerbread and the like | 8 | F |
| 1905310000 | Sweet biscuits | 8 | E |
| 1905320000 | Waffles and wafers | 8 | C |
| 1905400000 | Rusks, toasted bread and similar toasted products | 8 | F |
| 1905901010 | Bread | 8 | C |
| 1905901020 | Ship's biscuits | 8 | F |
| 1905901030 | Pastries and cakes | 8 | C |
| 1905901040 | Biscuits, cookies and crackers | 5 | C |
| 1905901050 | Bakers' wares of rice | 8 | F |
| 1905901090 | Other | 8 | C |
| 1905909010 | Empty cachets of a kind suitable for pharmaceutical use | 8 | F |
| 1905909020 | Rice paper | 8 | F |
| 1905909090 | Other | 8 | C |
| 2001100000 | Cucumbers and gherkins | 30 | F |
| 2001901000 | Fruit and nuts | 30 | C |
| 2001909010 | Shallots | 30 | F |
| 2001909020 | Tomatoes | 30 | E |
| 2001909030 | Cauliflower | 30 | E |
| 2001909040 | Sweet corn | 30 | E |
| 2001909050 | Rakkyo | 30 | X |
| 2001909060 | Garlic | 30 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2001909070 | Onions | 30 | X |
| 2001909090 | Other | 30 | C |
| 2002100000 | Tomatoes, whole or in pieces | 8 | F |
| 2002901000 | Tomato paste (of a soluble solid, of 24 % or more) | 5 | A |
| 2002909000 | Other | 8 | E |
| 2003104000 | Cultivated mushrooms (Agaricus bisporus) | 20 | F |
| 2003109000 | Other | 20 | F |
| 2003901000 | Oak Mushrooms | 20 | X |
| 2003902000 | Pine Mushrooms | 20 | X |
| 2003903000 | Truffles | 20 | X |
| 2003909000 | Other | 20 | F |
| 2004100000 | Potatoes | 18 | X |
| 2004901000 | Sweet corn | 30 | F |
| 2004909000 | Other | 30 | X |
| 2005101000 | Pureed corn for infant | 20 | F |
| 2005109000 | Other | 20 | F |
| 2005201000 | Croquettes prepared from flakes | 20 | X |
| 2005209000 | Other | 20 | X |
| 2005400000 | Peas (Pisum sativum) | 20 | X |
| 2005511000 | Of small green beans | 20 | X |
| 2005512000 | Of small red beans | 20 | X |
| 2005519000 | Other | 20 | X |
| 2005591000 | Of small green beans | 20 | X |
| 2005592000 | Of small red beans | 20 | H |
| 2005599000 | Other | 20 | H |
| 2005600000 | Asparagus | 20 | X |
| 2005700000 | Olives | 20 | F |
| 2005800000 | Sweet corn (Zea mays var. saccharata) | 15 | F |
| 2005910000 | Bamboo shoots | 20 | X |
| 2005991000 | Kim-chiⓚ | 20 | F |
| 2005992000 | Sauerkraut | 20 | X |
| 2005993000 | Aster(Aster Scaber Thunb., Aster Tataricus L. f., Ligularia Fischeri (Ledeb.) Turcz., Solidago Virgaurea Subsp. Asiatica Kitam. ex Hara var. Asiatica) | 20 | X |
| 2005994000 | Korean thistle(Cirsium Setidens (Dunn) Nakai) | 20 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2005999000 | Other | 20 | G |
| 2006001000 | Marrons glacés | 30 | X |
| 2006002000 | Pineapples | 30 | X |
| 2006003000 | Ginger | 30 | F |
| 2006004000 | Lotus roots | 30 | F |
| 2006005000 | Peas (Pisum sativum) | 20 | G |
| 2006006010 | Beans shelled | 20 | F |
| 2006006090 | Other | 20 | F |
| 2006007000 | Asparagus | 20 | F |
| 2006008000 | Olive | 20 | F |
| 2006009010 | Sweet corn (Zeamays var. Sac charata) | 15 | F |
| 2006009020 | Bamboo shoots | 20 | X |
| 2006009030 | Of other vegetable | 20 | X |
| 2006009090 | Other | 30 | X |
| 2007100000 | Homogenised preparations | 30 | D |
| 2007911000 | Jams, fruit jellies and marmalades | 30 | E |
| 2007919000 | Other | 30 | X |
| 2007991000 | Jams, fruit jellies and marmalades | 30 | E |
| 2007999000 | Other | 30 | E |
| 2008111000 | Peanut butter | 50 | X |
| 2008119000 | Other | 63.9 | X |
| 2008191000 | Chestnuts | 50 | X |
| 2008192000 | Coconut | 45 | X |
| 2008199000 | Other | 45 | E |
| 2008200000 | Pineapples | 45 | E |
| 2008301000 | Citrus junos | 45 | X |
| 2008309000 | Other | 45 | X |
| 2008400000 | Pears | 45 | X |
| 2008500000 | Apricots | 45 | F |
| 2008600000 | Cherries | 45 | F |
| 2008701000 | In airtight containers, added sugar | 50 | X |
| 2008709000 | Other | 45 | X |
| 2008800000 | Strawberries | 45 | E |
| 2008910000 | Palm hearts | 45 | E |
| 2008930000 | Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) | 45 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2008971010 | In airtight containers, added sugar | 50 | X |
| 2008971090 | Other | 45 | X |
| 2008972000 | Fruit salad | 45 | G |
| 2008979000 | Other | 45 | E |
| 2008991000 | Grapes | 45 | G |
| 2008992000 | Apples | 45 | X |
| 2008993000 | Popcorn | 45 | F |
| 2008994000 | Salted Japanese pepper | 45 | X |
| 2008999000 | Other | 45 | E |
| 2009110000 | Frozen | 54 | E |
| 2009120000 | Not frozen, of a Brix value not exceeding 20 | 54 | X |
| 2009190000 | Other | 54 | X |
| 2009210000 | Of a Brix value not exceeding 20 | 30 | X |
| 2009290000 | Other | 30 | X |
| 2009311000 | Lemon juice | 50 | G |
| 2009312000 | Lime juice | 50 | G |
| 2009319000 | Other | 54 | X |
| 2009391000 | Lemon juice | 50 | X |
| 2009392000 | Lime juice | 50 | G |
| 2009399000 | Other | 54 | X |
| 2009410000 | Of a Brix value not exceeding 20 | 50 | G |
| 2009490000 | Other | 50 | G |
| 2009500000 | Tomato juice | 30 | X |
| 2009610000 | Of a Brix value not exceeding 30 | 45 | X |
| 2009690000 | Other | 45 | X |
| 2009710000 | Of a Brix value not exceeding 20 | 45 | X |
| 2009790000 | Other | 45 | X |
| 2009810000 | Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice | 50 | G |
| 2009891010 | Peach juice | 50 | H |
| 2009891020 | Strawberry juice | 50 | G |
| 2009891090 | Other | 50 | E |
| 2009892000 | Juice of vegetable | 30 | F |
| 2009901010 | Chiefly on the basic of orange juice | 50 | X |
| 2009901020 | Chiefly on the basic of apple juice | 50 | G |
| 2009901030 | Chiefly on the basic of grape juice | 50 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2009901090 | Other | 50 | G |
| 2009902000 | Of vegetables | 30 | F |
| 2009909000 | Other | 50 | F |
| 2101111000 | Instant coffee | 8 | C |
| 2101119000 | Other | 8 | C |
| 2101121000 | Preparations of instant coffee | 8 | C |
| 2101129010 | Of containing milk, cream or their substitutes | 8 | C |
| 2101129090 | Other | 8 | C |
| 2101201000 | Of containing sugar, lemon or their substitutes | 40 | X |
| 2101209011 | Of packing with tea bag | 40 | F |
| 2101209019 | Other | 40 | X |
| 2101209090 | Other | 40 | E |
| 2101301000 | Of barley | 8 | F |
| 2101309000 | Other | 8 | C |
| 2102101000 | Brewery yeast | 8 | F |
| 2102102000 | Distillery yeast | 8 | F |
| 2102103000 | Bakery yeast | 8 | F |
| 2102104000 | Culture yeast | 8 | F |
| 2102109000 | Other | 8 | F |
| 2102201000 | Inactive yeasts | 8 | F |
| 2102202000 | Nulookⓚ | 8 | F |
| 2102203010 | Of tablet | 8 | F |
| 2102203090 | Other | 8 | F |
| 2102204010 | Of tablet | 8 | F |
| 2102204090 | Other | 8 | F |
| 2102209000 | Other | 8 | F |
| 2102300000 | Prepared baking powders | 8 | F |
| 2103100000 | Soya sauce | 8 | X |
| 2103201000 | Tomato ketchup | 45 | E |
| 2103202000 | Tomato sauces | 45 | E |
| 2103301000 | Mustard flour and meal | 8 | F |
| 2103302000 | Prepared mustard | 8 | F |
| 2103901010 | Bean paste | 45 | F |
| 2103901020 | Chinese bean paste | 45 | F |
| 2103901030 | Gochujangⓚ | 35 | F |
| 2103901090 | Other | 45 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2103909010 | Mayonnaise | 45 | G |
| 2103909020 | Instant curry | 45 | F |
| 2103909030 | Mixed seasonings | 45 | X |
| 2103909040 | Maejoo�k | 13% or 52won/kg whichever is the greater | X |
| 2103909090 | Other | 45 | F |
| 2104101000 | Of meat | 18 | D |
| 2104102000 | Of fish | 30 | C |
| 2104103000 | Of vegetable | 18 | D |
| 2104109000 | Other | 18 | D |
| 2104200000 | Homogenised composite food preparations | 30 | F |
| 2105001010 | Not containing cocoa | 8 | G |
| 2105001090 | Other | 8 | G |
| 2105009010 | Not containing cocoa | 8 | G |
| 2105009090 | Other | 8 | G |
| 2106101000 | Bean-curd | 8 | F |
| 2106109020 | Protein concentrates | 8 | F |
| 2106109030 | Textured protein substances | 8 | F |
| 2106901010 | Cola base | 8 | A |
| 2106901020 | Beverage base of perfumed fruits | 8 | C |
| 2106901090 | Other | 8 | C |
| 2106902000 | Sugar syrups, containing added flavouring or colouring matter | 8 | E |
| 2106903011 | Ginseng tea | 8 | X |
| 2106903019 | Other | 8 | X |
| 2106903021 | Red ginseng tea | 754.3 | X |
| 2106903029 | Other | 754.3 | X |
| 2106904010 | Laver | 8 | F |
| 2106904090 | Other | 8 | C |
| 2106909010 | Coffee creamer | 8 | F |
| 2106909021 | Of a butter content, by weight, not exceeding 30 % | 8 | F |
| 2106909022 | Of a butter content, by weight, exceeding 30 % but not exceeding 70 % | 8 | F |
| 2106909023 | Of a butter content, by weight, exceeding 70 % | 8 | F |
| 2106909030 | Preparations for use in manufacturing ice cream | 8 | F |
| 2106909040 | Autolyzed yeast and other yeast extracts | 8 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2106909050 | Flavors in preparations | 8 | C |
| 2106909060 | Acorn flour | 8 | F |
| 2106909070 | Preparations with a basis of aloe | 8 | F |
| 2106909080 | Of preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5 % vol | 30 | E |
| 2106909091 | Preparations of royal jelly and honey | 8 | E |
| 2106909099 | Other | 8 | C |
| 2201100000 | Mineral waters and aerated waters | 8 | C |
| 2201901000 | Ice and snow | 8 | F |
| 2201909000 | Other | 8 | C |
| 2202101000 | Coloured | 8 | C |
| 2202109000 | Other | 8 | C |
| 2202901000 | Beverage based on ginseng | 8 | X |
| 2202902000 | Beverage of fruit juice | 9 | D |
| 2202903000 | Sikhyeⓚ | 8 | F |
| 2202909000 | Other | 8 | A |
| 2203000000 | Beer made from malt. | 30 | D |
| 2204100000 | Sparkling wine | 15 | G |
| 2204211000 | Red wine | 15 | X |
| 2204212000 | White wine | 15 | X |
| 2204219000 | Other | 15 | G |
| 2204291000 | Red wine | 15 | G |
| 2204292000 | White wine | 15 | G |
| 2204299000 | Other | 15 | G |
| 2204300000 | Other grape must | 30 | F |
| 2205100000 | In containers holding 2 ℓ or less | 15 | X |
| 2205900000 | Other | 15 | X |
| 2206001010 | Cider | 15 | F |
| 2206001020 | Perry | 15 | F |
| 2206001090 | Other | 15 | F |
| 2206002010 | Cheongjuⓚ | 15 | F |
| 2206002020 | Yakjuⓚ | 15 | F |
| 2206002030 | Takjuⓚ | 15 | F |
| 2206002090 | Other | 15 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2206009010 | Wine cooler (added the product of heading 20.09 or 22.02, including being made of grapes) | 15 | F |
| 2206009090 | Other | 15 | F |
| 2207101000 | Roughly distilled alcohol for beverages | 10 | G |
| 2207109010 | Fermented alcohol for manufacture of liquors | 270 | G |
| 2207109090 | Other | 30 | E |
| 2207200000 | Ethyl alcohol and other spirits, denatured, of any strength | 8 | C |
| 2208201000 | Cognac | 15 | C |
| 2208209000 | Other | 15 | C |
| 2208301000 | Scotch whisky | 20 | F |
| 2208302000 | Bourbon whisky | 20 | F |
| 2208303000 | Rye whisky | 20 | F |
| 2208309000 | Other | 20 | C |
| 2208400000 | Rum and other spirits obtained by distilling fermented sugarcane products | 20 | A |
| 2208500000 | Gin and geneva | 20 | F |
| 2208600000 | Vodka | 20 | F |
| 2208701000 | Ginseng wine | 20 | F |
| 2208702000 | Ogarpiⓚ wine | 20 | X |
| 2208709000 | Other | 20 | F |
| 2208901000 | Brandies other than that of subheading 2208.20 | 20 | F |
| 2208904000 | Sojuⓚ | 30 | B |
| 2208906000 | Kaoliang wine | 30 | F |
| 2208907000 | Tequila | 20 | F |
| 2208909000 | Other | 30 | C |
| 2209001000 | Brewery vinegar | 8 | F |
| 2209009000 | Other | 8 | C |
| 2301101000 | Flours, meals and pellets, of meat or meat offal | 9 | X |
| 2301102000 | Greaves | 5 | B |
| 2301201000 | Flours, meals and pellets of fish | 5 | C |
| 2301209000 | Other | 5 | C |
| 2302100000 | Of maize (corn) | 5 | B |
| 2302300000 | Of wheat | 2 | A |
| 2302401000 | Of rice | 5 | B |
| 2302409000 | Other | 5 | B |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2302500000 | Of leguminous plants | 5 | B |
| 2303100000 | Residues of starch manufacture and similar residues | 0 | A |
| 2303200000 | Beet-pulp, bagasse and other waste of sugar manufacture | 5 | B |
| 2303301000 | For feeding | 2 | B |
| 2303309000 | Other | 5 | A |
| 2304000000 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil. | 1.8 | A |
| 2305000000 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil. | 5 | B |
| 2306100000 | Of cotton seeds | 2 | A |
| 2306200000 | Of linseed | 5 | B |
| 2306300000 | Of sunflower seeds | 5 | B |
| 2306410000 | Of low erucic acid rape or colza seeds | 0 | A |
| 2306490000 | Other | 0 | A |
| 2306500000 | Of coconut or copra | 2 | A |
| 2306600000 | Of palm nuts or kernels | 2 | A |
| 2306901000 | Of sesamum seeds | 63% or 72won/kg whichever is the greater | X |
| 2306902000 | Of perilla seeds | 5 | B |
| 2306903000 | Of maize (corn) germ | 5 | B |
| 2306909000 | Other | 5 | B |
| 2307000000 | Wine lees; argol. | 5 | B |
| 2308001000 | Acorns | 5 | F |
| 2308002000 | Horse-chestnuts | 5 | F |
| 2308003000 | Cotton seed hulls | 5 | B |
| 2308009000 | Other | 46.4 | X |
| 2309101000 | Dog food | 5 | B |
| 2309102000 | Cat food | 5 | B |
| 2309901010 | For pigs | 4.2 | A |
| 2309901020 | For fowls | 4.2 | A |
| 2309901030 | For fish | 5 | A |
| 2309901040 | For bovine | 4.2 | A |
| 2309901091 | Of milk replacer | 71 | X |
| 2309901099 | Other | 5 | A |
| 2309902010 | Chiefly on the basis of inorganic | 50.6 | X |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | substances or minerals (excluding chiefly on the basis of micro-minerals) | | |
| 2309902020 | Chiefly on the basis of flavourings | 50.6 | X |
| 2309902091 | Automatic approval import items as of December 31,1994 :1. Peckmor, sessalom, calfnectar and pignectar of FCA Feed flavor starter (conc.)2. FCA Feed nectars (conc.)3. FCA Feed protanox 4. FCA Encila (conc.)5. FCA Sugar mate6. Poultry, fish, mineral, calf, hy sugar and cheese of FFI Ade (conc.)7. Pig, hog, cattle, dairy, beef and kanine of FFI Krave (conc.)8. Pig and fresh of FFI Arome (cone., 2X)9. Pecuaroma-poultry Other | 5 | A |
| 2309902099 | Other | 50.6 | X |
| 2309903010 | Chiefly on the basis of antibiotics | 5 | A |
| 2309903020 | Chiefly on the basis of vitamins | 5 | A |
| 2309903030 | Chiefly on the basis of micro minerals | 5 | A |
| 2309903090 | Other | 5 | A |
| 2309909010 | Bait for fishing | 5 | X |
| 2309909090 | Other | 50.6 | X |
| 2401101000 | Flue-cured | 20 | G |
| 2401102000 | Burley | 20 | G |
| 2401103000 | Oriental | 20 | X |
| 2401109000 | Other | 20 | G |
| 2401201000 | Flue-cured | 20 | G |
| 2401202000 | Burley | 20 | G |
| 2401203000 | Oriental | 20 | G |
| 2401209000 | Other | 20 | G |
| 2401301000 | Stems | 20 | G |
| 2401302000 | Scraps | 20 | G |
| 2401309000 | Other | 20 | G |
| 2402101000 | Cigar | 40 | E |
| 2402102000 | Cheroot | 40 | E |
| 2402103000 | Cigarillos | 40 | G |
| 2402201000 | Filter tip cigarettes | 40 | X |
| 2402209000 | Other | 40 | X |
| 2402900000 | Other | 40 | G |
| 2403110000 | Water pipe tobacco specified in Subheading Note 1 to this Chapter | 40 | F |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2403191000 | Pipe tobacco | 40 | X |
| 2403199000 | Other | 40 | F |
| 2403911000 | Tobacco sheets | 32.8 | G |
| 2403919000 | Other | 40 | G |
| 2403991000 | Chewing tobacco | 40 | G |
| 2403992000 | Snuff | 40 | G |
| 2403993000 | Tobacco extracts and essences | 40 | G |
| 2403994000 | Tobacco holding in one's mouth(for example, Snus) | 40 | G |
| 2403999000 | Other | 40 | G |
| 2501001010 | Rock salt | 1 | A |
| 2501001020 | Sea salt made by the heat of the sun | 1 | D |
| 2501009010 | Edible salt | 8 | D |
| 2501009020 | Pure sodium chloride | 8 | D |
| 2501009090 | Other | 8 | D |
| 2502000000 | Unroasted iron pyrites. | 2 | A |
| 2503000000 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. | 2 | A |
| 2504101000 | Natural graphite, crystalline | 3 | A |
| 2504102000 | Natural graphite, amorphous | 3 | A |
| 2504109000 | Other | 3 | A |
| 2504901000 | Natural graphite, crystalline | 3 | A |
| 2504902000 | Natural graphite, amorphous | 3 | A |
| 2504909000 | Other | 3 | A |
| 2505100000 | Silica sands and quartz sands | 2 | A |
| 2505901010 | Clayey sand | 3 | A |
| 2505901020 | Felspathic sand | 3 | A |
| 2505901090 | Other | 3 | A |
| 2505909000 | Other | 3 | A |
| 2506101000 | Containing less than 0.06 % of impurities | 3 | A |
| 2506102000 | Containing not less than 0.06 % but not more than 0.1 % of impurities | 3 | A |
| 2506103000 | Containing more than 0.1 % of impurities | 3 | A |
| 2506201000 | Crude or roughly trimmed | 3 | A |
| 2506209000 | Other | 3 | A |
| 2507001010 | Not calcined | 3 | A |
| 2507001090 | Other | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2507002010 | Gairome clays | 3 | A |
| 2507002020 | Kibushi clays | 3 | A |
| 2507002090 | Other | 3 | A |
| 2507009000 | Other | 3 | A |
| 2508100000 | Bentonite | 3 | A |
| 2508300000 | Fire-clay | 3 | A |
| 2508401000 | Acid clay | 3 | A |
| 2508402000 | Decolourising earths and fuller's earth | 3 | A |
| 2508409000 | Other | 3 | A |
| 2508501000 | Andalusite | 3 | A |
| 2508502000 | Kyanite | 3 | A |
| 2508503000 | Sillimanite | 3 | A |
| 2508600000 | Mullite | 3 | A |
| 2508701000 | Shamotte | 3 | A |
| 2508702000 | Dinas earth | 3 | A |
| 2509000000 | Chalk. | 3 | A |
| 2510101000 | Natural calcium phosphates | 0 | A |
| 2510102000 | Natural aluminium calcium phosphates | 1 | A |
| 2510109000 | Other | 1 | A |
| 2510201000 | Natural calcium phosphates | 3 | A |
| 2510202000 | Natural aluminium calcium phosphates | 3 | A |
| 2510209000 | Other | 3 | A |
| 2511100000 | Natural barium sulphate (barytes) | 3 | A |
| 2511200000 | Natural barium carbonate (witherite) | 3 | A |
| 2512000000 | Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less. | 3 | A |
| 2513101000 | Crude or in irregular pieces, including crushed pumice ("bimskies") | 3 | A |
| 2513109000 | Other | 3 | A |
| 2513201010 | Emery | 3 | A |
| 2513201020 | Natural corundum | 3 | A |
| 2513201030 | Natural garnet | 3 | A |
| 2513201090 | Other | 3 | A |
| 2513202010 | Emery | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2513202020 | Natural corundum | 3 | A |
| 2513202030 | Natural garnet | 3 | A |
| 2513202090 | Other | 3 | A |
| 2514001000 | Crude or roughly trimmed | 3 | A |
| 2514009000 | Other | 3 | A |
| 2515111000 | Marble | 3 | A |
| 2515112000 | Travertine | 3 | A |
| 2515121000 | Marble | 3 | A |
| 2515122000 | Travertine | 3 | A |
| 2515200000 | Ecaussine and other calcareous monumental or building stone; alabaster | 3 | A |
| 2516110000 | Crude or roughly trimmed | 3 | A |
| 2516120000 | Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 3 | A |
| 2516201000 | Crude or roughly trimmed | 3 | A |
| 2516209000 | Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 3 | A |
| 2516901000 | Crude or roughly trimmed | 3 | A |
| 2516909000 | Other | 3 | A |
| 2517101000 | Pebbles | 3 | A |
| 2517102000 | Broken or crushed stone | 3 | A |
| 2517109000 | Other | 3 | A |
| 2517200000 | Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 | 3 | A |
| 2517300000 | Tarred macadam | 3 | A |
| 2517410000 | Of marble | 3 | A |
| 2517491000 | Of basalt | 3 | A |
| 2517492000 | Of granite | 3 | A |
| 2517499000 | Other | 3 | A |
| 2518100000 | Dolomite, not calcined or sintered | 3 | A |
| 2518200000 | Calcined or sintered dolomite | 3 | A |
| 2518300000 | Dolomite ramming mix | 3 | A |
| 2519100000 | Natural magnesium carbonate (magnesite) | 3 | A |
| 2519901000 | Fused or dead-burned magnesia | 3 | A |
| 2519902000 | Natural magnesium oxide | 3 | A |
| 2519909000 | Other | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2520101000 | Gypsum | 5 | A |
| 2520102000 | Anhydrite | 5 | A |
| 2520201000 | Specially calcined or finely ground for use in dentistry | 5 | A |
| 2520209000 | Other | 5 | A |
| 2521001000 | Limestone | 3 | A |
| 2521009000 | Other | 3 | A |
| 2522100000 | Quicklime | 3 | A |
| 2522200000 | Slaked lime | 3 | A |
| 2522300000 | Hydraulic lime | 3 | A |
| 2523100000 | Cement clinkers | 5 | A |
| 2523210000 | White cement, whether or not artificially coloured | 5 | A |
| 2523290000 | Other | 5 | A |
| 2523300000 | Aluminous cement | 8 | A |
| 2523901000 | Slag cements | 5 | A |
| 2523909000 | Other | 5 | A |
| 2524100000 | Crocidolite | 5 | A |
| 2524901000 | Amosite | 5 | A |
| 2524902000 | Chrysotile | 5 | A |
| 2524909000 | Other | 5 | A |
| 2525100000 | Crude mica and mica rifted into sheets or splittings | 3 | A |
| 2525200000 | Mica powder | 3 | A |
| 2525300000 | Mica waste | 3 | A |
| 2526101000 | Whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape (including square) | 3 | A |
| 2526109000 | Other | 3 | A |
| 2526200000 | Crushed or powdered | 5 | A |
| 2528001000 | Natural sodium borates and concentrates thereof(whether or not calcined) | 3 | A |
| 2528002000 | Calcium borates | 3 | A |
| 2528003000 | Magnesium chloroborate | 3 | A |
| 2528004000 | Natural boric acid | 3 | A |
| 2528009000 | Other | 3 | A |
| 2529100000 | Feldspar | 3 | A |
| 2529211000 | Powder | 2 | A |
| 2529219000 | Other | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2529221000 | Powder | 2 | A |
| 2529229000 | Other | 2 | A |
| 2529301000 | Leucite | 2 | A |
| 2529302000 | Nepheline | 2 | A |
| 2529303000 | Nepheline syenite | 2 | A |
| 2530101000 | Vermiculite | 3 | A |
| 2530102000 | Perlites and chlorites | 3 | A |
| 2530200000 | Kieserite, epsomite (natural magnesium sulphates) | 3 | A |
| 2530901000 | Natural arsenic sulfides | 3 | A |
| 2530902000 | Pyrolusite (manganese ore) suitable for manufacturing dry batteries | 3 | A |
| 2530903000 | Strontianite | 3 | A |
| 2530904000 | Cinnabar | 3 | A |
| 2530905000 | Pyrophyllite | 3 | A |
| 2530906000 | Zeolites | 3 | A |
| 2530907000 | Alunites | 3 | A |
| 2530908000 | Wollastonites | 3 | A |
| 2530909010 | Pottery stone | 3 | A |
| 2530909020 | Sericites | 3 | A |
| 2530909030 | Earth colours | 8 | A |
| 2530909040 | Natural micaceous iron oxides | 8 | A |
| 2530909050 | Natural cryolite and natural chiolite | 3 | A |
| 2530909091 | Natural calcium carbonate | 3 | A |
| 2530909099 | Other | 3 | A |
| 2601111000 | Red haematite | 0 | A |
| 2601112000 | Magnetite | 0 | A |
| 2601119000 | Other | 0 | A |
| 2601121000 | Red haematite | 0 | A |
| 2601122000 | Magnetite | 0 | A |
| 2601129000 | Other | 0 | A |
| 2601200000 | Roasted iron pyrites | 1 | A |
| 2602000000 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight. | 0 | A |
| 2603000000 | Copper ores and concentrates. | 0 | A |
| 2604000000 | Nickel ores and concentrates. | 0 | A |
| 2605000000 | Cobalt ores and concentrates. | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2606000000 | Aluminium ores and concentrates. | 0 | A |
| 2607000000 | Lead ores and concentrates. | 0 | A |
| 2608000000 | Zinc ores and concentrates. | 0 | A |
| 2609000000 | Tin ores and concentrates. | 0 | A |
| 2610000000 | Chromium ores and concentrates. | 0 | A |
| 2611001000 | Wolframite | 0 | A |
| 2611002000 | Scheelite | 0 | A |
| 2611009000 | Other | 0 | A |
| 2612100000 | Uranium ores and concentrates | 0 | A |
| 2612200000 | Thorium ores and concentrates | 0 | A |
| 2613100000 | Roasted | 0 | A |
| 2613900000 | Other | 0 | A |
| 2614001000 | Rutile | 0 | A |
| 2614002000 | Anatase | 0 | A |
| 2614009000 | Other | 0 | A |
| 2615100000 | Zirconium ores and concentrates | 0 | A |
| 2615901000 | Niobium ores and concentrates | 0 | A |
| 2615902000 | Tantalum ores and concentrates | 0 | A |
| 2615903000 | Vanadium ores and concentrates | 0 | A |
| 2616100000 | Silver ores and concentrates | 0 | A |
| 2616901000 | Gold ores and concentrates | 0 | A |
| 2616902000 | Platinum ores and concentrates (including ores and concentrates of platinum group) | 0 | A |
| 2617100000 | Antimony ores and concentrates | 0 | A |
| 2617901000 | Mercury ores and concentrates | 0 | A |
| 2617902000 | Germanium ores and concentrates | 0 | A |
| 2617903000 | Beryllium ores and concentrates | 0 | A |
| 2617904000 | Bismuth ores and concentrates | 0 | A |
| 2617909000 | Other | 0 | A |
| 2618000000 | Granulated slag (slag sand) from the manufacture of iron or steel. | 2 | A |
| 2619001010 | Blast furnace slag | 2 | A |
| 2619001090 | Other | 2 | A |
| 2619002000 | Dross | 2 | A |
| 2619003000 | Scalings | 2 | A |
| 2619009000 | Other | 2 | A |
| 2620110000 | Hard zinc spelter | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2620190000 | Other | 2 | A |
| 2620210000 | Leaded gasoline sludges and leaded anti-knock compound sludges | 2 | A |
| 2620290000 | Other | 2 | A |
| 2620300000 | Containing mainly copper | 2 | A |
| 2620400000 | Containing mainly aluminium | 2 | A |
| 2620600000 | Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | 2 | A |
| 2620910000 | Containing antimony, beryllium, cadmium, chromium or their mixtures | 2 | A |
| 2620990000 | Other | 2 | A |
| 2621100000 | Ash and residues from the incineration of municipal waste | 2 | A |
| 2621900000 | Other | 2 | A |
| 2701110000 | Anthracite | 0 | A |
| 2701121000 | Coking coal, heavy | 0 | A |
| 2701122000 | Other coking coal | 0 | A |
| 2701129010 | Containing a volatile matter less than 22 % by weight (on a dry, mineral-matter-free basis) | 0 | A |
| 2701129090 | Other | 0 | A |
| 2701190000 | Other coal | 0 | A |
| 2701201000 | Briquettes | 1 | A |
| 2701202000 | Ovoids | 1 | A |
| 2701209000 | Other | 1 | A |
| 2702100000 | Lignite, whether or not pulverised, but not agglomerated | 1 | A |
| 2702200000 | Agglomerated lignite | 1 | A |
| 2703001000 | Not agglomerated | 1 | A |
| 2703002000 | Agglomerated | 1 | A |
| 2704001010 | Of coal | 3 | B |
| 2704001090 | Other | 3 | B |
| 2704002000 | Semi-coke | 3 | A |
| 2704003000 | Retort carbon | 3 | A |
| 2705000000 | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons. | 5 | A |
| 2706001000 | Coal tars | 5 | B |
| 2706002000 | Tars from lignit or peat | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2706009000 | Other | 5 | A |
| 2707100000 | Benzol (benzene) | 3 | A |
| 2707200000 | Toluol (toluene) | 3 | A |
| 2707300000 | Xylol (xylenes) | 3 | A |
| 2707400000 | Naphthalene | 5 | A |
| 2707500000 | Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250℃ by the ASTM D 86 method | 5 | A |
| 2707910000 | Creosote oils | 5 | A |
| 2707991000 | Solvent naphtha | 5 | A |
| 2707992000 | Anthracene | 5 | A |
| 2707993000 | Phenols | 8 | A |
| 2707999000 | Other | 5 | A |
| 2708100000 | Pitch | 5 | A |
| 2708200000 | Pitch coke | 5 | A |
| 2709001010 | Of a specific gravity more than 0.796 but not more than 0.841 at 15℃ | 3 | A |
| 2709001020 | Of a specific gravity more than 0.841 but not more than 0.847 at 15℃ | 3 | A |
| 2709001030 | Of a specific gravity more than 0.847 but not more than 0.855 at 15℃ | 3 | A |
| 2709001040 | Of a specific gravity more than 0.855 but not more than 0.869 at 15℃ | 3 | A |
| 2709001050 | Of a specific gravity more than 0.869 but not more than 0.885 at 15℃ | 3 | A |
| 2709001060 | Of a specific gravity more than 0.885 but not more than 0.899 at 15℃ | 3 | A |
| 2709001070 | Of a specific gravity more than 0.899 but not more than 0.904 at 15℃ | 3 | A |
| 2709001080 | Of a specific gravity more than 0.904 but not more than 0.966 at 15℃ | 3 | B |
| 2709001090 | Other | 3 | A |
| 2709002000 | Crude oils obtained from bituminous minerals | 3 | A |
| 2710121000 | Motor spirit | 3 | E |
| 2710122000 | Aviation spirit | 3 | E |
| 2710123000 | Propylene tetramer | 5 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710124000 | Naphtha | 0 | A |
| 2710125000 | Natural gas liquid | 0 | A |
| 2710129000 | Other | 5 | E |
| 2710191010 | Jet fuel | 5 | E |
| 2710191090 | Other | 5 | E |
| 2710192010 | Kerosene | 3 | E |
| 2710192020 | Jet fuel | 3 | E |
| 2710192030 | n-paraffine | 5 | B |
| 2710192090 | Other | 5 | E |
| 2710193000 | Gas oils | 3 | X |
| 2710194010 | Light fuel oil (bunker A) | 3 | B |
| 2710194020 | Fuel oil (bunker B) | 3 | B |
| 2710194030 | Bunker C | 3 | B |
| 2710194090 | Other | 5 | E |
| 2710195010 | Raw oils | 7 | A |
| 2710195020 | Lubricating base oil | 7 | A |
| 2710196000 | Extender oil | 8 | A |
| 2710197110 | Aviation engine oil | 7 | A |
| 2710197120 | Engine oil for automotive | 7 | B |
| 2710197130 | Engine oil for marine use | 7 | E |
| 2710197210 | Cylinder oil | 7 | A |
| 2710197220 | Spindle oil | 7 | A |
| 2710197230 | Gear oil | 7 | A |
| 2710197240 | Turbine oil | 7 | A |
| 2710197250 | Refrigerating machine oil | 7 | A |
| 2710197310 | Compound oil | 7 | A |
| 2710197320 | Liquid paraffin | 7 | A |
| 2710197330 | Automatic transmission fluid | 7 | A |
| 2710197410 | Anti-corrosive oil | 7 | A |
| 2710197420 | Cutting oil | 7 | A |
| 2710197430 | Cleansing oil | 7 | A |
| 2710197440 | Mould release oil | 7 | A |
| 2710197450 | Hydraulic brake oil | 7 | A |
| 2710197510 | Process oil | 7 | A |
| 2710197520 | Insulating oil | 7 | A |
| 2710197530 | Heat treating oil | 7 | A |
| 2710197540 | Heat transfer oil | 7 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710197900 | Other | 7 | E |
| 2710198010 | Containing aluminium as additive | 8 | A |
| 2710198020 | Containing calcium as additive | 8 | A |
| 2710198030 | Containing sodium as additive | 8 | A |
| 2710198040 | Containing lithium as additive | 8 | A |
| 2710198090 | Other | 8 | E |
| 2710199000 | Other | 8 | E |
| 2710201010 | Motor spirit | 5 | E |
| 2710201020 | Aviation spirit | 5 | E |
| 2710201030 | Propylene tetramer | 5 | E |
| 2710201040 | Naphtha | 0 | A |
| 2710201050 | Natural gas liquid | 0 | A |
| 2710201090 | Other | 5 | E |
| 2710209110 | Jet fuel | 5 | E |
| 2710209190 | Other | 5 | E |
| 2710209210 | Kerosene | 5 | E |
| 2710209220 | Jet fuel | 5 | E |
| 2710209230 | n-paraffine | 5 | A |
| 2710209290 | Other | 5 | E |
| 2710209300 | Gas oils | 5 | X |
| 2710209410 | Light fuel oil (bunker A) | 5 | B |
| 2710209420 | Fuel oil (bunker B) | 5 | B |
| 2710209430 | Bunker C | 5 | A |
| 2710209490 | Other | 5 | E |
| 2710209510 | Raw oils | 7 | A |
| 2710209520 | Lubricating base oil | 7 | A |
| 2710209600 | Extender oil | 8 | A |
| 2710209711 | Aviation engine oil | 7 | A |
| 2710209712 | Engine oil for automotive | 7 | A |
| 2710209713 | Engine oil for marine use | 7 | E |
| 2710209721 | Cylinder oil | 7 | A |
| 2710209722 | Spindle oil | 7 | A |
| 2710209723 | Gear oil | 7 | A |
| 2710209724 | Turbine oil | 7 | A |
| 2710209725 | Refrigerating machine oil | 7 | A |
| 2710209731 | Compound oil | 7 | A |
| 2710209732 | Liquid paraffin | 7 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710209733 | Automatic transmission fluid | 7 | A |
| 2710209741 | Anti corrosive oil | 7 | A |
| 2710209742 | Cutting oil | 7 | A |
| 2710209743 | Cleansing oil | 7 | A |
| 2710209744 | Mould release oil | 7 | A |
| 2710209745 | Hydraulic brake oil | 7 | A |
| 2710209751 | Process oil | 7 | A |
| 2710209752 | Insulating oil | 7 | A |
| 2710209753 | Heat treating oil | 7 | A |
| 2710209754 | Heat transfer oil | 7 | A |
| 2710209790 | Other | 7 | A |
| 2710209810 | Containing aluminium as additive | 8 | A |
| 2710209820 | Containing calcium as additive | 8 | A |
| 2710209830 | Containing sodium as additive | 8 | A |
| 2710209840 | Containing lithium as additive | 8 | A |
| 2710209890 | Other | 8 | A |
| 2710209900 | Other | 8 | A |
| 2710911010 | Of motor spirit, aviation spirit and jet fuel | 3 | E |
| 2710911020 | Of naphtha and natural gas liquid | 0 | A |
| 2710911090 | Other | 5 | E |
| 2710912010 | Of kerosene and jet fuel | 3 | E |
| 2710912090 | Other | 5 | E |
| 2710913000 | Of gas oils | 3 | X |
| 2710914010 | Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C | 3 | B |
| 2710914090 | Other | 5 | E |
| 2710915000 | Of raw oils, lubricating oil (other than extender oil) and lubricating base oil | 7 | A |
| 2710919000 | Other | 8 | E |
| 2710991010 | Of motor spirit, aviation spirit and jet fuel | 3 | E |
| 2710991020 | Of naphtha and natural gas liquid | 0 | A |
| 2710991090 | Other | 5 | E |
| 2710992010 | Of kerosene and jet fuel | 3 | E |
| 2710992090 | Other | 5 | E |
| 2710993000 | Of gas oils | 3 | X |
| 2710994010 | Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C | 3 | B |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2710994090 | Other | 5 | E |
| 2710995000 | Of raw oils, lubricating oil (other than extender oil) and lubricating base oil | 7 | A |
| 2710999000 | Other | 8 | E |
| 2711110000 | Natural gas | 3 | C |
| 2711120000 | Propane | 3 | C |
| 2711130000 | Butanes | 3 | A |
| 2711141000 | Ethylene | 5 | A |
| 2711142000 | Propylene | 5 | A |
| 2711143000 | Butylene | 5 | A |
| 2711144000 | Butadiene | 5 | A |
| 2711190000 | Other | 5 | E |
| 2711210000 | Natural gas | 3 | A |
| 2711290000 | Other | 5 | E |
| 2712101000 | Vaseline | 8 | A |
| 2712109000 | Other | 8 | A |
| 2712200000 | Paraffin wax containing by weight less than 0.75 % of oil | 8 | A |
| 2712901010 | Slack wax and scale wax | 8 | A |
| 2712901020 | Microcrystalline wax | 8 | A |
| 2712901090 | Other | 8 | A |
| 2712909010 | Montan wax | 8 | A |
| 2712909020 | Peat wax | 8 | A |
| 2712909030 | Ceresin wax | 8 | A |
| 2712909040 | Synthetic paraffin wax | 8 | A |
| 2712909090 | Other | 8 | A |
| 2713110000 | Not calcined | 5 | A |
| 2713120000 | Calcined | 5 | A |
| 2713200000 | Petroleum bitumen | 5 | A |
| 2713900000 | Other residues of petroleum oils or of oils obtained from bituminous minerals | 5 | A |
| 2714100000 | Bituminous or oil shale and tar sands | 5 | A |
| 2714901000 | Bitumen and asphalt, natural | 5 | A |
| 2714902000 | Asphaltites | 5 | A |
| 2714903000 | Asphaltic rock | 5 | A |
| 2715001000 | Cut-backs | 5 | A |
| 2715002000 | Emulsions or stable suspensions of asphalt, bitumen, pitch or tar | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2715003000 | Mastics | 5 | A |
| 2715009000 | Other | 5 | A |
| 2716000000 | Electrical energy. | 5 | A |
| 2801100000 | Chlorine | 5.5 | A |
| 2801200000 | Iodine | 5.5 | A |
| 2801301000 | Fluorine | 5.5 | A |
| 2801302000 | Bromine | 5.5 | A |
| 2802001000 | Sulphur, sublimed | 5 | A |
| 2802002000 | Sulphur, precipitated | 5 | A |
| 2802003000 | Colloidal sulfur | 5 | A |
| 2803001000 | Acetylene black | 5.5 | A |
| 2803009011 | For manufacturing secondary batteries | 5 | A |
| 2803009019 | Other | 5.5 | A |
| 2803009090 | Other | 5.5 | A |
| 2804100000 | Hydrogen | 5.5 | A |
| 2804210000 | Argon | 5.5 | A |
| 2804291000 | Helium | 5.5 | A |
| 2804292000 | Neon | 5.5 | A |
| 2804293000 | Krypton | 5.5 | A |
| 2804294000 | Xenon | 5.5 | A |
| 2804299000 | Other | 5.5 | A |
| 2804300000 | Nitrogen | 5.5 | A |
| 2804400000 | Oxygen | 5.5 | A |
| 2804501000 | Boron | 5.5 | A |
| 2804502000 | Tellurium | 5.5 | A |
| 2804610000 | Containing by weight not less than 99.99 % of silicon | 3 | A |
| 2804690000 | Other | 5 | A |
| 2804701000 | Yellow phosphorous | 5 | A |
| 2804709000 | Other | 5.5 | A |
| 2804800000 | Arsenic | 5.5 | A |
| 2804900000 | Selenium | 5.5 | A |
| 2805110000 | Sodium | 5.5 | A |
| 2805120000 | Calcium | 5.5 | A |
| 2805190000 | Other | 5.5 | A |
| 2805301000 | Cerium group | 5.5 | A |
| 2805302000 | Terbium group | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2805303000 | Erbium group | 5.5 | A |
| 2805304000 | Yttrium | 5.5 | A |
| 2805305000 | Scandium | 5.5 | A |
| 2805309000 | Other | 5.5 | A |
| 2805400000 | Mercury | 5.5 | A |
| 2806100000 | Hydrogen chloride (hydrochloric acid) | 5.5 | A |
| 2806200000 | Chlorosulphuric acid | 5.5 | A |
| 2807001010 | For making semiconductor | 5.5 | A |
| 2807001090 | Other | 5.5 | A |
| 2807002000 | Oleum | 5.5 | A |
| 2808001010 | For making semiconductor | 5.5 | A |
| 2808001090 | Other | 5.5 | A |
| 2808002000 | Sulphonitric acids | 5.5 | A |
| 2809100000 | Diphosphorus pentaoxide | 5.5 | A |
| 2809201010 | For making semiconductor | 5.5 | A |
| 2809201090 | Other | 5.5 | A |
| 2809202010 | Metaphosphoric acid | 5.5 | A |
| 2809202020 | Pyrophosphoric acid | 5.5 | A |
| 2809202090 | Other | 5.5 | A |
| 2810001010 | Diboron trioxide | 5.5 | A |
| 2810001090 | Other | 5.5 | A |
| 2810002000 | Ortho boric acid | 5.5 | A |
| 2810003000 | Meta boric acid | 5.5 | A |
| 2810009000 | Other | 5.5 | A |
| 2811111000 | For making semiconductor | 5.5 | A |
| 2811119000 | Other | 5.5 | A |
| 2811191000 | Hydrogensulphide | 5.5 | A |
| 2811192000 | Hydrobromic acid | 5.5 | A |
| 2811193000 | Sulphamic acid | 5.5 | A |
| 2811194000 | Perchloric acid | 5.5 | A |
| 2811195000 | Chloric acid | 5.5 | A |
| 2811196000 | Hypophosphorous acid | 5.5 | A |
| 2811197000 | Phosphorous acid | 5.5 | A |
| 2811198000 | Arsenic acid | 5.5 | A |
| 2811199010 | Hydrogen cyanide | 5.5 | A |
| 2811199090 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2811210000 | Carbon dioxide | 5.5 | A |
| 2811221000 | White carbon | 5.5 | A |
| 2811229010 | Silicagel | 5.5 | A |
| 2811229090 | Other | 5.5 | A |
| 2811291000 | Carbon monoxide | 5.5 | A |
| 2811292000 | Nitrous oxide | 5.5 | A |
| 2811293000 | Nitrogen dioxide | 5.5 | A |
| 2811294000 | Arsenic trioxide | 5.5 | A |
| 2811295000 | Arsenic pentoxide | 5.5 | A |
| 2811299000 | Other | 5.5 | A |
| 2812101010 | Iodine trichloride | 5 | A |
| 2812101020 | Phosphorous trichloride | 5 | A |
| 2812101030 | Phosphorous pentachloride | 5 | A |
| 2812101040 | Arsenic trichloride | 5 | A |
| 2812101050 | Sulphur monochloride | 5 | A |
| 2812101060 | Sulphur dichloride | 5 | A |
| 2812101090 | Other | 5 | A |
| 2812102010 | Thionyl chloride | 5 | A |
| 2812102020 | Carbonyl dichloride (phosgene) | 5 | A |
| 2812102030 | Phosphorous oxychloride | 5 | A |
| 2812102090 | Other | 5 | A |
| 2812901000 | Boron trifluoride | 5.5 | A |
| 2812902000 | Sulphur hexafluoride | 5.5 | A |
| 2812909000 | Other | 5.5 | A |
| 2813100000 | Carbon disulphide | 5.5 | A |
| 2813901020 | Phosphorous pentasulphide | 5.5 | A |
| 2813901090 | Other | 5.5 | A |
| 2813902010 | Diarsenic pentasulphide | 5.5 | A |
| 2813902090 | Other | 5.5 | A |
| 2813903000 | Silicon sulphide | 5.5 | A |
| 2813909000 | Other | 5.5 | A |
| 2814100000 | Anhydrous ammonia | 1 | A |
| 2814200000 | Ammonia in aqueous solution | 2 | A |
| 2815110000 | Solid | 5.5 | A |
| 2815120000 | In aqueous solution (soda lye or liquid soda) | 8 | A |
| 2815200000 | Potassium hydroxide (caustic potash) | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2815301000 | Sodium peroxide | 5.5 | A |
| 2815302000 | Potassium peroxide | 5.5 | A |
| 2816101000 | Magnesium hydroxide | 5.5 | A |
| 2816102000 | Magnesium peroxide | 5.5 | A |
| 2816400000 | Oxides, hydroxides and peroxides, of strontium or barium | 5.5 | A |
| 2817001000 | Zinc oxide | 5.5 | A |
| 2817002000 | Zinc peroxide | 5.5 | A |
| 2818101000 | Sized grains | 3 | A |
| 2818109000 | Other | 3 | A |
| 2818200000 | Aluminium oxide, other than artificial corundum | 1 | A |
| 2818301000 | Alumina gel | 5.5 | A |
| 2818309000 | Other | 5.5 | A |
| 2819100000 | Chromium trioxide | 5.5 | A |
| 2819901010 | Chromic oxides | 5.5 | A |
| 2819901090 | Other | 5.5 | A |
| 2819902000 | Chromium hydroxides | 5.5 | A |
| 2820100000 | Manganese dioxide | 5 | A |
| 2820901000 | Manganese oxide | 5.5 | A |
| 2820902000 | Manganic oxide | 5.5 | A |
| 2820909000 | Other | 5.5 | A |
| 2821101000 | Iron oxides | 5.5 | A |
| 2821102000 | Iron hydroxides | 5.5 | A |
| 2821200000 | Earth colours | 5.5 | A |
| 2822001010 | Cobaltic oxide | 5.5 | A |
| 2822001091 | For manufacturing secondary battery | 3 | A |
| 2822001099 | Other | 5.5 | A |
| 2822002010 | Cobaltous hydroxide | 5.5 | A |
| 2822002090 | Other | 5.5 | A |
| 2823001000 | Anatase type | 5.5 | A |
| 2823009000 | Other | 5.5 | A |
| 2824100000 | Lead monoxide (litharge, massicot) | 5.5 | A |
| 2824901000 | Red lead and orange lead | 5.5 | A |
| 2824909000 | Other | 5.5 | A |
| 2825101000 | Hydrazine hydrate | 5.5 | A |
| 2825109010 | Hydrazine | 5.5 | A |
| 2825109020 | Inorganic salts of hydrazine | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2825109030 | Hydroxylamine | 5.5 | A |
| 2825109041 | Hydroxyl ammonium chloride (hydroxylamine hydrochloride) | 5.5 | A |
| 2825109049 | Other | 5.5 | A |
| 2825201000 | Lithium oxide | 5.5 | A |
| 2825202000 | Lithium hydroxide | 5 | A |
| 2825301000 | Vanadic pentoxide | 1 | A |
| 2825309000 | Other | 3 | A |
| 2825401000 | Nickel oxides | 5.5 | A |
| 2825402000 | Nickel hydroxides | 5.5 | A |
| 2825501000 | Copper oxides | 5.5 | A |
| 2825502010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2825502090 | Other | 5.5 | A |
| 2825601000 | Germanium oxides | 5.5 | A |
| 2825602000 | Zirconium dioxide | 5.5 | A |
| 2825701000 | Molybdenum oxides | 3 | A |
| 2825702000 | Molybdenum hydroxide | 5.5 | A |
| 2825800000 | Antimony oxides | 5.5 | A |
| 2825901010 | Calcium oxide | 5.5 | A |
| 2825901020 | Tungsten oxides | 1 | A |
| 2825901030 | Tin oxides | 5.5 | A |
| 2825901090 | Other | 5.5 | A |
| 2825902010 | Calcium hydroxide | 5.5 | A |
| 2825902020 | Manganes hydroxides | 5.5 | A |
| 2825902030 | Tungsten hydroxides | 5.5 | A |
| 2825902040 | Tin hydroxides | 5.5 | A |
| 2825902090 | Other | 5.5 | A |
| 2825903010 | Nickel peroxides | 5.5 | A |
| 2825903090 | Other | 5.5 | A |
| 2825909000 | Other | 5.5 | A |
| 2826120000 | Of aluminium | 5.5 | A |
| 2826191000 | Calcium fluoride | 5.5 | A |
| 2826193010 | Potassium hydrogen fluoride | 5.5 | A |
| 2826193090 | Other | 5.5 | A |
| 2826194000 | Ammonium or sodium fluoride | 5.5 | A |
| 2826195000 | Tungsten Hexafluoride(WF6) | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2826199000 | Other | 5.5 | A |
| 2826300000 | Sodium hexafluoroaluminate (synthetic cryolite) | 5.5 | A |
| 2826901000 | Artificial chiolite | 5.5 | A |
| 2826902000 | Calcium fluorosilicate | 5.5 | A |
| 2826903000 | Fluoroborates | 5.5 | A |
| 2826904000 | Fluorophosphates | 5.5 | A |
| 2826905000 | Fluorosulphates | 5.5 | A |
| 2826906000 | Fluorosilicates of sodium or of potassium | 5.5 | A |
| 2826909000 | Other | 5.5 | A |
| 2827100000 | Ammonium chloride | 5.5 | A |
| 2827200000 | Calcium chloride | 5.5 | A |
| 2827310000 | Of magnesium | 5.5 | A |
| 2827320000 | Of aluminium | 5.5 | A |
| 2827350000 | Of nickel | 5.5 | A |
| 2827391000 | Of copper | 5.5 | A |
| 2827399000 | Other | 5.5 | A |
| 2827411000 | Copper chloride oxides | 5.5 | A |
| 2827412010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2827412090 | Other | 5.5 | A |
| 2827491000 | Chloride oxides | 5.5 | A |
| 2827492000 | Chloride hydroxides | 5.5 | A |
| 2827511000 | Sodium bromide | 5.5 | A |
| 2827512000 | Potassium bromide | 5.5 | A |
| 2827591000 | Calcium bromide | 5.5 | A |
| 2827599000 | Other | 5.5 | A |
| 2827601000 | Iodide oxides | 5.5 | A |
| 2827609010 | Potassium iodide | 5.5 | A |
| 2827609090 | Other | 5.5 | A |
| 2828100000 | Commercial calcium hypochlorite and other calcium hypochlorites | 5.5 | A |
| 2828901010 | Sodium hypochlorite | 5.5 | A |
| 2828901020 | Potassium hypochlorite | 5.5 | A |
| 2828901090 | Other | 5.5 | A |
| 2828902010 | Sodium chlorite | 5.5 | A |
| 2828902020 | Aluminium chlorite | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2828902090 | Other | 5.5 | A |
| 2828903000 | Hypobromites | 5.5 | A |
| 2829110000 | Of sodium | 5.5 | A |
| 2829191000 | Potassium chlorate | 5.5 | A |
| 2829192000 | Barium chlorate | 5.5 | A |
| 2829199000 | Other | 5.5 | A |
| 2829901010 | Sodium perchlorate | 5.5 | A |
| 2829901020 | Ammonium perchlorate | 5.5 | A |
| 2829901090 | Other | 5.5 | A |
| 2829902010 | Bromates | 5.5 | A |
| 2829902020 | Perbromates | 5.5 | A |
| 2829902030 | Iodates | 5.5 | A |
| 2829902040 | Periodates | 5.5 | A |
| 2830101000 | Sodium hydrogen sulphide | 5.5 | A |
| 2830109000 | Other | 5.5 | A |
| 2830901000 | Sulphides | 5.5 | A |
| 2830902000 | Polysulphides | 5.5 | A |
| 2831101000 | Sodium dithionite | 5.5 | A |
| 2831102000 | Sodium sulphoxy late (sodium form aldehyde sulphoxylate) | 5.5 | A |
| 2831901000 | Dithionites | 5.5 | A |
| 2831902000 | Sulphoxylates | 5.5 | A |
| 2832101000 | Sodium bisulphite | 5.5 | A |
| 2832109000 | Other | 5.5 | A |
| 2832201000 | Ammonium sulphite | 5.5 | A |
| 2832202000 | Potassium sulphites | 5.5 | A |
| 2832203000 | Calcium sulphites | 5.5 | A |
| 2832209000 | Other | 5.5 | A |
| 2832301000 | Ammonium thiosulphate | 5.5 | A |
| 2832302000 | Sodium thiosulphate | 5.5 | A |
| 2832303000 | Potassium thiosulphate | 5.5 | A |
| 2832309000 | Other | 5.5 | A |
| 2833110000 | Disodium sulphate | 5.5 | A |
| 2833191000 | Sodium hydrogen sulphate | 5.5 | A |
| 2833192000 | Disodium disulphate | 5.5 | A |
| 2833199000 | Other | 5.5 | A |
| 2833210000 | Of magnesium | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2833221000 | For manufacturing secondary batteries | 5 | A |
| 2833229000 | Other | 5.5 | A |
| 2833240000 | Of nickel | 5 | A |
| 2833251000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2833259000 | Other | 5.5 | A |
| 2833270000 | Of barium | 5.5 | A |
| 2833291000 | Iron sulphates | 5.5 | A |
| 2833292010 | For manufacturing secondary batteries | 5 | A |
| 2833292090 | Other | 5.5 | A |
| 2833293010 | For manufacturing secondary batteries | 5 | A |
| 2833293090 | Other | 5.5 | A |
| 2833299000 | Other | 5.5 | A |
| 2833300000 | Alums | 5.5 | A |
| 2833401000 | Diammonium peroxodisulphate | 5.5 | A |
| 2833402000 | Disodium peroxodisulphate | 5.5 | A |
| 2833403000 | Calcium peroxodisulphate | 5.5 | A |
| 2833409000 | Other | 5.5 | A |
| 2834101000 | Sodium nitrite | 5.5 | A |
| 2834109000 | Other | 5.5 | A |
| 2834210000 | Of potassium | 5.5 | A |
| 2834291000 | Barium nitrate | 5.5 | A |
| 2834299000 | Other | 5.5 | A |
| 2835101010 | Sodium hypophosphite | 5.5 | A |
| 2835101020 | Calcium hypophosphite | 5.5 | A |
| 2835101090 | Other | 5.5 | A |
| 2835102000 | Phosphites | 5.5 | A |
| 2835221000 | Of mono-sodium | 5.5 | A |
| 2835222000 | Of disodium | 5.5 | A |
| 2835240000 | Of potassium | 5.5 | A |
| 2835250000 | Calcium hydrogenorthophosphate ("dicalcium phosphate") | 5.5 | A |
| 2835260000 | Other phosphates of calcium | 5.5 | A |
| 2835291000 | Aluminium phosphate | 5.5 | A |
| 2835299000 | Other polyphosphates | 5.5 | A |
| 2835310000 | Sodium triphosphate (sodium | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | tripolyphosphate) | | |
| 2835391000 | Sodium metaphosphate | 5.5 | A |
| 2835392000 | Sodium pyrophosphate | 5.5 | A |
| 2835399000 | Other | 5.5 | A |
| 2836200000 | Disodium carbonate | 3 | A |
| 2836300000 | Sodium hydrogencarbonate (sodium bicarbonate) | 5.5 | A |
| 2836400000 | Potassium carbonates | 5.5 | A |
| 2836500000 | Calcium carbonate | 5.5 | A |
| 2836600000 | Barium carbonate | 5.5 | A |
| 2836910000 | Lithium carbonates | 5 | A |
| 2836920000 | Strontium carbonate | 5.5 | A |
| 2836991010 | Magnesium carbonate | 5.5 | A |
| 2836991020 | Commercial ammonium carbonate and other ammonium carbonates | 5.5 | A |
| 2836991031 | For manufacturing secondary batteries | 5 | A |
| 2836991039 | Other | 5.5 | A |
| 2836991090 | Other | 5.5 | A |
| 2836992000 | Peroxocarbonates (percarbonates) | 5.5 | A |
| 2837111000 | Sodium cyanides | 5.5 | A |
| 2837112000 | Sodium cyanide oxides | 5.5 | A |
| 2837191010 | Potassium cyanide | 5.5 | A |
| 2837191020 | Copper cyanides | 5.5 | A |
| 2837191030 | Zinc cyanide | 5.5 | A |
| 2837191090 | Other | 5.5 | A |
| 2837192000 | Cyanide oxides | 5.5 | A |
| 2837201000 | Ferrocyanides | 5.5 | A |
| 2837202000 | Ferricyanides | 5.5 | A |
| 2837209000 | Other | 5.5 | A |
| 2839110000 | Sodium metasilicates | 5.5 | A |
| 2839190000 | Other | 5.5 | A |
| 2839901000 | Zirconium silicates | 5.5 | A |
| 2839902000 | Barium silicates | 5.5 | A |
| 2839909000 | Other | 5.5 | A |
| 2840110000 | Anhydrous | 5 | A |
| 2840190000 | Other | 5 | A |
| 2840200000 | Other borates | 5 | A |
| 2840300000 | Peroxoborates (perborates) | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2841300000 | Sodium dichromate | 5.5 | A |
| 2841501000 | Potassium chromate | 5.5 | A |
| 2841509000 | Other | 5.5 | A |
| 2841610000 | Potassium permanganate | 5.5 | A |
| 2841691000 | Manganites | 5.5 | A |
| 2841692000 | Manganates | 5.5 | A |
| 2841693000 | Permanganates | 5.5 | A |
| 2841700000 | Molybdates | 5.5 | A |
| 2841800000 | Tungstates (wolframates) | 5 | A |
| 2841901000 | Stannates | 5.5 | A |
| 2841902010 | Barium titannate | 5.5 | A |
| 2841902020 | Strontium titannate | 5.5 | A |
| 2841902030 | Lead titannate | 5.5 | A |
| 2841902090 | Other | 5.5 | A |
| 2841903000 | Antimonates | 5.5 | A |
| 2841904000 | Ferrates and ferrites | 5.5 | A |
| 2841905000 | Vanadates | 5.5 | A |
| 2841906000 | Bismuthates | 5.5 | A |
| 2841909000 | Other | 5.5 | A |
| 2842101000 | Aluminosilicates | 6.5 | A |
| 2842109000 | Other | 5.5 | A |
| 2842901000 | Salts of selenium acids | 5.5 | A |
| 2842903000 | Double or complex salts containing sulphur | 5.5 | A |
| 2842905000 | Double or complex salts of selenium | 5.5 | A |
| 2842909000 | Other | 5.5 | A |
| 2843101000 | Colloidal silver | 5.5 | A |
| 2843102000 | Colloidal gold | 5.5 | A |
| 2843103000 | Colloidal platinum | 5.5 | A |
| 2843109000 | Other | 5.5 | A |
| 2843211000 | For making semiconductor | 5.5 | A |
| 2843219000 | Other | 5.5 | A |
| 2843291000 | For making semiconductor | 5.5 | A |
| 2843299000 | Other | 5.5 | A |
| 2843301000 | Potassium gold cyanide for making semiconductor | 5.5 | A |
| 2843309000 | Other | 5.5 | A |
| 2843901000 | Amalgams | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2843909010 | Platinum compounds | 5.5 | A |
| 2843909090 | Other | 5.5 | A |
| 2844101000 | Natural uranium | 0 | A |
| 2844102000 | Dispersions (containing natural uranium or natural uranium compounds) | 0 | A |
| 2844109000 | Other | 0 | A |
| 2844201000 | Uranium enriched in U235 | 0 | A |
| 2844202000 | Dispersions (containing uranium enriched in U235, plutonium or compounds of these products) | 0 | A |
| 2844209000 | Other | 0 | A |
| 2844301000 | Dispersions (containing uranium depleted in U235, thorium or compounds of these products) | 0 | A |
| 2844309000 | Other | 0 | A |
| 2844401000 | Radioactive elements | 0 | A |
| 2844402000 | Radioactive isotopes | 0 | A |
| 2844403000 | Dispersions (containing radioactive elements, isotopes or compound) | 0 | A |
| 2844409000 | Other | 0 | A |
| 2844500000 | Spent (irradiated) fuel elements (cartridges) of nuclear reactors | 0 | A |
| 2845100000 | Heavy water (deuterium oxide) | 0 | A |
| 2845901000 | Heavy hydrogen (deuterium) | 0 | A |
| 2845902000 | Isotopes of carbon | 0 | A |
| 2845909000 | Other | 0 | A |
| 2846100000 | Cerium compounds | 5 | A |
| 2846901000 | Yttrium oxide | 5 | A |
| 2846909000 | Other | 5 | A |
| 2847002000 | For making semiconductor | 5.5 | A |
| 2847009000 | Other | 5.5 | A |
| 2848001000 | Of copper (phosphor copper), containing more than 15 % by weight of phosphorus | 5.5 | A |
| 2848002000 | Aluminium phosphide | 5.5 | A |
| 2848009000 | Other | 5.5 | A |
| 2849100000 | Of calcium | 5.5 | A |
| 2849200000 | Of silicon | 5 | A |
| 2849901000 | Complex carbides | 5.5 | A |
| 2849909010 | Tungsten carbides | 5.5 | A |
| 2849909090 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2850001000 | Hydrides | 5.5 | A |
| 2850002000 | Nitrides | 5.5 | A |
| 2850003000 | Azides | 5.5 | A |
| 2850004000 | Silicides | 5.5 | A |
| 2850005000 | Borides | 5.5 | A |
| 2852101000 | Of subheading 2825.90, 2827.39, 2827.49, 2827.60, 2830.90, 2833.29, 2834.29, 2835.39, 2837.19, 2837.20, 2841.50, 2842.10, 2842.90, 2843.90, 2848.00, 2849.90, 2850.00 or 2853.00 | 5.5 | A |
| 2852102000 | Of heading 2931, Of subheading 2918.11, 2932.99, 2934.99.9090, 3201.90.2000, 3201.90.4000, 3206.50, 3707.90, 3822.00.1091 or 3822.00.2091 | 6.5 | A |
| 2852103000 | Of subheading 2934.99.2000, 3822.00.1092 or 3822.00.2092 | 6.5 | A |
| 2852104000 | Of subheading 3502.90 or 3504.00 | 8 | A |
| 2852105000 | Of subheading 3822.00.101, 3822.00.102, 3822.00.1093, 3822.00.201, 3822.00.202 or 3822.00.2093 | 0 | A |
| 2852106000 | Of subheading 3822.00.1099 or 3822.00.2099 | 8 | A |
| 2852901000 | Of subheading 2830.90, 2835.39, 2842.10.9000, 2848.00, 2849.90 or 2850.00 | 5.5 | A |
| 2852902000 | Of subheading 2842.10.1000, 2934.99.2000, 2934.99.9090, 3201.90, 3824.90.2100, 3824.90.2200 or 3824.90.2490 to 3824.90.9090 | 6.5 | A |
| 2852903000 | Of caseinates and other casein derivatives of subheading 3501.90(excluding those for manufacturing coffee creamer) | 20 | E |
| 2852904000 | Of subheading 3502.90 or 3504.00 | 8 | C |
| 2853001000 | Distilled or conductivity water and water of similar purity | 5.5 | A |
| 2853002000 | Compressed air | 5.5 | A |
| 2853003000 | Amalgam | 5.5 | A |
| 2853004010 | Cyanogen chloride | 5.5 | A |
| 2853004090 | Other | 5.5 | A |
| 2853005000 | Alkali amides | 5.5 | A |
| 2853009000 | Other | 5.5 | A |
| 2901101000 | Butanes | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2901102000 | Hexanes | 0 | A |
| 2901103000 | Heptanes | 0 | A |
| 2901109000 | Other | 0 | A |
| 2901210000 | Ethylene | 0 | A |
| 2901220000 | Propene (propylene) | 0 | A |
| 2901230000 | Butene (butylene) and isomers thereof | 0 | A |
| 2901241000 | Buta-1,3-diene | 0 | A |
| 2901242000 | Isoprene | 0 | A |
| 2901291000 | Hexene | 0 | A |
| 2901292000 | Octene | 0 | A |
| 2901299000 | Other | 0 | A |
| 2902110000 | Cyclohexane | 5 | A |
| 2902191000 | Ethylidene Norbornene | 5 | A |
| 2902199000 | Other | 5 | A |
| 2902200000 | Benzene | 3 | A |
| 2902300000 | Toluene | 3 | A |
| 2902410000 | o-xylene | 5 | A |
| 2902420000 | m-xylene | 5 | A |
| 2902430000 | p-xylene | 3 | A |
| 2902440000 | Mixed xylene isomers | 3 | A |
| 2902500000 | Styrene | 0 | A |
| 2902600000 | Ethylbenzene | 5 | A |
| 2902700000 | Cumene | 3 | A |
| 2902901000 | Naphthalene | 0 | A |
| 2902902000 | Methylnaphthalene | 0 | A |
| 2902903000 | Methyl styrene | 0 | A |
| 2902909000 | Other | 0 | A |
| 2903111000 | Chloromethane (methyl chloride) | 5.5 | A |
| 2903112000 | Chloroethane (ethyl chloride) | 5.5 | A |
| 2903120000 | Dichloromethane (methylene chloride) | 5.5 | A |
| 2903130000 | Chloroform (trichloromethane) | 5.5 | A |
| 2903140000 | Carbon tetrachloride | 5.5 | A |
| 2903150000 | Ethylene dichloride (ISO) (1,2-dichloroethane) | 5 | A |
| 2903191000 | 1,1,1-trichloroethane (methyl chloroform) | 5.5 | A |
| 2903199000 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2903210000 | Vinyl chloride (chloroethylene) | 5.5 | A |
| 2903220000 | Trichloroethylene | 5.5 | A |
| 2903230000 | Tetrachloroethylene (perchloroethylene) | 5.5 | A |
| 2903290000 | Other | 5.5 | A |
| 2903310000 | Ethylene dibromide (ISO) (1,2-dibromoethane) | 5.5 | A |
| 2903391000 | Bromomethane (methyl bromide) | 5.5 | A |
| 2903392000 | Bromoethane, excluding 1,2-dibromoethane | 5.5 | A |
| 2903393000 | Iodomethane | 5.5 | A |
| 2903394000 | Hexafluoroethane (CFC-116) | 5.5 | A |
| 2903395000 | 1,1-difluoro ethane (HFC-152a) | 5.5 | A |
| 2903396000 | 1,1,1,2-tetra fluoro ethane (HFC-134a) | 5.5 | A |
| 2903397000 | 1,1,3,3,3-pentafluoro-2-(trifluoromethyl)-1-propene | 5.5 | A |
| 2903399000 | Other | 5.5 | A |
| 2903710000 | Chlorodifluoromethane | 5.5 | A |
| 2903720000 | Dichlorotrifluoroethanes | 5.5 | A |
| 2903730000 | Dichlorofluoroethanes | 5.5 | A |
| 2903740000 | Chlorodifluoroethanes | 5.5 | A |
| 2903750000 | Dichloropentafluoropropanes | 5.5 | A |
| 2903761000 | Bromochlorodifluoromethane(Halon-1211) | 5.5 | A |
| 2903762000 | Bromotrifluoromethane(Halon-1301) | 5.5 | A |
| 2903763000 | Dibromotetrafluoroethane(Halon-2402) | 5.5 | A |
| 2903771000 | Trichlorofluoromethane | 5.5 | A |
| 2903772000 | Dichlorodifluoromethane | 5.5 | A |
| 2903773000 | Trichlorotrifluoroethanes | 5.5 | A |
| 2903774010 | Dichlorotetrafluoroethane(CFC-114) | 5.5 | A |
| 2903774020 | Chloropentafluoroethane(CFC-115) | 5.5 | A |
| 2903775000 | Chlorotrifluoromethane(CFC-13) | 5.5 | A |
| 2903776010 | Pentachlorofluoroethane(CFC-111) | 5.5 | A |
| 2903776020 | Tetrachlorodifluoroethane(CFC-112) | 5.5 | A |
| 2903777010 | Heptachlorofluoropropanes(CFC-211) | 5.5 | A |
| 2903777020 | Hexachlorodifluoropropanes(CFC-212) | 5.5 | A |
| 2903777030 | Pentachlorotrifluoropropanes(CFC-213) | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2903777040 | Tetrachlorotetrafluoropropanes(CFC-214) | 5.5 | A |
| 2903777050 | Trichloropentafluoropropanes(CFC-215) | 5.5 | A |
| 2903777060 | Dichlorohexafluoropropanes(CFC-216) | 5.5 | A |
| 2903777070 | Chloroheptafluoropropanes(CFC-217) | 5.5 | A |
| 2903779000 | Other | 5.5 | A |
| 2903780000 | Other perhalogenated derivatives | 5.5 | A |
| 2903791110 | Dichlorofluoromethane (HCFC-21) | 5.5 | A |
| 2903791120 | Chlorofluoromethane (HCFC-31) | 5.5 | A |
| 2903791210 | Chlorotetrafluoroethanes(HCFC-124) | 5.5 | A |
| 2903791290 | Other | 5.5 | A |
| 2903791300 | Chlorofluoropropanes | 5.5 | A |
| 2903792000 | Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine | 5.5 | A |
| 2903799000 | Other | 5.5 | A |
| 2903810000 | 1,2,3,4,5,6-Hexachlorocyclohexane(HCH(ISO)), including lindane(ISO, INN) | 5.5 | A |
| 2903820000 | Aldrin(ISO), chlordane(ISO) and heptachlor(ISO) | 5.5 | A |
| 2903890000 | Other | 5.5 | A |
| 2903911000 | Chlorobenzene | 5.5 | A |
| 2903919000 | Other | 5.5 | A |
| 2903921000 | Hexachlorobenzene(ISO) | 5.5 | A |
| 2903922000 | DDT(ISO)(clofenotane(INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) | 5.5 | A |
| 2903991000 | Benzyl chloride | 5.5 | A |
| 2903992010 | 1,2,4-Trichlorobenzene | 5.5 | A |
| 2903992090 | Other | 5.5 | A |
| 2903993000 | Benzotrichloride | 5.5 | A |
| 2903999000 | Other | 5.5 | A |
| 2904101000 | Benzene sulphonic acid | 5.5 | A |
| 2904109000 | Other | 5.5 | A |
| 2904201000 | Nitrotoluene | 5.5 | A |
| 2904209010 | Nitrobenzene | 5.5 | A |
| 2904209020 | 4-Nitrobiphenyl and its salts | 5.5 | A |
| 2904209090 | Other | 5.5 | A |
| 2904901000 | 2,4-dinitrochlorobenzene | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2904902000 | p-nitrochlorobenzene | 5.5 | A |
| 2904903000 | Trichloronitromethane (chloropicrin) | 5.5 | A |
| 2904909000 | Other | 5.5 | A |
| 2905110000 | Methanol (methyl alcohol) | 2 | A |
| 2905121000 | Propan-1-ol (propyl alcohol) | 5.5 | A |
| 2905122010 | For making semiconductor | 5.5 | A |
| 2905122090 | Other | 5.5 | A |
| 2905130000 | Butan-1-ol (n-butyl alcohol) | 5 | A |
| 2905140000 | Other butanols | 5.5 | A |
| 2905161000 | 2-ethylhexyl alcohol | 5.5 | A |
| 2905169000 | Other | 5.5 | A |
| 2905171000 | Dodecan-1-ol (lauryl alcohol) | 5.5 | A |
| 2905172000 | Hexadecan-1-ol (cetyl alcohol) | 5.5 | A |
| 2905173000 | Octadecan-1-ol (stearyl alcohol) | 5.5 | A |
| 2905191000 | Heptyl alcohols | 5.5 | A |
| 2905192000 | Nonyl acohol | 5.5 | A |
| 2905193000 | Isononyl alcohol | 3 | A |
| 2905194000 | Pentanol (amyl alcohol) and isomers thereof | 5.5 | A |
| 2905199010 | 3,3-dimethyl butan-2-ol (pinacolyl alcohol) | 5 | A |
| 2905199020 | 2-Propyl heptyl alcohol | 5 | A |
| 2905199030 | Isodecyl alcohol | 3 | A |
| 2905199090 | Other | 5 | A |
| 2905221000 | Geraniol, citronellol, linalool, rhodinol and nerol | 5 | A |
| 2905229000 | Other | 5 | A |
| 2905290000 | Other | 5 | A |
| 2905310000 | Ethylene glycol (ethanediol) | 3 | A |
| 2905320000 | Propylene glycol (propane-1,2-diol) | 5.5 | A |
| 2905391000 | 1,4-Butanediol | 5.5 | A |
| 2905392000 | Neopentyl glycol | 5.5 | A |
| 2905399000 | Other | 5.5 | A |
| 2905410000 | 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane) | 5.5 | A |
| 2905420000 | Pentaerythritol | 5.5 | A |
| 2905430000 | Mannitol | 8 | F |
| 2905440000 | D-glucitol (sorbitol) | 8 | F |
| 2905450000 | Glycerol | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2905490000 | Other | 5.5 | A |
| 2905510000 | Ethchlorvynol (INN) | 5.5 | A |
| 2905590000 | Other | 5.5 | A |
| 2906110000 | Menthol | 5.5 | A |
| 2906120000 | Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols | 5.5 | A |
| 2906131000 | Sterols | 5.5 | A |
| 2906132000 | Inositols | 5.5 | A |
| 2906191000 | Borneol | 5.5 | A |
| 2906192000 | Terpineols | 5.5 | A |
| 2906199000 | Other | 5.5 | A |
| 2906210000 | Benzyl alcohol | 5.5 | A |
| 2906291000 | Phenylethyl alcohol | 5.5 | A |
| 2906292000 | Phenylpropyl alcohol | 5.5 | A |
| 2906293000 | Cinnamyl alcohol | 5.5 | A |
| 2906299000 | Other | 5.5 | A |
| 2907111000 | Phenol | 5.5 | A |
| 2907112000 | Salts of phenol | 5.5 | A |
| 2907121000 | Cresols | 5.5 | A |
| 2907122000 | Salts of cresols | 5.5 | A |
| 2907131000 | Octylphenol | 5.5 | A |
| 2907132000 | Nonylphenol | 5 | A |
| 2907139000 | Other | 5.5 | A |
| 2907151000 | Naphthols | 5.5 | A |
| 2907152000 | Salts of naphthols | 5.5 | A |
| 2907191000 | Thymol | 5.5 | A |
| 2907192000 | Xylenols and their salts | 5.5 | A |
| 2907199000 | Other | 5.5 | A |
| 2907211000 | Resorcinol | 5.5 | A |
| 2907212000 | Salts of resorcinol | 5.5 | A |
| 2907221000 | Hydroquinone | 5.5 | A |
| 2907222000 | Salts of hydroquinone | 5.5 | A |
| 2907231000 | 4,4'-Isopropylidenediphenol (bisphenol A) | 5.5 | A |
| 2907232000 | Salts of 4,4'-isopropylidenediphenol (bisphenol A) | 5.5 | A |
| 2907291000 | Catechol | 5.5 | A |
| 2907299000 | Other | 5.5 | A |
| 2908110000 | Pentachlorophenol (ISO) | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2908191000 | Chlorophenols, excluding pentachlorophenol | 5 | A |
| 2908192000 | Tetra bromo bisphenol-A | 5 | A |
| 2908193000 | Tribromophenol | 5 | A |
| 2908199000 | Other | 5 | A |
| 2908910000 | Dinoseb (ISO) and its salts | 5.5 | A |
| 2908920000 | 4,6-Dinitro-o-cresol[DNOC(ISO)] and its salts | 5.5 | A |
| 2908991000 | Naphthol sulphonic acids and their salts | 5.5 | A |
| 2908992000 | Phenol sulphonic acids | 5.5 | A |
| 2908993000 | Nitrated derivatives and their salts | 5.5 | A |
| 2908994000 | Nitrosated derivatives and their salts | 5.5 | A |
| 2908999000 | Other | 5.5 | A |
| 2909110000 | Diethyl ether | 5.5 | A |
| 2909191000 | Bis (chloromethyl) ether | 5.5 | A |
| 2909192000 | Methyl tertiary butyl ether | 5.5 | A |
| 2909199000 | Other | 5.5 | A |
| 2909200000 | Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | 5.5 | A |
| 2909301000 | Anisole | 5.5 | A |
| 2909302000 | Anethole | 5.5 | A |
| 2909303000 | Diphenylether | 5.5 | A |
| 2909304000 | Ambrette musk | 5.5 | A |
| 2909305000 | Decabromodiphenyl oxide | 5.5 | A |
| 2909309010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2909309090 | Other | 5.5 | A |
| 2909410000 | 2,2'-Oxydiethanol (diethylene glycol, digol) | 5.5 | A |
| 2909430000 | Monobutyl ethers of ethylene glycol or of diethylene glycol | 5.5 | A |
| 2909441000 | Monomethyl ethers of ethylene glycol or of diethylene glycol | 5.5 | A |
| 2909449000 | Other | 5.5 | A |
| 2909491000 | Triethylene glycol | 5.5 | A |
| 2909499000 | Other | 5.5 | A |
| 2909501000 | Eugenol | 5.5 | A |
| 2909502000 | Isoeugenol | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2909503000 | Ether-alcohol-phenols | 5.5 | A |
| 2909509000 | Other | 5.5 | A |
| 2909601000 | Alcohol peroxides | 5.5 | A |
| 2909602000 | Dicumyl peroxide | 5.5 | A |
| 2909603000 | Methyl ethyl ketone peroxide | 5.5 | A |
| 2909609000 | Other | 5.5 | A |
| 2910100000 | Oxirane (ethylene oxide) | 5 | A |
| 2910200000 | Methyloxirane (propylene oxide) | 5.5 | A |
| 2910300000 | 1-Chloro-2,3-epoxypropane (epichlorohydrin) | 5.5 | A |
| 2910400000 | Dieldrin (ISO, INN) | 5.5 | A |
| 2910900000 | Other | 5.5 | A |
| 2911001010 | Acetals | 5.5 | A |
| 2911001020 | Hemiacetals | 5.5 | A |
| 2911009000 | Other | 5.5 | A |
| 2912110000 | Methanal (formaldehyde) | 5.5 | A |
| 2912120000 | Ethanal (acetaldehyde) | 5.5 | A |
| 2912191000 | Citronellaldehyde | 5.5 | A |
| 2912192000 | Citral | 5.5 | A |
| 2912193000 | Butanal (butyraldehyde, normal isomer) | 5.5 | A |
| 2912199000 | Other | 5.5 | A |
| 2912210000 | Benzaldehyde | 5.5 | A |
| 2912292000 | Phenylacetaldehyde | 5.5 | A |
| 2912293000 | Cinnamaldehyde | 5.5 | A |
| 2912294000 | Alpha-amylcinnamaldehyde | 5.5 | A |
| 2912295000 | Cyclamen aldehyde | 5.5 | A |
| 2912299000 | Other | 5.5 | A |
| 2912410000 | Vanillin (4-hydroxy-3-methoxybenzaldehyde) | 5 | A |
| 2912420000 | Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde) | 5.5 | A |
| 2912491000 | 3,4,5-trimethoxybenz-aldehyde | 5.5 | A |
| 2912499000 | Other | 5.5 | A |
| 2912501000 | Trioxan | 5.5 | A |
| 2912502000 | Paraldehyde | 5.5 | A |
| 2912503000 | Metaldehyde | 5.5 | A |
| 2912509000 | Other | 5.5 | A |
| 2912600000 | Paraformaldehyde | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2913000000 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12. | 5.5 | A |
| 2914110000 | Acetone | 5.5 | A |
| 2914120000 | Butanone (methyl ethyl ketone) | 3 | A |
| 2914130000 | 4-Methylpentan-2-one (methyl isobutyl ketone) | 5.5 | A |
| 2914191000 | 3,3-dimethyl-2-butanone (pinacolone) | 5.5 | A |
| 2914199000 | Other | 5.5 | A |
| 2914221000 | Cyclohexanone | 5 | A |
| 2914222000 | Methylcyclohexanones | 5 | A |
| 2914231000 | Ionones | 5 | A |
| 2914232000 | Methylionones | 5 | A |
| 2914291000 | Jasmone | 5 | A |
| 2914299000 | Other | 5 | A |
| 2914310000 | Phenylacetone (phenylpropan-2-one) | 5.5 | A |
| 2914390000 | Other | 5.5 | A |
| 2914401000 | Diacetone alcohol (4-Hydroxy-4-methylpentane-2-one) | 5.5 | A |
| 2914409000 | Other | 5.5 | A |
| 2914501000 | Ketone-phenols | 5.5 | A |
| 2914509000 | Other | 5.5 | A |
| 2914610000 | Anthraquinone | 5.5 | A |
| 2914691000 | Derivatives of anthraquinone | 5.5 | A |
| 2914699010 | Qunione-alcohols, quinonephenols, and quinone-aldehydes | 5.5 | A |
| 2914699090 | Other | 5.5 | A |
| 2914701000 | Ketone musk | 5 | A |
| 2914709010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2914709090 | Other | 5 | A |
| 2915110000 | Formic acid | 5.5 | A |
| 2915121000 | Calcium formate | 5.5 | A |
| 2915122000 | Ammonium formate | 5.5 | A |
| 2915129000 | Other | 5.5 | A |
| 2915131000 | Methyl formate | 5.5 | A |
| 2915132000 | 2-ethylhexylchloroformate | 5.5 | A |
| 2915139000 | Other | 5.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2915210000 | Acetic acid | 5.5 | A |
| 2915240000 | Acetic anhydride | 5.5 | A |
| 2915291000 | Calcium acetate | 5.5 | A |
| 2915292000 | Sodium acetate | 5.5 | A |
| 2915293000 | Cobalt acetate | 5.5 | A |
| 2915299000 | Other | 5.5 | A |
| 2915310000 | Ethyl acetate | 5.5 | A |
| 2915320000 | Vinyl acetate | 5.5 | A |
| 2915331000 | For making semiconductor | 5.5 | A |
| 2915339000 | Other | 5.5 | A |
| 2915360000 | Dinoseb (ISO) acetate | 5.5 | A |
| 2915391000 | Amyl acetate | 5.5 | A |
| 2915392000 | Isoamyl acetate | 5.5 | A |
| 2915393000 | Methyl acetate | 5.5 | A |
| 2915394000 | Isobutyl acetate | 5.5 | A |
| 2915395000 | 2-Ethoxyethyl acetate | 5.5 | A |
| 2915399000 | Other | 5.5 | A |
| 2915401000 | Monochloroacetic acid | 5.5 | A |
| 2915409000 | Other | 5.5 | A |
| 2915500000 | Propionic acid, its salts and esters | 5.5 | A |
| 2915600000 | Butanoic acids, pentanoic acids, their salts and esters | 5.5 | A |
| 2915701000 | Palmitic acid, its salts and esters | 5.5 | A |
| 2915702010 | Stearic acid | 5.5 | A |
| 2915702020 | Magnesium stearate | 5.5 | A |
| 2915702030 | Lead stearate | 5.5 | A |
| 2915702040 | Zinc stearate | 5.5 | A |
| 2915702050 | Barium stearate | 5.5 | A |
| 2915702060 | Cadmium stearate | 5.5 | A |
| 2915702070 | Calcium stearate | 5.5 | A |
| 2915702080 | Butyl stearate | 5.5 | A |
| 2915702090 | Other | 5.5 | A |
| 2915901000 | Neodecanoilchloride and pivaloylchloride | 5.5 | A |
| 2915909010 | 2-ethyl hexoic acid | 5.5 | A |
| 2915909090 | Other | 5.5 | A |
| 2916111000 | Acrylic acid | 6.5 | A |
| 2916119000 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2916121000 | Ethyl acrylate | 6.5 | A |
| 2916122000 | Methyl acrylate | 6.5 | A |
| 2916123000 | Butyl acrylate | 6.5 | A |
| 2916124000 | 2-ethyl hexyl acrylate | 6.5 | A |
| 2916129000 | Other | 6.5 | A |
| 2916131000 | Methacrylic acid | 6.5 | A |
| 2916139000 | Other | 6.5 | A |
| 2916141000 | Methyl methacrylate | 6.5 | A |
| 2916149000 | Other | 6.5 | A |
| 2916151000 | Oleic acid, its salts and esters | 6.5 | A |
| 2916152000 | Linoleic acid, its salts and esters | 6.5 | A |
| 2916153000 | Linolenic acid, its salts and esters | 6.5 | A |
| 2916160000 | Binapacryl(ISO) | 6.5 | A |
| 2916190000 | Other | 6.5 | A |
| 2916201000 | Cyclohexane carboxylic acid | 6.5 | A |
| 2916202000 | Cyclopentenyl acetic acid | 6.5 | A |
| 2916209010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2916209090 | Other | 6.5 | A |
| 2916311000 | Benzoic acid | 6.5 | A |
| 2916312000 | Sodium benzoate | 6.5 | A |
| 2916313000 | Benzyl benzoates | 6.5 | A |
| 2916319010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2916319090 | Other | 6.5 | A |
| 2916321000 | Benzoyl peroxide | 6.5 | A |
| 2916322000 | Benzoyl chloride | 6.5 | A |
| 2916341000 | Phenylacetic acid | 6.5 | A |
| 2916342000 | Salts of phenylacetic acid | 6.5 | A |
| 2916391000 | Cinnamic acid | 6.5 | A |
| 2916399010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2916399090 | Other | 6.5 | A |
| 2917111000 | Oxalic acid | 6.5 | A |
| 2917112000 | Salts of oxalic acid | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2917113000 | Esters of oxalic acid | 6.5 | A |
| 2917121000 | Adipic acid | 6.5 | A |
| 2917122000 | Salts of adipic acid | 6.5 | A |
| 2917123010 | Dioctyl adipate | 6.5 | A |
| 2917123090 | Other | 6.5 | A |
| 2917131000 | Azelaic acid, its salts and esters | 6.5 | A |
| 2917132000 | Sebacic acid, its salts and esters | 6.5 | A |
| 2917140000 | Maleic anhydride | 6.5 | B |
| 2917191000 | Maleic acid | 6.5 | A |
| 2917192000 | Succinic acid | 6.5 | A |
| 2917193000 | Sodium succinate | 6.5 | A |
| 2917194000 | Diethyl malonate | 6.5 | A |
| 2917195000 | Diisopropyl malonate | 6.5 | A |
| 2917199000 | Other | 6.5 | A |
| 2917200000 | Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 6.5 | A |
| 2917321000 | Di-2-ethyl hexyl orthophthalate | 6.5 | A |
| 2917329000 | Other | 6.5 | A |
| 2917331000 | Dinonyl orthophthalate | 6.5 | A |
| 2917332000 | Didecyl orthophthalates | 6.5 | A |
| 2917341000 | Diheptyl orthophthalate | 6.5 | A |
| 2917342000 | Diisodecyl orthophthalate | 6.5 | A |
| 2917343000 | Dibutyl orthophthalates | 6.5 | A |
| 2917349000 | Other | 6.5 | A |
| 2917350000 | Phthalic anhydride | 6.5 | A |
| 2917361000 | Terephthalic acid | 3 | A |
| 2917369000 | Other | 6.5 | A |
| 2917370000 | Dimethyl terephthalate | 6.5 | A |
| 2917391000 | Isophthalic acid | 6.5 | A |
| 2917392000 | Trioctyltrimellitate (T.O.T.M) | 6.5 | A |
| 2917393000 | Trimellitic anhydride | 6.5 | A |
| 2917399000 | Other | 6.5 | A |
| 2918111000 | Lactic acid | 6.5 | A |
| 2918112000 | Salts of lactic acid | 6.5 | A |
| 2918113000 | Esters of lactic acid | 6.5 | A |
| 2918120000 | Tartaric acid | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2918131000 | Salts of tartaric acid | 6.5 | A |
| 2918132000 | Esters of tartaric acid | 6.5 | A |
| 2918140000 | Citric acid | 6.5 | A |
| 2918151010 | Calcium citrate | 6.5 | A |
| 2918151090 | Other | 6.5 | A |
| 2918152000 | Esters of citric acid | 6.5 | A |
| 2918161000 | Gluconic acid | 6.5 | A |
| 2918162000 | Salts of gluconic acid | 6.5 | A |
| 2918163000 | Esters of gluconic acid | 6.5 | A |
| 2918180000 | Chlorobenzilate (ISO) | 6.5 | A |
| 2918191010 | Malic acid | 6.5 | A |
| 2918191020 | 2,2-diphenyl-2-hydroxyacetic acid (benzilic acid) | 6.5 | A |
| 2918191090 | Other | 6.5 | A |
| 2918192010 | Salts of malic acid | 6.5 | A |
| 2918192090 | Other | 6.5 | A |
| 2918193010 | Esters of malic acid | 6.5 | A |
| 2918193020 | Methyl benzilate | 6.5 | A |
| 2918193090 | Other | 6.5 | A |
| 2918199000 | Other | 6.5 | A |
| 2918211000 | Salicylic acid | 6.5 | A |
| 2918212010 | Sodium salicylate | 6.5 | A |
| 2918212090 | Other | 6.5 | A |
| 2918221000 | O-acetylsalicylic acid | 6.5 | A |
| 2918222000 | Salts of o-acetylsalicylic acid | 6.5 | A |
| 2918223000 | Esters of o-acetylsalicylic acid | 6.5 | A |
| 2918231010 | Methyl salicylate | 6.5 | A |
| 2918231020 | Ethyl salicylate | 6.5 | A |
| 2918231090 | Other | 6.5 | A |
| 2918232000 | Salts of other esters of salicylic acid | 6.5 | A |
| 2918291000 | β-oxynaphthoic acid and its salts | 6.5 | A |
| 2918299010 | Gallic acid | 6.5 | A |
| 2918299020 | Parahydroxynaphthoic acid | 6.5 | A |
| 2918299030 | Parahydroxybenzoic acid | 6.5 | A |
| 2918299040 | Salts and esters of gallic acid | 6.5 | A |
| 2918299090 | Other | 6.5 | A |
| 2918301000 | Material for manufacturing agricultural chemicals (registered | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | material under the Agricultural Chemicals Management Act) | | |
| 2918309000 | Other | 6.5 | A |
| 2918910000 | 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters | 6.5 | A |
| 2918991000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2918999000 | Other | 6.5 | A |
| 2919100000 | Tris(2,3-dibromopropyl) phosphate | 6.5 | A |
| 2919901011 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2919901019 | Other | 6.5 | A |
| 2919901020 | Glycerophosphoric acid | 6.5 | A |
| 2919901090 | Other | 6.5 | A |
| 2919902000 | Salts of phosphoric esters | 6.5 | A |
| 2919909000 | Other | 6.5 | A |
| 2920111000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2920119000 | Other | 6.5 | A |
| 2920191000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2920199010 | 0.0-dimethyl-0-(3-methyl-4-nitrophenyl) thiophosphate | 6.5 | A |
| 2920199090 | Other | 6.5 | A |
| 2920901010 | Dimethyl sulfate | 6.5 | A |
| 2920901020 | Diethyl sulfate | 6.5 | A |
| 2920901090 | Other | 6.5 | A |
| 2920902000 | Of nitrous and nitric esters | 6.5 | A |
| 2920903000 | Of carbonic esters | 6.5 | A |
| 2920904010 | Dimethyl phosphite | 6.5 | A |
| 2920904020 | Diethyl phosphite | 6.5 | A |
| 2920904030 | Trimethyl phosphite | 6.5 | A |
| 2920904040 | Triethyl phosphite | 6.5 | A |
| 2920909010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2920909090 | Other | 6.5 | A |
| 2921111010 | Methylamine | 6.5 | A |
| 2921111020 | Salts of methylamine | 6.5 | A |
| 2921112010 | Dimethylamine | 6.5 | A |
| 2921112020 | Salts of dimethylamine | 6.5 | A |
| 2921113010 | Trimethylamine | 6.5 | A |
| 2921113020 | Salts of trimethylamine | 6.5 | A |
| 2921191000 | Dimethylaminoethyl chloride hydrochloride | 6.5 | A |
| 2921192000 | Diethylamine and its salts | 6.5 | A |
| 2921199010 | Dimethyl laurylamine | 6.5 | A |
| 2921199020 | Chlormethine (INN) (bis(2-chloroethyl)methylamine) | 6.5 | A |
| 2921199030 | Bis (2-chloroethyl) ethylamine | 6.5 | A |
| 2921199040 | Trichlormethine (INN) (tris(2-chloroethyl)amine) | 6.5 | A |
| 2921199050 | Di-isopropylamine | 6.5 | A |
| 2921199060 | N,N-diisopropyl-β-aminoethylchloride | 6.5 | A |
| 2921199070 | N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their protonated salts | 6.5 | A |
| 2921199090 | Other | 6.5 | A |
| 2921211000 | Ethylenediamine | 6.5 | A |
| 2921212000 | Salts of ethylenediamine | 6.5 | A |
| 2921221000 | Hexamethylenediamine | 6.5 | A |
| 2921222000 | Hexamethylenediamine adipate | 6.5 | A |
| 2921229000 | Other | 6.5 | A |
| 2921291000 | Diethylenetriamine | 5 | A |
| 2921292000 | Triethylene tetramine | 5 | A |
| 2921299000 | Other | 5 | A |
| 2921301000 | Cyclohexylamine | 6.5 | A |
| 2921309000 | Other | 6.5 | A |
| 2921411000 | Aniline | 6.5 | A |
| 2921412000 | Salts of aniline | 6.5 | A |
| 2921421000 | Nitrohalogenated derivatives of aniline | 6.5 | A |
| 2921422000 | 2,4,5-trichloroaniline | 6.5 | A |
| 2921429010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2921429090 | Other | 6.5 | A |
| 2921431000 | Para-toluidine-m-sulfonic acid and its salts | 6.5 | A |
| 2921432000 | 2-chloro-para-toluidine-5-sulfonic acid and its salts | 6.5 | A |
| 2921433000 | 3-amino-6-chlorotoluene-4-sulfonic acid and its salts | 6.5 | A |
| 2921439010 | Toluidines | 6.5 | A |
| 2921439091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2921439099 | Other | 6.5 | A |
| 2921441000 | Diphenylamine | 6.5 | A |
| 2921449000 | Other | 6.5 | A |
| 2921451000 | 1-naphthylamine-4-sulfonic acid and its salts | 6.5 | A |
| 2921459010 | 1-Naphthylamine (alpha-naphthylamine) and its salts | 6.5 | A |
| 2921459020 | 2-Naphthylamine (beta-naphthylamine) and its salts | 6.5 | A |
| 2921459030 | 2-naphthylamine-3,6,8-trisulfonic acid and its salts | 5 | A |
| 2921459090 | Other | 6.5 | A |
| 2921460000 | Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (lNN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof | 6.5 | A |
| 2921491000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2921499000 | Other | 6.5 | A |
| 2921511000 | N-phenyl-N'-isopropyl-para-phenylenediamine | 6.5 | A |
| 2921512000 | N-(1,3-Dimethyl butyl)-N'-phenyl-para-phenylenediamine | 6.5 | A |
| 2921519010 | o-phenylene diamine | 6.5 | A |
| 2921519020 | m-phenylene diamine | 6.5 | A |
| 2921519030 | p-phenylene diamine | 6.5 | A |
| 2921519040 | Diaminotoluenes | 6.5 | A |
| 2921519090 | Other | 6.5 | A |
| 2921591000 | 3,3-Dichloro benzidine sulfonic acid salts | 6.5 | A |
| 2921599010 | Benzidine | 6.5 | A |
| 2921599020 | Benzidine dihydrochloride | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2921599030 | 4,4'diaminostilbene-2,2'-disulfonic acid and its salts | 6.5 | A |
| 2921599040 | Benzidine's salts other than benzidine dihydrochloride | 6.5 | A |
| 2921599050 | o-Tolidine and its salts | 6.5 | A |
| 2921599090 | Other | 6.5 | A |
| 2922111000 | Monoethanolamine | 6.5 | A |
| 2922112000 | Salts of monoethanolamine | 6.5 | A |
| 2922121000 | Diethanolamine | 6.5 | A |
| 2922122000 | Salts of diethanolamine | 6.5 | A |
| 2922131000 | Triethanolamine | 3 | A |
| 2922132000 | Salts of triethanolamine | 6.5 | A |
| 2922140000 | Dextropropoxyphene (INN) and its salts | 6.5 | A |
| 2922191000 | Arylethanolamines | 6.5 | A |
| 2922193010 | N,N-Dimethyl-2 aminoethanol and its protonated salts | 6.5 | A |
| 2922193020 | N,N-Diethyl-2-aminoethanol and its protonated salts | 6.5 | A |
| 2922193090 | Other | 6.5 | A |
| 2922194000 | Ethyldiethanolamine | 6.5 | A |
| 2922195000 | Methyldiethanolamine | 6.5 | A |
| 2922196000 | Diethylaminoethanol | 6.5 | A |
| 2922199000 | Other | 6.5 | A |
| 2922211000 | 7-amino-1-naphthol-3-sulphonic acid (gamma acid) and its salts | 6.5 | A |
| 2922212000 | 8-amino-1-naphthol-3, 6-disulphonic acid (H acid) and its salts | 3 | A |
| 2922213000 | 2-amino-5-naphthol-7-disulphonic acid (J acid) and its salts | 6.5 | A |
| 2922219000 | Other | 6.5 | A |
| 2922291000 | Para-aminophenol | 6.5 | A |
| 2922299010 | Meta-aminophenol | 6.5 | A |
| 2922299020 | Ortho-aminophenol | 6.5 | A |
| 2922299030 | Amino cresols | 6.5 | A |
| 2922299040 | Phenetidines and their salts | 6.5 | A |
| 2922299090 | Other | 6.5 | A |
| 2922310000 | Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof | 6.5 | A |
| 2922392000 | Amino anthraquinons and their salts | 6.5 | A |
| 2922393000 | Derivatives of amino anthraquinons | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2922399000 | Other | 6.5 | A |
| 2922411000 | Lysine | 6.5 | A |
| 2922412000 | Esters of lysine | 6.5 | A |
| 2922413000 | Salts of lysine and its esters | 6.5 | A |
| 2922421000 | Glutamic acid | 5 | A |
| 2922422000 | Sodium glutamate | 6.5 | A |
| 2922423000 | Other salts of glutamic acid | 6.5 | A |
| 2922431000 | Anthranilic acid | 6.5 | A |
| 2922439000 | Salts of anthranilic acid | 6.5 | A |
| 2922440000 | Tilidine (INN) and its salts | 6.5 | A |
| 2922491000 | Glycine | 6.5 | A |
| 2922492000 | Alanine | 6.5 | A |
| 2922493000 | Leucine | 6.5 | A |
| 2922494000 | Valine | 6.5 | A |
| 2922495000 | Aspartic acid | 6.5 | A |
| 2922496000 | Phenylglycine | 6.5 | A |
| 2922497000 | Ethyl para amino benzoate | 6.5 | A |
| 2922499000 | Other | 6.5 | A |
| 2922501000 | Serine | 6.5 | A |
| 2922502000 | Para-amino salicylic acid and its salts | 6.5 | A |
| 2922503000 | 1-p-nitrophenol-2-amino-1,3-propane diol | 6.5 | A |
| 2922504000 | Dialphahydroxyphenylglycine | 6.5 | A |
| 2922509010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2922509090 | Other | 6.5 | A |
| 2923101000 | Choline | 6.5 | A |
| 2923102000 | Salts of choline | 6.5 | A |
| 2923201000 | Lecithins | 6.5 | A |
| 2923202000 | Other phosphoaminolipids | 6.5 | A |
| 2923900000 | Other | 6.5 | A |
| 2924110000 | Meprobamate (INN) | 6.5 | A |
| 2924121000 | Fluoroacetamide (ISO) | 6.5 | A |
| 2924122000 | Monocrotophos (ISO) | 6.5 | A |
| 2924123000 | Phosphamidon (ISO) | 6.5 | A |
| 2924191000 | Dimethylformamide | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2924192000 | Dimethylacetamide | 6.5 | A |
| 2924199010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2924199090 | Other | 6.5 | A |
| 2924211000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2924219000 | Other | 6.5 | A |
| 2924230000 | 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts | 6.5 | A |
| 2924240000 | Ethinamate (INN) | 6.5 | A |
| 2924291010 | Aminoacetanilide and its derivatives | 6.5 | A |
| 2924291020 | Acetaminophen | 6.5 | A |
| 2924291090 | Other | 6.5 | A |
| 2924292000 | Aceto acetanilide and its derivatives | 5 | A |
| 2924299010 | Lidocaine hydrochloride | 6.5 | A |
| 2924299091 | Iopromide, Iopamidol and Iomeprol | 0 | A |
| 2924299092 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2924299099 | Other | 6.5 | A |
| 2925111000 | Saccharin | 6.5 | A |
| 2925112000 | Salts of saccharin | 6.5 | A |
| 2925120000 | Glutethimide (INN) | 6.5 | A |
| 2925191000 | Phthalimide | 6.5 | A |
| 2925199010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2925199090 | Other | 6.5 | A |
| 2925210000 | Chlordimeform (ISO) | 6.5 | A |
| 2925291000 | Diphenyl guanidine | 6.5 | A |
| 2925299010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2925299090 | Other | 6.5 | A |
| 2926100000 | Acrylonitrile | 6.5 | A |
| 2926200000 | 1-Cyanoguanidine (dicyandiamide) | 6.5 | A |
| 2926300000 | Fenproporex (INN) and its salts; methadone (INN) intermediate (4- | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | cyano-2-dimethylamino-4,4-diphenylbutane) | | |
| 2926901000 | Acetonitrile | 6.5 | A |
| 2926902000 | 1,4-diamino-2,3-dicyanoanthraquinon | 6.5 | A |
| 2926909010 | Malono nitrile | 6.5 | A |
| 2926909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2926909099 | Other | 6.5 | A |
| 2927001100 | 6-nitro-1-diazo-2-naphthol-4-sulfonic acid | 6.5 | A |
| 2927001900 | Other | 6.5 | A |
| 2927002100 | Azodicarbonamide | 6.5 | A |
| 2927002910 | Azoisobutyronitrile | 6.5 | A |
| 2927002990 | Other | 6.5 | A |
| 2927003000 | Azoxy-compounds | 6.5 | A |
| 2928001000 | Phenylhydrazine | 6.5 | A |
| 2928009010 | Perillartine | 6.5 | A |
| 2928009020 | Methylethyl ketoxime | 6.5 | A |
| 2928009091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2928009099 | Other | 6.5 | A |
| 2929101000 | Toluene diisocyanate | 6.5 | A |
| 2929102000 | Diphenyl methane diisocyanate | 6.5 | A |
| 2929109000 | Other | 6.5 | A |
| 2929901000 | Isocyanides | 6.5 | A |
| 2929903000 | Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates | 6.5 | A |
| 2929904000 | Diethyl-n,n-dimethylphosphoramidates | 6.5 | A |
| 2929905000 | o-ethyl-2-diisopropylaminoethyl methylphosphonite | 6.5 | A |
| 2929906000 | N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides | 6.5 | A |
| 2929909000 | Other | 6.5 | A |
| 2930201010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2930201090 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2930202010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2930202090 | Other | 6.5 | A |
| 2930301000 | Thiuram mono-sulphides | 6.5 | A |
| 2930302000 | Thiuram di-sulphides | 6.5 | A |
| 2930303000 | Thiuram tetra-sulphides | 6.5 | A |
| 2930400000 | Methionine | 6.5 | A |
| 2930501000 | Captafol (ISO) | 6.5 | A |
| 2930502000 | Methamidophos (ISO) | 6.5 | A |
| 2930901000 | Sodium-2-amino-4-methylthiobutylate | 6.5 | A |
| 2930902010 | Thiourea | 6.5 | A |
| 2930902020 | Thiocarbanilide | 6.5 | A |
| 2930902091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2930902099 | Other | 6.5 | A |
| 2930903010 | Thioalcohols | 6.5 | A |
| 2930903020 | Thiophenols | 6.5 | A |
| 2930903030 | N,N-Diisopropyl-β-aminoethanthiol | 6.5 | A |
| 2930903040 | N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts | 6.5 | A |
| 2930904010 | Thiodiglycol (INN) (bis(2-hydroxyethyl)sulphide) | 6.5 | A |
| 2930904020 | Thioaniline | 6.5 | A |
| 2930904090 | Other | 6.5 | A |
| 2930905010 | 2-Chloroethylchloromethylsulphide | 6.5 | A |
| 2930905020 | Bis (2-chloroethyl) sulphide | 6.5 | A |
| 2930905030 | Bis (2-chloroethylthio) methane | 6.5 | A |
| 2930905040 | 1,2-Bis (2-chloroethylthio) ethane | 6.5 | A |
| 2930905050 | 1,3-Bis (2-chloroethylthio)-n-propane | 6.5 | A |
| 2930905060 | 1,4-Bis (2-chloroethylthio)-n-butane | 6.5 | A |
| 2930905070 | 1,5-Bis (2-chloroethylthio)-n-pentane | 6.5 | A |
| 2930905081 | Bis(2-chloroethylthiomethyl)ether | 6.5 | A |
| 2930905082 | Bis(2-chloroethylthioethyl)ether | 6.5 | A |
| 2930905090 | Other | 6.5 | A |
| 2930906000 | [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl)amino) ethyl] | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl (≤C10, including cycloalkyl) esters; alkylated or protonated salts thereof | | |
| 2930907000 | O,O-Diethyl s-[2-(diethylamino) ethyl] phosphorothioate and its alkylated or protonated salts | 6.5 | A |
| 2930908000 | O-Ehtyl, S-phenyl ethylphosphonothiolothionate (fonofos) | 6.5 | A |
| 2930909010 | Thioacids | 6.5 | A |
| 2930909020 | Isothiocyanates | 6.5 | A |
| 2930909030 | Cysteine | 6.5 | A |
| 2930909040 | Cystine | 6.5 | A |
| 2930909050 | Glutathion | 6.5 | A |
| 2930909060 | 8-Chloro-6-tosylotinic acid ethyl ester | 6.5 | A |
| 2930909070 | Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms | 6.5 | A |
| 2930909080 | Dithiocarbonates (xanthates) | 6.5 | A |
| 2930909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2930909099 | Other | 6.5 | A |
| 2931100000 | Tetramethyl lead and tetraethyl lead | 6.5 | A |
| 2931200000 | Tributyltin compounds | 6.5 | A |
| 2931901010 | 2-Chlorovinyldichloroarsine | 6.5 | A |
| 2931901020 | Bis (2-chlorovinyl) chloroarsine | 6.5 | A |
| 2931901030 | Tris (2-chlorovinyl) arsine | 6.5 | A |
| 2931901091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931901099 | Other | 6.5 | A |
| 2931902100 | [O-2-(dialkyl(methyl,ethyl, n-propyl or isopropyl)amino)ethyl]hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (≤C10, including cycloalkyl)esters; alkylated or protonated salts thereof | 6.5 | A |
| 2931902200 | O-Isopropyl methylphosphonochloridate | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2931902300 | O-Pinacolyl methylphosphonochloridate | 6.5 | A |
| 2931902400 | O-Alkyl (≤C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates | 6.5 | A |
| 2931902500 | O-Alkyl (≤C10, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates | 6.5 | A |
| 2931902911 | Dimethyl methylphosphonate | 6.5 | A |
| 2931902912 | Diethyl ethylphosphonate | 6.5 | A |
| 2931902913 | Diethyl methylphosphonate | 6.5 | A |
| 2931902914 | Dimethyl ethylphosphonate | 6.5 | A |
| 2931902915 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931902919 | Others | 6.5 | A |
| 2931902991 | Material for manufacturing agricultural chemicals(registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931902999 | Other | 6.5 | A |
| 2931903010 | Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides | 6.5 | A |
| 2931903090 | Other | 6.5 | A |
| 2931904010 | Methyl phosphonyl dichloride | 6.5 | A |
| 2931904020 | Methyl phosphinyl dichloride | 6.5 | A |
| 2931904030 | Ethyl phosphonyl dichloride | 6.5 | A |
| 2931904040 | Ethyl phosphinyl dichloride | 6.5 | A |
| 2931904090 | Other | 6.5 | A |
| 2931909010 | Dibutyl tin oxide | 6.5 | A |
| 2931909020 | Diethyl aluminium chloride | 6.5 | A |
| 2931909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931909099 | Other | 6.5 | A |
| 2932110000 | Tetrahydrofuran | 6.5 | A |
| 2932120000 | 2-Furaldehyde (furfuraldehyde) | 6.5 | A |
| 2932131000 | Furfuryl alcohol | 6.5 | A |
| 2932132000 | Tetrahydrofurfuryl alcohol | 6.5 | A |
| 2932191000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | Chemicals Management Act) | | |
| 2932199000 | Other | 6.5 | A |
| 2932201010 | Coumarin | 5 | A |
| 2932201020 | Methylcoumarins | 5 | A |
| 2932201030 | Ethylcoumarins | 5 | A |
| 2932209010 | Nonalactone | 5 | A |
| 2932209020 | Undecalactone | 5 | A |
| 2932209030 | Butyrolactone | 5 | A |
| 2932209040 | Santonin | 5 | A |
| 2932209050 | Phenolphthalein | 5 | A |
| 2932209060 | Glucuronolactone | 5 | A |
| 2932209070 | Dehydracetic acid and its salts | 5 | A |
| 2932209080 | Acetyl ketene (diketene) | 5 | A |
| 2932209091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2932209099 | Other | 5 | A |
| 2932910000 | Isosafrole | 6.5 | A |
| 2932920000 | 1-(1,3-Benzodioxol-5-yl)propane-2-one | 6.5 | A |
| 2932930000 | Piperonal | 6.5 | A |
| 2932940000 | Safrole | 6.5 | A |
| 2932950000 | Tetrahydrocannabinols (all isomers) | 6.5 | A |
| 2932991000 | Dioxanes | 6.5 | A |
| 2932992000 | Benzofuran (coumarone) | 6.5 | A |
| 2932993000 | Cineole | 5.5 | A |
| 2932999010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2932999090 | Other | 6.5 | A |
| 2933111000 | Methylene bis(1-phenyl-2,3-dimethyl-4-methylamino pyra zolone-5) | 6.5 | A |
| 2933119010 | Phenazone (antipyrin) | 6.5 | A |
| 2933119030 | Sulpyrine | 6.5 | A |
| 2933119040 | Isopropyl antipyrin | 6.5 | A |
| 2933119091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933119099 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2933191000 | Pyrazolone and its derivatives | 6.5 | A |
| 2933199010 | Phenyl butazone | 6.5 | A |
| 2933199020 | Pyrazolate | 6.5 | A |
| 2933199091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933199099 | Other | 6.5 | A |
| 2933211000 | Hydantoin | 6.5 | A |
| 2933212000 | Derivatives of hydantoin | 6.5 | A |
| 2933291000 | Lysidine | 6.5 | A |
| 2933299010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933299090 | Other | 6.5 | A |
| 2933311000 | Pyridine | 6.5 | A |
| 2933312000 | Salts of pyridine | 6.5 | A |
| 2933321000 | Piperidine | 6.5 | A |
| 2933329000 | Salts of piperidine | 6.5 | A |
| 2933330000 | Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN) dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof | 6.5 | A |
| 2933391000 | Isonicotinic acid hydrazide | 6.5 | A |
| 2933393000 | 3-Hydroxy-1-methylpiperidine | 6.5 | A |
| 2933394000 | 3-Quinuclidinyl benzilate | 6.5 | A |
| 2933395000 | Quinuclidin-3-ol | 6.5 | A |
| 2933399010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933399090 | Other | 6.5 | A |
| 2933410000 | Levorphanol (INN) and its salts | 6.5 | A |
| 2933491000 | Pyrvinium pamoate | 6.5 | A |
| 2933499010 | Material for manufacturing | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | | |
| 2933499090 | Other | 6.5 | A |
| 2933520000 | Malonylurea (barbituric acid) and its salts | 6.5 | A |
| 2933530000 | Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof | 6.5 | A |
| 2933540000 | Other derivatives of malonylurea (barbituric acid); salts thereof | 6.5 | A |
| 2933550000 | Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof | 6.5 | A |
| 2933591100 | 5-fluorouracil | 6.5 | A |
| 2933591910 | Pyrimidine | 6.5 | A |
| 2933591991 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933591999 | Other | 6.5 | A |
| 2933592010 | Piperazine | 6.5 | A |
| 2933592020 | Piperazine citrate | 6.5 | A |
| 2933592030 | Piperazine adipate | 6.5 | A |
| 2933592040 | 1-amino-4-methylpiperazine | 6.5 | A |
| 2933592090 | Other | 6.5 | A |
| 2933610000 | Melamine | 6.5 | A |
| 2933691000 | Cyanuric chloride | 3 | A |
| 2933692000 | Hexamethylene tetramine | 6.5 | A |
| 2933699010 | Trimethylene trinitramine | 6.5 | A |
| 2933699091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933699099 | Other | 6.5 | A |
| 2933710000 | 6-Hexanelactam (epsilon-caprolactam) | 3 | A |
| 2933720000 | Clobazam (INN) and methyprylon (INN) | 6.5 | A |
| 2933791000 | Isatin | 6.5 | A |
| 2933792000 | 2-hydroxyquinoline | 6.5 | A |
| 2933793000 | 1-vinyl-2-pyrrolidone | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2933799000 | Other | 6.5 | A |
| 2933910000 | Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (lNN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam(INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN) tetrazepam (INN) and triazolam (INN); salts thereof | 6.5 | A |
| 2933991000 | Indole and its derivatives | 6.5 | A |
| 2933999010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2933999090 | Other | 6.5 | A |
| 2934101000 | Aminothiazole and its derivative | 6.5 | A |
| 2934109010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2934109090 | Other | 6.5 | A |
| 2934201000 | Benzothiazole | 6.5 | A |
| 2934202000 | Mercaptobenzothiazole | 6.5 | A |
| 2934203000 | Dibenzothiazolyl disulphide | 6.5 | A |
| 2934209010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2934209090 | Other | 6.5 | A |
| 2934301000 | Phenothiazine (thiodiphenyl amine) | 6.5 | A |
| 2934309000 | Other | 6.5 | A |
| 2934910000 | Aminorex (INN), brotizolam (INN), clotiazepam (lNN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2934991000 | Morpholine | 6.5 | A |
| 2934992000 | Nucleic acids, their salts and derivatives | 6.5 | A |
| 2934993000 | 7-Aminocephalosporanic acid | 6.5 | A |
| 2934999010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2934999090 | Other | 6.5 | A |
| 2935002000 | 5-amino-2-methyl-n-phenyl benzene sulfonamide | 6.5 | A |
| 2935003000 | Para-toluidine-3-sulfon anilide | 6.5 | A |
| 2935004000 | 2-amino-n-ethylbenzene sulfonanilide | 6.5 | A |
| 2935006000 | Sulfamethoxazole | 6.5 | A |
| 2935007000 | Sulfamethoxine | 6.5 | A |
| 2935008010 | Sulphamine | 6.5 | A |
| 2935008020 | Sulphapyridine | 6.5 | A |
| 2935008030 | Sulphadiazine | 6.5 | A |
| 2935008040 | Sulphamerazine | 6.5 | A |
| 2935008050 | Sulphathiazole | 6.5 | A |
| 2935008090 | Other | 6.5 | A |
| 2935009020 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2935009090 | Other | 6.5 | A |
| 2936210000 | Vitamins A and their derivatives | 6.5 | A |
| 2936220000 | Vitamin B1 and its derivatives | 6.5 | A |
| 2936230000 | Vitamin B2 and its derivatives | 6.5 | A |
| 2936240000 | D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives | 6.5 | A |
| 2936250000 | Vitamin B6 and its derivatives | 6.5 | A |
| 2936260000 | Vitamin B12 and its derivatives | 6.5 | A |
| 2936271000 | Ascorbic acid | 6.5 | A |
| 2936272000 | Sodium ascorbate | 6.5 | A |
| 2936273000 | Calcium ascorbate | 6.5 | A |
| 2936279000 | Other | 6.5 | A |
| 2936281000 | Alpha-tocopherol acetate | 6.5 | A |
| 2936289000 | Other | 6.5 | A |
| 2936291010 | Vitamin B9 | 6.5 | A |
| 2936291090 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2936292000 | Vitamins D and their derivatives | 6.5 | A |
| 2936293000 | Vitamin H and its derivatives | 6.5 | A |
| 2936294000 | Vitamins K and their derivatives | 6.5 | A |
| 2936295000 | Nicotinamide and its derivatives | 6.5 | A |
| 2936299000 | Other | 6.5 | A |
| 2936901000 | Provitamins, unmixed | 6.5 | A |
| 2936909000 | Other | 6.5 | A |
| 2937111000 | Of subheading 2933.9 or 2934.9 | 6.5 | A |
| 2937119000 | Other | 0 | A |
| 2937120000 | Insulin and its salts | 0 | A |
| 2937191000 | Of subheading 2933.9 or 2934.9 | 6.5 | A |
| 2937199000 | Other | 0 | A |
| 2937211000 | Cortisone | 0 | A |
| 2937212000 | Hydrocortisone | 0 | A |
| 2937213000 | Prednisone | 0 | A |
| 2937214000 | Prednisolone | 0 | A |
| 2937220000 | Halogenated derivatives of corticosteroidal hormones | 0 | A |
| 2937230000 | Oestrogens and progestogens | 0 | A |
| 2937292000 | Of subheading 2914.50. | 5.5 | A |
| 2937299000 | Other | 0 | A |
| 2937501000 | Of subheading 2918.19 or 2918.9 | 6.5 | A |
| 2937502000 | Of subheading 2934.9 | 6.5 | A |
| 2937509000 | Other | 0 | A |
| 2937901000 | Of subheading 2933.9 or 2934.9 | 6.5 | A |
| 2937902100 | Epinephrine | 0 | A |
| 2937902910 | Of subheading 2922.50 | 6.5 | A |
| 2937902990 | Other | 0 | A |
| 2937903000 | Amino-acid derivatives | 0 | A |
| 2937909000 | Other | 0 | A |
| 2938101000 | Rutoside (rutin) | 6.5 | A |
| 2938102000 | Derivatives of rutoside | 6.5 | A |
| 2938901000 | Digitalis glycosides | 6.5 | A |
| 2938902000 | Glycyrrhizin and glycyrrhizates | 6.5 | A |
| 2938903000 | Saponins | 6.5 | A |
| 2938904000 | Stevioside | 6.5 | A |
| 2938909000 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2939111000 | Morphine | 0 | A |
| 2939112000 | Ethylmorphine | 0 | A |
| 2939113000 | Codeine | 0 | A |
| 2939114000 | Concentrates of poppy straw containing not less than 50 % by weight of alkaloids | 8 | A |
| 2939119000 | Other | 0 | A |
| 2939190000 | Other | 0 | A |
| 2939200000 | Alkaloids of cinchona and their derivatives; salts thereof | 0 | A |
| 2939300000 | Caffeine and its salts | 0 | A |
| 2939411000 | Ephedrines | 0 | A |
| 2939419000 | Salts of ephedrines | 0 | A |
| 2939421000 | Pseudoephedrine (INN) | 0 | A |
| 2939429000 | Salts of pseudoephedrine | 0 | A |
| 2939430000 | Cathine (INN) and its salts | 0 | A |
| 2939440000 | Norephedrine and its salts | 0 | A |
| 2939490000 | Other | 0 | A |
| 2939510000 | Fenetylline (INN) and its salts | 0 | A |
| 2939590000 | Other | 0 | A |
| 2939611000 | Ergometrine (INN) | 0 | A |
| 2939619000 | Salts of ergometrine (INN) | 0 | A |
| 2939621000 | Ergotamin (INN) | 0 | A |
| 2939629000 | Salts of ergotamin (INN) | 0 | A |
| 2939631000 | Lysergic acid | 0 | A |
| 2939639000 | Salts of lysergic acid | 0 | A |
| 2939690000 | Other | 0 | A |
| 2939910000 | Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof | 0 | A |
| 2939991000 | Atropine and homatropine | 0 | A |
| 2939992000 | Arecoline | 0 | A |
| 2939993000 | Piperine | 0 | A |
| 2939994000 | Nicotine and its salts | 0 | A |
| 2939999000 | Other | 0 | A |
| 2940001010 | Galactose | 6.5 | A |
| 2940001020 | Sorbose | 6.5 | A |
| 2940001030 | Xylose | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2940001090 | Other | 6.5 | A |
| 2940002010 | Hydroxypropyl sucrose | 6.5 | A |
| 2940002090 | Other | 6.5 | A |
| 2941101000 | Penicilline G potassium | 6.5 | A |
| 2941109010 | Penicilline G sodium | 6.5 | A |
| 2941109020 | Penicilline V | 6.5 | A |
| 2941109090 | Other | 6.5 | A |
| 2941201000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2941209000 | Other | 6.5 | A |
| 2941301000 | Chlorotetracycline | 6.5 | A |
| 2941302000 | Oxy-tetracycline hydrochloride | 6.5 | A |
| 2941303000 | Chlorotetracycline hydrochloride | 6.5 | A |
| 2941309000 | Other | 6.5 | A |
| 2941400000 | Chloramphenicol and its derivatives; salts thereof | 6.5 | A |
| 2941501000 | Erythromycin thiocyanate | 6.5 | A |
| 2941509000 | Other | 6.5 | A |
| 2941902000 | 11-alpha-chloro-6-deoxy-6-demethyl-6-methylene-5-oxytetracycline-paratoluene sulfonate | 6.5 | A |
| 2941909010 | Kanamycine sulfate | 6.5 | A |
| 2941909020 | Ledermycine | 6.5 | A |
| 2941909030 | Gentamycine sulfate | 6.5 | A |
| 2941909040 | Leucomycin | 6.5 | A |
| 2941909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2941909099 | Other | 6.5 | A |
| 2942001000 | Ketenes | 6.5 | A |
| 2942009010 | Copper acetoarsenite | 6.5 | A |
| 2942009090 | Other | 6.5 | A |
| 3001201000 | Gland extracts | 0 | A |
| 3001202000 | Liver extracts | 0 | A |
| 3001203000 | Gall bag extracts | 0 | A |
| 3001204000 | Pancreas extracts | 0 | A |
| 3001205000 | Stomach extracts | 0 | A |
| 3001209000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3001901010 | Of human body | 0 | A |
| 3001901090 | Other | 0 | A |
| 3001902010 | Bear's gall | 0 | A |
| 3001902090 | Other | 0 | A |
| 3001909010 | Heparin and its salts | 0 | A |
| 3001909020 | Of human body | 0 | A |
| 3001909090 | Other | 0 | A |
| 3002101000 | Preparations of blood fractions and put up in packings as medicaments | 0 | A |
| 3002102010 | Haemoglobin | 0 | A |
| 3002102020 | Globulins | 0 | A |
| 3002103000 | Thrombin and prothrombinase | 0 | A |
| 3002109010 | Antisera | 0 | A |
| 3002109020 | Serums and blood plasma (excluding reproduced by synthesis) | 0 | A |
| 3002109030 | Of subheading 2925.29, 2933.29, 2934.99, 2937.90.1000, 3002.90.3010 or 3907.20[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)] | 6.5 | A |
| 3002109040 | Of subheading 2937.90.9000 | 0 | A |
| 3002109050 | Of subheading 3002.90.3020 | 0 | A |
| 3002109090 | Other | 0 | A |
| 3002200000 | Vaccines for human medicine | 0 | A |
| 3002301000 | Vaccines against foot and mouth disease | 0 | A |
| 3002309000 | Other | 0 | A |
| 3002901000 | Human blood | 0 | A |
| 3002902000 | Animal blood (prepared for therapeutic, prophylactic or diagnostic uses) | 0 | A |
| 3002903010 | Saxitoxin | 6.5 | A |
| 3002903020 | Ricin | 8 | A |
| 3002903090 | Other | 0 | A |
| 3002904000 | Microbial culture | 0 | A |
| 3002905000 | Virus and anti-virus | 0 | A |
| 3002906000 | Bacteriophage | 0 | A |
| 3002907000 | Of subheading 2933.29[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)] | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3002908000 | Of subheading 3002.10.1000, 3002.10.20 or 3002.10.3000 | 0 | A |
| 3002909000 | Other | 0 | A |
| 3003101000 | Containing penicillines or derivatives thereof, with a penicillanic acid structure | 8 | A |
| 3003102000 | Containing streptomycins or their derivatives | 8 | A |
| 3003201000 | Anti-tuberculosis preparations and anti-cancer preparations | 8 | A |
| 3003209010 | Preparations containing chloramphenicol | 8 | A |
| 3003209090 | Other | 8 | A |
| 3003310000 | Containing insulin | 8 | A |
| 3003391010 | Preparations containing pituitary (anterior) hormones | 8 | A |
| 3003391020 | Preparations containing pituitary (posterior) hormones | 8 | A |
| 3003392000 | Preparations containing salivary gland hormones | 8 | A |
| 3003393000 | Preparations containing thyroid and parathyroid hormones | 8 | A |
| 3003394000 | Preparations containing anabolic steroids | 8 | A |
| 3003395000 | Preparations containing adrenal cortical hormones | 8 | A |
| 3003396000 | Preparations containing adrenal medulla hormones | 8 | A |
| 3003397000 | Preparations containing male sex hormones | 8 | A |
| 3003398000 | Preparations containing estrogens and gestagens, progestins | 8 | A |
| 3003399000 | Other | 8 | A |
| 3003401000 | Anti-cancer preparations | 8 | A |
| 3003409110 | Preparations containing morphine | 8 | A |
| 3003409120 | Preparations containing quinine | 8 | A |
| 3003409130 | Preparations containing theobromine | 8 | A |
| 3003409210 | Preparations containing caffeine | 8 | A |
| 3003409220 | Preparations containing strychnine | 8 | A |
| 3003409230 | Preparations containing ephedrine | 8 | A |
| 3003409310 | Preparations containing cocaine | 8 | A |
| 3003409320 | Preparations containing alkaloids of rye ergot | 8 | A |
| 3003409330 | Preparations containing nicotine | 8 | A |
| 3003409400 | Preparations containing atropine and homatropine | 8 | A |
| 3003409500 | Preparations containing arecoline | 8 | A |
| 3003409600 | Preparations containing piperine | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3003409900 | Other | 8 | A |
| 3003901000 | Anti-tuberculosis preparations, anthelmintic preparations and anticancer preparations | 8 | A |
| 3003909100 | Preparations containing aspirin | 8 | A |
| 3003909200 | Preparations containing anti-allergic agents | 8 | A |
| 3003909300 | Preparations containing vitamins | 8 | A |
| 3003909400 | Preparations containing antler | 8 | A |
| 3003909500 | Preparations containing ginseng | 8 | A |
| 3003909600 | Preparations containing royal jelly | 8 | A |
| 3003909900 | Other | 8 | B |
| 3004101000 | Containing penicillins or derivatives thereof, with a penicillanic acid structure | 8 | A |
| 3004102000 | Containing streptomycins or their derivatives | 8 | A |
| 3004201000 | Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations | 8 | A |
| 3004209100 | Preparations containing chloramphenicol | 8 | A |
| 3004209200 | Preparations containing erythromycin | 8 | A |
| 3004209300 | Preparations containing oxy-tetracycline | 8 | A |
| 3004209400 | Preparations containing kanamycin | 8 | A |
| 3004209900 | Other | 8 | A |
| 3004310000 | Containing insulin | 8 | A |
| 3004320000 | Containing corticosteroid hormones, their derivatives or structural analogues | 8 | A |
| 3004391010 | Preparations containing pituitary (anterior) hormones | 8 | A |
| 3004391020 | Preparations containing pituitary (posterior) hormones | 8 | A |
| 3004392000 | Preparations containing salivary gland hormones | 8 | A |
| 3004393000 | Preparations containing thyroid and parathyroid hormones | 8 | A |
| 3004394000 | Preparations containing anabolic steroids | 8 | A |
| 3004395000 | Preparations containing adrenal medulla hormones | 8 | A |
| 3004396000 | Preparations containing male sex hormones | 8 | A |
| 3004397000 | Preparations containing estrogens and gestagens, progestins | 8 | A |
| 3004399000 | Other | 8 | A |
| 3004401000 | Anti-cancer preparations | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3004409110 | Preparations containing morphine | 8 | A |
| 3004409120 | Preparations containing quinine | 8 | A |
| 3004409130 | Preparations containing theobromine | 8 | A |
| 3004409210 | Preparations containing caffeine | 8 | A |
| 3004409220 | Preparations containing strychnine | 8 | A |
| 3004409230 | Preparations containing ephedrine | 8 | A |
| 3004409310 | Preparations containing cocaine | 8 | A |
| 3004409320 | Preparations containing alkaloids of rye ergot | 8 | A |
| 3004409330 | Preparations containing nicotine | 8 | A |
| 3004409400 | Preparations containing atropine and homatropine | 8 | A |
| 3004409500 | Preparations containing arecoline | 8 | A |
| 3004409600 | Preparations containing piperine | 8 | A |
| 3004409900 | Other | 8 | A |
| 3004501000 | Preparations containing vitamin A | 8 | A |
| 3004502010 | Preparations containing vitamin B1 | 8 | A |
| 3004502090 | Other | 8 | A |
| 3004503000 | Preparations containing vitamin C | 8 | A |
| 3004504000 | Preparations containing vitamin D | 8 | A |
| 3004505000 | Preparations containing vitamin E | 8 | A |
| 3004506000 | Preparations containing vitamin H | 8 | A |
| 3004507000 | Preparations containing vitamin K | 8 | A |
| 3004509000 | Other | 8 | B |
| 3004901000 | Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations | 8 | B |
| 3004909100 | Preparations containing aspirin | 8 | B |
| 3004909200 | Preparations containing anti-allergic agents | 8 | B |
| 3004909300 | Preparations containing antler | 8 | B |
| 3004909400 | Preparations containing ginseng | 8 | B |
| 3004909500 | Preparations containing royal jelly | 8 | B |
| 3004909900 | Other | 8 | B |
| 3005101000 | Adhesive plasters | 0 | A |
| 3005109000 | Other | 0 | A |
| 3005901000 | Waddings | 0 | A |
| 3005902000 | Gauze | 0 | A |
| 3005903000 | Bandages | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3005904000 | Prepared dressings and poultices | 0 | A |
| 3005909000 | Other | 0 | A |
| 3006101010 | Sterile surgical catgut | 0 | A |
| 3006101020 | Sterile suture materials (including sterile absorbable surgical or dental yarns) | 0 | A |
| 3006102000 | Sterile tissue adhesives for surgical wound closure | 0 | A |
| 3006103000 | Sterile laminaria and sterile laminaria tents | 0 | A |
| 3006104000 | Sterile absorbable surgical or dental haemostatics | 0 | A |
| 3006105010 | Of plastics | 6.5 | A |
| 3006105020 | Of knitted or crocheted fabrics | 8 | A |
| 3006105090 | Other | 0 | A |
| 3006200000 | Blood-grouping reagents | 0 | A |
| 3006301000 | Opacifying preparations for x-ray examination | 0 | A |
| 3006302000 | Diagnostic reagents (designed to be administered to the patient) | 0 | A |
| 3006401000 | Dental cements | 0 | A |
| 3006402000 | Dental fillings | 0 | A |
| 3006403000 | Bone reconstruction cements | 0 | A |
| 3006500000 | First-aid boxes and kits | 0 | A |
| 3006600000 | Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides | 0 | A |
| 3006700000 | Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments | 6.5 | A |
| 3006910000 | Appliances identifiable for ostomy use | 6.5 | A |
| 3006921010 | Skin and bone grafts | 0 | A |
| 3006921090 | Other | 0 | A |
| 3006922010 | Preparations of blood fractions and put up in packings as medicaments | 0 | A |
| 3006922020 | Haemoglobin and globulins | 0 | A |
| 3006922031 | Saxitoxin | 6.5 | A |
| 3006922032 | Ricin | 8 | A |
| 3006922090 | Other | 0 | A |
| 3006923000 | Of heading 30.03 or 30.04 | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3006924000 | Of heading 30.05 or 30.06 | 0 | A |
| 3006925000 | Of subheading 3824.90 | 6.5 | A |
| 3101001010 | Guano | 6.5 | A |
| 3101001090 | Other | 6.5 | A |
| 3101002000 | Vegetable fertilisers | 6.5 | A |
| 3101003000 | Fertilisers produced by the mixing or chemical treatment of animal or vegetable products | 6.5 | A |
| 3102101000 | Agricultural fertilizers or for manufacturing agricultural fertilizers | 2 | A |
| 3102109000 | Other | 6.5 | A |
| 3102210000 | Ammonium sulphate | 6.5 | G |
| 3102291000 | Double salts of ammonium sulphate and ammonium nitrate | 6.5 | A |
| 3102292000 | Mixtures of ammonium sulphate and ammonium nitrate | 6.5 | A |
| 3102300000 | Ammonium nitrate, whether or not in aqueous solution | 6.5 | A |
| 3102400000 | Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances | 6.5 | A |
| 3102501000 | Natural | 6.5 | A |
| 3102509000 | Other | 6.5 | A |
| 3102600000 | Double salts and mixtures of calcium nitrate and ammonium nitrate | 6.5 | A |
| 3102800000 | Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution | 6.5 | A |
| 3102901000 | Double salts of calcium nitrate and magnesium nitrate | 6.5 | A |
| 3102909000 | Other | 6.5 | A |
| 3103100000 | Superphosphates | 6.5 | A |
| 3103901000 | Disintegrated (calcined) calcium phosphates | 6.5 | A |
| 3103902000 | Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine | 6.5 | A |
| 3103903000 | Other calcium phosphate | 6.5 | A |
| 3103904000 | Mixtures of phosphatic fertilisers | 6.5 | A |
| 3103909000 | Other | 6.5 | A |
| 3104200000 | Potassium chloride | 0 | A |
| 3104301000 | Not more than 52 % by weight of K2O | 1 | A |
| 3104309000 | Other | 6.5 | A |
| 3104901010 | Not more than 30 % by weight of K2O | 1 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3104901090 | Other | 6.5 | A |
| 3104909000 | Other | 1 | A |
| 3105100000 | Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | 6.5 | A |
| 3105200000 | Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium | 6.5 | A |
| 3105300000 | Diammonium hydrogenorthophosphate (diammonium phosphate) | 6.5 | A |
| 3105400000 | Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | 6.5 | A |
| 3105510000 | Containing nitrates and phosphates | 6.5 | A |
| 3105590000 | Other | 6.5 | A |
| 3105600000 | Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium | 6.5 | A |
| 3105901000 | Fertilisers containing nitrogen and potassium | 6.5 | A |
| 3105909000 | Other | 6.5 | A |
| 3201100000 | Quebracho extract | 6.5 | A |
| 3201200000 | Wattle extract | 6.5 | A |
| 3201901010 | Extracts from mangrove | 6.5 | A |
| 3201901020 | Extracts from myrobolans | 6.5 | A |
| 3201901030 | Extracts from sumach | 6.5 | A |
| 3201901040 | Extracts from gambier | 6.5 | A |
| 3201901090 | Other | 6.5 | A |
| 3201902000 | Tannins (tannic acids) and their salts | 6.5 | A |
| 3201903000 | Ethers or esters of tannins | 6.5 | A |
| 3201904000 | Other derivatives of tannins | 6.5 | A |
| 3202101000 | Aromatic syntans | 6.5 | A |
| 3202102000 | Alkylsulphonylchlorides | 6.5 | A |
| 3202103000 | Resinic tanning products | 6.5 | A |
| 3202109000 | Other | 6.5 | A |
| 3202901000 | Inorganic tanning products | 6.5 | A |
| 3202902000 | Artificial bates | 6.5 | A |
| 3202909000 | Other | 6.5 | A |
| 3203001100 | Natural indigo | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3203001910 | Logwood | 6.5 | A |
| 3203001920 | Sandal wood | 6.5 | A |
| 3203001930 | Chlorophyll | 6.5 | A |
| 3203001990 | Other | 6.5 | A |
| 3203002010 | Cochineal | 6.5 | A |
| 3203002020 | Kermes | 6.5 | A |
| 3203002030 | Sepia | 6.5 | A |
| 3203002090 | Other | 6.5 | A |
| 3203003000 | Preparations based on colouring matter of vegetable or animal origin | 6.5 | A |
| 3204111000 | Preparations based on disperse dyes (press cake) | 4 | A |
| 3204119000 | Other | 8 | A |
| 3204121000 | Acid dyes and preparations based thereon | 8 | A |
| 3204122000 | Mordant dyes and preparations based thereon | 8 | A |
| 3204130000 | Basic dyes and preparations based thereon | 8 | A |
| 3204140000 | Direct dyes and preparations based thereon | 8 | A |
| 3204150000 | Vat dyes (including those usable in that state as pigments) and preparations based thereon | 8 | A |
| 3204160000 | Reactive dyes and preparations based thereon | 8 | A |
| 3204170000 | Pigments and preparations based thereon | 8 | A |
| 3204191000 | Organic Solvent dyes and preparations based thereon | 8 | A |
| 3204192000 | Rapid dyes and preparations based thereon | 8 | A |
| 3204193000 | Sulphide dyes and sulphide vat dyes and preparations based thereon | 8 | A |
| 3204199000 | Other | 8 | A |
| 3204200000 | Synthetic organic products of a kind used as fluorescent brightening agents | 6.5 | A |
| 3204901010 | For manufacturing Organic light emitting diodes(OLED) | 5 | A |
| 3204901090 | Other | 6.5 | A |
| 3204909000 | Other | 6.5 | A |
| 3205001000 | Pigment plastic colour bases | 6.5 | A |
| 3205009000 | Other | 6.5 | A |
| 3206110000 | Containing 80 % or more by weight of titanium dioxide calculated on the dry matter | 6.5 | A |
| 3206190000 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3206200000 | Pigments and preparations based on chromium compounds | 6.5 | A |
| 3206411000 | Ultramarine | 6.5 | A |
| 3206419000 | Other | 6.5 | A |
| 3206421000 | Lithopones | 6.5 | A |
| 3206429000 | Other | 6.5 | A |
| 3206491000 | Zinc grey | 6.5 | A |
| 3206492000 | Mineral black | 6.5 | A |
| 3206493000 | Coloured earths | 6.5 | A |
| 3206494000 | Soluble vandyke brown | 6.5 | A |
| 3206495000 | Pigments based on cobalt compounds | 6.5 | A |
| 3206496000 | Pigments and preparations based on cadmium compounds | 6.5 | A |
| 3206499000 | Other | 6.5 | A |
| 3206500000 | Inorganic products of a kind used as luminophores | 6.5 | A |
| 3207100000 | Prepared pigments, prepared opacifiers, prepared colours and similar preparations | 6.5 | A |
| 3207201000 | Vitrifiable enamels and glazes | 6.5 | A |
| 3207202000 | Engobes (slips) | 6.5 | A |
| 3207209000 | Other | 6.5 | A |
| 3207301000 | Of gold | 6.5 | A |
| 3207302000 | Of platinum | 6.5 | A |
| 3207303000 | Of palladium | 6.5 | A |
| 3207304000 | Of silver | 6.5 | A |
| 3207309000 | Other | 6.5 | A |
| 3207400000 | Glass frit and other glass, in the form of powder, granules or flakes | 6.5 | A |
| 3208101010 | Enamels | 6.5 | A |
| 3208101090 | Other | 6.5 | A |
| 3208102000 | Varnishes (including lacquers) | 6.5 | A |
| 3208103000 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3208201011 | Enamels | 6.5 | A |
| 3208201019 | Other | 6.5 | A |
| 3208201020 | Varnishes (including lacquers) | 6.5 | A |
| 3208201030 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3208202011 | Enamels | 6.5 | A |
| 3208202019 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3208202020 | Varnishes (including lacquers) | 6.5 | A |
| 3208202030 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3208901011 | Enamels | 6.5 | A |
| 3208901019 | Other | 6.5 | A |
| 3208901020 | Varnishes (including lacquers) | 6.5 | A |
| 3208901030 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3208909011 | Enamels | 6.5 | A |
| 3208909019 | Other | 6.5 | A |
| 3208909020 | Varnishes (including lacquers) | 6.5 | A |
| 3208909030 | Solutions as defined in Note 4 to this Chapter | 6.5 | A |
| 3209101011 | Enamels | 6.5 | A |
| 3209101019 | Other | 6.5 | A |
| 3209101020 | Varnishes (including lacquers) | 6.5 | A |
| 3209102010 | Paints (including enamels) | 6.5 | A |
| 3209102020 | Varnishes (including lacquers) | 6.5 | A |
| 3209901011 | Enamels | 6.5 | A |
| 3209901019 | Other | 6.5 | A |
| 3209901020 | Varnishes (including lacquers) | 6.5 | A |
| 3209909011 | Enamels | 6.5 | A |
| 3209909019 | Other | 6.5 | A |
| 3209909020 | Varnishes (including lacquers) | 6.5 | A |
| 3210001011 | Enamels | 6.5 | A |
| 3210001019 | Other | 6.5 | A |
| 3210001091 | Enamels | 6.5 | A |
| 3210001099 | Other | 6.5 | A |
| 3210002010 | Oil varnishes | 6.5 | A |
| 3210002020 | Varnishes and lacquers based on lac, natural gum or resins | 6.5 | A |
| 3210002030 | Varnishes based on bitumen,pitch or similar products | 6.5 | A |
| 3210002040 | Liquid varnishes containing no solvent | 6.5 | A |
| 3210003010 | Distempers | 6.5 | A |
| 3210003090 | Other | 6.5 | A |
| 3211000000 | Prepared driers. | 6.5 | A |
| 3212100000 | Stamping foils | 6.5 | A |
| 3212901000 | Dyes and other colouring matter put up in forms or packings for retail sale | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3212909000 | Other | 6.5 | A |
| 3213101000 | Oil colours | 6.5 | A |
| 3213102000 | Water colours | 6.5 | A |
| 3213109000 | Other | 6.5 | A |
| 3213901000 | Oil colours | 6.5 | A |
| 3213902000 | Water colours | 6.5 | A |
| 3213909000 | Other | 6.5 | A |
| 3214101060 | Based on rubber | 6.5 | A |
| 3214101080 | Resin mastics and cements | 6.5 | A |
| 3214101090 | Other | 6.5 | A |
| 3214102000 | Painters' fillings | 6.5 | A |
| 3214109000 | Other | 6.5 | A |
| 3214900000 | Other | 6.5 | A |
| 3215110000 | Black | 6.5 | A |
| 3215190000 | Other | 6.5 | A |
| 3215901000 | Writing ink | 6.5 | A |
| 3215902000 | Drawing ink | 6.5 | A |
| 3215903000 | Copying ink | 6.5 | A |
| 3215904010 | Of oil | 6.5 | A |
| 3215904020 | Of water | 6.5 | A |
| 3215904030 | Of oil and water | 6.5 | A |
| 3215905000 | Metalic ink | 6.5 | A |
| 3215906010 | Of oil | 6.5 | A |
| 3215906020 | Of water | 6.5 | A |
| 3215906030 | Of oil and water | 6.5 | A |
| 3215909000 | Other | 6.5 | A |
| 3301120000 | Of orange | 5 | B |
| 3301130000 | Of lemon | 5 | B |
| 3301190000 | Other | 5 | B |
| 3301240000 | Of peppermint (Mentha piperita) | 5 | B |
| 3301250000 | Of other mints | 5 | B |
| 3301291000 | Vanilla oil | 5 | B |
| 3301292000 | Citronella oil | 5 | B |
| 3301293000 | Cinnamon bark oil | 5 | B |
| 3301294000 | Cinnamon leaf oil | 5 | B |
| 3301299000 | Other | 5 | B |
| 3301300000 | Resinoids | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3301901000 | Terpenic by-products of the deterpenation of essential oils | 8 | F |
| 3301902000 | Concentrates of essential oils | 8 | F |
| 3301903000 | Aqueous distillates and aqueous solutions of essential oils | 8 | F |
| 3301904100 | Of opium | 8 | F |
| 3301904200 | Of liquorice | 8 | F |
| 3301904300 | Of hops | 30 | F |
| 3301904400 | Of pyrethrum or of the roots of plants containing rotenone | 8 | F |
| 3301904510 | Of white ginseng | 20 | X |
| 3301904520 | Of red ginseng | 754.3 | X |
| 3301904530 | Of other ginseng | 20 | X |
| 3301904600 | Of cashew nut shell liquid | 8 | F |
| 3301904700 | Of natural lacquer | 8 | F |
| 3301904800 | Other | 8 | F |
| 3302101000 | Of a kind used in the food industries | 5 | A |
| 3302102011 | Compound alcoholic preparations | 30 | A |
| 3302102019 | Other | 8 | A |
| 3302102090 | Other | 5 | A |
| 3302900000 | Other | 6.5 | A |
| 3303001000 | Perfumes and scents | 6.5 | A |
| 3303002000 | Toilet waters | 6.5 | A |
| 3304101000 | Lipsticks | 6.5 | A |
| 3304109000 | Other | 6.5 | A |
| 3304201000 | Eye shadows | 6.5 | A |
| 3304209000 | Other | 6.5 | A |
| 3304301000 | Nail enamels | 6.5 | A |
| 3304309000 | Other | 6.5 | A |
| 3304911000 | Face powders | 6.5 | A |
| 3304912000 | Baby powders (including talcum powder) | 6.5 | A |
| 3304919000 | Other | 6.5 | A |
| 3304991000 | Skin care cosmetics | 6.5 | B |
| 3304992000 | Make-up cosmetics | 6.5 | A |
| 3304993000 | Baby cosmetics | 6.5 | A |
| 3304999000 | Other | 6.5 | A |
| 3305100000 | Shampoos | 5 | A |
| 3305200000 | Preparations for permanent waving or straightening | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3305300000 | Hair lacquers | 5 | A |
| 3305901000 | Hair rinses | 5 | A |
| 3305902000 | Hair creams | 5 | A |
| 3305909000 | Other | 5 | A |
| 3306100000 | Dentifrices | 6.5 | A |
| 3306201011 | Not more than 70 decitex | 8 | A |
| 3306201019 | Other | 8 | A |
| 3306201020 | Of measuring per single yarn more than 50 tex | 8 | A |
| 3306209000 | Other | 8 | A |
| 3306901000 | Preparation for oral hygiene | 6.5 | A |
| 3306902000 | Preparations for dental hygiene | 6.5 | A |
| 3307101000 | After-shaving lotions | 6.5 | A |
| 3307109000 | Other | 6.5 | A |
| 3307200000 | Personal deodorants and antiperspirants | 6.5 | A |
| 3307301000 | Perfumed bath salts | 6.5 | A |
| 3307302000 | Other bath preparations | 6.5 | A |
| 3307410000 | "Agarbatti" and other odoriferous preparations which operate by burning | 6.5 | A |
| 3307490000 | Other | 6.5 | A |
| 3307901000 | Depilatories | 6.5 | A |
| 3307902000 | Scented sachets | 6.5 | A |
| 3307903000 | Contact lens solutions or artificial eye solutions | 6.5 | A |
| 3307909000 | Other | 6.5 | A |
| 3401111000 | Medicated soaps | 6.5 | A |
| 3401119000 | Other | 6.5 | A |
| 3401191010 | Laundry soaps | 6.5 | A |
| 3401191090 | Other | 6.5 | A |
| 3401192000 | Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent | 6.5 | A |
| 3401200000 | Soap in other forms | 6.5 | A |
| 3401300000 | Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | 6.5 | A |
| 3402110000 | Anionic | 8 | A |
| 3402120000 | Cationic | 8 | A |
| 3402131000 | Material for manufacturing | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | | |
| 3402139000 | Other | 8 | A |
| 3402190000 | Other | 8 | A |
| 3402201000 | Washing preparations | 5 | A |
| 3402202000 | Cleaning preparations | 6.5 | A |
| 3402209000 | Other | 6.5 | B |
| 3402901000 | Surface-active preparations | 6.5 | A |
| 3402902000 | Washing preparations | 5 | A |
| 3402903000 | Cleaning preparations | 6.5 | A |
| 3403111000 | Preparations for the treatment of textile materials | 6.5 | A |
| 3403112000 | Preparations for the treatment of leather or furskins | 6.5 | A |
| 3403119000 | Other | 6.5 | A |
| 3403191000 | Cutting oil preparations | 6.5 | A |
| 3403192000 | Bolt or nut release preparations | 6.5 | A |
| 3403193000 | Anti-rust or anti-corrosion preparations | 6.5 | A |
| 3403194000 | Mold release preparations | 6.5 | A |
| 3403195000 | Lubricating preparations used in wire-drawing | 6.5 | A |
| 3403199000 | Other | 6.5 | A |
| 3403911000 | Preparations for the treatment of textile materials | 6.5 | A |
| 3403912000 | Preparations for the treatment of leather or furskins | 6.5 | A |
| 3403919000 | Other | 6.5 | A |
| 3403991000 | Cutting oil preparations | 6.5 | A |
| 3403992000 | Lubricating preparations used in wire-drawing | 6.5 | A |
| 3403999000 | Other | 6.5 | A |
| 3404200000 | Of poly(oxyethylene) (polyethylene glycol) | 6.5 | A |
| 3404901010 | Of chloroparaffines | 6.5 | A |
| 3404901030 | Of polyalkylenes | 6.5 | A |
| 3404901040 | Of chemically modified lignite | 6.5 | A |
| 3404901090 | Other | 6.5 | A |
| 3404902000 | Prepared waxes | 6.5 | A |
| 3405100000 | Polishes, creams and similar preparations for footwear or leather | 6.5 | A |
| 3405200000 | Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | woodwork | | |
| 3405300000 | Polishes and similar preparations for coachwork, other than metal polishes | 6.5 | A |
| 3405400000 | Scouring pastes and powders and other scouring preparations | 6.5 | A |
| 3405901010 | Based on chalk | 6.5 | A |
| 3405901020 | Based on kieselguhr | 6.5 | A |
| 3405901030 | Based on diamond powder or dust | 6.5 | A |
| 3405901090 | Other | 6.5 | A |
| 3405909000 | Other | 6.5 | A |
| 3406000000 | Candles, tapers and the like. | 6.5 | A |
| 3407001000 | Modelling pastes | 6.5 | A |
| 3407002000 | Preparations known as "dental wax" or as "dental impression compounds" | 6.5 | A |
| 3407003000 | Other preparations for use in dentistry, with a basis of plaster | 6.5 | A |
| 3501101000 | For manufacturing coffee creamer | 8 | F |
| 3501109000 | Other | 20 | F |
| 3501901110 | For manufacturing coffee creamer | 8 | F |
| 3501901190 | Other | 20 | F |
| 3501901200 | Other casein derivatives | 20 | F |
| 3501902000 | Casein glues | 20 | F |
| 3502110000 | Dried | 8 | E |
| 3502190000 | Other | 8 | E |
| 3502200000 | Milk albumin, including concentrates of two or more whey proteins | 8 | E |
| 3502901000 | Albuminates and other albumin derivatives | 8 | A |
| 3502909000 | Other | 8 | A |
| 3503001010 | Gelatin | 8 | F |
| 3503001020 | Gelatin derivatives | 8 | F |
| 3503002000 | Isinglass | 8 | F |
| 3503003000 | Other glues of animal origin | 8 | F |
| 3504001010 | Peptones | 8 | A |
| 3504001020 | Derivatives of peptones | 8 | A |
| 3504002010 | Keratins | 8 | A |
| 3504002020 | Nucleoproteids | 8 | A |
| 3504002030 | Protein isolates | 8 | A |
| 3504002090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3504003000 | Hide powder | 8 | A |
| 3505101000 | Dextrins | 8 | F |
| 3505102000 | Soluble starch (amylogen) | 8 | F |
| 3505103000 | Roasted starches | 385.7 | X |
| 3505104010 | For food | 385.7 | X |
| 3505104090 | Other | 385.7 | X |
| 3505105010 | For food | 385.7 | X |
| 3505105090 | Other | 385.7 | X |
| 3505109010 | For food | 385.7 | X |
| 3505109090 | Other | 385.7 | X |
| 3505201000 | Starch glues | 201.2 | X |
| 3505202000 | Dextrin glues | 201.2 | X |
| 3505209000 | Other | 201.2 | X |
| 3506101000 | Based on rubber | 6.5 | A |
| 3506102000 | Based on plastic (including artificial resins) | 6.5 | A |
| 3506109000 | Other | 6.5 | A |
| 3506910000 | Adhesives based on polymers of headings 39.01 to 39.13 or on rubber | 6.5 | B |
| 3506991000 | Vienna glues | 6.5 | A |
| 3506992000 | Glues obtained by chemically treating natural gums | 6.5 | A |
| 3506993000 | Glues based on silicates | 6.5 | A |
| 3506999000 | Other | 6.5 | A |
| 3507100000 | Rennet and concentrates thereof | 6.5 | A |
| 3507901010 | Trypsin | 6.5 | A |
| 3507901020 | Chymotrypsin | 6.5 | A |
| 3507901030 | Alpha-amylase | 6.5 | A |
| 3507901040 | Lipase | 6.5 | A |
| 3507901090 | Other | 6.5 | A |
| 3507902000 | Pepsin | 6.5 | A |
| 3507903000 | Malt enzymes | 6.5 | A |
| 3507904010 | Papain | 6.5 | A |
| 3507904020 | Bromelain | 6.5 | A |
| 3507904030 | Ficin | 6.5 | A |
| 3507906010 | Amylase | 6.5 | A |
| 3507906020 | Protease | 6.5 | A |
| 3507907000 | Pectic enzymes | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3507908000 | Cytochrome C Oxidase | 6.5 | A |
| 3507909000 | Other | 6.5 | A |
| 3601001000 | Black powders | 6.5 | A |
| 3601002000 | Smokeless powders | 6.5 | A |
| 3602000000 | Prepared explosives, other than propellent powders. | 6.5 | A |
| 3603001000 | Safety fuses | 6.5 | A |
| 3603002000 | Detonating fuses | 6.5 | A |
| 3603003000 | Percussion or detonating caps | 6.5 | A |
| 3603004000 | Igniters | 6.5 | A |
| 3603005000 | Electric detonators | 6.5 | A |
| 3604100000 | Fireworks | 6.5 | A |
| 3604901000 | Signalling flares | 6.5 | A |
| 3604909000 | Other | 6.5 | A |
| 3605001000 | Yellow phosphorus match | 6.5 | A |
| 3605009000 | Other | 6.5 | A |
| 3606100000 | Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 ㎤ | 6.5 | A |
| 3606901010 | Meta fuel | 6.5 | A |
| 3606901020 | Hexamine | 6.5 | A |
| 3606901030 | Solidified alcohols | 6.5 | A |
| 3606901090 | Other | 6.5 | A |
| 3606902010 | Lighter flints | 6.5 | A |
| 3606902090 | Other | 6.5 | A |
| 3606909010 | Lighter flints | 6.5 | A |
| 3606909090 | Other | 6.5 | A |
| 3701100000 | For X-ray | 6.5 | A |
| 3701200000 | Instant print film | 6.5 | A |
| 3701301000 | For making semiconductor | 6.5 | A |
| 3701309100 | For graphic art | 6.5 | A |
| 3701309200 | For printed circuit board | 6.5 | A |
| 3701309910 | For astronomy | 6.5 | A |
| 3701309920 | For aerial photography | 6.5 | A |
| 3701309991 | For Flat Panel Display (blank mask) | 3 | A |
| 3701309999 | Other | 6.5 | A |
| 3701911000 | For making semiconductor | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3701919100 | For graphic art | 6.5 | A |
| 3701919200 | For printed circuit board | 6.5 | A |
| 3701919910 | For astronomy | 6.5 | A |
| 3701919920 | For aerial photography | 6.5 | A |
| 3701919990 | Other | 6.5 | A |
| 3701991000 | For making semiconductor | 3 | A |
| 3701999100 | For graphic art | 6.5 | A |
| 3701999200 | For printed circuit board | 6.5 | A |
| 3701999910 | For astronomy | 6.5 | A |
| 3701999920 | For aerial photography | 6.5 | A |
| 3701999990 | Other | 6.5 | A |
| 3702100000 | For X-ray | 6.5 | A |
| 3702311110 | Negatives | 6.5 | A |
| 3702311120 | Positives | 6.5 | A |
| 3702311210 | Negatives | 6.5 | A |
| 3702311220 | Positives | 6.5 | A |
| 3702311910 | Negatives | 6.5 | A |
| 3702311920 | Positives | 6.5 | A |
| 3702312000 | For graphic art | 6.5 | A |
| 3702313000 | For printed circuit board | 6.5 | A |
| 3702319010 | For photo-electric sound recording | 6.5 | A |
| 3702319020 | For aerial photography | 6.5 | A |
| 3702319090 | Other | 6.5 | A |
| 3702321110 | Negatives | 6.5 | A |
| 3702321120 | Positives | 6.5 | A |
| 3702321210 | Negatives | 6.5 | A |
| 3702321220 | Positives | 6.5 | A |
| 3702321910 | Negatives | 6.5 | A |
| 3702321920 | Positives | 6.5 | A |
| 3702322000 | For graphic art | 6.5 | A |
| 3702323000 | For printed circuit board | 6.5 | A |
| 3702329010 | For photo-electric sound recording | 6.5 | A |
| 3702329020 | For aerial photography | 6.5 | A |
| 3702329030 | Instant print film | 6.5 | A |
| 3702329090 | Other | 6.5 | A |
| 3702391110 | Negatives | 6.5 | A |
| 3702391120 | Positives | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3702391210 | Negatives | 6.5 | A |
| 3702391220 | Positives | 6.5 | A |
| 3702391910 | Negatives | 6.5 | A |
| 3702391920 | Positives | 6.5 | A |
| 3702392000 | For graphic art | 6.5 | A |
| 3702393000 | For printed circuit board | 6.5 | A |
| 3702399010 | For photo-electric sound recording | 6.5 | A |
| 3702399020 | For aerial photography | 6.5 | A |
| 3702399090 | Other | 6.5 | A |
| 3702411010 | Negatives | 6.5 | A |
| 3702411020 | Positives | 6.5 | A |
| 3702412000 | For graphic art | 6.5 | A |
| 3702413000 | For printed circuit board | 6.5 | A |
| 3702419010 | For photo-electric sound recording | 6.5 | A |
| 3702419020 | For aerial photography | 6.5 | A |
| 3702419090 | Other | 6.5 | A |
| 3702421010 | Negatives | 6.5 | A |
| 3702421020 | Positives | 6.5 | A |
| 3702422000 | For graphic art | 6.5 | A |
| 3702423000 | For printed circuit board | 6.5 | A |
| 3702429010 | For photo-electric sound recording | 6.5 | A |
| 3702429020 | For aerial photography | 6.5 | A |
| 3702429090 | Other | 6.5 | A |
| 3702431010 | Negatives | 6.5 | A |
| 3702431020 | Positives | 6.5 | A |
| 3702432000 | For graphic art | 6.5 | A |
| 3702433000 | For printed circuit board | 6.5 | A |
| 3702439010 | For photo-electric sound recording | 6.5 | A |
| 3702439020 | For aerial photography | 6.5 | A |
| 3702439090 | Other | 6.5 | A |
| 3702441010 | Negatives | 6.5 | A |
| 3702441020 | Positives | 6.5 | A |
| 3702442000 | For graphic art | 6.5 | A |
| 3702443000 | For printed circuit board | 6.5 | A |
| 3702449010 | For photo-electric sound recording | 6.5 | A |
| 3702449020 | For aerial photography | 6.5 | A |
| 3702449090 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3702521010 | Negatives | 6.5 | A |
| 3702521020 | Positives | 6.5 | A |
| 3702522000 | For graphic art | 6.5 | A |
| 3702523000 | For printed circuit board | 6.5 | A |
| 3702529010 | For photo-electric sound recording | 6.5 | A |
| 3702529020 | For aerial photography | 6.5 | A |
| 3702529090 | Other | 6.5 | A |
| 3702530000 | Of a width exceeding 16 ㎜ but not exceeding 35 ㎜ and of a length not exceeding 30 m, for slides | 6.5 | A |
| 3702541010 | Negatives | 6.5 | A |
| 3702541020 | Positives | 6.5 | A |
| 3702542000 | For graphic art | 6.5 | A |
| 3702543000 | For printed circuit board | 6.5 | A |
| 3702549010 | For photo-electric sound recording | 6.5 | A |
| 3702549020 | For aerial photography | 6.5 | A |
| 3702549090 | Other | 6.5 | A |
| 3702551010 | Negatives | 6.5 | A |
| 3702551020 | Positives | 6.5 | A |
| 3702552000 | For graphic art | 6.5 | A |
| 3702553000 | For printed circuit board | 6.5 | A |
| 3702559010 | For photo-electric sound recording | 6.5 | A |
| 3702559020 | For aerial photography | 6.5 | A |
| 3702559090 | Other | 6.5 | A |
| 3702561010 | Negatives | 6.5 | A |
| 3702561020 | Positives | 6.5 | A |
| 3702562000 | For graphic art | 6.5 | A |
| 3702563000 | For printed circuit board | 6.5 | A |
| 3702569010 | For photo-electric sound recording | 6.5 | A |
| 3702569020 | For aerial photography | 6.5 | A |
| 3702569090 | Other | 6.5 | A |
| 3702961010 | Negatives | 6.5 | A |
| 3702961020 | Positives | 6.5 | A |
| 3702962000 | For graphic art | 6.5 | A |
| 3702963000 | For printed circuit board | 6.5 | A |
| 3702969010 | For photo-electric sound recording | 6.5 | A |
| 3702969020 | For aerial photography | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3702969090 | Other | 6.5 | A |
| 3702971010 | Negatives | 6.5 | A |
| 3702971020 | Positives | 6.5 | A |
| 3702972000 | For graphic art | 6.5 | A |
| 3702973000 | For printed circuit board | 6.5 | A |
| 3702979010 | For photo-electric sound recording | 6.5 | A |
| 3702979020 | For aerial photography | 6.5 | A |
| 3702979090 | Other | 6.5 | A |
| 3702981010 | Negatives | 6.5 | A |
| 3702981020 | Positives | 6.5 | A |
| 3702982000 | For graphic art | 6.5 | A |
| 3702983000 | For printed circuit board | 6.5 | A |
| 3702989010 | For photo-electric sound recording | 6.5 | A |
| 3702989020 | For aerial photography | 6.5 | A |
| 3702989090 | Other | 6.5 | A |
| 3703101010 | For x-ray | 6.5 | A |
| 3703101020 | For electro-cardiograph | 6.5 | A |
| 3703101030 | For photo-copying | 6.5 | A |
| 3703101040 | For recording | 6.5 | A |
| 3703101090 | Other | 6.5 | A |
| 3703109010 | For x-ray | 6.5 | A |
| 3703109020 | For electro-cardiograph | 6.5 | A |
| 3703109030 | For photo-copying | 6.5 | A |
| 3703109040 | For recording | 6.5 | A |
| 3703109090 | Other | 6.5 | A |
| 3703201000 | For x-ray | 6.5 | A |
| 3703202000 | For electro-cardiograph | 6.5 | A |
| 3703203000 | For photo-copying | 6.5 | A |
| 3703204000 | For recording | 6.5 | A |
| 3703209000 | Other | 6.5 | A |
| 3703901000 | For x-ray | 6.5 | A |
| 3703902000 | For electro-cardiograph | 6.5 | A |
| 3703903000 | For photo-copying | 6.5 | A |
| 3703904000 | For recording | 6.5 | A |
| 3703909000 | Other | 6.5 | A |
| 3704001110 | For news | 0 | A |
| 3704001120 | Cinematographic film exposed | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | overseas in the working of a motion picture by a republic of Korea producer (only Republic of Korea actors appearing in film) | | |
| 3704001190 | Other | 0 | A |
| 3704001200 | For offset reproduction, producing postcard, illustrated postcard, cards and calendars | 0 | A |
| 3704001300 | For making semiconductor | 0 | A |
| 3704001900 | Other | 0 | A |
| 3704002000 | Photographic paper, paperboard and textiles | 6.5 | A |
| 3705101000 | For producing postcard, illustrated postcard, cards and calendars | 6.5 | A |
| 3705109000 | Other | 0 | A |
| 3705901000 | For making semiconductor | 3 | A |
| 3705902010 | X-ray pictured | 0 | A |
| 3705902020 | Books copied | 0 | A |
| 3705902030 | Document copied | 0 | A |
| 3705903000 | Microfilms | 0 | A |
| 3705909010 | For academic research | 0 | A |
| 3705909020 | For astronomy | 0 | A |
| 3705909030 | For aerial photography | 0 | A |
| 3705909090 | Other | 0 | A |
| 3706101000 | Consisting only of sound track | 195won/m or 6.5 | A |
| 3706102000 | For news | 4won/m or 6.5 | A |
| 3706103010 | Rush | 26won/m or 6.5 | A |
| 3706103020 | Other negative joint-produced cinematography | 468won/m or 6.5 | A |
| 3706103030 | Other positive joint-produced cinematography | 78won/m or 6.5 | A |
| 3706104000 | Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea | 26won/m or 6.5 | A |
| 3706105010 | Negatives | 1,092won/m or 6.5 | A |
| 3706105020 | Positives | 182won/m or 6.5 | A |
| 3706106010 | Negatives | 1,560won/m or 6.5 | A |
| 3706106020 | Positives | 260won/m or 6.5 | A |
| 3706901000 | Consisting only of sound track | 9won/m or 6.5 | A |
| 3706902000 | For news | 5won/m or 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3706903010 | Rush | 26won/m or 6.5 | A |
| 3706903020 | Other negative joint-produced cinematography | 468won/m or 6.5 | A |
| 3706903030 | Other positive joint-produced cinematography | 78won/m or 6.5 | A |
| 3706904000 | Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinmatograph film made by a Korean producer in Korea | 26won/m or 6.5 | A |
| 3706905010 | Negatives | 25won/m or 6.5 | A |
| 3706905020 | Positives | 8won/m or 6.5 | A |
| 3706906010 | Negatives | 1,092won/m or 6.5 | A |
| 3706906020 | Positives | 182won/m or 6.5 | A |
| 3707100000 | Sensitising emulsions | 6.5 | A |
| 3707901010 | For making semiconductor | 6.5 | A |
| 3707901020 | For manufacturing organic light emitting diodes(OLED) | 5 | A |
| 3707901090 | Other | 6.5 | A |
| 3707902100 | For colour photography | 6.5 | A |
| 3707902910 | For X-ray | 6.5 | A |
| 3707902920 | For graphic art | 6.5 | A |
| 3707902990 | Other | 6.5 | A |
| 3707903100 | For colour photography | 6.5 | A |
| 3707903910 | For X-ray | 6.5 | A |
| 3707903920 | For graphic art | 6.5 | A |
| 3707903990 | Other | 6.5 | A |
| 3707909100 | Intensifiers and reducers | 6.5 | A |
| 3707909200 | Toners | 6.5 | A |
| 3707909300 | Clearing agents | 6.5 | A |
| 3707909400 | Flash light materials | 6.5 | A |
| 3707909900 | Other | 6.5 | A |
| 3801101000 | For manufacturing secondary battery | 4 | A |
| 3801109000 | Other | 6.5 | A |
| 3801200000 | Colloidal or semi-colloidal graphite | 6.5 | A |
| 3801300000 | Carbonaceous pastes for electrodes and similar pastes for furnace linings | 6.5 | A |
| 3801900000 | Other | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3802100000 | Activated carbon | 6.5 | A |
| 3802901010 | Activated diatomite | 6.5 | A |
| 3802901020 | Activated clays and activated earths | 6.5 | A |
| 3802901090 | Other | 6.5 | A |
| 3802902000 | Animal black (including spent animal black) | 6.5 | A |
| 3803000000 | Tall oil, whether or not refined. | 5 | A |
| 3804001000 | Liquid | 6.5 | A |
| 3804009000 | Other | 6.5 | A |
| 3805101000 | Gum spirits of turpentine | 6.5 | A |
| 3805102000 | Wood turpentine | 6.5 | A |
| 3805103000 | Sulphate turpentine | 6.5 | A |
| 3805900000 | Other | 6.5 | A |
| 3806101000 | Rosin | 6.5 | C |
| 3806102000 | Resin acids | 6.5 | A |
| 3806201000 | Salts of rosin | 6.5 | A |
| 3806202000 | Salts of resin acids | 6.5 | A |
| 3806209000 | Other | 6.5 | A |
| 3806300000 | Ester gums | 6.5 | A |
| 3806902000 | Run gum | 6.5 | A |
| 3806903000 | Rosin spirit and rosin oil | 6.5 | A |
| 3806909000 | Other | 6.5 | A |
| 3807001000 | Wood tar, wood tar oils and wood creosote | 6.5 | A |
| 3807002000 | Wood naphtha | 6.5 | A |
| 3807003000 | Vegetable pitch | 6.5 | A |
| 3807009010 | Pyroligneous liquid | 6.5 | C |
| 3807009090 | Other | 6.5 | A |
| 3808501000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3808509000 | Other | 6.5 | A |
| 3808911000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3808919000 | Other | 6.5 | A |
| 3808921000 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3808929000 | Other | 6.5 | A |
| 3808931000 | Herbicides | 6.5 | A |
| 3808932000 | Anti-sprouting products | 6.5 | A |
| 3808933000 | Plant-growth regulators | 6.5 | A |
| 3808940000 | Disinfectants | 6.5 | A |
| 3808991000 | Rodenticides | 6.5 | A |
| 3808999000 | Other | 6.5 | A |
| 3809100000 | With a basis of amylaceous substances | 8 | C |
| 3809910000 | Of a kind used in the textile or like industries | 6.5 | A |
| 3809920000 | Of a kind used in the paper or like industries | 6.5 | A |
| 3809930000 | Of a kind used in the leather or like industries | 6.5 | A |
| 3810101000 | Pickling preparations for metal surfaces | 6.5 | A |
| 3810109000 | Other | 6.5 | A |
| 3810901000 | Fluxes and other auxiliary preparations for soldering, brazing or welding | 6.5 | A |
| 3810909000 | Other | 6.5 | A |
| 3811110000 | Based on lead compounds | 6.5 | A |
| 3811190000 | Other | 6.5 | A |
| 3811210000 | Containing petroleum oils or oils obtained from bituminous minerals | 5 | A |
| 3811290000 | Other | 5 | A |
| 3811900000 | Other | 6.5 | A |
| 3812101000 | Based on diphenylguanidine | 6.5 | A |
| 3812102000 | Based on dithiocarbamates | 6.5 | A |
| 3812103000 | Based on thiuram sulphides | 6.5 | A |
| 3812104000 | Based on hexamethylene tetramine | 6.5 | A |
| 3812105000 | Based on mercaptobenzothiazole | 6.5 | A |
| 3812106000 | Based on dibenzothiazyle disulphide | 6.5 | A |
| 3812109000 | Other | 6.5 | A |
| 3812200000 | Compound plasticisers for rubber or plastics | 6.5 | A |
| 3812301000 | Anti-oxidising preparations | 6.5 | A |
| 3812302000 | Other compound stabilisers | 6.5 | A |
| 3813001000 | Preparations for fire-extinguishers | 6.5 | A |
| 3813002000 | Charges for fire-extinguishers | 6.5 | A |
| 3813003000 | Charged fire-extinguishing grenades | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3814001010 | Mixtures of acetones, methyl acetate and methanol | 6.5 | A |
| 3814001020 | Mixtures of ethyl acetate, butyl alcohol and toluene | 6.5 | A |
| 3814001090 | Other | 6.5 | A |
| 3814002110 | For making semiconductor | 6.5 | A |
| 3814002190 | Other | 6.5 | A |
| 3814002900 | Other | 6.5 | A |
| 3815110000 | With nickel or nickel compounds as the active substance | 6.5 | A |
| 3815121000 | With platinium metal or platinium compounds | 6.5 | A |
| 3815122000 | Of palladium or palladium compounds | 6.5 | A |
| 3815129000 | Other | 6.5 | A |
| 3815191000 | With iron or iron compounds as the active substance | 6.5 | A |
| 3815192000 | Of titanium or titanium compounds | 6.5 | A |
| 3815199000 | Other | 6.5 | A |
| 3815901000 | Reaction initiators | 6.5 | A |
| 3815909000 | Other | 6.5 | A |
| 3816001000 | Refractory cements | 6.5 | A |
| 3816002000 | Refractory mortars | 6.5 | A |
| 3816003000 | Refractory concretes | 6.5 | A |
| 3816009000 | Other | 6.5 | A |
| 3817000000 | Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902. | 6.5 | A |
| 3818001000 | Chemical elements doped for use in electronics | 0 | A |
| 3818002000 | Chemical compounds doped for use in electronics | 0 | A |
| 3819001000 | Hydraulic brake fluids | 6.5 | A |
| 3819002000 | Other prepared liquids for hydraulic transmission | 6.5 | A |
| 3820001000 | Anti-freezing preparations | 6.5 | A |
| 3820002000 | Prepared de-icing fluids | 6.5 | A |
| 3821000000 | Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. | 6.5 | A |
| 3822001011 | Of other plates, sheets, film, foil and strip of plastics | 0 | A |
| 3822001012 | Other articles of plastics | 0 | A |
| 3822001013 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | in rolls or sheets referred to in Note 8 to Chapter 48 | | |
| 3822001014 | Litumuth testing paper and other similar testing paper | 0 | A |
| 3822001019 | Other | 0 | A |
| 3822001020 | Prepared, not on a backing | 0 | A |
| 3822001091 | Of other plates, sheets, film, foil and strip of plastics | 6.5 | A |
| 3822001092 | Other articles of plastics | 6.5 | A |
| 3822001093 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48 | 0 | A |
| 3822001099 | Other | 8 | A |
| 3822002011 | Of other plates, sheets, film, foil and strip of plastics | 0 | A |
| 3822002012 | Other articles of plastics | 0 | A |
| 3822002013 | Paper,paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48 | 0 | A |
| 3822002014 | Litumuth testing paper and other similar testing paper | 0 | A |
| 3822002019 | Other | 0 | A |
| 3822002020 | Prepared, not on a backing | 0 | A |
| 3822002091 | Of other plates, sheets, film, foil and strip of plastics | 6.5 | A |
| 3822002092 | Other articles of plastics | 6.5 | A |
| 3822002093 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48 | 0 | A |
| 3822002099 | Other | 8 | A |
| 3822003041 | Of 0 % rate in the Tariff Schedules | 0 | A |
| 3822003042 | Of 1 % rate in the Tariff Schedules | 1 | A |
| 3822003043 | Of 2 % rate in the Tariff Schedules | 2 | A |
| 3822003044 | Of 3 % rate in the Tariff Schedules | 3 | A |
| 3822003045 | Of 4 % rate in the Tariff Schedules | 4 | A |
| 3822003046 | Of 5 % rate in the Tariff Schedules | 5 | A |
| 3822003047 | Of 5.4 % rate in the Tariff Schedules | 5.4 | A |
| 3822003048 | Of 6.5 % rate in the Tariff Schedules | 6.5 | A |
| 3822003049 | Of 7 % rate in the Tariff Schedules | 7 | A |
| 3822003050 | Of 8 % rate in the Tariff Schedules | 8 | A |
| 3822003051 | Of 10 % rate in the Tariff Schedules | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3822003052 | Of 20 % rate in the Tariff Schedules | 20 | A |
| 3822003053 | Of 27 % rate in the Tariff Schedules | 27 | A |
| 3822003054 | Of 30 % rate in the Tariff Schedules | 30 | A |
| 3822003055 | Of 36 % rate in the Tariff Schedules | 36 | A |
| 3822003056 | Of 40 % rate in the Tariff Schedules | 40 | A |
| 3822003057 | Of 50 % rate in the Tariff Schedules | 50 | A |
| 3822003058 | Of subheadings 3706.10.1000, 3706.10.5020 and 3706.90.6020 | 182won/m or 6.5 | A |
| 3822003059 | Of subheadings 3706.10.2000 and 3706.90.2000 | 4won/m or 6.5 | A |
| 3822003060 | Of subheadings 3706.10.3010, 3706.10.4000, 3706.90.3010 and 3706.90.4000 | 26won/m or 6.5 | A |
| 3822003061 | Of subheadings 3706.10.3020 and 3706.90.3020 | 468won/m or 6.5 | A |
| 3822003062 | Of subheadings 3706.10.3030 and 3706.90.3030 | 78won/m or 6.5 | A |
| 3822003063 | Of subheadings 3706.10.5010 and 3706.90.6010 | 1,092won/m or 6.5 | A |
| 3822003064 | Of subheading 3706.10.6010 | 1,560won/m or 6.5 | A |
| 3822003065 | Of subheading 3706.10.6020 | 260won/m or 6.5 | A |
| 3822003066 | Of subheadings 3706.90.1000 and 3706.90.5020 | 8won/m or 6.5 | A |
| 3822003067 | Of subheading 3706.90.5010 | 25won/m or 6.5 | A |
| 3823110000 | Stearic acid | 8 | A |
| 3823120000 | Oleic acid | 8 | A |
| 3823130000 | Tall oil fatty acids | 8 | A |
| 3823191000 | Palmitic acids | 8 | A |
| 3823192000 | Acid oils from refining | 8 | A |
| 3823199000 | Other | 8 | A |
| 3823701000 | Cetyl alcohol | 5 | A |
| 3823702000 | Stearyl alcohol | 5 | A |
| 3823703000 | Oleyl alcohol | 5 | A |
| 3823704000 | Lauryl alcohol | 3 | A |
| 3823709010 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3823709090 | Other | 5 | A |
| 3824100000 | Prepared binders for foundry moulds or cores | 6.5 | A |
| 3824300000 | Non-agglomerated metal carbides mixed together or with metallic binders | 6.5 | A |
| 3824400000 | Prepared additives for cements, mortars or concretes | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3824500000 | Non-refractory mortars and concretes | 6.5 | A |
| 3824600000 | Sorbitol other than that of subheading 2905.44 | 8 | F |
| 3824711000 | Detergents based on trichlorotrifluoroethane | 6.5 | A |
| 3824719000 | Other | 6.5 | A |
| 3824720000 | Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes | 6.5 | A |
| 3824730000 | Containing hydrobromofluorocarbons (HBFCs) | 6.5 | A |
| 3824740000 | Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) | 6.5 | A |
| 3824750000 | Containing carbon tetrachloride | 6.5 | A |
| 3824760000 | Containing 1,1,1-trichloroethane (methyl chloroform) | 6.5 | A |
| 3824770000 | Containing bromomethane (methyl bromide) or bromochloromethane | 6.5 | A |
| 3824780000 | Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) | 6.5 | A |
| 3824790000 | Other | 6.5 | A |
| 3824810000 | Containing oxirane (ethylene oxide) | 6.5 | A |
| 3824820000 | Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | 6.5 | A |
| 3824830000 | Containing tris (2,3-dibromopropyl) phosphate | 6.5 | A |
| 3824901000 | Roasted chromite | 5 | A |
| 3824902100 | Getters for vacuum tubes | 6.5 | A |
| 3824902200 | Preparations of carbon resistors or ceramic solid resistors | 6.5 | A |
| 3824902410 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3824902490 | Other | 6.5 | A |
| 3824903100 | Mixtures consisting mainly of O-alkyl (≤C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates | 6.5 | A |
| 3824903200 | Mixtures consisting mainly of O- | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | alkyl (≤C10, including cycloalkyl) N,N-dialkyl (methyl, ehtyl, n-propyl or isopropyl) phosphoramidocyanidates | | |
| 3824903300 | Mixtures consisting mainly of [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl]hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonothioates and their O-alkyl (≤C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof | 6.5 | A |
| 3824903400 | Mixtures consisting mainly of alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyldifluorides | 6.5 | A |
| 3824903500 | Mixtures consisting mainly of[O-2-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (≤C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protoanted salts thereof | 6.5 | A |
| 3824903600 | Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides | 6.5 | A |
| 3824903700 | Mixtures consisting mainly of dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates | 6.5 | A |
| 3824903800 | Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines or their protonated salts | 6.5 | A |
| 3824903911 | Mixtures consisting mainly of N,N dimethyl-2-amino-ethanol or N,N-diethyl-2-amino ethanol or their protonated salts | 6.5 | A |
| 3824903919 | Other | 6.5 | A |
| 3824903920 | Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols or their protonated salts | 6.5 | A |
| 3824903930 | Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms | 6.5 | A |
| 3824903990 | Other | 6.5 | A |
| 3824904100 | Mixed polyethylene glycol | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3824904200 | Ion-exchangers | 6.5 | A |
| 3824904300 | Anti-scaling compounds | 6.5 | A |
| 3824904400 | Additives to harden varnish or glue | 6.5 | A |
| 3824905100 | Ink-removers | 6.5 | A |
| 3824905200 | Stencil correctors | 6.5 | A |
| 3824905300 | Correcting fluids | 6.5 | A |
| 3824906100 | Compounded extenders for paints | 6.5 | A |
| 3824906200 | Preparations for the manufacture of certain ceramic articles (artificial teeth, etc) | 6.5 | A |
| 3824906300 | Soda-lime | 6.5 | A |
| 3824906400 | Hydrated silica gel | 6.5 | A |
| 3824906500 | Anti-rust preparations | 6.5 | A |
| 3824906600 | Preparations for the manufacture of ceramic condenser and ferrite core | 6.5 | A |
| 3824907100 | Metal plating preparations | 6.5 | A |
| 3824907200 | Chlorinated paraffin | 6.5 | A |
| 3824907300 | Anti-foaming agent | 6.5 | A |
| 3824907400 | Foaming agent | 6.5 | A |
| 3824907500 | Prepared calcium carbonate | 6.5 | A |
| 3824907600 | Liquid crystal preparations | 6.5 | A |
| 3824907700 | Ammoniacal gas liquors | 6.5 | A |
| 3824908010 | Based on methyl ethyl ketone peroxide | 6.5 | A |
| 3824908090 | Other | 6.5 | A |
| 3824909010 | Micro-element fertilisers (other than products of Chapter 31) | 6.5 | A |
| 3824909030 | Chewing gum base | 6.5 | A |
| 3824909050 | Naphthenic acids, their water-insoluble salts and their esters | 6.5 | A |
| 3824909061 | With nicotine | 6.5 | A |
| 3824909069 | Other | 6.5 | A |
| 3824909090 | Other | 6.5 | A |
| 3825100000 | Municipal waste | 6.5 | A |
| 3825200000 | Sewage sludge | 6.5 | A |
| 3825301000 | Of heading 30.05. | 0 | A |
| 3825302000 | Of subheading 3824.90 | 6.5 | A |
| 3825303000 | Of subheading 4015.11 | 8 | A |
| 3825304000 | Of subheading 9018.3 | 8 | A |
| 3825410000 | Halogenated | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3825490000 | Other | 6.5 | A |
| 3825500000 | Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids | 6.5 | A |
| 3825610000 | Mainly containing organic constituents | 6.5 | A |
| 3825690000 | Other | 6.5 | A |
| 3825900000 | Other | 6.5 | A |
| 3826000000 | Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals. | 6.5 | E |
| 3901101000 | Linear low density polyethylene | 6.5 | A |
| 3901109000 | Other | 6.5 | A |
| 3901201000 | Of pulp | 6.5 | A |
| 3901209000 | Other | 6.5 | A |
| 3901300000 | Ethylene-vinyl acetate copolymers | 6.5 | A |
| 3901900000 | Other | 6.5 | A |
| 3902100000 | Polypropylene | 6.5 | A |
| 3902200000 | Polyisobutylene | 6.5 | A |
| 3902300000 | Propylene copolymers | 6.5 | A |
| 3902900000 | Other | 6.5 | A |
| 3903110000 | Expansible | 6.5 | A |
| 3903190000 | Other | 6.5 | A |
| 3903200000 | Styrene-acrylonitrile (SAN) copolymers | 6.5 | A |
| 3903300000 | Acrylonitrile-butadiene-styrene (ABS) copolymers | 6.5 | A |
| 3903901000 | Styrene-butadiene copolymers | 6.5 | A |
| 3903909000 | Other | 6.5 | A |
| 3904100000 | Poly (vinyl chloride), not mixed with any other substances | 6.5 | A |
| 3904210000 | Non-plasticised | 6.5 | A |
| 3904220000 | Plasticised | 6.5 | A |
| 3904300000 | Vinyl chloride-vinyl acetate copolymers | 6.5 | A |
| 3904400000 | Other vinyl chloride copolymers | 6.5 | A |
| 3904500000 | Vinylidene chloride polymers | 6.5 | A |
| 3904610000 | Polytetrafluoroethylene | 6.5 | A |
| 3904690000 | Other | 6.5 | A |
| 3904900000 | Other | 6.5 | A |
| 3905120000 | In aqueous dispersion | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3905190000 | Other | 6.5 | A |
| 3905210000 | In aqueous dispersion | 6.5 | A |
| 3905290000 | Other | 6.5 | A |
| 3905300000 | Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups | 8 | A |
| 3905910000 | Copolymers | 6.5 | A |
| 3905990000 | Other | 6.5 | A |
| 3906100000 | Poly(methyl methacrylate) | 6.5 | A |
| 3906901000 | Poly acryl amide | 8 | A |
| 3906909000 | Other | 8 | A |
| 3907100000 | Polyacetals | 6.5 | A |
| 3907201000 | Polyoxyethylene (polyethylene glycol) | 6.5 | A |
| 3907202000 | Polyoxypropylene (polypropylene glycol) | 6.5 | A |
| 3907203000 | Poly phenylene oxide | 6.5 | A |
| 3907209000 | Other | 6.5 | A |
| 3907301000 | For making semiconductor | 6.5 | A |
| 3907309000 | Other | 6.5 | A |
| 3907400000 | Polycarbonates | 6.5 | A |
| 3907500000 | Alkyd resins | 6.5 | A |
| 3907600000 | Poly(ethylene terephthalate) | 6.5 | A |
| 3907700000 | Poly(lactic acid) | 6.5 | A |
| 3907910000 | Unsaturated | 6.5 | A |
| 3907991000 | Poly butylene terephthalate | 6.5 | A |
| 3907999000 | Other | 6.5 | A |
| 3908101000 | Polyamide-6 | 6.5 | A |
| 3908102000 | Polyamide-6,6 | 6.5 | A |
| 3908103000 | Polyamide-11, -12, -6,9, -6,10, -6,12 | 6.5 | A |
| 3908900000 | Other | 6.5 | A |
| 3909101000 | Urea resins | 6.5 | A |
| 3909102000 | Thiourea resins | 6.5 | A |
| 3909200000 | Melamine resins | 6.5 | A |
| 3909300000 | Other amino-resins | 6.5 | A |
| 3909400000 | Phenolic resins | 6.5 | A |
| 3909500000 | Polyurethanes | 6.5 | A |
| 3910001000 | For making semiconductor | 6.5 | A |
| 3910009010 | Silicon oil | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3910009020 | Silicon rubber | 6.5 | A |
| 3910009090 | Other | 6.5 | A |
| 3911101000 | Petroleum resins | 8 | A |
| 3911102000 | Coumarone, indene or coumarone-indene resins | 8 | A |
| 3911103000 | Polyterpenes | 8 | A |
| 3911901000 | Polysulphides | 6.5 | A |
| 3911902000 | Polysulphones | 6.5 | A |
| 3911903000 | Furan resin | 6.5 | A |
| 3911909000 | Other | 6.5 | A |
| 3912110000 | Non-plasticised | 5 | A |
| 3912120000 | Plasticised | 5 | A |
| 3912200000 | Cellulose nitrates (including collodions) | 6.5 | A |
| 3912311000 | Sodium carboxymethyl cellulose | 6.5 | A |
| 3912319000 | Other | 6.5 | A |
| 3912391000 | Methyl cellulose | 6.5 | A |
| 3912399000 | Other | 6.5 | A |
| 3912901000 | Regenerated cellulose | 6.5 | A |
| 3912909000 | Other | 6.5 | A |
| 3913101000 | Sodium alginate | 6.5 | A |
| 3913102000 | Propylene glycol alginate | 6.5 | A |
| 3913109000 | Other | 6.5 | A |
| 3913901000 | Hardened proteins | 6.5 | A |
| 3913902010 | Chlorinated rubber | 6.5 | A |
| 3913902020 | Rubber hydrochloride | 6.5 | A |
| 3913902030 | Oxidised rubber | 6.5 | A |
| 3913902040 | Cyclised rubber | 6.5 | A |
| 3913902090 | Other | 6.5 | A |
| 3913909010 | Dextran | 6.5 | A |
| 3913909090 | Other | 6.5 | A |
| 3914001000 | Cationic | 6.5 | A |
| 3914009000 | Other | 6.5 | A |
| 3915101000 | Film, sheets, plates and foil before they became wastes | 6.5 | A |
| 3915102000 | Pipes and hoses before they became wastes | 6.5 | A |
| 3915109000 | Other | 6.5 | A |
| 3915200000 | Of polymers of styrene | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3915300000 | Of polymers of vinyl chloride | 6.5 | A |
| 3915901000 | Of polymers of propylene | 6.5 | A |
| 3915902000 | Of acrylic polymers | 6.5 | A |
| 3915903000 | Of polyacetals | 6.5 | A |
| 3915904000 | Of polycarbonates | 6.5 | A |
| 3915905000 | Of polyamides | 6.5 | A |
| 3915909000 | Other | 6.5 | A |
| 3916100000 | Of polymers of ethylene | 6.5 | A |
| 3916200000 | Of polymers of vinyl chloride | 6.5 | A |
| 3916901000 | Of polymers of styrene | 6.5 | A |
| 3916902000 | Of polymers of propylene | 6.5 | A |
| 3916903000 | Of acrylic polymers | 6.5 | A |
| 3916904000 | Of polyamides | 6.5 | A |
| 3916909000 | Other | 6.5 | A |
| 3917101000 | Of hardened protein | 6.5 | A |
| 3917102000 | Of cellulosic materials | 6.5 | A |
| 3917210000 | Of polymers of ethylene | 6.5 | A |
| 3917220000 | Of polymers of propylene | 6.5 | A |
| 3917230000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917291000 | Of polymers of styrene | 6.5 | A |
| 3917292000 | Of polyamides | 6.5 | A |
| 3917299000 | Other | 6.5 | A |
| 3917311000 | Of polymers of ethylene | 6.5 | A |
| 3917312000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917319000 | Other | 6.5 | A |
| 3917321000 | Of polymers of ethylene | 6.5 | A |
| 3917322000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917329000 | Other | 6.5 | A |
| 3917331000 | Of polymers of ethylene | 6.5 | A |
| 3917332000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917339000 | Other | 6.5 | A |
| 3917391000 | Of polymers of ethylene | 6.5 | A |
| 3917392000 | Of polymers of vinyl chloride | 6.5 | A |
| 3917399000 | Other | 6.5 | A |
| 3917400000 | Fittings | 6.5 | A |
| 3918101000 | Of polyvinyl chloride | 6.5 | A |
| 3918102000 | Of copolymers of vinyl chloride and | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | vinyl acetate | | |
| 3918109000 | Other | 6.5 | A |
| 3918900000 | Of other plastics | 6.5 | A |
| 3919100000 | In rolls of a width not exceeding 20 cm | 6.5 | A |
| 3919900000 | Other | 6.5 | A |
| 3920100000 | Of polymers of ethylene | 6.5 | A |
| 3920200000 | Of polymers of propylene | 6.5 | A |
| 3920300000 | Of polymers of styrene | 6.5 | A |
| 3920430000 | Containing by weight not less than 6 % of plasticisers | 6.5 | A |
| 3920490000 | Other | 6.5 | A |
| 3920510000 | Of poly(methyl methacrylate) | 6.5 | A |
| 3920590000 | Other | 6.5 | A |
| 3920610000 | Of polycarbonates | 6.5 | A |
| 3920620000 | Of poly(ethylene terephthalate) | 6.5 | A |
| 3920630000 | Of unsaturated polyesters | 6.5 | A |
| 3920690000 | Of other polyesters | 6.5 | A |
| 3920710000 | Of regenerated cellulose | 6.5 | A |
| 3920730000 | Of cellulose acetate | 6.5 | A |
| 3920791000 | Of vulcanised fibre | 6.5 | A |
| 3920799000 | Other | 6.5 | A |
| 3920910000 | Of poly(vinyl butyral) | 6.5 | A |
| 3920920000 | Of polyamides | 6.5 | A |
| 3920930000 | Of amino-resins | 6.5 | A |
| 3920940000 | Of phenolic resins | 6.5 | A |
| 3920991000 | For aircrafts | 6.5 | A |
| 3920999010 | Polyimides film, for manufacturing Printed Circuit Board with the function of lead frame | 4 | A |
| 3920999090 | Other | 6.5 | A |
| 3921110000 | Of polymers of styrene | 6.5 | A |
| 3921120000 | Of polymers of vinyl chloride | 6.5 | A |
| 3921130000 | Of polyurethanes | 6.5 | A |
| 3921140000 | Of regenerated cellulose | 6.5 | A |
| 3921191010 | Separator, for manufacturing secondary battery | 4 | A |
| 3921191090 | Other | 6.5 | A |
| 3921192010 | Separator, for manufacturing secondary battery | 4 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3921192090 | Other | 6.5 | A |
| 3921193010 | Of polymethyl methacrylate | 6.5 | A |
| 3921193090 | Other | 6.5 | A |
| 3921194010 | Of polycarbonates | 6.5 | A |
| 3921194020 | Of polyethylene terephthalate | 6.5 | A |
| 3921194030 | Of unsaturated polyesters | 6.5 | A |
| 3921194090 | Other | 6.5 | A |
| 3921195010 | Of vulcanised fibre | 6.5 | A |
| 3921195020 | Of cellulose acetate | 6.5 | A |
| 3921195090 | Other | 6.5 | A |
| 3921199010 | Of polyvinyl butyral | 6.5 | A |
| 3921199020 | Of polyamides | 6.5 | A |
| 3921199030 | Of amino-resins | 6.5 | A |
| 3921199040 | Of phenolic resins | 6.5 | A |
| 3921199090 | Other | 6.5 | A |
| 3921901000 | Of polymers of ethylene | 6.5 | A |
| 3921902000 | Of polymers of propylene | 6.5 | A |
| 3921903000 | Of polymers of styrene | 6.5 | A |
| 3921904010 | Rigid | 6.5 | A |
| 3921904020 | Flexible | 6.5 | A |
| 3921905010 | Of polymethyl methacrylate | 6.5 | A |
| 3921905090 | Other | 6.5 | A |
| 3921906010 | Of polycarbonates | 6.5 | A |
| 3921906020 | Of polyethylene terephthalate | 6.5 | A |
| 3921906030 | Of unsaturated polyesters | 6.5 | A |
| 3921906090 | Other | 6.5 | A |
| 3921907010 | Of regenerated cellulose | 6.5 | A |
| 3921907020 | Of vulcanised fibre | 6.5 | A |
| 3921907030 | Of cellulose acetate | 6.5 | A |
| 3921907090 | Other | 6.5 | A |
| 3921909010 | Of polyvinyl butyral | 6.5 | A |
| 3921909020 | Of polyamides | 6.5 | A |
| 3921909030 | Of amino-resins | 6.5 | A |
| 3921909040 | Of phenolic resins | 6.5 | A |
| 3921909050 | Of polyurethanes | 6.5 | A |
| 3921909090 | Other | 6.5 | A |
| 3922101000 | Baths and shower baths | 6.5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3922102000 | Wash-basins | 6.5 | A |
| 3922103000 | Sinks | 6.5 | A |
| 3922200000 | Lavatory seats and covers | 6.5 | A |
| 3922901000 | Bidets | 6.5 | A |
| 3922909000 | Other | 6.5 | A |
| 3923100000 | Boxes, cases, crates and similar articles | 6.5 | A |
| 3923210000 | Of polymers of ethylene | 6.5 | B |
| 3923290000 | Of other plastics | 6.5 | A |
| 3923300000 | Carboys, bottles, flasks and similar articles | 6.5 | B |
| 3923400000 | Spools, cops, bobbins and similar supports | 6.5 | A |
| 3923500000 | Stoppers, lids, caps and other closures | 6.5 | B |
| 3923900000 | Other | 6.5 | A |
| 3924100000 | Tableware and kitchenware | 6.5 | A |
| 3924901000 | Soap dishes and boxes | 6.5 | A |
| 3924902000 | Table cloths and other similar articles | 6.5 | A |
| 3924909000 | Other | 6.5 | A |
| 3925100000 | Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 ℓ | 6.5 | A |
| 3925200000 | Doors, windows and their frames and thresholds for doors | 6.5 | A |
| 3925300000 | Shutters, blinds (including Venetian blinds) and similar articles and parts thereof | 6.5 | A |
| 3925900000 | Other | 6.5 | A |
| 3926101000 | Pencil cases and erasers | 6.5 | A |
| 3926102000 | Binders | 6.5 | A |
| 3926109000 | Other | 6.5 | A |
| 3926200000 | Articles of apparel and clothing accessories (including gloves, mittens and mitts) | 6.5 | A |
| 3926300000 | Fittings for furniture, coachwork or the like | 6.5 | A |
| 3926400000 | Statuettes and other ornamental articles | 6.5 | A |
| 3926901000 | Parts for use in machinery and mechanical appliances | 6.5 | B |
| 3926902000 | Fans and hand screens non-mechanical; frames and handles therefor and parts of such frames and handles | 6.5 | A |
| 3926903000 | Lables and tags | 6.5 | B |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3926904000 | Adhesive tapes with case | 6.5 | B |
| 3926905000 | Frames for painting, photographs, mirrors and the like | 6.5 | A |
| 3926906000 | Albums | 6.5 | A |
| 3926909000 | Other | 6.5 | B |
| 4001100000 | Natural rubber latex, whether or not pre-vulcanised | 0 | A |
| 4001210000 | Smoked sheets | 0 | A |
| 4001220000 | Technically specified natural rubber (TSNR) | 0 | A |
| 4001290000 | Other | 0 | A |
| 4001301000 | Chicle gum | 2 | A |
| 4001309000 | Other | 2 | A |
| 4002110000 | Latex | 8 | A |
| 4002190000 | Other | 8 | A |
| 4002201000 | Latex | 8 | A |
| 4002209000 | Other | 8 | A |
| 4002311000 | Latex | 5 | A |
| 4002319000 | Other | 5 | A |
| 4002391000 | Latex | 5 | A |
| 4002399010 | Of chlorinated-isobutene-isoprene rubber (CIIR) | 5 | A |
| 4002399020 | Of brominated-isobutene-isoprene rubber (BIIR) | 5 | A |
| 4002410000 | Latex | 8 | A |
| 4002490000 | Other | 8 | A |
| 4002510000 | Latex | 8 | A |
| 4002590000 | Other | 8 | A |
| 4002601000 | Latex | 8 | A |
| 4002609000 | Other | 8 | A |
| 4002701000 | Latex | 8 | A |
| 4002709000 | Other | 8 | A |
| 4002801000 | Latex | 8 | A |
| 4002809000 | Other | 8 | A |
| 4002910000 | Latex | 8 | A |
| 4002991000 | Of carboxylated acrylonitrile-butadiene rubbers (XNBR) | 8 | A |
| 4002992000 | Of acrylonitrile-isoprene rubbers (NIR) | 8 | A |
| 4002993000 | Thioplasts (TM) | 8 | A |
| 4002999000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4003000000 | Reclaimed rubber in primary forms or in plates, sheets or strip. | 8 | A |
| 4004000000 | Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom. | 3 | A |
| 4005101000 | Plates, sheets and strip | 8 | A |
| 4005109000 | Other | 8 | A |
| 4005200000 | Solutions; dispersions other than those of subheading 4005.10 | 8 | A |
| 4005910000 | Plates, sheets and strip | 8 | A |
| 4005991000 | Compounded rubber latex | 8 | A |
| 4005999000 | Other | 8 | A |
| 4006100000 | "Camel-back" strips for retreading rubber tyres | 8 | A |
| 4006901000 | Rubber rods | 8 | A |
| 4006902000 | Rubber tubes | 8 | A |
| 4006903000 | Rubber profile shapes | 8 | A |
| 4006904000 | Rubber discs, rings and washers | 8 | A |
| 4006905000 | Rubber thread | 8 | A |
| 4006909000 | Other | 8 | A |
| 4007001000 | Rubber thread | 5 | A |
| 4007002000 | Rubber cord | 8 | A |
| 4008111000 | Combined with textile fabrics for reinforcing purposes | 8 | A |
| 4008119000 | Other | 8 | A |
| 4008191000 | Combined with textile fabrics for reinforcing purposes | 8 | A |
| 4008199000 | Other | 8 | A |
| 4008211000 | Combined with textile fabrics for reinforcing purposes | 8 | A |
| 4008219000 | Other | 8 | A |
| 4008291000 | Combined with textile fabrics for reinforcing purposes | 8 | A |
| 4008299000 | Other | 8 | A |
| 4009110000 | Without fittings | 8 | A |
| 4009120000 | With fittings | 8 | A |
| 4009210000 | Without fittings | 8 | A |
| 4009220000 | With fittings | 8 | A |
| 4009310000 | Without fittings | 8 | A |
| 4009320000 | With fittings | 8 | A |
| 4009410000 | Without fittings | 8 | A |
| 4009420000 | With fittings | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4010110000 | Reinforced only with metal | 8 | A |
| 4010120000 | Reinforced only with textile materials | 8 | A |
| 4010191000 | Reinforced only with plastics | 8 | A |
| 4010199000 | Other | 8 | A |
| 4010310000 | Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 8 | A |
| 4010320000 | Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 8 | A |
| 4010330000 | Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 8 | A |
| 4010340000 | Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 8 | A |
| 4010350000 | Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | 8 | A |
| 4010360000 | Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm | 8 | A |
| 4010390000 | Other | 8 | A |
| 4011101000 | Of radial carcass | 5 | A |
| 4011102000 | Of biased carcass | 5 | A |
| 4011109000 | Other | 5 | A |
| 4011201010 | For use on a rim measuring less than 49.53 ㎝ in diameter | 5 | A |
| 4011201090 | Other | 5 | A |
| 4011202010 | For use on a rim measuring less than 49.53 ㎝ in diameter | 5 | A |
| 4011202090 | Other | 5 | A |
| 4011209000 | Other | 5 | A |
| 4011300000 | Of a kind used on aircraft | 5 | A |
| 4011400000 | Of a kind used on motorcycles | 5 | A |
| 4011500000 | Of a kind used on bicycles | 5 | A |
| 4011610000 | Of a kind used on agricultural or forestry vehicles and machines | 5 | A |
| 4011620000 | Of a kind used on construction or industrial handling vehicles and | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | machines and having a rim size not exceeding 61 cm | | |
| 4011630000 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 5 | A |
| 4011690000 | Other | 5 | A |
| 4011920000 | Of a kind used on agricultural or forestry vehicles and machines | 5 | A |
| 4011930000 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 5 | A |
| 4011940000 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 5 | A |
| 4011990000 | Other | 5 | A |
| 4012110000 | Of a kind used on motor cars (including station wagons and racing cars) | 8 | A |
| 4012120000 | Of a kind used on buses or lorries | 8 | A |
| 4012130000 | Of a kind used on aircraft | 5 | A |
| 4012190000 | Other | 8 | A |
| 4012201000 | Of a kind used on aircraft | 5 | A |
| 4012209010 | Of a kind used on motor cars (including station wagons and racing cars) | 8 | A |
| 4012209020 | Of a kind used on buses or lorries | 8 | A |
| 4012209090 | Other | 8 | A |
| 4012901010 | Solid tyres | 5 | A |
| 4012901020 | Cushion tyres | 5 | A |
| 4012901030 | Tyre treads | 5 | A |
| 4012901040 | Tyre flaps | 5 | A |
| 4012909010 | Solid tyres | 8 | A |
| 4012909020 | Cushion tyres | 8 | A |
| 4012909030 | Tyre treads | 8 | A |
| 4012909040 | Tyre flaps | 8 | A |
| 4012909090 | Other | 8 | A |
| 4013101000 | Of a kind used on motor cars (including station wagons and racing cars) | 8 | A |
| 4013102000 | Of a kind used on buses or lorries | 8 | A |
| 4013200000 | Of a kind used on bicycles | 8 | A |
| 4013901000 | Of a kind used on aircraft | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4013909010 | Of a kind used on motorcycles or motor scooters | 8 | A |
| 4013909020 | Of a kind used on industrial vehicles or agricultural machinery | 8 | A |
| 4013909090 | Other | 8 | A |
| 4014100000 | Sheath contraceptives | 8 | A |
| 4014901000 | Teats | 8 | A |
| 4014909000 | Other | 8 | A |
| 4015110000 | Surgical | 8 | A |
| 4015190000 | Other | 8 | A |
| 4015901000 | Protective clothing for divers | 8 | A |
| 4015902000 | Protective clothing for radiologists | 8 | A |
| 4015909000 | Other | 8 | A |
| 4016100000 | Of cellular rubber | 8 | A |
| 4016910000 | Floor coverings and mats | 8 | A |
| 4016920000 | Erasers | 8 | A |
| 4016930000 | Gaskets, washers and other seals | 8 | B |
| 4016940000 | Boat or dock fenders, whether or not inflatable | 8 | A |
| 4016951000 | Pneumatic mattresses | 8 | A |
| 4016952000 | Pillows | 8 | A |
| 4016953000 | Cushions | 8 | A |
| 4016959000 | Other | 8 | A |
| 4016991010 | Parts of balloons, airships, flying machines, gliders, kites and rotochutes | 0 | A |
| 4016991090 | Other | 8 | A |
| 4016992000 | Rubber bands | 8 | A |
| 4016993000 | Stoppers and rings for bottles | 8 | A |
| 4016999000 | Other | 8 | A |
| 4017001000 | Hard rubber | 8 | A |
| 4017002000 | Articles of hard rubber | 8 | A |
| 4101201000 | Hides and skins, untanned | 0 | A |
| 4101202000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4101501011 | Cow hide | 0 | A |
| 4101501012 | Steer hide | 0 | A |
| 4101501013 | Ox hide | 0 | A |
| 4101501014 | Bull hide | 0 | A |
| 4101501019 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4101501021 | Cow hide | 0 | A |
| 4101501022 | Steer hide | 0 | A |
| 4101501023 | Ox hide | 0 | A |
| 4101501024 | Bull hide | 0 | A |
| 4101501029 | Other | 0 | A |
| 4101501090 | Other | 0 | A |
| 4101502000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4101901011 | Of calf skin | 0 | A |
| 4101901019 | Other | 0 | A |
| 4101901091 | Of calf skin | 0 | A |
| 4101901099 | Other | 0 | A |
| 4101902000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4102100000 | With wool on | 0 | A |
| 4102211000 | Hides and skins, untanned | 0 | A |
| 4102212000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4102291000 | Hides and skins, untanned | 0 | A |
| 4102292000 | Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible | 3 | A |
| 4103201010 | Of snake | 0 | A |
| 4103201020 | Of lizard | 0 | A |
| 4103201030 | Of crocodile | 0 | A |
| 4103201090 | Other | 0 | A |
| 4103202000 | Hides and skins, which have undergone a tanning (including pretanning) process which is reversible | 3 | A |
| 4103301000 | Hides and skins, untanned | 0 | A |
| 4103302000 | Hides and skins, which have undergone a tanning (including pretanning) process which is reversible | 3 | A |
| 4103901010 | Of eels | 0 | A |
| 4103901020 | Of kangaroo | 0 | A |
| 4103901030 | Of camels (including dromedaries) | 0 | A |
| 4103901090 | Other | 0 | A |
| 4103902010 | Of camels (including dromedaries) | 3 | A |
| 4103902090 | Other | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4104110000 | Full grains, unsplit; grain splits | 3 | A |
| 4104190000 | Other | 3 | A |
| 4104410000 | Full grains, unsplit; grain splits | 3 | A |
| 4104490000 | Other | 3 | A |
| 4105100000 | In the wet state (including wet-blue) | 3 | A |
| 4105300000 | In the dry state (crust) | 3 | A |
| 4106210000 | In the wet state (including wet-blue) | 3 | A |
| 4106220000 | In the dry state (crust) | 3 | A |
| 4106310000 | In the wet state (including wet-blue) | 5 | A |
| 4106320000 | In the dry state (crust) | 5 | A |
| 4106400000 | Of reptiles | 5 | A |
| 4106910000 | In the wet state (including wet-blue) | 5 | A |
| 4106920000 | In the dry state (crust) | 5 | A |
| 4107110000 | Full grains, unsplit | 5 | A |
| 4107120000 | Grain splits | 5 | A |
| 4107190000 | Other | 5 | A |
| 4107910000 | Full grains, unsplit | 5 | A |
| 4107920000 | Grain splits | 5 | A |
| 4107990000 | Other | 5 | A |
| 4112000000 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14. | 5 | A |
| 4113100000 | Of goats or kids | 5 | A |
| 4113200000 | Of swine | 5 | A |
| 4113300000 | Of reptiles | 5 | A |
| 4113900000 | Other | 5 | A |
| 4114100000 | Chamois (including combination chamois) leather | 5 | A |
| 4114201000 | Patent leather | 5 | A |
| 4114202000 | Patent laminated leather | 5 | A |
| 4114203000 | Metallised leather | 5 | A |
| 4115100000 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls | 8 | A |
| 4115200000 | Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4201001000 | Of reptile leather | 8 | A |
| 4201009010 | Saddles and saddle cloths | 8 | A |
| 4201009020 | Traces | 8 | A |
| 4201009030 | Leads | 8 | A |
| 4201009040 | Muzzles | 8 | A |
| 4201009090 | Other | 8 | A |
| 4202111010 | Of snake | 8 | A |
| 4202111020 | Of lizard | 8 | A |
| 4202111030 | Of crocodile | 8 | A |
| 4202111040 | Of eels | 8 | A |
| 4202111050 | Of kangaroo | 8 | A |
| 4202111090 | Other | 8 | A |
| 4202112000 | Of composition leather | 8 | A |
| 4202113000 | Of patent leather | 8 | A |
| 4202121010 | Of polyvinylchloride | 8 | A |
| 4202121020 | Of polyurethane | 8 | A |
| 4202121090 | Other | 8 | A |
| 4202122000 | Of textile materials | 8 | A |
| 4202191000 | Of paper board | 8 | A |
| 4202199000 | Other | 8 | A |
| 4202211010 | Of snake | 8 | A |
| 4202211020 | Of lizard | 8 | A |
| 4202211030 | Of crocodile | 8 | A |
| 4202211040 | Of eels | 8 | A |
| 4202211050 | Of kangaroo | 8 | A |
| 4202211090 | Other | 8 | A |
| 4202212000 | Of composition leather | 8 | A |
| 4202213000 | Of patent leather | 8 | A |
| 4202221010 | Of polyvinylchloride | 8 | A |
| 4202221020 | Of polyurethane | 8 | A |
| 4202221090 | Other | 8 | A |
| 4202222000 | Of textile materials | 8 | A |
| 4202291000 | Of paper board | 8 | A |
| 4202299000 | Other | 8 | A |
| 4202311010 | Of snake | 8 | A |
| 4202311020 | Of lizard | 8 | A |
| 4202311030 | Of crocodile | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4202311040 | Of eels | 8 | A |
| 4202311050 | Of kangaroo | 8 | A |
| 4202311090 | Other | 8 | A |
| 4202312000 | Of composition leather | 8 | A |
| 4202313000 | Of patent leather | 8 | A |
| 4202321010 | Of polyvinylchloride | 8 | A |
| 4202321020 | Of polyurethane | 8 | A |
| 4202321090 | Other | 8 | A |
| 4202322000 | Of textile materials | 8 | A |
| 4202391000 | Of paper board | 8 | A |
| 4202399000 | Other | 8 | A |
| 4202911010 | Of snake | 8 | A |
| 4202911020 | Of lizard | 8 | A |
| 4202911030 | Of crocodile | 8 | A |
| 4202911040 | Of eels | 8 | A |
| 4202911050 | Of kangaroo | 8 | A |
| 4202911090 | Other | 8 | A |
| 4202912000 | Of composition leather | 8 | A |
| 4202913000 | Of patent leather | 8 | A |
| 4202921010 | Of polyvinylchloride | 8 | A |
| 4202921020 | Of polyurethane | 8 | A |
| 4202921090 | Other | 8 | A |
| 4202922000 | Of textile materials | 8 | A |
| 4202991000 | Of paper board | 8 | A |
| 4202999000 | Other | 8 | A |
| 4203101010 | Coats | 13 | A |
| 4203101020 | Jackets, blazers and jumpers | 13 | A |
| 4203101050 | Vests | 13 | A |
| 4203101060 | Pants and trousers | 13 | A |
| 4203101070 | Skirts | 13 | A |
| 4203101080 | Overalls | 13 | A |
| 4203101090 | Other | 13 | A |
| 4203102010 | Coats | 13 | A |
| 4203102020 | Jackets, blazers and jumpers | 13 | A |
| 4203102050 | Vests | 13 | A |
| 4203102060 | Pants and trousers | 13 | A |
| 4203102070 | Skirts | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4203102080 | Overalls | 13 | A |
| 4203102090 | Other | 13 | A |
| 4203103010 | Coats | 13 | A |
| 4203103020 | Jackets, blazers and jumpers | 13 | A |
| 4203103050 | Vests | 13 | A |
| 4203103060 | Pants and trousers | 13 | A |
| 4203103070 | Skirts | 13 | A |
| 4203103080 | Overalls | 13 | A |
| 4203103090 | Other | 13 | A |
| 4203109010 | Coats | 13 | A |
| 4203109020 | Jackets, blazers and jumpers | 13 | A |
| 4203109050 | Vests | 13 | A |
| 4203109060 | Pants and trousers | 13 | A |
| 4203109070 | Skirts | 13 | A |
| 4203109080 | Overalls | 13 | A |
| 4203109090 | Other | 13 | A |
| 4203211000 | Baseball glove | 13 | A |
| 4203212000 | Golf glove | 13 | A |
| 4203213000 | Ski glove | 13 | A |
| 4203214000 | Motor cycle glove | 13 | A |
| 4203215000 | Batting glove | 13 | A |
| 4203216000 | Tennis glove | 13 | A |
| 4203217000 | Ice hockey glove | 13 | A |
| 4203219000 | Other | 13 | A |
| 4203291000 | Working glove | 13 | A |
| 4203292000 | Thermal glove | 13 | A |
| 4203293000 | Driver's glove | 13 | A |
| 4203299000 | Other | 13 | A |
| 4203301010 | Of snake | 13 | A |
| 4203301020 | Of lizard | 13 | A |
| 4203301030 | Of crocodile | 13 | A |
| 4203301040 | Of eels | 13 | A |
| 4203301090 | Other | 13 | B |
| 4203309000 | Other | 13 | A |
| 4203400000 | Other clothing accessories | 13 | A |
| 4205001110 | Belts | 8 | A |
| 4205001190 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4205001900 | Other articles of leather | 8 | A |
| 4205002110 | Belts | 8 | A |
| 4205002190 | Other | 8 | A |
| 4205002900 | Other articles of composition leather | 8 | A |
| 4206001000 | Catgut | 8 | A |
| 4206009000 | Other | 8 | A |
| 4301100000 | Of mink, whole, with or without head, tail or paws | 3 | A |
| 4301300000 | Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws | 3 | A |
| 4301600000 | Of fox, whole, with or without head, tail or paws | 3 | A |
| 4301801000 | Of chinchila | 3 | A |
| 4301802000 | Of opossum | 3 | A |
| 4301803000 | Of raccoon | 3 | A |
| 4301804000 | Of coyote | 3 | A |
| 4301805000 | Of rabbit or hare | 3 | A |
| 4301806000 | Of musk-rat | 3 | A |
| 4301809000 | Other | 3 | A |
| 4301900000 | Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | 3 | A |
| 4302110000 | Of mink | 5 | A |
| 4302191000 | Of beaver | 5 | A |
| 4302192000 | Of musk-rat | 5 | A |
| 4302193000 | Of fox | 5 | A |
| 4302195000 | Of chinchila | 5 | A |
| 4302196000 | Of opossum | 5 | A |
| 4302197000 | Of raccoon | 5 | A |
| 4302198000 | Of coyote | 5 | A |
| 4302199010 | Of sheep | 5 | A |
| 4302199020 | Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb | 5 | A |
| 4302199090 | Other | 5 | A |
| 4302201000 | Of mink | 5 | A |
| 4302202000 | Of rabbit or hare | 5 | A |
| 4302203000 | Of beaver | 5 | A |
| 4302204000 | Of musk-rat | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4302205000 | Of fox | 5 | A |
| 4302207000 | Of chinchila | 5 | A |
| 4302209010 | Of opossum | 5 | A |
| 4302209020 | Of raccoon | 5 | A |
| 4302209030 | Of coyote | 5 | A |
| 4302209090 | Other | 5 | A |
| 4302300000 | Whole skins and pieces or cuttings thereof, assembled | 5 | A |
| 4303101100 | Of mink | 16 | A |
| 4303101200 | Of rabbit or hare | 16 | A |
| 4303101300 | Of lamb | 16 | A |
| 4303101400 | Of beaver | 16 | A |
| 4303101500 | Of musk-rat | 16 | A |
| 4303101600 | Of fox | 16 | A |
| 4303101800 | Of chinchila | 16 | A |
| 4303101910 | Of opossum | 16 | A |
| 4303101920 | Of raccoon | 16 | A |
| 4303101930 | Of coyote | 16 | A |
| 4303101990 | Other | 16 | A |
| 4303102100 | Of mink | 16 | A |
| 4303102200 | Of rabbit or hare | 16 | A |
| 4303102300 | Of lamb | 16 | A |
| 4303102400 | Of beaver | 16 | A |
| 4303102500 | Of musk-rat | 16 | A |
| 4303102600 | Of fox | 16 | A |
| 4303102800 | Of chinchila | 16 | A |
| 4303102910 | Of opossum | 16 | A |
| 4303102920 | Of raccoon | 16 | A |
| 4303102930 | Of coyote | 16 | A |
| 4303102990 | Other | 16 | A |
| 4303900000 | Other | 16 | A |
| 4304001000 | Artificial fur | 8 | A |
| 4304002000 | Articles of artificial fur | 8 | A |
| 4401100000 | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms | 2 | A |
| 4401210000 | Coniferous | 2 | A |
| 4401221000 | For manufacturing pulp | 0 | A |
| 4401229000 | Other | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4401310000 | Wood pellets | 2 | A |
| 4401390000 | Other | 2 | A |
| 4402101000 | Agglomerated wood charcoal | 2 | B |
| 4402109000 | Other | 2 | B |
| 4402901000 | Agglomerated wood charcoal | 2 | B |
| 4402909000 | Other | 2 | B |
| 4403101000 | Tropical woods | 0 | A |
| 4403102000 | Non-coniferous | 0 | A |
| 4403109000 | Coniferous | 0 | A |
| 4403201000 | Cedar | 0 | A |
| 4403202000 | Oregon pine | 0 | A |
| 4403203000 | Red pine | 0 | A |
| 4403204000 | White wood or fir | 0 | A |
| 4403205000 | Larch | 0 | A |
| 4403207000 | Spruce | 0 | A |
| 4403208000 | Radiata pine | 0 | A |
| 4403209000 | Other | 0 | A |
| 4403410000 | Dark Red Meranti, Light Red Meranti and Meranti Bakau | 0 | A |
| 4403491000 | White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 0 | A |
| 4403492000 | Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas | 0 | A |
| 4403493000 | Okoume', Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko | 0 | A |
| 4403494000 | Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe' | 0 | A |
| 4403495000 | Mahogany and Balsa | 0 | A |
| 4403499000 | Other | 0 | A |
| 4403910000 | Of oak (Quercus spp.) | 0 | A |
| 4403920000 | Of beech (Fagus spp.) | 0 | A |
| 4403991010 | Rosewood | 0 | A |
| 4403991020 | Ebonywood | 0 | A |
| 4403991040 | Ash | 0 | A |
| 4403991050 | Walnut | 0 | A |
| 4403991090 | Other | 0 | A |
| 4403992000 | Lignum vitae | 0 | A |
| 4403993010 | Aspen | 0 | A |
| 4403993020 | Poplar | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4403993030 | Maple | 0 | A |
| 4403993040 | Elm | 0 | A |
| 4403993050 | Birch | 0 | A |
| 4403993060 | Basswood | 0 | A |
| 4403994000 | Paulownia | 0 | A |
| 4403999011 | Malas | 0 | A |
| 4403999012 | Taun | 0 | A |
| 4403999019 | Other | 0 | A |
| 4403999090 | Other | 0 | A |
| 4404100000 | Coniferous | 5 | C |
| 4404200000 | Non-coniferous | 5 | C |
| 4405000000 | Wood wool; wood flour. | 5 | C |
| 4406100000 | Not impregnated | 5 | C |
| 4406900000 | Other | 5 | C |
| 4407101000 | Cedar | 5 | C |
| 4407102010 | Douglas-fir | 5 | C |
| 4407102020 | Hemlock | 5 | C |
| 4407102090 | Other | 5 | C |
| 4407103000 | Red pine | 5 | C |
| 4407104000 | White wood or fir | 5 | C |
| 4407105000 | Larch | 5 | C |
| 4407107000 | Spruce | 5 | C |
| 4407108000 | Radiata pine | 5 | C |
| 4407109010 | Retinispora | 5 | C |
| 4407109090 | Other | 5 | C |
| 4407210000 | Mahogany (Swietenia spp.) | 5 | C |
| 4407220000 | Virola, Imbuia and Balsa | 5 | C |
| 4407250000 | Dark Red Meranti, Light Red Meranti and Meranti Bakau | 5 | C |
| 4407260000 | White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 5 | C |
| 4407270000 | Sapelli | 5 | C |
| 4407280000 | Iroko | 5 | C |
| 4407291000 | Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas | 5 | C |
| 4407292000 | Teak | 5 | C |
| 4407293000 | Okoume, Obeche, Sipo, Acajou, d'afrique, Makore, Tiama, Mansonia, Ilomba, Dibetou Limba and Azobe | 5 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4407299000 | Other | 5 | C |
| 4407910000 | Of oak (Quercus spp.) | 5 | C |
| 4407920000 | Of beech (Fagus spp.) | 5 | C |
| 4407930000 | Of maple (Acer spp.) | 5 | C |
| 4407940000 | Of cherry (Prunus spp.) | 5 | C |
| 4407950000 | Of ash (Fraxinus spp.) | 5 | C |
| 4407991010 | Rosewood | 5 | C |
| 4407991020 | Ebonywood | 5 | C |
| 4407991040 | Walnut | 5 | C |
| 4407991090 | Other | 5 | C |
| 4407992000 | Lignum vitae | 5 | C |
| 4407993010 | Aspen | 5 | C |
| 4407993020 | Poplar | 5 | C |
| 4407993040 | Elm | 5 | C |
| 4407993050 | Birch | 5 | C |
| 4407993060 | Basswood | 5 | C |
| 4407994000 | Paulownia | 5 | C |
| 4407999010 | Tropical woods, not specified in the foregoing | 5 | C |
| 4407999090 | Other | 5 | C |
| 4408106000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8 | C |
| 4408109100 | For manufacturing plywood | 2 | A |
| 4408109200 | Patterned veneer | 3 | C |
| 4408109910 | Cedar | 5 | C |
| 4408109920 | Oregon pine | 5 | C |
| 4408109930 | Red pine | 5 | C |
| 4408109940 | White wood or fir | 5 | C |
| 4408109950 | Larch | 5 | C |
| 4408109960 | Spruce | 5 | C |
| 4408109970 | Radiata pine | 5 | C |
| 4408109990 | Other | 5 | C |
| 4408313000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8 | C |
| 4408319011 | For manufacturing plywood | 2 | A |
| 4408319012 | Patterned veneer | 3 | C |
| 4408319019 | Other | 5 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4408319021 | For manufacturing plywood | 2 | A |
| 4408319022 | Patterned veneer | 3 | C |
| 4408319029 | Other | 5 | C |
| 4408396000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8 | C |
| 4408399011 | For manufacturing plywood | 2 | A |
| 4408399012 | Patterned veneer | 3 | C |
| 4408399019 | Other | 5 | C |
| 4408399021 | For manufacturing plywood | 2 | A |
| 4408399022 | Patterned veneer | 3 | C |
| 4408399029 | Other | 5 | C |
| 4408399031 | For manufacturing plywood | 2 | A |
| 4408399032 | Patterned veneer | 3 | C |
| 4408399039 | Other | 5 | C |
| 4408399041 | For manufacturing plywood | 2 | A |
| 4408399042 | Patterned veneer | 3 | C |
| 4408399049 | Other | 5 | C |
| 4408399051 | For manufacturing plywood | 2 | A |
| 4408399052 | Patterned veneer | 3 | C |
| 4408399059 | Other | 5 | C |
| 4408399091 | For manufacturing plywood | 2 | A |
| 4408399092 | Patterned veneer | 3 | C |
| 4408399099 | Other | 5 | C |
| 4408901000 | For veneering obtained by slicing laminated wood or for other similar laminated wood | 8 | C |
| 4408909150 | For manufacturing plywood | 2 | A |
| 4408909160 | Patterned veneer | 3 | C |
| 4408909191 | Rosewood | 5 | C |
| 4408909192 | Ebonywood | 5 | C |
| 4408909193 | Ash | 5 | C |
| 4408909194 | Walnut | 5 | C |
| 4408909195 | Oak | 5 | C |
| 4408909199 | Other | 5 | C |
| 4408909210 | For manufacturing plywood | 2 | A |
| 4408909220 | Patterned veneer | 3 | C |
| 4408909290 | Other | 5 | C |
| 4408909370 | For manufacturing plywood | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4408909380 | Patterned veneer | 3 | C |
| 4408909391 | Aspen | 5 | C |
| 4408909392 | Poplar | 5 | C |
| 4408909393 | Maple | 5 | C |
| 4408909394 | Elm | 5 | C |
| 4408909395 | Birch | 5 | C |
| 4408909396 | Basswood | 5 | C |
| 4408909410 | For manufacturing plywood | 2 | A |
| 4408909420 | Patterned veneer | 3 | C |
| 4408909490 | Other | 5 | C |
| 4408909912 | For manufacturing plywood | 2 | A |
| 4408909913 | Patterned veneer | 3 | C |
| 4408909914 | Baboen | 5 | C |
| 4408909919 | Other | 5 | C |
| 4408909991 | For manufacturing plywood | 2 | A |
| 4408909992 | Patterned veneer | 3 | C |
| 4408909999 | Other | 5 | C |
| 4409101000 | Siding | 8 | E |
| 4409102000 | Flooring | 8 | E |
| 4409109000 | Other | 8 | E |
| 4409210000 | Of bamboo | 8 | E |
| 4409291000 | Siding | 8 | E |
| 4409292000 | Flooring | 8 | E |
| 4409299000 | Other | 8 | E |
| 4410111000 | Unworked or not further worked than sanded | 8 | E |
| 4410112000 | Surface-covered with melamine-impregnated paper | 8 | E |
| 4410113000 | Surface-covered with decorative laminates of plastics | 8 | E |
| 4410119000 | Other | 8 | E |
| 4410121000 | Unworked or not further worked than sanded | 8 | E |
| 4410129000 | Other | 8 | E |
| 4410191010 | Unworked or not further worked than sanded | 8 | E |
| 4410191090 | Other | 8 | E |
| 4410199010 | Unworked or not further worked than sanded | 8 | E |
| 4410199020 | Surface-covered with melamine-impregnated paper | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4410199030 | Surface-covered with decorative laminates of plastics | 8 | E |
| 4410199090 | Other | 8 | E |
| 4410900000 | Other | 8 | D |
| 4411121000 | Not mechanically worked or surface covered | 8 | E |
| 4411122000 | Mechanically worked or surface covered | 8 | E |
| 4411129000 | Other | 8 | E |
| 4411131000 | Not mechanically worked or surface covered | 8 | E |
| 4411132000 | Mechanically worked or surface covered | 8 | E |
| 4411139000 | Other | 8 | E |
| 4411141000 | Not mechanically worked or surface covered | 8 | E |
| 4411142010 | Floor board | 8 | E |
| 4411142090 | Other | 8 | E |
| 4411149000 | Other | 8 | E |
| 4411921000 | Not mechanically worked or surface covered | 8 | E |
| 4411922010 | Floor board | 8 | E |
| 4411922090 | Other | 8 | E |
| 4411929000 | Other | 8 | E |
| 4411931000 | Not mechanically worked or surface covered | 8 | E |
| 4411932010 | Floor board | 8 | E |
| 4411932090 | Other | 8 | E |
| 4411939000 | Other | 8 | E |
| 4411941000 | Not mechanically worked or surface covered | 8 | E |
| 4411949000 | Other | 8 | E |
| 4412101010 | Of a thickness less than 6 mm | 8 | E |
| 4412101020 | Of a thickness not less than 6 mm | 8 | E |
| 4412102000 | Floor board | 8 | E |
| 4412109010 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 8 | E |
| 4412109090 | Other | 8 | E |
| 4412311000 | Of a thickness less than 3.2 mm | 8 | E |
| 4412312000 | Of a thickness less than 4 mm but not less than 3.2 mm | 8 | E |
| 4412313000 | Of a thickness less than 6 mm but not less than 4 mm | 8 | E |
| 4412314010 | Of a thickness less than 8mm but not less than 6mm | 10 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4412314020 | Of a thickness less than 10mm but not less than 8mm | 10 | E |
| 4412315000 | Of a thickness less than 12 mm but not less than 10 mm | 10 | E |
| 4412316000 | Of a thickness less than 15 mm but not less than 12 mm | 10 | E |
| 4412317000 | Of a thickness not less than 15 mm | 10 | E |
| 4412321000 | Of a thickness less than 3.2 mm | 8 | E |
| 4412322000 | Of a thickness less than 4 mm but not less than 3.2 mm | 8 | E |
| 4412323000 | Of a thickness less than 6 mm but not less than 4 mm | 8 | E |
| 4412324010 | Of a thickness less than 8mm but not less than 6mm | 10 | E |
| 4412324020 | Of a thickness less than 10mm but not less than 8mm | 10 | E |
| 4412325000 | Of a thickness less than 12 mm but not less than 10 mm | 10 | E |
| 4412326000 | Of a thickness less than 15 mm but not less than 12 mm | 10 | E |
| 4412327000 | Of a thickness not less than 15 mm | 10 | E |
| 4412391010 | Of a thickness less than 6 mm | 8 | E |
| 4412391090 | Other | 10 | E |
| 4412399010 | Of a thickness less than 6 mm | 8 | E |
| 4412399090 | Other | 10 | E |
| 4412941000 | Blockboard | 8 | E |
| 4412942000 | Laminboard | 8 | E |
| 4412943000 | Battenboard | 8 | E |
| 4412991011 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991019 | Other | 8 | E |
| 4412991021 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991029 | Other | 8 | E |
| 4412991031 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991039 | Other | 8 | E |
| 4412991041 | Floor board, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991042 | Floor board, other | 8 | E |
| 4412991043 | Other, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412991049 | Other | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4412992010 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412992090 | Other | 8 | E |
| 4412993010 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412993090 | Other | 8 | E |
| 4412999111 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412999119 | Other | 8 | E |
| 4412999191 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412999199 | Other | 8 | E |
| 4412999211 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412999219 | Other | 8 | E |
| 4412999291 | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10 | E |
| 4412999299 | Other | 8 | E |
| 4413000000 | Densified wood, in blocks, plates, strips or profile shapes. | 8 | E |
| 4414000000 | Wooden frames for paintings, photographs, mirrors or similar objects. | 8 | E |
| 4415100000 | Cases, boxes, crates, drums and similar packings; cable-drums | 8 | E |
| 4415200000 | Pallets, box pallets and other load boards; pallet collars | 8 | D |
| 4416000000 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves. | 8 | E |
| 4417000000 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood. | 8 | E |
| 4418100000 | Windows, French-windows and their frames | 8 | D |
| 4418200000 | Doors and their frames and thresholds | 8 | E |
| 4418400000 | Shuttering for concrete constructional work | 8 | E |
| 4418500000 | Shingles and shakes | 8 | E |
| 4418600000 | Posts and beams | 8 | E |
| 4418711000 | Parquet panels | 8 | E |
| 4418719000 | Other | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4418721000 | Parquet panels | 8 | E |
| 4418729000 | Other | 8 | E |
| 4418791000 | Parquet panels | 8 | E |
| 4418799000 | Other | 8 | E |
| 4418901000 | Cellular wood panels | 8 | E |
| 4418909000 | Other | 8 | E |
| 4419001000 | Bowls | 8 | E |
| 4419002010 | Of bamboo | 8 | E |
| 4419002090 | Other | 8 | E |
| 4419009000 | Other | 8 | E |
| 4420101000 | Statuettes | 8 | E |
| 4420109000 | Other | 8 | E |
| 4420901000 | Wood marquetry and inlaid wood | 8 | E |
| 4420902010 | Cigarette caskets or case | 8 | E |
| 4420902020 | Jewellery casket or case | 8 | E |
| 4420902030 | Other articles of furniture, not falling within Chapter 94 | 8 | E |
| 4420902090 | Other | 8 | E |
| 4420909010 | Cigarette, jewellery casket or case | 8 | E |
| 4420909020 | Other articles of furniture, not falling within Chapter 94 | 8 | E |
| 4420909090 | Other | 8 | E |
| 4421100000 | Clothes hangers | 8 | E |
| 4421901010 | Bobbins | 8 | E |
| 4421901090 | Other | 8 | E |
| 4421902000 | Match splints; wooden pegs or pins for footwear | 8 | E |
| 4421903000 | Toothpick | 8 | E |
| 4421904000 | Wood paving blocks | 8 | E |
| 4421905000 | Fans and hand screens, nonmechanical; frames and handles therefor and parts of such frames and handles | 8 | E |
| 4421909000 | Other | 8 | E |
| 4501100000 | Natural cork, raw or simply prepared | 8 | E |
| 4501900000 | Other | 8 | E |
| 4502000000 | Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers). | 8 | E |
| 4503100000 | Corks and stoppers | 8 | E |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4503900000 | Other | 8 | E |
| 4504100000 | Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs | 8 | E |
| 4504900000 | Other | 8 | E |
| 4601211000 | Mats and matting | 8 | A |
| 4601212000 | Screens | 8 | A |
| 4601221000 | Mats and matting | 8 | A |
| 4601222000 | Screens | 8 | A |
| 4601291000 | Mats and matting | 8 | A |
| 4601292000 | Screens | 8 | A |
| 4601921000 | Eunjukbaljang (of width less than 35 cm) | 8 | A |
| 4601929000 | Other | 8 | A |
| 4601930000 | Of rattan | 8 | A |
| 4601941000 | Eunjukbaljang (of width less than 35 cm) | 8 | A |
| 4601949000 | Other | 8 | A |
| 4601991000 | Articles in sheets plaited with plastics | 8 | A |
| 4601999000 | Other | 8 | A |
| 4602111000 | Basket | 8 | E |
| 4602112000 | Trays, dishes and other similar kitchen or tablewares | 8 | E |
| 4602119000 | Other | 8 | E |
| 4602120000 | Of rattan | 8 | E |
| 4602191000 | Articles of rush | 8 | A |
| 4602199000 | Other | 8 | A |
| 4602900000 | Other | 8 | A |
| 4701001000 | Unbleached | 0 | A |
| 4701002000 | Semi-bleached or bleached | 0 | A |
| 4702000000 | Chemical wood pulp, dissolving grades. | 0 | A |
| 4703110000 | Coniferous | 0 | A |
| 4703190000 | Non-coniferous | 0 | A |
| 4703211000 | Semi-bleached | 0 | A |
| 4703212000 | Bleached | 0 | A |
| 4703291000 | Semi-bleached | 0 | A |
| 4703292000 | Bleached | 0 | A |
| 4704110000 | Coniferous | 0 | A |
| 4704190000 | Non-coniferous | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4704210000 | Coniferous | 0 | A |
| 4704290000 | Non-coniferous | 0 | A |
| 4705000000 | Wood pulp obtained by a combination of mechanical and chemical pulping processes. | 0 | A |
| 4706100000 | Cotton linters pulp | 0 | A |
| 4706200000 | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard | 0 | A |
| 4706301000 | Mechanical | 0 | A |
| 4706302000 | Chemical | 0 | A |
| 4706303000 | Semi-chemical | 0 | A |
| 4706911000 | Unbleached | 0 | A |
| 4706912000 | Semi-bleached or bleached | 0 | A |
| 4706921000 | Unbleached | 0 | A |
| 4706922000 | Semi-bleached or bleached | 0 | A |
| 4706931000 | Unbleached | 0 | A |
| 4706932000 | Semi-bleached or bleached | 0 | A |
| 4707100000 | Unbleached kraft paper or paperboard or corrugated paper or paperboard | 0 | A |
| 4707200000 | Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | 0 | A |
| 4707300000 | Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) | 0 | A |
| 4707900000 | Other, including unsorted waste and scrap | 0 | A |
| 4801000000 | Newsprint, in rolls or sheets. | 0 | A |
| 4802100000 | Hand-made paper and paperboard | 0 | A |
| 4802200000 | Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard | 0 | A |
| 4802400000 | Wallpaper base | 0 | A |
| 4802541010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802541090 | Other | 0 | A |
| 4802549010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802549090 | Other | 0 | A |
| 4802551010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802551020 | Copy or duplicating paper | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4802551030 | Business machine paper and continuous forms bond(including Optical Mark Reading paper and Optical Character Reading paper) | 0 | A |
| 4802551040 | Fancy paper | 0 | A |
| 4802551090 | Other | 0 | A |
| 4802559010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802559090 | Other | 0 | A |
| 4802561010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802561020 | Copy or duplicating paper | 0 | A |
| 4802561030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802561040 | Fancy paper | 0 | A |
| 4802561090 | Other | 0 | A |
| 4802569010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802569090 | Other | 0 | A |
| 4802571010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802571020 | Copy or duplicating paper | 0 | A |
| 4802571030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802571040 | Fancy paper | 0 | A |
| 4802571090 | Other | 0 | A |
| 4802579010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802579090 | Other | 0 | A |
| 4802581010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802581020 | Fancy paper | 0 | A |
| 4802581090 | Other | 0 | A |
| 4802582010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802582090 | Other | 0 | A |
| 4802589010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802589090 | Other | 0 | A |
| 4802611010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802611020 | Copy or duplicating paper | 0 | A |
| 4802611030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4802611040 | Fancy paper | 0 | A |
| 4802611090 | Other | 0 | A |
| 4802619010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802619090 | Other | 0 | A |
| 4802621010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802621020 | Copy or duplicating paper | 0 | A |
| 4802621030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802621040 | Fancy paper | 0 | A |
| 4802621090 | Other | 0 | A |
| 4802629010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802629090 | Other | 0 | A |
| 4802691010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802691020 | Copy or duplicating paper | 0 | A |
| 4802691030 | Business machine paper and continuous forms bond(including OMR paper and OCR paper) | 0 | A |
| 4802691040 | Fancy paper | 0 | A |
| 4802691090 | Other | 0 | A |
| 4802699010 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4802699090 | Other | 0 | A |
| 4803001000 | Toilet or facial tissue stock for household or sanitary purposes | 0 | A |
| 4803002000 | Cellulose wadding and webs of cellulose fibres | 0 | A |
| 4803009000 | Other | 0 | A |
| 4804110000 | Unbleached | 0 | A |
| 4804190000 | Other | 0 | A |
| 4804210000 | Unbleached | 0 | A |
| 4804290000 | Other | 0 | A |
| 4804311000 | Electric insulating paper and paper board | 0 | A |
| 4804312000 | Condenser paper and paperboard | 0 | A |
| 4804313000 | Wrapping paper and paperboard | 0 | A |
| 4804319000 | Other | 0 | A |
| 4804391000 | Electric insulating paper and paperboard | 0 | A |
| 4804392000 | Condenser paper and paperboard | 0 | A |
| 4804393000 | Wrapping paper and paperboard | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4804399000 | Other | 0 | A |
| 4804411010 | Weighing less than 200 g/㎡ | 0 | A |
| 4804411090 | Other | 0 | A |
| 4804419010 | Weighing less than 200 g/㎡ | 0 | A |
| 4804419090 | Other | 0 | A |
| 4804421010 | Base stock for milk cartons and other beverage containers | 0 | A |
| 4804421020 | Folding carton stock (Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4804421030 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4804421090 | Other | 0 | A |
| 4804429010 | Base stock for milk cartons and other beverage containers | 0 | A |
| 4804429020 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4804429030 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4804429090 | Other | 0 | A |
| 4804491000 | Weighing less than 200 g/㎡ | 0 | A |
| 4804499000 | Other | 0 | A |
| 4804510000 | Unbleached | 0 | A |
| 4804521000 | Base stock for milk cartons and other beverage containers | 0 | A |
| 4804522000 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4804523000 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4804529000 | Other | 0 | A |
| 4804590000 | Other | 0 | A |
| 4805110000 | Semi-chemical fluting paper | 0 | A |
| 4805120000 | Straw fluting paper | 0 | A |
| 4805190000 | Other | 0 | A |
| 4805241000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805249000 | Other | 0 | A |
| 4805251000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805259000 | Other | 0 | A |
| 4805300000 | Sulphite wrapping paper | 0 | A |
| 4805400000 | Filter paper and paperboard | 0 | A |
| 4805500000 | Felt paper and paperboard | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4805911000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805919010 | Condenser paper and paperboard | 0 | A |
| 4805919090 | Other | 0 | A |
| 4805921000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805929000 | Other | 0 | A |
| 4805931000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805939000 | Other | 0 | A |
| 4806100000 | Vegetable parchment | 0 | A |
| 4806200000 | Greaseproof papers | 0 | A |
| 4806300000 | Tracing papers | 0 | A |
| 4806401000 | Glassine paper | 0 | A |
| 4806409000 | Other | 0 | A |
| 4807000000 | Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets. | 0 | A |
| 4808100000 | Corrugated paper and paperboard, whether or not perforated | 0 | A |
| 4808401000 | For sack | 0 | A |
| 4808409000 | Other | 0 | A |
| 4808900000 | Other | 0 | A |
| 4809201000 | One-ply | 0 | A |
| 4809202000 | Multi-ply | 0 | A |
| 4809901000 | Transfer paper | 0 | A |
| 4809902010 | Weighing not less than 65g/㎡ | 0 | A |
| 4809902090 | Other | 0 | A |
| 4809903000 | Graphic art paper | 0 | A |
| 4809904000 | Carbon or similar copying papers | 0 | A |
| 4809909000 | Other | 0 | A |
| 4810131000 | Printing or writing paper and paperboard | 0 | A |
| 4810139000 | Other | 0 | A |
| 4810141000 | Printing or writing paper and paperboard | 0 | A |
| 4810149000 | Other | 0 | A |
| 4810191000 | Printing or writing paper and paperboard | 0 | A |
| 4810199000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4810220000 | Light-weight coated paper | 0 | A |
| 4810290000 | Other | 0 | A |
| 4810311000 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4810312000 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4810319000 | Other | 0 | A |
| 4810321000 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4810322000 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4810329000 | Other | 0 | A |
| 4810390000 | Other | 0 | A |
| 4810921010 | Weighing not more than 250g/㎡ | 0 | A |
| 4810921090 | Other | 0 | A |
| 4810922000 | Ivory duplex board with white back | 0 | A |
| 4810929000 | Other | 0 | A |
| 4810991000 | Matrix paper | 0 | A |
| 4810992000 | Filter paper | 0 | A |
| 4810999000 | Other | 0 | A |
| 4811101000 | Roofing paper | 0 | A |
| 4811109000 | Other | 0 | A |
| 4811410000 | Self-adhesive | 0 | A |
| 4811490000 | Other | 0 | A |
| 4811511000 | Weighing more than 150 g/㎡ but not more than 265 g/㎡ | 0 | A |
| 4811519011 | Floor coverings on a base of paper or of paperboard | 0 | A |
| 4811519019 | Other | 0 | A |
| 4811519090 | Other | 0 | A |
| 4811590000 | Other | 0 | A |
| 4811600000 | Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol | 0 | A |
| 4811901010 | Ruled, lined or squared | 0 | A |
| 4811901090 | Other | 0 | A |
| 4811902010 | Cellulose wadding | 0 | A |
| 4811902090 | Other | 0 | A |
| 4812000000 | Filter blocks, slabs and plates, of paper pulp. | 0 | A |
| 4813100000 | In the form of booklets or tubes | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4813200000 | In rolls of a width not exceeding 5 cm | 0 | A |
| 4813900000 | Other | 0 | A |
| 4814201000 | Wall paper | 0 | A |
| 4814202000 | Lincrusta | 0 | A |
| 4814209000 | Other | 0 | A |
| 4814901010 | Of kohemp fiber | 0 | A |
| 4814901090 | Other | 0 | A |
| 4814909000 | Other | 0 | A |
| 4816201000 | One ply | 0 | A |
| 4816202000 | Multi-ply | 0 | A |
| 4816901000 | Transfer paper | 0 | A |
| 4816902010 | Weighing not less than 65g/㎡ | 0 | A |
| 4816902090 | Other | 0 | A |
| 4816903000 | Graphic art paper | 0 | A |
| 4816904000 | Carbon or similar copying papers | 0 | A |
| 4816905000 | Duplicator stencils | 0 | A |
| 4816909000 | Other | 0 | A |
| 4817100000 | Envelopes | 0 | A |
| 4817200000 | Letter cards, plain postcards and correspondence cards | 0 | A |
| 4817300000 | Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | 0 | A |
| 4818100000 | Toilet paper | 0 | A |
| 4818200000 | Handkerchiefs, cleansing or facial tissues and towels | 0 | A |
| 4818300000 | Tablecloths and serviettes | 0 | A |
| 4818500000 | Articles of apparel and clothing accessories | 0 | A |
| 4818900000 | Other | 0 | A |
| 4819100000 | Cartons, boxes and cases, of corrugated paper or paperboard | 0 | A |
| 4819200000 | Folding cartons, boxes and cases, of non-corrugated paper or paperboard | 0 | A |
| 4819300000 | Sacks and bags, having a base of a width of 40 cm or more | 0 | A |
| 4819400000 | Other sacks and bags, including cones | 0 | A |
| 4819501000 | Suitable for packing liquid | 0 | A |
| 4819509000 | Other | 0 | A |
| 4819600000 | Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4820100000 | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles | 0 | A |
| 4820200000 | Exercisebooks | 0 | A |
| 4820300000 | Binders (other than book covers), folders and file covers | 0 | A |
| 4820400000 | Manifold business forms and interleaved carbon sets | 0 | A |
| 4820500000 | Albums for samples or for collections | 0 | A |
| 4820900000 | Other | 0 | A |
| 4821100000 | Printed | 0 | A |
| 4821900000 | Other | 0 | A |
| 4822100000 | Of a kind used for winding textile yarn | 0 | A |
| 4822900000 | Other | 0 | A |
| 4823200000 | Filter paper and paperboard | 0 | A |
| 4823400000 | Rolls, sheets and dials, printed for self-recording apparatus | 0 | A |
| 4823610000 | Of bamboo | 0 | A |
| 4823690000 | Other | 0 | A |
| 4823700000 | Moulded or pressed articles of paper pulp | 0 | A |
| 4823901010 | Cards punched | 0 | A |
| 4823901090 | Other | 0 | A |
| 4823902000 | Electric insulating paper | 0 | A |
| 4823903011 | Floor coverings on a base of paper or of paperboard | 0 | A |
| 4823903019 | Other | 0 | A |
| 4823903021 | Floor coverings on a base of paper or of paperboard | 0 | A |
| 4823903029 | Other | 0 | A |
| 4823903090 | Other | 0 | A |
| 4823905000 | Perforated paper for jacquard weaving machines | 0 | A |
| 4823909011 | Floor coverings on a base of paper or of paperboard | 0 | A |
| 4823909019 | Other | 0 | A |
| 4823909090 | Other | 0 | A |
| 4901101000 | Printed in Korean | 0 | A |
| 4901109000 | Other | 0 | A |
| 4901911000 | Printed in Korean | 0 | A |
| 4901919000 | Other | 0 | A |
| 4901991000 | Printed in Korean | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4901999000 | Other | 0 | A |
| 4902101010 | Newspapers | 0 | A |
| 4902101090 | Other | 0 | A |
| 4902109000 | Other | 0 | A |
| 4902901010 | Journals | 0 | A |
| 4902901090 | Other | 0 | A |
| 4902909010 | Journals | 0 | A |
| 4902909090 | Other | 0 | A |
| 4903000000 | Children's picture, drawing or colouring books. | 0 | A |
| 4904000000 | Music, printed or in manuscript, whether or not bound or illustrated. | 0 | A |
| 4905100000 | Globes | 0 | A |
| 4905911000 | Maps and hydrographic chart | 0 | A |
| 4905919000 | Other | 0 | A |
| 4905990000 | Other | 0 | A |
| 4906001000 | Plans | 0 | A |
| 4906002000 | Drawings | 0 | A |
| 4906009000 | Other | 0 | A |
| 4907001000 | Unused postage stamp | 0 | A |
| 4907002000 | Air way bill | 0 | A |
| 4907009000 | Other | 0 | A |
| 4908100000 | Transfers (decalcomanias), vitrifiable | 0 | A |
| 4908901000 | Transfers (decalcomanias) for cushion flooring sheet | 0 | A |
| 4908909000 | Other | 0 | A |
| 4909000000 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. | 0 | A |
| 4910001000 | Of paper or paperboard | 0 | A |
| 4910009000 | Other | 0 | A |
| 4911100000 | Trade advertising material, commercial catalogues and the like | 0 | A |
| 4911911000 | Printed plans and drawings | 0 | A |
| 4911919000 | Other | 0 | A |
| 4911990000 | Other | 0 | A |
| 5001000000 | Silk-worm cocoons suitable for reeling. | 51% or 5,276won/kg whichever is the greater | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5002001010 | Not more than 20 decitex | 3 | A |
| 5002001020 | More than 20 decitex but not more than 25.56 decitex | 51.7% or 17,215won/kg whichever is the greater | A |
| 5002001030 | More than 25.56 decitex but not more than 28.89 decitex | 51.7% or 17,215won/kg whichever is the greater | A |
| 5002001040 | More than 28.89 decitex but not more than 36.67 decitex | 51.7% or 17,215won/kg whichever is the greater | A |
| 5002001050 | More than 36.67 decitex | 51.7% or 17,215won/kg whichever is the greater | A |
| 5002002000 | Doupion silk | 3 | A |
| 5002009000 | Other | 8 | A |
| 5003001000 | Not carded or combed | 2 | A |
| 5003009000 | Other | 2 | A |
| 5004000000 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale. | 3 | A |
| 5005001000 | Hand made yarn | 3 | A |
| 5005002000 | Yarn spun from silk waste | 3 | A |
| 5005003000 | Yarn spun from noil silk | 3 | A |
| 5006001000 | Silk yarn | 8 | A |
| 5006002000 | Hand made yarn | 8 | A |
| 5006003000 | Yarn spun from silk waste | 8 | A |
| 5006004000 | Yarn spun from noil silk | 8 | A |
| 5006005000 | Silk worm gut | 8 | A |
| 5007100000 | Fabrics of noil silk | 13 | A |
| 5007201000 | Silk fabrics, grey | 13 | A |
| 5007202010 | Shibori | 13 | A |
| 5007202020 | Satin | 13 | A |
| 5007202030 | Crepe de chine | 13 | A |
| 5007202090 | Other | 13 | A |
| 5007209000 | Other | 13 | A |
| 5007901000 | Silk fabrics, grey | 13 | A |
| 5007902000 | Silk woven fabrics, mixed with acetate yarn | 13 | A |
| 5007903000 | Silk woven fabrics, mixed with other man-made fiber | 13 | A |
| 5007904000 | Silk woven fabrics, mixed with | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | wool | | |
| 5007909000 | Other | 13 | A |
| 5101110000 | Shorn wool | 0 | A |
| 5101190000 | Other | 0 | A |
| 5101210000 | Shorn wool | 0 | A |
| 5101290000 | Other | 0 | A |
| 5101300000 | Carbonised | 0 | A |
| 5102110000 | Of Kashmir (cashmere) goats | 0 | A |
| 5102190000 | Other | 0 | A |
| 5102200000 | Coarse animal hair | 0 | A |
| 5103100000 | Noils of wool or of fine animal hair | 0 | A |
| 5103200000 | Other waste of wool or of fine animal hair | 0 | A |
| 5103300000 | Waste of coarse animal hair | 0 | A |
| 5104000000 | Garnetted stock of wool or of fine or coarse animal hair. | 0 | A |
| 5105100000 | Carded wool | 0 | A |
| 5105210000 | Combed wool in fragments | 0 | A |
| 5105290000 | Other | 0 | A |
| 5105310000 | Of Kashmir (cashmere) goats | 0 | A |
| 5105390000 | Other | 0 | A |
| 5105400000 | Coarse animal hair, carded or combed | 0 | A |
| 5106101000 | Of all wool | 8 | A |
| 5106109000 | Other | 8 | A |
| 5106201000 | Mixed with polyester fiber | 8 | A |
| 5106202000 | Mixed with polyamide fiber | 8 | A |
| 5106203000 | Mixed with acrylic fiber | 8 | A |
| 5106204000 | Mixed with other synthetic fiber | 8 | A |
| 5106209000 | Other | 8 | A |
| 5107101000 | Of all wool | 8 | A |
| 5107102000 | Mixed with synthetic fiber | 8 | A |
| 5107109000 | Mixed with other fiber | 8 | A |
| 5107201000 | Mixed with polyester fiber | 8 | A |
| 5107202000 | Mixed with polyamide fiber | 8 | A |
| 5107203000 | Mixed with acrylic fiber | 8 | A |
| 5107204000 | Mixed with other synthetic fiber | 8 | A |
| 5107209000 | Mixed with other fiber | 8 | A |
| 5108100000 | Carded | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5108200000 | Combed | 8 | A |
| 5109101000 | Yarn of wool | 8 | A |
| 5109109000 | Yarn of fine animal hair | 8 | A |
| 5109901000 | Yarn of wool | 8 | A |
| 5109909000 | Yarn of fine animal hair | 8 | A |
| 5110000000 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale. | 8 | A |
| 5111111000 | Of wool | 13 | A |
| 5111112000 | Of fine animal hair | 13 | A |
| 5111191000 | Of wool | 13 | A |
| 5111192000 | Of fine animal hair | 13 | A |
| 5111200000 | Other, mixed mainly or solely with man-made filaments | 13 | A |
| 5111300000 | Other, mixed mainly or solely with man-made staple fibres | 13 | A |
| 5111900000 | Other | 13 | A |
| 5112111000 | Of wool | 13 | A |
| 5112112000 | Of fine animal hair | 13 | A |
| 5112191000 | Of wool | 13 | A |
| 5112192000 | Of fine animal hair | 13 | A |
| 5112200000 | Other, mixed mainly or solely with man-made filaments | 13 | A |
| 5112300000 | Other, mixed mainly or solely with man-made staple fibres | 13 | A |
| 5112900000 | Other | 13 | A |
| 5113000000 | Woven fabrics of coarse animal hair or of horsehair. | 13 | A |
| 5201001000 | Seed cotton | 0 | A |
| 5201009010 | Less than 23.2 ㎜ (7/8 inch) of fibre-length | 0 | A |
| 5201009020 | Not less than 23.2 ㎜ (7/8 inch), but less than 25.4 ㎜ (1 inch) of fibre-length | 0 | A |
| 5201009030 | Not less than 25.4 ㎜ (1 inch), but less than 28.5 ㎜ (1-1/8 inch) of fibre-length | 0 | A |
| 5201009050 | Not less than 28.5 ㎜ (1-1/8 inch), but less than 34.9 ㎜ (1-3/8 inch) of fiber length | 0 | A |
| 5201009060 | Not less than 34.9 ㎜ (1-3/8 inch) of fiber-length | 0 | A |
| 5202100000 | Yarn waste (including thread waste) | 0 | A |
| 5202910000 | Garnetted stock | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5202990000 | Other | 0 | A |
| 5203000000 | Cotton, carded or combed. | 0 | A |
| 5204110000 | Containing 85 % or more by weight of cotton | 8 | A |
| 5204190000 | Other | 8 | A |
| 5204200000 | Put up for retail sale | 8 | A |
| 5205111000 | Unbleached or not mercerized | 8 | A |
| 5205119000 | Other | 8 | A |
| 5205121010 | Measuring not more than 370.37 decitex but not less than 232.56 decitex (not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn | 1 | A |
| 5205121090 | Other | 8 | A |
| 5205129000 | Other | 8 | A |
| 5205131000 | Unbleached or not mercerized | 8 | A |
| 5205139000 | Other | 8 | A |
| 5205141000 | Unbleached or not mercerized | 8 | A |
| 5205149000 | Other | 8 | A |
| 5205151000 | Unbleached or not mercerized | 8 | A |
| 5205159000 | Other | 8 | A |
| 5205211000 | Unbleached or not mercerized | 8 | A |
| 5205219000 | Other | 8 | A |
| 5205221000 | Unbleached or not mercerized | 8 | A |
| 5205229000 | Other | 8 | A |
| 5205231000 | Unbleached or not mercerized | 8 | B |
| 5205239000 | Other | 8 | A |
| 5205241000 | Unbleached or not mercerized | 8 | A |
| 5205249000 | Other | 8 | A |
| 5205261000 | Unbleached or not mercerized | 8 | A |
| 5205269000 | Other | 8 | A |
| 5205271000 | Unbleached or not mercerized | 8 | A |
| 5205279000 | Other | 8 | A |
| 5205281000 | Unbleached or not mercerized | 8 | A |
| 5205289000 | Other | 8 | A |
| 5205311000 | Unbleached or not mercerized | 8 | A |
| 5205319000 | Other | 8 | A |
| 5205321010 | Measuring not more than 370.37 decitex but not less than 232.56 decitex(not less than 27 metric | 1 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | number but not exceeding 43 metric number). excluding open end yarn | | |
| 5205321090 | Other | 8 | A |
| 5205329000 | Other | 8 | A |
| 5205331000 | Unbleached or not mercerized | 8 | A |
| 5205339000 | Other | 8 | A |
| 5205341000 | Unbleached or not mercerized | 8 | A |
| 5205349000 | Other | 8 | A |
| 5205351000 | Unbleached or not mercerized | 8 | A |
| 5205359000 | Other | 8 | A |
| 5205411000 | Unbleached or not mercerized | 8 | A |
| 5205419000 | Other | 8 | A |
| 5205421000 | Unbleached or not mercerized | 8 | A |
| 5205429000 | Other | 8 | A |
| 5205431000 | Unbleached or not mercerized | 8 | A |
| 5205439000 | Other | 8 | A |
| 5205441000 | Unbleached or not mercerized | 8 | A |
| 5205449000 | Other | 8 | A |
| 5205461000 | Unbleached or not mercerized | 8 | A |
| 5205469000 | Other | 8 | A |
| 5205471000 | Unbleached or not mercerized | 8 | A |
| 5205479000 | Other | 8 | A |
| 5205481000 | Unbleached or not mercerized | 8 | A |
| 5205489000 | Other | 8 | A |
| 5206111000 | Unbleached or not mercerized | 8 | A |
| 5206119000 | Other | 8 | A |
| 5206121000 | Unbleached or not mercerized | 8 | A |
| 5206129000 | Other | 8 | A |
| 5206131000 | Unbleached or not mercerized | 8 | A |
| 5206139000 | Other | 8 | A |
| 5206141000 | Unbleached or not mercerized | 8 | A |
| 5206149000 | Other | 8 | A |
| 5206151000 | Unbleached or not mercerized | 8 | A |
| 5206159000 | Other | 8 | A |
| 5206211000 | Unbleached or not mercerized | 8 | A |
| 5206219000 | Other | 8 | A |
| 5206221000 | Unbleached or not mercerized | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5206229000 | Other | 8 | A |
| 5206231000 | Unbleached or not mercerized | 8 | A |
| 5206239000 | Other | 8 | A |
| 5206241000 | Unbleached or not mercerized | 8 | A |
| 5206249000 | Other | 8 | A |
| 5206251000 | Unbleached or not mercerized | 8 | A |
| 5206259000 | Other | 8 | A |
| 5206311000 | Unbleached or not mercerized | 8 | A |
| 5206319000 | Other | 8 | A |
| 5206321000 | Unbleached or not mercerized | 8 | A |
| 5206329000 | Other | 8 | A |
| 5206331000 | Unbleached or not mercerized | 8 | A |
| 5206339000 | Other | 8 | A |
| 5206341000 | Unbleached or not mercerized | 8 | A |
| 5206349000 | Other | 8 | A |
| 5206351000 | Unbleached or not mercerized | 8 | A |
| 5206359000 | Other | 8 | A |
| 5206411000 | Unbleached or not mercerized | 8 | A |
| 5206419000 | Other | 8 | A |
| 5206421000 | Unbleached or not mercerized | 8 | A |
| 5206429000 | Other | 8 | A |
| 5206431000 | Unbleached or not mercerized | 8 | A |
| 5206439000 | Other | 8 | A |
| 5206441000 | Unbleached or not mercerized | 8 | A |
| 5206449000 | Other | 8 | A |
| 5206451000 | Unbleached or not mercerized | 8 | A |
| 5206459000 | Other | 8 | A |
| 5207101000 | Unbleached or not mercerized | 8 | A |
| 5207109000 | Other | 8 | A |
| 5207901000 | Unbleached or not mercerized | 8 | A |
| 5207909000 | Other | 8 | A |
| 5208110000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208120000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208130000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208190000 | Other fabrics | 10 | A |
| 5208210000 | Plain weave, weighing not more | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | than 100 g/㎡ | | |
| 5208220000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208230000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208290000 | Other fabrics | 10 | A |
| 5208310000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208320000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208330000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208390000 | Other fabrics | 10 | A |
| 5208410000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208420000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208430000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208490000 | Other fabrics | 10 | A |
| 5208510000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208520000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208591000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208599000 | Other | 10 | A |
| 5209110000 | Plain weave | 10 | A |
| 5209120000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209190000 | Other fabrics | 10 | A |
| 5209210000 | Plain weave | 10 | A |
| 5209220000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209290000 | Other fabrics | 10 | A |
| 5209310000 | Plain weave | 10 | A |
| 5209320000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209390000 | Other fabrics | 10 | A |
| 5209410000 | Plain weave | 10 | A |
| 5209420000 | Denim | 10 | A |
| 5209430000 | Other fabrics of 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209490000 | Other fabrics | 10 | A |
| 5209510000 | Plain weave | 10 | A |
| 5209520000 | 3-thread or 4-thread twill, including cross twill | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5209590000 | Other fabrics | 10 | A |
| 5210110000 | Plain weave | 10 | A |
| 5210191000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210199000 | Other | 10 | A |
| 5210210000 | Plain weave | 10 | A |
| 5210291000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210299000 | Other | 10 | A |
| 5210310000 | Plain weave | 10 | A |
| 5210320000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210390000 | Other fabrics | 10 | A |
| 5210410000 | Plain weave | 10 | A |
| 5210491000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5210499000 | Other | 10 | A |
| 5210510000 | Plain weave | 10 | A |
| 5210590000 | Other fabrics | 10 | A |
| 5211110000 | Plain weave | 10 | A |
| 5211120000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211190000 | Other fabrics | 10 | A |
| 5211200000 | Bleached | 10 | A |
| 5211310000 | Plain weave | 10 | A |
| 5211320000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211390000 | Other fabrics | 10 | A |
| 5211410000 | Plain weave | 10 | A |
| 5211420000 | Denim | 10 | A |
| 5211430000 | Other fabrics of 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211490000 | Other fabrics | 10 | A |
| 5211510000 | Plain weave | 10 | A |
| 5211520000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5211590000 | Other fabrics | 10 | A |
| 5212110000 | Unbleached | 10 | A |
| 5212120000 | Bleached | 10 | A |
| 5212130000 | Dyed | 10 | A |
| 5212140000 | Of yarns of different colours | 10 | A |
| 5212150000 | Printed | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5212210000 | Unbleached | 10 | A |
| 5212220000 | Bleached | 10 | A |
| 5212230000 | Dyed | 10 | A |
| 5212240000 | Of yarns of different colours | 10 | A |
| 5212250000 | Printed | 10 | A |
| 5301100000 | Flax, raw or retted | 2 | A |
| 5301210000 | Broken or scutched | 2 | A |
| 5301290000 | Other | 2 | A |
| 5301301000 | Flax tow | 2 | A |
| 5301302000 | Flax waste | 2 | A |
| 5302100000 | True hemp, raw or retted | 2 | A |
| 5302901000 | True hemp, broken, scutched, hackled or otherwise processed, but not spun. | 2 | A |
| 5302902010 | Tow of true hemp | 2 | A |
| 5302902020 | Waste of true hemp | 2 | A |
| 5303101000 | Jute | 2 | A |
| 5303102000 | Other textile bast fibres | 2 | A |
| 5303901010 | Jute | 2 | A |
| 5303901090 | Other textile bast fibres | 2 | A |
| 5303909010 | Tow and waste of jute | 2 | A |
| 5303909090 | Tow and waste of other textile bast fibres | 2 | A |
| 5305001000 | Of coconut (coir) | 2 | A |
| 5305002000 | Of abaca | 2 | A |
| 5305003000 | Of sisal and the genus Agave | 2 | A |
| 5305009000 | Other | 2 | A |
| 5306101000 | Of all flax | 8 | A |
| 5306102000 | Of mixed | 8 | A |
| 5306201000 | Of all flax | 8 | A |
| 5306202000 | Of mixed | 8 | A |
| 5307101000 | Of jute | 8 | A |
| 5307109000 | Other | 8 | A |
| 5307201000 | Of jute | 8 | A |
| 5307209000 | Other | 8 | A |
| 5308100000 | Coir yarn | 8 | A |
| 5308200000 | True hemp yarn | 8 | A |
| 5308901000 | Ramie yarn | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5308909000 | Other | 8 | A |
| 5309110000 | Unbleached or bleached | 2 | A |
| 5309190000 | Other | 2 | A |
| 5309210000 | Unbleached or bleached | 2 | A |
| 5309290000 | Other | 2 | A |
| 5310101000 | Jute fabrics | 8 | A |
| 5310109000 | Other | 8 | A |
| 5310901000 | Jute fabrics | 8 | A |
| 5310909000 | Other | 8 | A |
| 5311001000 | Of ramie | 8 | A |
| 5311002000 | Of true hemp | 8 | A |
| 5311003000 | Of paper yarn | 8 | A |
| 5311009000 | Other | 8 | A |
| 5401101000 | Of nylon or other polyamides | 8 | A |
| 5401102000 | Of polyesters | 8 | A |
| 5401103000 | Of acrylic polymers | 8 | A |
| 5401109000 | Other | 8 | A |
| 5401201000 | Of viscose rayon | 8 | A |
| 5401202000 | Of cellulose acetate | 8 | A |
| 5401209000 | Other | 8 | A |
| 5402110000 | Of aramids | 8 | A |
| 5402191011 | For tire cord | 8 | A |
| 5402191012 | For fishing net | 8 | A |
| 5402191019 | For other | 8 | A |
| 5402191021 | For tire cord | 8 | A |
| 5402191022 | For fishing net | 8 | A |
| 5402191029 | For other | 8 | A |
| 5402191090 | Other | 8 | A |
| 5402199000 | Other | 8 | A |
| 5402200000 | High tenacity yarn of polyesters | 8 | A |
| 5402311010 | Of nylon 6 | 8 | A |
| 5402311020 | Of nylon 66 | 8 | A |
| 5402311090 | Other | 8 | A |
| 5402319000 | Other | 8 | A |
| 5402321010 | Of nylon 6 | 8 | A |
| 5402321020 | Of nylon 66 | 8 | A |
| 5402321090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5402329000 | Other | 8 | A |
| 5402331000 | Of poly trimethylene terephthalate | 8 | A |
| 5402339000 | Other | 8 | B |
| 5402340000 | Of polypropylene | 8 | A |
| 5402390000 | Other | 8 | A |
| 5402440000 | Elastomeric | 8 | A |
| 5402451010 | Of nylon 6 | 8 | A |
| 5402451020 | Of nylon 66 | 8 | A |
| 5402451090 | Other | 8 | A |
| 5402459000 | Other | 8 | A |
| 5402461000 | Of poly trimethylene terephthalate | 8 | A |
| 5402469000 | Other | 8 | B |
| 5402471000 | Of poly trimethylene terephthalate | 8 | A |
| 5402479000 | Other | 8 | A |
| 5402480000 | Other, of polypropylene | 8 | A |
| 5402491000 | Of acrylic polymers | 8 | A |
| 5402499000 | Other | 8 | A |
| 5402510000 | Of nylon or other polyamides | 8 | A |
| 5402520000 | Of polyesters | 8 | A |
| 5402591000 | Of acrylic polymers | 8 | A |
| 5402599000 | Other | 8 | A |
| 5402610000 | Of nylon or other polyamides | 8 | A |
| 5402620000 | Of polyesters | 8 | A |
| 5402691000 | Of acrylic polymers | 8 | A |
| 5402692000 | Of polyvinyl alcohol | 8 | A |
| 5402699000 | Other | 8 | A |
| 5403100000 | High tenacity yarn of viscose rayon | 1 | A |
| 5403311000 | Textured yarn | 1 | A |
| 5403319000 | Other | 1 | A |
| 5403321000 | Textured yarn | 1 | A |
| 5403329000 | Other | 1 | A |
| 5403331000 | Textured yarn | 8 | A |
| 5403339000 | Other | 8 | A |
| 5403391000 | Textured yarn | 8 | A |
| 5403399000 | Other | 8 | A |
| 5403411000 | Textured yarn | 1 | A |
| 5403419000 | Other | 1 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5403421000 | Textured yarn | 8 | A |
| 5403429000 | Other | 8 | A |
| 5403491000 | Textured yarn | 8 | A |
| 5403499000 | Other | 8 | A |
| 5404110000 | Elastomeric | 8 | A |
| 5404120000 | Other, of polypropylene | 8 | A |
| 5404191000 | Of nylon or other polyamides | 8 | A |
| 5404192000 | Of polyurethane | 8 | A |
| 5404193000 | Of polyvinyl alcohol | 8 | A |
| 5404199000 | Other | 8 | A |
| 5404901000 | Of strip | 8 | A |
| 5404909000 | Other | 8 | A |
| 5405001000 | Monofilament | 8 | A |
| 5405009000 | Other | 8 | A |
| 5406001000 | Synthetic filament yarn | 8 | A |
| 5406002000 | Artificial filament yarn | 8 | A |
| 5407101000 | Of nylon or other polyamides | 8 | A |
| 5407102000 | Of polyesters | 8 | A |
| 5407200000 | Woven fabrics obtained from strip or the like | 8 | A |
| 5407300000 | Fabrics specified in note 9 to section XI | 8 | A |
| 5407410000 | Unbleached or bleached | 8 | A |
| 5407420000 | Dyed | 8 | A |
| 5407430000 | Of yarns of different colours | 8 | A |
| 5407440000 | Printed | 8 | A |
| 5407510000 | Unbleached or bleached | 8 | A |
| 5407520000 | Dyed | 8 | A |
| 5407530000 | Of yarns of different colours | 8 | A |
| 5407540000 | Printed | 8 | A |
| 5407611000 | Unbleached or bleached | 8 | A |
| 5407612000 | Dyed | 8 | A |
| 5407613000 | Of yarns of different colours | 8 | A |
| 5407614000 | Printed | 8 | A |
| 5407691000 | Unbleached or bleached | 8 | A |
| 5407692000 | Dyed | 8 | A |
| 5407693000 | Of yarns of different colours | 8 | A |
| 5407694000 | Printed | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5407711000 | Of acrylic polymers | 8 | A |
| 5407719000 | Other | 8 | A |
| 5407721000 | Of acrylic polymers | 8 | A |
| 5407729000 | Other | 8 | A |
| 5407731000 | Of acrylic polymers | 8 | A |
| 5407739000 | Other | 8 | A |
| 5407741000 | Of acrylic polymers | 8 | A |
| 5407749000 | Other | 8 | A |
| 5407811000 | Of nylon or other polyamides | 8 | A |
| 5407812000 | Of polyesters | 8 | A |
| 5407813000 | Of acrylic polymers | 8 | A |
| 5407819000 | Other | 8 | A |
| 5407821000 | Of nylon or other polyamides | 8 | A |
| 5407822000 | Of polyesters | 8 | A |
| 5407823000 | Of acrylic polymers | 8 | A |
| 5407829000 | Other | 8 | A |
| 5407831000 | Of nylon or other polyamides | 8 | A |
| 5407832000 | Of polyesters | 8 | A |
| 5407833000 | Of acrylic polymers | 8 | A |
| 5407839000 | Other | 8 | A |
| 5407841000 | Of nylon or other polyamides | 8 | A |
| 5407842000 | Of polyesters | 8 | A |
| 5407843000 | Of acrylic polymers | 8 | A |
| 5407849000 | Other | 8 | A |
| 5407911000 | Of nylon or other polyamides | 8 | A |
| 5407912000 | Of polyesters | 8 | A |
| 5407913000 | Of acrylic polymers | 8 | A |
| 5407919000 | Other | 8 | A |
| 5407921000 | Of nylon or other polyamides | 8 | A |
| 5407922000 | Of polyesters | 8 | A |
| 5407923000 | Of acrylic polymers | 8 | A |
| 5407929000 | Other | 8 | A |
| 5407931000 | Of nylon or other polyamides | 8 | A |
| 5407932000 | Of polyesters | 8 | A |
| 5407933000 | Of acrylic polymers | 8 | A |
| 5407939000 | Other | 8 | A |
| 5407941000 | Of nylon or other polyamides | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5407942000 | Of polyesters | 8 | A |
| 5407943000 | Of acrylic polymers | 8 | A |
| 5407949000 | Other | 8 | A |
| 5408100000 | Woven fabrics obtained from high tenacity yarn of viscose rayon | 8 | A |
| 5408210000 | Unbleached or bleached | 8 | A |
| 5408220000 | Dyed | 8 | A |
| 5408230000 | Of yarns of different colours | 8 | A |
| 5408240000 | Printed | 8 | A |
| 5408310000 | Unbleached or bleached | 8 | A |
| 5408320000 | Dyed | 8 | A |
| 5408330000 | Of yarns of different colours | 8 | A |
| 5408340000 | Printed | 8 | A |
| 5501100000 | Of nylon or other polyamides | 8 | A |
| 5501200000 | Of polyesters | 8 | A |
| 5501301000 | Acrylic | 8 | A |
| 5501302000 | Modacrylic | 8 | A |
| 5501400000 | Of polypropylene | 8 | A |
| 5501900000 | Other | 8 | A |
| 5502001000 | Of viscose rayon | 7.5 | A |
| 5502002010 | Less than 44,000 decitex | 7.5 | A |
| 5502002020 | Not less than 44,000 decitex | 7.5 | A |
| 5502009000 | Other | 7.5 | A |
| 5503111000 | Of special section face | 8 | A |
| 5503119000 | Other | 8 | A |
| 5503191000 | Of special section face | 8 | A |
| 5503199000 | Other | 8 | A |
| 5503201000 | Of special section face | 8 | A |
| 5503209010 | Of poly trimethylene terephthalate | 8 | A |
| 5503209090 | Other | 8 | B |
| 5503301010 | Of special section face | 8 | A |
| 5503301020 | Of conjugated section face | 8 | A |
| 5503301090 | Other | 8 | A |
| 5503302010 | Of special section face | 8 | A |
| 5503302020 | Of conjugated section face | 8 | A |
| 5503302090 | Other | 8 | A |
| 5503400000 | Of polypropylene | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5503900000 | Other | 8 | A |
| 5504101000 | Of special section face | 1 | A |
| 5504102000 | Of polynosic section face | 1 | A |
| 5504109000 | Other | 1 | A |
| 5504901000 | Of cellulose acetate | 8 | A |
| 5504902000 | Of lyocell | 2 | A |
| 5504909000 | Other | 8 | A |
| 5505100000 | Of synthetic fibres | 2 | A |
| 5505200000 | Of artificial fibres | 2 | A |
| 5506101000 | Of special section face | 8 | A |
| 5506109000 | Other | 8 | A |
| 5506201000 | Of special section face | 8 | A |
| 5506209000 | Other | 8 | A |
| 5506301010 | Of special section face | 8 | A |
| 5506301020 | Of conjugated section face | 8 | A |
| 5506301090 | Other | 8 | A |
| 5506302010 | Of special section face | 8 | A |
| 5506302020 | Of conjugated section face | 8 | A |
| 5506302090 | Other | 8 | A |
| 5506900000 | Other | 8 | A |
| 5507001010 | Of special section face | 8 | A |
| 5507001020 | Of polynosic section face | 8 | A |
| 5507001090 | Other | 8 | A |
| 5507002000 | Of cellulose acetate | 8 | A |
| 5507009000 | Other | 8 | A |
| 5508101000 | Of nylon or other polyamides | 8 | A |
| 5508102000 | Of polyesters | 8 | A |
| 5508103000 | Acrylic or modacrylic | 8 | A |
| 5508109000 | Other | 8 | A |
| 5508201000 | Of viscose rayon | 8 | A |
| 5508202000 | Of cellulose acetate | 8 | A |
| 5508209000 | Other | 8 | A |
| 5509111000 | High tenacity yarn | 8 | A |
| 5509119000 | Other | 8 | A |
| 5509121000 | High tenacity yarn | 8 | A |
| 5509129000 | Other | 8 | A |
| 5509211000 | High tenacity yarn | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5509219000 | Other | 8 | A |
| 5509221000 | High tenacity yarn | 8 | A |
| 5509229000 | Other | 8 | A |
| 5509311000 | Acrylic | 8 | A |
| 5509312000 | Modacrylic | 8 | A |
| 5509321000 | Acrylic | 8 | A |
| 5509322000 | Modacrylic | 8 | A |
| 5509410000 | Single yarn | 8 | A |
| 5509420000 | Multiple (folded) or cabled yarn | 8 | A |
| 5509510000 | Mixed mainly or solely with artificial staple fibres | 8 | A |
| 5509520000 | Mixed mainly or solely with wool or fine animal hair | 8 | A |
| 5509530000 | Mixed mainly or solely with cotton | 8 | A |
| 5509590000 | Other | 8 | A |
| 5509611000 | Acrylic | 8 | A |
| 5509612000 | Modacrylic | 8 | A |
| 5509621000 | Acrylic | 8 | A |
| 5509622000 | Modacrylic | 8 | A |
| 5509691010 | Acrylic | 8 | A |
| 5509691020 | Modacrylic | 8 | A |
| 5509692010 | Acrylic | 8 | A |
| 5509692020 | Modacrylic | 8 | A |
| 5509911000 | Of nylon or other polyamides | 8 | A |
| 5509919000 | Other | 8 | A |
| 5509921000 | Of nylon or other polyamides | 8 | A |
| 5509929000 | Other | 8 | A |
| 5509990000 | Other | 8 | A |
| 5510111000 | Of viscose rayon | 8 | A |
| 5510112000 | Of cellulose acetate | 8 | A |
| 5510119000 | Other | 8 | A |
| 5510121000 | Of viscose rayon | 8 | A |
| 5510122000 | Of cellulose acetate | 8 | A |
| 5510129000 | Other | 8 | A |
| 5510201000 | Of viscose rayon | 8 | A |
| 5510202000 | Of cellulose acetate | 8 | A |
| 5510209000 | Other | 8 | A |
| 5510301000 | Of viscose rayon | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5510302000 | Of cellulose acetate | 8 | A |
| 5510309000 | Other | 8 | A |
| 5510901000 | Of viscose rayon | 8 | A |
| 5510902000 | Of cellulose acetate | 8 | A |
| 5510909000 | Other | 8 | A |
| 5511101000 | Of nylon or other polyamides | 8 | A |
| 5511102000 | Of polyesters | 8 | A |
| 5511103000 | Acrylic or modacrylic | 8 | A |
| 5511109000 | Other | 8 | A |
| 5511201000 | Of nylon or other polyamides | 8 | A |
| 5511202000 | Of polyesters | 8 | A |
| 5511203000 | Acrylic or modacrylic | 8 | A |
| 5511209000 | Other | 8 | A |
| 5511301000 | Of viscose rayon | 8 | A |
| 5511302000 | Of cellulose acetate | 8 | A |
| 5511309000 | Other | 8 | A |
| 5512110000 | Unbleached or bleached | 10 | A |
| 5512191000 | Dyed | 10 | A |
| 5512192000 | Of yarns of different colours | 10 | A |
| 5512193000 | Printed | 10 | A |
| 5512211000 | Acrylic | 10 | A |
| 5512212000 | Modacrylic | 10 | A |
| 5512290000 | Other | 10 | A |
| 5512911000 | Of nylon or other polyamides | 10 | A |
| 5512919000 | Other | 10 | A |
| 5512991000 | Of nylon or other polyamides | 10 | A |
| 5512999000 | Other | 10 | A |
| 5513110000 | Of polyester staple fibres, plain weave | 10 | A |
| 5513120000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5513130000 | Other woven fabrics of polyester staple fibres | 10 | A |
| 5513191000 | Of nylon or other polyamides | 10 | A |
| 5513192010 | Acrylic | 10 | A |
| 5513192020 | Modacrylic | 10 | A |
| 5513199000 | Other | 10 | A |
| 5513210000 | Of polyester staple fibres, plain weave | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5513231000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5513239000 | Other | 10 | A |
| 5513291000 | Of nylon or other polyamides | 10 | A |
| 5513292010 | Acrylic | 10 | A |
| 5513292020 | Modacrylic | 10 | A |
| 5513299000 | Other | 10 | A |
| 5513310000 | Of polyester staple fibres, plain weave. | 10 | A |
| 5513391000 | Of nylon or other polyamides | 10 | A |
| 5513392010 | Acrylic | 10 | A |
| 5513392020 | Modacrylic | 10 | A |
| 5513399000 | Other | 10 | A |
| 5513410000 | Of polyester staple fibres, plain weave | 10 | A |
| 5513491000 | Of nylon or other polyamides | 10 | A |
| 5513492010 | Acrylic | 10 | A |
| 5513492020 | Modacrylic | 10 | A |
| 5513499000 | Other | 10 | A |
| 5514110000 | Of polyester staple fibres, plain weave | 10 | A |
| 5514120000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5514191000 | Of nylon or other polyamides | 10 | A |
| 5514192010 | Acrylic | 10 | A |
| 5514192020 | Modacrylic | 10 | A |
| 5514193000 | Other woven fabrics of polyester staple fibres | 10 | A |
| 5514199000 | Other | 10 | A |
| 5514210000 | Of polyester staple fibres, plain weave | 10 | A |
| 5514220000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |
| 5514230000 | Other woven fabrics of polyester staple fibres | 10 | A |
| 5514291000 | Of nylon or other polyamides | 10 | A |
| 5514292010 | Acrylic | 10 | A |
| 5514292020 | Modacrylic | 10 | A |
| 5514299000 | Other | 10 | A |
| 5514300000 | Of yarns of different colours | 10 | A |
| 5514410000 | Of polyester staple fibres, plain weave | 10 | A |
| 5514420000 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5514430000 | Other woven fabrics of polyester staple fibres | 10 | A |
| 5514491000 | Of nylon or other polyamides | 10 | A |
| 5514492010 | Acrylic | 10 | A |
| 5514492020 | Modacrylic | 10 | A |
| 5514499000 | Other | 10 | A |
| 5515111000 | Unbleached or bleached | 10 | A |
| 5515119000 | Other | 10 | A |
| 5515121000 | Unbleached or bleached | 10 | A |
| 5515129000 | Other | 10 | A |
| 5515131000 | Unbleached or bleached | 10 | A |
| 5515139000 | Other | 10 | A |
| 5515191000 | Unbleached or bleached | 10 | A |
| 5515199000 | Other | 10 | A |
| 5515211000 | Unbleached or bleached | 10 | A |
| 5515219000 | Other | 10 | A |
| 5515221000 | Unbleached or bleached | 10 | A |
| 5515229000 | Other | 10 | A |
| 5515291000 | Unbleached or bleached | 10 | A |
| 5515299000 | Other | 10 | A |
| 5515911000 | Unbleached or bleached | 10 | A |
| 5515919000 | Other | 10 | A |
| 5515991000 | Unbleached or bleached | 10 | A |
| 5515999000 | Other | 10 | A |
| 5516111000 | Of viscose rayon | 10 | A |
| 5516112000 | Of cellulose acetate | 10 | A |
| 5516119000 | Other | 10 | A |
| 5516121000 | Of viscose rayon | 10 | A |
| 5516122000 | Of cellulose acetate | 10 | A |
| 5516129000 | Other | 10 | A |
| 5516131000 | Of viscose rayon | 10 | A |
| 5516132000 | Of cellulose acetate | 10 | A |
| 5516139000 | Other | 10 | A |
| 5516141000 | Of viscose rayon | 10 | A |
| 5516142000 | Of cellulose acetate | 10 | A |
| 5516149000 | Other | 10 | A |
| 5516211000 | Of viscose rayon | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5516212000 | Of cellulose acetate | 10 | A |
| 5516219000 | Other | 10 | A |
| 5516221000 | Of viscose rayon | 10 | A |
| 5516222000 | Of cellulose acetate | 10 | A |
| 5516229000 | Other | 10 | A |
| 5516231000 | Of viscose rayon | 10 | A |
| 5516232000 | Of cellulose acetate | 10 | A |
| 5516239000 | Other | 10 | A |
| 5516241000 | Of viscose rayon | 10 | A |
| 5516242000 | Of cellulose acetate | 10 | A |
| 5516249000 | Other | 10 | A |
| 5516311000 | Of viscose rayon | 10 | A |
| 5516312000 | Of cellulose acetate | 10 | A |
| 5516319000 | Other | 10 | A |
| 5516321000 | Of viscose rayon | 10 | A |
| 5516322000 | Of cellulose acetate | 10 | A |
| 5516329000 | Other | 10 | A |
| 5516331000 | Of viscose rayon | 10 | A |
| 5516332000 | Of cellulose acetate | 10 | A |
| 5516339000 | Other | 10 | A |
| 5516341000 | Of viscose rayon | 10 | A |
| 5516342000 | Of cellulose acetate | 10 | A |
| 5516349000 | Other | 10 | A |
| 5516411000 | Of viscose rayon | 10 | A |
| 5516412000 | Of cellulose acetate | 10 | A |
| 5516419000 | Other | 10 | A |
| 5516421000 | Of viscose rayon | 10 | A |
| 5516422000 | Of cellulose acetate | 10 | A |
| 5516429000 | Other | 10 | A |
| 5516431000 | Of viscose rayon | 10 | A |
| 5516432000 | Of cellulose acetate | 10 | A |
| 5516439000 | Other | 10 | A |
| 5516441000 | Of viscose rayon | 10 | A |
| 5516442000 | Of cellulose acetate | 10 | A |
| 5516449000 | Other | 10 | A |
| 5516911000 | Of viscose rayon | 10 | A |
| 5516912000 | Of cellulose acetate | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5516919000 | Other | 10 | A |
| 5516921000 | Of viscose rayon | 10 | A |
| 5516922000 | Of cellulose acetate | 10 | A |
| 5516929000 | Other | 10 | A |
| 5516931000 | Of viscose rayon | 10 | A |
| 5516932000 | Of cellulose acetate | 10 | A |
| 5516939000 | Other | 10 | A |
| 5516941000 | Of viscose rayon | 10 | A |
| 5516942000 | Of cellulose acetate | 10 | A |
| 5516949000 | Other | 10 | A |
| 5601210000 | Of cotton | 8 | A |
| 5601220000 | Of man-made fibres | 8 | A |
| 5601290000 | Other | 8 | A |
| 5601301000 | Textile flock | 8 | A |
| 5601309000 | Other | 8 | A |
| 5602101000 | Needleloom felt | 8 | A |
| 5602102000 | Stitch-bonded fiber fabrics | 8 | A |
| 5602211000 | Piano felt | 8 | A |
| 5602219000 | Other | 8 | A |
| 5602290000 | Of other textile materials | 8 | A |
| 5602900000 | Other | 8 | A |
| 5603111000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603119000 | Other | 8 | A |
| 5603121000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603129000 | Other | 8 | A |
| 5603131000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603139000 | Other | 8 | A |
| 5603141000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603149000 | Other | 8 | A |
| 5603910000 | Weighing not more than 25 g/㎡ | 8 | A |
| 5603920000 | Weighing more than 25 g/㎡ but not more than 70 g/㎡ | 8 | A |
| 5603930000 | Weighing more than 70 g/㎡ but not more than 150 g/㎡ | 8 | A |
| 5603940000 | Weighing more than 150 g/㎡ | 8 | A |
| 5604100000 | Rubber thread and cord, textile covered | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5604901000 | Imitation catguts consisting of textile yarn | 8 | A |
| 5604902000 | High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated | 8 | A |
| 5604909000 | Other | 8 | A |
| 5605000000 | Metallised yarn, whether or not gimped,being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal. | 8 | A |
| 5606001000 | Gimped yarn | 8 | A |
| 5606002000 | Chenille yarn | 8 | A |
| 5606003000 | Loop wale-yarn | 8 | A |
| 5606009000 | Other | 8 | A |
| 5607210000 | Binder or baler twine | 10 | A |
| 5607290000 | Other | 10 | A |
| 5607410000 | Binder or baler twine | 10 | A |
| 5607490000 | Other | 10 | A |
| 5607500000 | Of other synthetic fibres | 10 | A |
| 5607901000 | Of jute or other textile bast fibres of heading 53.03 | 10 | A |
| 5607909000 | Other | 10 | A |
| 5608111000 | Of synthetic fibres | 10 | A |
| 5608119000 | Other | 10 | A |
| 5608191000 | Of synthetic fibres | 10 | A |
| 5608199000 | Other | 10 | A |
| 5608901000 | Of cotton | 10 | A |
| 5608909000 | Other | 10 | A |
| 5609001000 | Of cotton | 8 | A |
| 5609002000 | Of vegetable fibres, except cotton | 8 | A |
| 5609003000 | Of man-made fibres | 8 | A |
| 5609009000 | Other | 8 | A |
| 5701100000 | Of wool or fine animal hair | 10 | A |
| 5701900000 | Of other textile materials | 10 | A |
| 5702100000 | "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs | 10 | A |
| 5702200000 | Floor coverings of coconut fibres (coir) | 10 | A |
| 5702310000 | Of wool or fine animal hair | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5702320000 | Of man-made textile materials | 10 | A |
| 5702390000 | Of other textile materials | 10 | A |
| 5702410000 | Of wool or fine animal hair | 10 | A |
| 5702420000 | Of man-made textile materials | 10 | A |
| 5702490000 | Of other textile materials | 10 | A |
| 5702500000 | Other, not of pile construction, not made up | 10 | A |
| 5702910000 | Of wool or fine animal hair | 10 | A |
| 5702920000 | Of man-made textile materials | 10 | A |
| 5702990000 | Of other textile materials | 10 | A |
| 5703100000 | Of wool or fine animal hair | 10 | A |
| 5703200000 | Of nylon or other polyamides | 10 | A |
| 5703300000 | Of other man-made textile materials | 10 | A |
| 5703900000 | Of other textile materials | 10 | A |
| 5704100000 | Tiles, having a maximum surface area of 0.3 ㎡ | 10 | A |
| 5704900000 | Other | 10 | A |
| 5705000000 | Other carpets and other textile floor coverings, whether or not made up. | 10 | A |
| 5801101000 | Pile fabrics | 13 | A |
| 5801102000 | Chenille fabrics | 13 | A |
| 5801210000 | Uncut weft pile fabrics | 13 | A |
| 5801220000 | Cut corduroy | 13 | A |
| 5801230000 | Other weft pile fabrics | 13 | A |
| 5801260000 | Chenille fabrics | 13 | A |
| 5801271000 | Uncut | 13 | A |
| 5801272000 | Cut | 13 | A |
| 5801310000 | Uncut weft pile fabrics | 13 | A |
| 5801320000 | Cut corduroy | 13 | A |
| 5801330000 | Other weft pile fabrics | 13 | A |
| 5801360000 | Chenille fabrics | 13 | A |
| 5801371000 | Uncut | 13 | A |
| 5801372000 | Cut | 13 | A |
| 5801900000 | Of other textile materials | 13 | A |
| 5802110000 | Unbleached | 8 | A |
| 5802190000 | Other | 8 | A |
| 5802200000 | Terry towelling and similar woven terry fabrics, of other textile materials | 8 | A |
| 5802300000 | Tufted textile fabrics | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5803000000 | Gauze, other than narrow fabrics of heading 58.06. | 8 | A |
| 5804101000 | Of silk | 13 | A |
| 5804102000 | Of cotton | 13 | A |
| 5804103000 | Of man-made fibres | 13 | A |
| 5804109000 | Other | 13 | A |
| 5804210000 | Of man-made fibres | 13 | A |
| 5804291000 | Of silk | 13 | A |
| 5804292000 | Of cotton | 13 | A |
| 5804299000 | Other | 13 | A |
| 5804300000 | Hand-made lace | 13 | A |
| 5805001010 | Of wool or fine animal hair | 8 | A |
| 5805001090 | Other | 8 | A |
| 5805002000 | Needle-worked tapestries | 8 | A |
| 5806101000 | Of wool or fine animal hair | 8 | A |
| 5806102000 | Of cotton | 8 | A |
| 5806103000 | Of man-made fibres | 8 | A |
| 5806109000 | Other | 8 | A |
| 5806200000 | Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread | 8 | A |
| 5806310000 | Of cotton | 8 | A |
| 5806320000 | Of man-made fibres | 8 | A |
| 5806391000 | Of wool or fine animal hair | 8 | A |
| 5806392000 | Of vegetable fibres, except cotton | 8 | A |
| 5806399000 | Other | 8 | A |
| 5806400000 | Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | 8 | A |
| 5807101000 | Labels | 8 | A |
| 5807109000 | Other | 8 | A |
| 5807901000 | Labels | 8 | A |
| 5807909000 | Other | 8 | A |
| 5808100000 | Braids in the piece | 8 | A |
| 5808901000 | Ornamental trimmings | 8 | A |
| 5808909000 | Other | 8 | A |
| 5809000000 | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included. | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5810100000 | Embroidery without visible ground | 13 | A |
| 5810910000 | Of cotton | 13 | A |
| 5810920000 | Of man-made fibres | 13 | A |
| 5810990000 | Of other textile materials | 13 | A |
| 5811001000 | Of silk | 8 | A |
| 5811002000 | Of wool or fine animal hair | 8 | A |
| 5811003000 | Of cotton | 8 | A |
| 5811004000 | Of man-made fibres | 8 | A |
| 5811009000 | Other | 8 | A |
| 5901100000 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like | 8 | A |
| 5901901000 | Tracing cloth | 8 | A |
| 5901902000 | Prepared painting canvas | 8 | A |
| 5901903000 | Buckram and similar stiffened textile fabrics | 8 | A |
| 5902100000 | Of nylon or other polyamides | 8 | A |
| 5902200000 | Of polyesters | 8 | A |
| 5902900000 | Other | 8 | A |
| 5903100000 | With poly (vinyl chloride) | 10 | A |
| 5903200000 | With polyurethane | 10 | A |
| 5903900000 | Other | 10 | A |
| 5904100000 | Linoleum | 8 | A |
| 5904900000 | Other | 8 | A |
| 5905000000 | Textile wall coverings. | 8 | A |
| 5906100000 | Adhesive tape of a width not exceeding 20 cm | 8 | A |
| 5906910000 | Knitted or crocheted | 8 | A |
| 5906990000 | Other | 8 | A |
| 5907001000 | Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil | 8 | A |
| 5907002000 | Painted canvas being theatrical scenery, studio back-cloth or the like | 8 | A |
| 5907009000 | Other | 8 | A |
| 5908001000 | Wicks | 8 | A |
| 5908009000 | Other | 8 | A |
| 5909000000 | Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | other materials. | | |
| 5910000000 | Transmission or conveyor belts or belting,of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material. | 8 | A |
| 5911101000 | Of narrow fabrics | 8 | A |
| 5911109000 | Other | 8 | A |
| 5911200000 | Bolting cloth, whether or not made up | 8 | A |
| 5911310000 | Weighing less than 650 g/㎡ | 8 | A |
| 5911320000 | Weighing 650 g/㎡ or more | 8 | A |
| 5911400000 | Straining cloth of a kind used in oil presses or the like, including that of human hair | 8 | A |
| 5911900000 | Other | 8 | A |
| 6001101000 | Of cotton | 10 | A |
| 6001102000 | Of man-made fibres | 10 | A |
| 6001109000 | Other | 10 | A |
| 6001210000 | Of cotton | 10 | A |
| 6001220000 | Of man-made fibres | 10 | A |
| 6001290000 | Of other textile materials | 10 | A |
| 6001910000 | Of cotton | 10 | A |
| 6001920000 | Of man-made fibres | 10 | A |
| 6001990000 | Of other textile materials | 10 | A |
| 6002400000 | Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread | 10 | A |
| 6002900000 | Other | 10 | A |
| 6003100000 | Of wool or fine animal hair | 10 | A |
| 6003200000 | Of cotton | 10 | A |
| 6003300000 | Of synthetic fibres | 10 | A |
| 6003400000 | Of artificial fibres | 10 | A |
| 6003900000 | Other | 10 | A |
| 6004100000 | Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread | 10 | A |
| 6004900000 | Other | 10 | A |
| 6005210000 | Unbleached or bleached | 10 | A |
| 6005220000 | Dyed | 10 | A |
| 6005230000 | Of yarns of different colours | 10 | A |
| 6005240000 | Printed | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6005310000 | Unbleached or bleached | 10 | A |
| 6005320000 | Dyed | 10 | A |
| 6005330000 | Of yarns of different colours | 10 | A |
| 6005340000 | Printed | 10 | A |
| 6005410000 | Unbleached or bleached | 10 | A |
| 6005420000 | Dyed | 10 | A |
| 6005430000 | Of yarns of different colours | 10 | A |
| 6005440000 | Printed | 10 | A |
| 6005900000 | Other | 10 | A |
| 6006100000 | Of wool or fine animal hair | 10 | A |
| 6006210000 | Unbleached or bleached | 10 | A |
| 6006220000 | Dyed | 10 | B |
| 6006230000 | Of yarns of different colours | 10 | A |
| 6006240000 | Printed | 10 | A |
| 6006310000 | Unbleached or bleached | 10 | A |
| 6006320000 | Dyed | 10 | A |
| 6006330000 | Of yarns of different colours | 10 | A |
| 6006340000 | Printed | 10 | A |
| 6006410000 | Unbleached or bleached | 10 | A |
| 6006420000 | Dyed | 10 | A |
| 6006430000 | Of yarns of different colours | 10 | A |
| 6006440000 | Printed | 10 | A |
| 6006900000 | Other | 10 | A |
| 6101200000 | Of cotton | 13 | A |
| 6101301000 | Of synthetic fibres | 13 | A |
| 6101302000 | Of artificial fibres | 13 | A |
| 6101900000 | Of other textile materials | 13 | A |
| 6102100000 | Of wool or fine animal hair | 13 | A |
| 6102200000 | Of cotton | 13 | A |
| 6102301000 | Of synthetic fibres | 13 | A |
| 6102302000 | Of artificial fibres | 13 | A |
| 6102900000 | Of other textile materials | 13 | A |
| 6103101000 | Of wool or fine animal hair | 13 | A |
| 6103102000 | Of synthetic fibres | 13 | A |
| 6103109000 | Of other textile materials | 13 | A |
| 6103220000 | Of cotton | 13 | A |
| 6103230000 | Of synthetic fibres | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6103290000 | Of other textile materials | 13 | A |
| 6103310000 | Of wool or fine animal hair | 13 | A |
| 6103320000 | Of cotton | 13 | A |
| 6103330000 | Of synthetic fibres | 13 | A |
| 6103390000 | Of other textile materials | 13 | A |
| 6103410000 | Of wool or fine animal hair | 13 | A |
| 6103420000 | Of cotton | 13 | A |
| 6103430000 | Of synthetic fibres | 13 | A |
| 6103490000 | Of other textile materials | 13 | A |
| 6104130000 | Of synthetic fibres | 13 | A |
| 6104191000 | Of cotton | 13 | A |
| 6104199000 | Other | 13 | A |
| 6104220000 | Of cotton | 13 | A |
| 6104230000 | Of synthetic fibres | 13 | A |
| 6104290000 | Of other textile materials | 13 | A |
| 6104310000 | Of wool or fine animal hair | 13 | A |
| 6104320000 | Of cotton | 13 | A |
| 6104330000 | Of synthetic fibres | 13 | A |
| 6104390000 | Of other textile materials | 13 | A |
| 6104410000 | Of wool or fine animal hair | 13 | A |
| 6104420000 | Of cotton | 13 | A |
| 6104430000 | Of synthetic fibres | 13 | A |
| 6104440000 | Of artificial fibres | 13 | A |
| 6104491000 | Of silk | 13 | A |
| 6104499000 | Other | 13 | A |
| 6104510000 | Of wool or fine animal hair | 13 | A |
| 6104520000 | Of cotton | 13 | A |
| 6104530000 | Of synthetic fibres | 13 | A |
| 6104590000 | Of other textile materials | 13 | A |
| 6104610000 | Of wool or fine animal hair | 13 | A |
| 6104620000 | Of cotton | 13 | B |
| 6104630000 | Of synthetic fibres | 13 | A |
| 6104690000 | Of other textile materials | 13 | A |
| 6105100000 | Of cotton | 13 | A |
| 6105201000 | Of synthetic fibres | 13 | A |
| 6105202000 | Of artificial fibres | 13 | A |
| 6105901000 | Of silk | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6105902000 | Of wool or fine animal hair | 13 | A |
| 6105909000 | Other | 13 | A |
| 6106100000 | Of cotton | 13 | A |
| 6106201000 | Of synthetic fibres | 13 | A |
| 6106202000 | Of artificial fibres | 13 | A |
| 6106901000 | Of silk | 13 | A |
| 6106902000 | Of wool or fine animal hair | 13 | A |
| 6106909000 | Other | 13 | A |
| 6107110000 | Of cotton | 13 | A |
| 6107121000 | Of synthetic fibres | 13 | A |
| 6107122000 | Of artificial fibres | 13 | A |
| 6107190000 | Of other textile materials | 13 | A |
| 6107210000 | Of cotton | 13 | A |
| 6107221000 | Of synthetic fibres | 13 | A |
| 6107222000 | Of artificial fibres | 13 | A |
| 6107290000 | Of other textile materials | 13 | A |
| 6107910000 | Of cotton | 13 | A |
| 6107991000 | Of wool or fine animal hair | 13 | A |
| 6107999000 | Other | 13 | A |
| 6108111000 | Of synthetic fibres | 13 | A |
| 6108112000 | Of artificial fibres | 13 | A |
| 6108191000 | Of cotton | 13 | A |
| 6108199000 | Other | 13 | A |
| 6108210000 | Of cotton | 13 | A |
| 6108221000 | Of synthetic fibres | 13 | A |
| 6108222000 | Of artificial fibres | 13 | A |
| 6108290000 | Of other textile materials | 13 | A |
| 6108310000 | Of cotton | 13 | A |
| 6108321000 | Of synthetic fibres | 13 | A |
| 6108322000 | Of artificial fibres | 13 | A |
| 6108390000 | Of other textile materials | 13 | A |
| 6108910000 | Of cotton | 13 | A |
| 6108921000 | Of synthetic fibres | 13 | A |
| 6108922000 | Of artificial fibres | 13 | A |
| 6108991000 | Of wool or fine animal hair | 13 | A |
| 6108999000 | Other | 13 | A |
| 6109101000 | T-shirts | 13 | B |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6109109000 | Other | 13 | A |
| 6109901010 | T-shirts | 13 | A |
| 6109901090 | Other | 13 | A |
| 6109902010 | T-shirts | 13 | A |
| 6109902090 | Other | 13 | A |
| 6109903010 | T-shirts | 13 | B |
| 6109903090 | Other | 13 | A |
| 6109909010 | T-shirts | 13 | A |
| 6109909090 | Other | 13 | A |
| 6110110000 | Of wool | 13 | A |
| 6110120000 | Of Kashmir (cashmere) goats | 13 | A |
| 6110190000 | Other | 13 | A |
| 6110200000 | Of cotton | 13 | A |
| 6110301000 | Of synthetic fibres | 13 | A |
| 6110302000 | Of artificial fibres | 13 | A |
| 6110901000 | Of silk | 13 | A |
| 6110909000 | Other | 13 | A |
| 6111201000 | Garments | 8 | B |
| 6111202000 | Accessories | 8 | B |
| 6111301000 | Garments | 8 | A |
| 6111302000 | Accessories | 8 | A |
| 6111901000 | Garments | 8 | A |
| 6111902000 | Accessories | 8 | A |
| 6112110000 | Of cotton | 13 | A |
| 6112120000 | Of synthetic fibres | 13 | A |
| 6112190000 | Of other textile materials | 13 | A |
| 6112201000 | Of man-made fibres | 13 | A |
| 6112209000 | Other | 13 | A |
| 6112310000 | Of synthetic fibres | 13 | A |
| 6112390000 | Of other textile materials | 13 | A |
| 6112410000 | Of synthetic fibres | 13 | A |
| 6112490000 | Of other textile materials | 13 | A |
| 6113001000 | Of heading 59.03 | 13 | A |
| 6113002000 | Of heading 59.06 | 13 | A |
| 6113003000 | Of heading 59.07 | 13 | A |
| 6114200000 | Of cotton | 13 | A |
| 6114301000 | Of synthetic fibres | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6114302000 | Of artificial fibres | 13 | A |
| 6114901000 | Of silk | 13 | A |
| 6114909000 | Other | 13 | A |
| 6115100000 | Graduated compression hosiery (for example, stockings for varicose veins) | 13 | A |
| 6115210000 | Of synthetic fibres, measuring per single yarn less than 67 decitex | 13 | A |
| 6115220000 | Of synthetic fibres, measuring per single yarn 67 decitex or more | 13 | A |
| 6115290000 | Of other textile materials | 13 | A |
| 6115301000 | Of man-made fibres | 13 | A |
| 6115309000 | Other | 13 | A |
| 6115940000 | Of wool or fine animal hair | 13 | A |
| 6115950000 | Of cotton | 13 | A |
| 6115960000 | Of synthetic fibres | 13 | A |
| 6115990000 | Of other textile materials | 13 | A |
| 6116100000 | Impregnated, coated or covered with plastics or rubber | 8 | A |
| 6116910000 | Of wool or fine animal hair | 8 | A |
| 6116921000 | Working gloves | 8 | A |
| 6116929000 | Other | 8 | A |
| 6116930000 | Of synthetic fibres | 8 | A |
| 6116990000 | Of other textile materials | 8 | A |
| 6117101000 | Of silk | 13 | A |
| 6117102000 | Of wool or fine animal hair | 13 | A |
| 6117103000 | Of cotton | 13 | A |
| 6117104000 | Of man-made fibres | 13 | A |
| 6117109000 | Other | 13 | A |
| 6117801000 | Ties, bow ties and cravats | 13 | A |
| 6117809000 | Other | 13 | A |
| 6117900000 | Parts | 13 | A |
| 6201110000 | Of wool or fine animal hair | 13 | A |
| 6201120000 | Of cotton | 13 | A |
| 6201131000 | Of synthetic fibres | 13 | A |
| 6201132000 | Of artificial fibres | 13 | A |
| 6201190000 | Of other textile materials | 13 | A |
| 6201910000 | Of wool or fine animal hair | 13 | A |
| 6201920000 | Of cotton | 13 | A |
| 6201931000 | Of synthetic fibres | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6201932000 | Of artificial fibres | 13 | A |
| 6201990000 | Of other textile materials | 13 | A |
| 6202110000 | Of wool or fine animal hair | 13 | A |
| 6202120000 | Of cotton | 13 | A |
| 6202131000 | Of synthetic fibres | 13 | A |
| 6202132000 | Of artificial fibres | 13 | A |
| 6202190000 | Of other textile materials | 13 | A |
| 6202910000 | Of wool or fine animal hair | 13 | A |
| 6202920000 | Of cotton | 13 | A |
| 6202931000 | Of synthetic fibres | 13 | A |
| 6202932000 | Of artificial fibres | 13 | A |
| 6202990000 | Of other textile materials | 13 | A |
| 6203110000 | Of wool or fine animal hair | 13 | A |
| 6203120000 | Of synthetic fibres | 13 | A |
| 6203190000 | Of other textile fibres | 13 | A |
| 6203220000 | Of cotton | 13 | A |
| 6203230000 | Of synthetic fibres | 13 | A |
| 6203291000 | Of wool or fine animal hair | 13 | A |
| 6203299000 | Other | 13 | A |
| 6203310000 | Of wool or fine animal hair | 13 | A |
| 6203320000 | Of cotton | 13 | A |
| 6203330000 | Of synthetic fibres | 13 | A |
| 6203390000 | Of other textile materials | 13 | A |
| 6203410000 | Of wool or fine animal hair | 13 | A |
| 6203421000 | Of denim, including blue jeans | 13 | B |
| 6203429000 | Other | 13 | B |
| 6203430000 | Of synthetic fibres | 13 | A |
| 6203490000 | Of other textile materials | 13 | A |
| 6204110000 | Of wool or fine animal hair | 13 | A |
| 6204120000 | Of cotton | 13 | A |
| 6204130000 | Of synthetic fibres | 13 | A |
| 6204191000 | Of silk | 13 | A |
| 6204199000 | Other | 13 | A |
| 6204210000 | Of wool or fine animal hair | 13 | A |
| 6204220000 | Of cotton | 13 | A |
| 6204230000 | Of synthetic fibres | 13 | A |
| 6204291000 | Of silk | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6204299000 | Other | 13 | A |
| 6204310000 | Of wool or fine animal hair | 13 | A |
| 6204320000 | Of cotton | 13 | A |
| 6204330000 | Of synthetic fibres | 13 | A |
| 6204391000 | Of silk | 13 | A |
| 6204399000 | Other | 13 | A |
| 6204410000 | Of wool or fine animal hair | 13 | A |
| 6204420000 | Of cotton | 13 | A |
| 6204430000 | Of synthetic fibres | 13 | A |
| 6204440000 | Of artificial fibres | 13 | A |
| 6204491000 | Of silk | 13 | A |
| 6204499000 | Other | 13 | A |
| 6204510000 | Of wool or fine animal hair | 13 | A |
| 6204520000 | Of cotton | 13 | A |
| 6204530000 | Of synthetic fibres | 13 | A |
| 6204591000 | Of silk | 13 | A |
| 6204599000 | Other | 13 | A |
| 6204610000 | Of wool or fine animal hair | 13 | A |
| 6204621000 | Of denim, including blue jeans | 13 | B |
| 6204629000 | Other | 13 | B |
| 6204630000 | Of synthetic fibres | 13 | B |
| 6204691000 | Of silk | 13 | A |
| 6204699000 | Other | 13 | A |
| 6205200000 | Of cotton | 13 | A |
| 6205301000 | Of synthetic fibres | 13 | A |
| 6205302000 | Of artificial fibres | 13 | A |
| 6205901000 | Of silk | 13 | A |
| 6205902000 | Of wool or fine animal hair | 13 | A |
| 6205909000 | Other | 13 | A |
| 6206100000 | Of silk or silk waste | 13 | A |
| 6206200000 | Of wool or fine animal hair | 13 | A |
| 6206300000 | Of cotton | 13 | A |
| 6206401000 | Of synthetic fibres | 13 | A |
| 6206402000 | Of artificial fibres | 13 | A |
| 6206900000 | Of other textile materials | 13 | A |
| 6207110000 | Of cotton | 13 | A |
| 6207191000 | Of man-made fibres | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6207199000 | Other | 13 | A |
| 6207210000 | Of cotton | 13 | A |
| 6207221000 | Of synthetic fibres | 13 | A |
| 6207222000 | Of artificial fibres | 13 | A |
| 6207290000 | Of other textile materials | 13 | A |
| 6207910000 | Of cotton | 13 | A |
| 6207991000 | Of silk | 13 | A |
| 6207992000 | Of wool or fine animal hair | 13 | A |
| 6207993010 | Of synthetic fibres | 13 | A |
| 6207993020 | Of artificial fibres | 13 | A |
| 6207999000 | Other | 13 | A |
| 6208111000 | Of synthetic fibres | 13 | A |
| 6208112000 | Of artificial fibres | 13 | A |
| 6208191000 | Of silk | 13 | A |
| 6208192000 | Of cotton | 13 | A |
| 6208199000 | Other | 13 | A |
| 6208210000 | Of cotton | 13 | A |
| 6208221000 | Of synthetic fibres | 13 | A |
| 6208222000 | Of artificial fibres | 13 | A |
| 6208290000 | Of other textile materials | 13 | A |
| 6208910000 | Of cotton | 13 | A |
| 6208921000 | Of synthetic fibres | 13 | A |
| 6208922000 | Of artificial fibres | 13 | A |
| 6208991000 | Of silk | 13 | A |
| 6208992000 | Of wool or fine animal hair | 13 | A |
| 6208999000 | Other | 13 | A |
| 6209201000 | Garments | 8 | A |
| 6209202000 | Accessories | 8 | A |
| 6209301000 | Garments | 8 | A |
| 6209302000 | Accessories | 8 | A |
| 6209901010 | Of wool or fine animal hair | 8 | A |
| 6209901090 | Other | 8 | A |
| 6209902000 | Accessories | 8 | A |
| 6210101000 | Of fabrics of heading 56.02 | 13 | A |
| 6210102000 | Of fabrics of heading 56.03 | 13 | A |
| 6210201000 | Of fabrics of heading 59.03 | 13 | A |
| 6210202000 | Of fabrics of heading 59.06 | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6210203000 | Of fabrics of heading 59.07 | 13 | A |
| 6210301000 | Of fabrics of heading 59.03 | 13 | A |
| 6210302000 | Of fabrics of heading 59.06 | 13 | A |
| 6210303000 | Of fabrics of heading 59.07 | 13 | A |
| 6210401000 | Of fabrics of heading 59.03 | 13 | A |
| 6210402000 | Of fabrics of heading 59.06 | 13 | A |
| 6210403000 | Of fabrics of heading 59.07 | 13 | A |
| 6210501000 | Of fabrics of heading 59.03 | 13 | A |
| 6210502000 | Of fabrics of heading 59.06 | 13 | A |
| 6210503000 | Of fabrics of heading 59.07 | 13 | A |
| 6211111000 | Of man-made fibres | 13 | A |
| 6211119000 | Other | 13 | A |
| 6211121000 | Of man-made fibres | 13 | A |
| 6211129000 | Other | 13 | A |
| 6211201000 | Of man-made fibres | 13 | A |
| 6211209000 | Other | 13 | A |
| 6211321000 | Judo, taekwondo and other oriental martial arts uniforms | 13 | A |
| 6211329000 | Other | 13 | A |
| 6211331000 | Of synthetic fibres | 13 | A |
| 6211332000 | Of artificial fibres | 13 | A |
| 6211391000 | Of wool or fine animal hair | 13 | A |
| 6211399000 | Other | 13 | A |
| 6211421000 | Judo, taekwondo and other oriental martial arts uniforms | 13 | A |
| 6211429000 | Other | 13 | A |
| 6211431000 | Of synthetic fibres | 13 | A |
| 6211432000 | Of artificial fibres | 13 | A |
| 6211491000 | Of wool or fine animal hair | 13 | A |
| 6211499000 | Other | 13 | A |
| 6212101000 | Of cotton | 13 | A |
| 6212102000 | Of man-made fibres | 13 | A |
| 6212109000 | Other | 13 | A |
| 6212201000 | Of cotton | 13 | A |
| 6212202000 | Of man-made fibres | 13 | A |
| 6212209000 | Other | 13 | B |
| 6212300000 | Corselettes | 13 | A |
| 6212900000 | Other | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6213200000 | Of cotton | 8 | A |
| 6213900000 | Of other textile materials | 8 | A |
| 6214100000 | Of silk or silk waste | 8 | A |
| 6214200000 | Of wool or fine animal hair | 8 | A |
| 6214300000 | Of synthetic fibres | 8 | A |
| 6214400000 | Of artificial fibres | 8 | A |
| 6214900000 | Of other textile materials | 8 | A |
| 6215100000 | Of silk or silk waste | 8 | A |
| 6215200000 | Of man-made fibres | 8 | A |
| 6215900000 | Of other textile materials | 8 | A |
| 6216001000 | Impregnated, coated or covered with plastics or rubber | 8 | A |
| 6216009000 | Other | 8 | A |
| 6217100000 | Accessories | 13 | A |
| 6217900000 | Parts | 13 | A |
| 6301100000 | Electric blankets | 10 | A |
| 6301200000 | Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair | 10 | A |
| 6301300000 | Blankets (other than electric blankets) and travelling rugs, of cotton | 10 | A |
| 6301400000 | Blankets (other than electric blankets) and travelling rugs, of synthetic fibers | 10 | A |
| 6301900000 | Other blankets and travelling rugs | 10 | A |
| 6302101000 | Of cotton | 13 | A |
| 6302109000 | Other | 13 | A |
| 6302210000 | Of cotton | 13 | A |
| 6302220000 | Of man-made fibres | 13 | A |
| 6302290000 | Of other textile materials | 13 | A |
| 6302310000 | Of cotton | 13 | A |
| 6302320000 | Of man-made fibres | 13 | A |
| 6302390000 | Of other textile materials | 13 | A |
| 6302400000 | Table linen, knitted or crocheted | 13 | A |
| 6302510000 | Of cotton | 13 | A |
| 6302530000 | Of man-made fibres | 13 | A |
| 6302590000 | Of other textile materials | 13 | A |
| 6302600000 | Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton | 13 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6302910000 | Of cotton | 13 | A |
| 6302930000 | Of man-made fibres | 13 | A |
| 6302990000 | Of other textile materials | 13 | A |
| 6303120000 | Of synthetic fibres | 13 | A |
| 6303191000 | Of cotton | 13 | A |
| 6303199000 | Other | 13 | A |
| 6303910000 | Of cotton | 13 | A |
| 6303920000 | Of synthetic fibres | 13 | A |
| 6303990000 | Of other textile materials | 13 | A |
| 6304110000 | Knitted or crocheted | 13 | A |
| 6304190000 | Other | 13 | A |
| 6304910000 | Knitted or crocheted | 13 | A |
| 6304920000 | Not knitted or crocheted,of cotton | 13 | A |
| 6304930000 | Not knitted or crocheted, of synthetic fibres | 13 | A |
| 6304990000 | Not knitted or crocheted, of other textile materials | 13 | A |
| 6305100000 | Of jute or of other textile bast fibres of heading 53.03 | 8 | A |
| 6305200000 | Of cotton | 8 | A |
| 6305320000 | Flexible intermediate bulk containers | 8 | A |
| 6305330000 | Other, of polyethylene or polypropylene strip or the like | 8 | A |
| 6305390000 | Other | 8 | A |
| 6305900000 | Of other textile materials | 8 | A |
| 6306120000 | Of synthetic fibres | 13 | A |
| 6306190000 | Of other textile materials | 13 | A |
| 6306220000 | Of synthetic fibres | 13 | A |
| 6306290000 | Of other textile materials | 13 | A |
| 6306300000 | Sails | 13 | A |
| 6306401000 | Of cotton | 13 | A |
| 6306409000 | Of other textile materials | 13 | A |
| 6306901000 | Of cotton | 13 | A |
| 6306902000 | Of synthetic fibres | 13 | A |
| 6306909000 | Other | 13 | A |
| 6307100000 | Floor-cloths, dish-cloths, dusters and similar cleaning cloths | 10 | A |
| 6307200000 | Life-jackets and life-belts | 10 | A |
| 6307901000 | Footwear lace | 10 | A |
| 6307902000 | Cloth wrappers | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6307903000 | Dress patterns | 10 | A |
| 6307909000 | Other | 10 | A |
| 6308000000 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. | 13 | A |
| 6309000000 | Worn clothing and other worn articles. | 8 | A |
| 6310100000 | Sorted | 8 | A |
| 6310900000 | Other | 8 | A |
| 6401100000 | Footwear incorporating a protective metal toe-cap | 8 | C |
| 6401921000 | Ski - boots | 8 | C |
| 6401929010 | Of rubber | 8 | C |
| 6401929090 | Other | 8 | C |
| 6401991010 | Of rubber | 8 | C |
| 6401991090 | Other | 8 | C |
| 6401999000 | Other | 8 | C |
| 6402120000 | Ski-boots, cross-country ski footwear and snowboard boots | 13 | C |
| 6402190000 | Other | 13 | C |
| 6402200000 | Footwear with upper straps or thongs assembled to the sole by means of plugs | 13 | C |
| 6402911000 | Footwear, protective against cold | 13 | C |
| 6402912000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | C |
| 6402919000 | Other | 13 | C |
| 6402991000 | Sandals or similar footwear, produced in one piece by moulding | 13 | B |
| 6402992000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | B |
| 6402999000 | Other | 13 | C |
| 6403120000 | Ski-boots, cross-country ski footwear and snowboard boots | 13 | C |
| 6403190000 | Other | 13 | C |
| 6403200000 | Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 13 | C |
| 6403400000 | Other footwear, incorporating a protective metal toe-cap | 13 | C |
| 6403511000 | Dress shoes | 13 | C |
| 6403519000 | Other | 13 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6403591000 | Dress shoes | 13 | C |
| 6403599000 | Other | 13 | C |
| 6403911000 | Dress shoes | 13 | C |
| 6403912000 | Mountaineering footwear | 13 | C |
| 6403913000 | Lace-boots | 13 | C |
| 6403914000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | C |
| 6403919000 | Other | 13 | C |
| 6403991000 | Dress shoes | 13 | C |
| 6403992000 | Mountaineering footwear | 13 | C |
| 6403993000 | Lace-boots | 13 | C |
| 6403994000 | Tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | C |
| 6403999000 | Other | 13 | C |
| 6404110000 | Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like | 13 | C |
| 6404191000 | Slippers | 13 | C |
| 6404199000 | Other | 13 | C |
| 6404201000 | Slippers | 13 | C |
| 6404209000 | Other | 13 | C |
| 6405100000 | With uppers of leather or composition leather | 13 | C |
| 6405200000 | With uppers of textile materials | 13 | C |
| 6405900000 | Other | 13 | C |
| 6406101000 | Uppers | 8 | C |
| 6406102000 | Parts | 8 | C |
| 6406201000 | Outer soles | 8 | C |
| 6406202000 | Heels | 8 | C |
| 6406901000 | Of wood | 8 | C |
| 6406909010 | Removable in-soles | 8 | C |
| 6406909020 | Heel cushion | 8 | C |
| 6406909030 | Gaiters | 8 | C |
| 6406909040 | Leggings | 8 | C |
| 6406909090 | Other | 8 | C |
| 6501000000 | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt. | 8 | A |
| 6502000000 | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | made brims, nor lined, nor trimmed. | | |
| 6504000000 | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. | 8 | A |
| 6505001000 | Hair-nets | 8 | A |
| 6505009011 | Of synthetic fibres | 8 | A |
| 6505009019 | Of other fibres | 8 | A |
| 6505009021 | Sports cap | 8 | A |
| 6505009022 | Berets | 8 | A |
| 6505009029 | Other | 8 | A |
| 6505009090 | Other | 8 | A |
| 6506100000 | Safety headgear | 8 | A |
| 6506910000 | Of rubber or of plastics | 8 | A |
| 6506991000 | Of leather | 8 | A |
| 6506992000 | Of metal | 8 | A |
| 6506999000 | Other | 8 | A |
| 6507000000 | Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. | 8 | A |
| 6601100000 | Garden or similar umbrellas | 13 | A |
| 6601910000 | Having a telescopic shaft | 13 | A |
| 6601991000 | Walking-stick umbrellas | 13 | A |
| 6601992000 | Sun umbrellas | 13 | A |
| 6601999000 | Other | 13 | A |
| 6602001000 | Walking-sticks | 8 | A |
| 6602002000 | seat-sticks | 8 | A |
| 6602003000 | Whips, riding-crops | 8 | A |
| 6602009000 | Other | 8 | A |
| 6603200000 | Umbrella frames, including frames mounted on shafts (sticks) | 13 | A |
| 6603900000 | Other | 13 | A |
| 6701000000 | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes). | 8 | A |
| 6702100000 | Of plastics | 8 | A |
| 6702901000 | Of woven fabrics | 8 | A |
| 6702902000 | Of paper | 8 | A |
| 6702909000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6703001010 | Washed, dressed, thinned | 8 | A |
| 6703001090 | Other | 8 | A |
| 6703009000 | Other | 8 | A |
| 6704110000 | Complete wigs | 8 | A |
| 6704191000 | Partial wigs | 8 | A |
| 6704192000 | False beards | 8 | A |
| 6704193000 | False eyebrows | 8 | A |
| 6704194000 | False eyelashes | 8 | A |
| 6704199000 | Other | 8 | A |
| 6704201000 | Complete wigs | 8 | A |
| 6704202000 | Partial wigs | 8 | A |
| 6704203000 | False beards | 8 | A |
| 6704204000 | False eyebrows | 8 | A |
| 6704205000 | False eyelashes | 8 | A |
| 6704209000 | Other | 8 | A |
| 6704900000 | Of other materials | 8 | A |
| 6801000000 | Setts,curbstones and flagstones, of natural stone (except slate). | 8 | A |
| 6802100000 | Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder | 8 | B |
| 6802211000 | Marble | 8 | B |
| 6802212000 | Travertine | 8 | A |
| 6802213000 | Alabaster | 8 | A |
| 6802230000 | Granite | 8 | C |
| 6802291000 | Other calcareous stone | 8 | A |
| 6802299000 | Other | 8 | C |
| 6802911000 | Marble | 8 | B |
| 6802912000 | Travertine | 8 | A |
| 6802913000 | Alabaster | 8 | A |
| 6802920000 | Other calcareous stone | 8 | A |
| 6802930000 | Granite | 8 | C |
| 6802990000 | Other stone | 8 | C |
| 6803001000 | Inkstone | 8 | C |
| 6803009000 | Other | 8 | C |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6804100000 | Millstones and grindstones for milling, grinding or pulping | 8 | A |
| 6804210000 | Of agglomerated synthetic or natural diamond | 8 | A |
| 6804220000 | Of other agglomerated abrasives or of ceramics | 8 | A |
| 6804230000 | Of natural stone | 8 | A |
| 6804300000 | Hand sharpening or polishing stones | 8 | A |
| 6805100000 | On a base of woven textile fabric only | 8 | A |
| 6805200000 | On a base of paper or paperboard only | 8 | A |
| 6805300000 | On a base of other materials | 8 | A |
| 6806101000 | Slag wool | 8 | C |
| 6806102000 | Rock wool | 8 | C |
| 6806103000 | Ceramic fibre | 8 | C |
| 6806109000 | Other | 8 | C |
| 6806201000 | Exfoliated vermiculite | 8 | B |
| 6806202000 | Expanded clays | 8 | A |
| 6806204000 | Expanded perlite | 8 | A |
| 6806209000 | Other | 8 | A |
| 6806901000 | Fire proofing material | 8 | A |
| 6806909000 | Other | 8 | C |
| 6807100000 | In rolls | 8 | A |
| 6807900000 | Other | 8 | A |
| 6808000000 | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders. | 8 | A |
| 6809110000 | Faced or reinforced with paper or paperboard only | 8 | C |
| 6809190000 | Other | 8 | C |
| 6809900000 | Other articles | 8 | A |
| 6810111000 | Blocks | 8 | A |
| 6810112000 | Bricks | 8 | A |
| 6810191000 | Tiles | 8 | A |
| 6810192000 | Flagstones | 8 | A |
| 6810193000 | Roofing tiles | 8 | A |
| 6810199000 | Other | 8 | C |
| 6810910000 | Prefabricated structural components for building or civil engineering | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6810991000 | Beams and girders | 8 | A |
| 6810992000 | Pile | 8 | A |
| 6810993000 | Electric pole | 8 | A |
| 6810994000 | Railway sleepers | 8 | A |
| 6810995000 | Pipes | 8 | A |
| 6810999000 | Other | 8 | A |
| 6811401010 | For roofs, ceilings, walls or floors | 8 | A |
| 6811401090 | Other | 8 | A |
| 6811402010 | For roofs, ceilings, walls or floors | 8 | A |
| 6811402090 | Other | 8 | A |
| 6811403000 | Tubes, pipes and tube or pipe fittings | 8 | A |
| 6811409010 | For roofs, ceilings, walls or floors | 8 | A |
| 6811409090 | Other | 8 | A |
| 6811810000 | Corrugated sheets | 8 | A |
| 6811820000 | Other sheets, panels, tiles and similar articles | 8 | A |
| 6811891000 | Tubes, pipes and tube or pipe fittings | 8 | A |
| 6811899000 | Other | 8 | A |
| 6812801000 | Clothing, clothing accessories, footwear and headgear | 8 | A |
| 6812802000 | Paper, millboard and felt | 8 | A |
| 6812803000 | Compressed asbestos fibre jointing, in sheets or rolls | 8 | A |
| 6812809000 | Other | 8 | A |
| 6812910000 | Clothing, clothing accessories, footwear and headgear | 8 | A |
| 6812920000 | Paper, millboard and felt | 8 | A |
| 6812930000 | Compressed asbestos fibre jointing, in sheets or rolls | 8 | A |
| 6812990000 | Other | 8 | A |
| 6813201010 | For automobiles | 8 | A |
| 6813201090 | Other | 8 | A |
| 6813202010 | For automobiles | 8 | A |
| 6813202090 | Other | 8 | A |
| 6813209010 | For automobiles | 8 | A |
| 6813209090 | Other | 8 | A |
| 6813810000 | Brake linings and pads | 8 | A |
| 6813891000 | Clutch facing | 8 | A |
| 6813899000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6814100000 | Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support | 8 | A |
| 6814900000 | Other | 8 | A |
| 6815101000 | Non-electrical articles of graphite | 8 | A |
| 6815102000 | Carbon fibre | 8 | A |
| 6815109000 | Other | 8 | A |
| 6815200000 | Articles of peat | 8 | A |
| 6815910000 | Containing magnesite, dolomite or chromite | 8 | A |
| 6815990000 | Other | 8 | C |
| 6901001000 | Bricks | 8 | A |
| 6901002000 | Blocks | 8 | A |
| 6901003000 | Tiles | 8 | A |
| 6901009010 | Slabs and panels | 8 | A |
| 6901009090 | Other | 8 | A |
| 6902100000 | Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3 | 8 | A |
| 6902200000 | Containing by weight more than 50 % of alumina (Al2O3), of silica(SiO2) or of a mixture or compound of these products | 8 | A |
| 6902901000 | Based upon silicon carbide or zircon | 8 | A |
| 6902909000 | Other | 8 | A |
| 6903101000 | Retorts | 8 | A |
| 6903102010 | For furnaces for production of semiconductor wafers | 3 | A |
| 6903102090 | Other | 8 | A |
| 6903103000 | Reaction vessels | 8 | A |
| 6903104000 | Muffles | 8 | A |
| 6903105000 | Nozzles | 8 | A |
| 6903106000 | Plugs | 8 | A |
| 6903107000 | Tubes and pipes | 8 | A |
| 6903108000 | Bars and rods | 8 | A |
| 6903109000 | Others | 8 | A |
| 6903201000 | Retorts | 8 | A |
| 6903202000 | Crucibles | 8 | A |
| 6903203000 | Reaction vessels | 8 | A |
| 6903204000 | Muffles | 8 | A |
| 6903205000 | Nozzles | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6903206000 | Plugs | 8 | A |
| 6903207000 | Tubes and pipes | 8 | A |
| 6903208000 | Bars and rods | 8 | A |
| 6903209000 | Other | 8 | A |
| 6903901000 | Based upon silicon carbide or zircon | 8 | A |
| 6903909010 | Retorts | 8 | A |
| 6903909020 | Crucibles | 8 | A |
| 6903909030 | Reaction vessels | 8 | A |
| 6903909040 | Muffles | 8 | A |
| 6903909050 | Nozzles | 8 | A |
| 6903909060 | Plugs | 8 | A |
| 6903909070 | Tubes and pipes | 8 | A |
| 6903909080 | Bars and rods | 8 | A |
| 6903909090 | Other | 8 | A |
| 6904100000 | Building bricks | 8 | A |
| 6904900000 | Other | 8 | A |
| 6905100000 | Roofing tiles | 8 | A |
| 6905901000 | Chimney pots, cowls and chimney liners | 8 | A |
| 6905902000 | Architectural ornaments | 8 | A |
| 6905909000 | Other | 8 | A |
| 6906001000 | Pipes, conduits and guttering | 8 | A |
| 6906002000 | Pipe fittings | 8 | A |
| 6907101000 | Of porcelain or china | 8 | A |
| 6907109000 | Other | 8 | A |
| 6907901000 | Of porcelain or china | 8 | A |
| 6907909000 | Other | 8 | A |
| 6908101000 | Of porcelain or china | 8 | A |
| 6908109000 | Other | 8 | A |
| 6908901000 | Of porcelain or china | 8 | A |
| 6908909000 | Other | 8 | A |
| 6909110000 | Of porcelain or china | 8 | A |
| 6909120000 | Articles having a hardness equivalent to 9 or more on the Mohs scale | 8 | A |
| 6909190000 | Other | 8 | A |
| 6909900000 | Other | 8 | A |
| 6910101000 | Wash basins | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6910102000 | Baths | 8 | A |
| 6910103000 | Water closet pans | 8 | A |
| 6910104000 | Urinals | 8 | A |
| 6910109000 | Other | 8 | A |
| 6910900000 | Other | 8 | A |
| 6911101000 | Coffee sets or tea sets | 8 | A |
| 6911102000 | Bowls and dishes | 8 | A |
| 6911109000 | Other | 8 | A |
| 6911901000 | Household articles | 8 | A |
| 6911902000 | Toilet articles | 8 | A |
| 6911909000 | Other | 8 | A |
| 6912001010 | Coffee sets or tea sets | 8 | A |
| 6912001020 | Bowls and dishes | 8 | A |
| 6912001090 | Other | 8 | A |
| 6912002000 | Household articles | 8 | A |
| 6912003000 | Toilet articles | 8 | A |
| 6912009000 | Other | 8 | A |
| 6913101000 | Statues, statuettes and busts | 8 | A |
| 6913109020 | Ornamental tablewares | 8 | A |
| 6913109090 | Other | 8 | A |
| 6913901000 | Statues, statuettes and busts | 8 | A |
| 6913909020 | Ornamental tablewares | 8 | A |
| 6913909090 | Other | 8 | A |
| 6914101000 | Flower-pots | 8 | A |
| 6914109000 | Other | 8 | A |
| 6914901000 | Flower-pots | 8 | A |
| 6914909000 | Other | 8 | A |
| 7001001000 | Mass | 5 | A |
| 7001002000 | Waste and scrap, cullet | 3 | A |
| 7002100000 | Balls | 8 | A |
| 7002201000 | For the manufacture of quartz wares for semiconductor | 3 | A |
| 7002209000 | Other | 8 | A |
| 7002311000 | For the manufacture of quartz wares for semiconductor | 3 | A |
| 7002319000 | Other | 8 | A |
| 7002320000 | Of other glass having a linear coefficient of expansion not exceeding 5×10-6 per Kelvin within | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | a temperature range of 0℃ to 300℃ | | |
| 7002390000 | Other | 8 | A |
| 7003121000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7003122000 | More than 2 ㎜ but not more than 3 ㎜ in thickness | 8 | A |
| 7003123000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |
| 7003124000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7003125000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7003126000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7003127000 | More than 8 ㎜ in thickness | 8 | A |
| 7003191000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7003192000 | More than 2 ㎜ but not more than 3 ㎜ in thickness | 8 | A |
| 7003193000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |
| 7003194000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7003195000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7003196000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7003197000 | More than 8 ㎜ in thickness | 8 | A |
| 7003200000 | Wired sheets | 8 | A |
| 7003300000 | Profiles | 8 | A |
| 7004201000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7004202000 | More than 2 ㎜ but not more than 3 ㎜ in thickness | 8 | A |
| 7004203000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |
| 7004204000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7004205000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7004206000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7004207000 | More than 8 ㎜ in thickness | 8 | A |
| 7004901000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7004902000 | More than 2 ㎜ but not more than 3 ㎜ in thickness | 8 | A |
| 7004903000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7004904000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7004905000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7004906000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7004907000 | More than 8 ㎜ in thickness | 8 | A |
| 7005101010 | Not more than 4 mm in thickness | 8 | A |
| 7005101020 | More than 4 mm but not more than 6 mm in thickness | 8 | A |
| 7005101030 | More than 6 mm but not more than 8 mm in thickness | 8 | A |
| 7005101040 | More than 8 mm in thickness | 8 | A |
| 7005102010 | Not more than 4 mm in thickness | 8 | A |
| 7005102020 | More than 4 mm but not more than 6 mm in thickness | 8 | A |
| 7005102030 | More than 6 mm but not more than 8 mm in thickness | 8 | A |
| 7005102040 | More than 8 mm in thickness | 8 | A |
| 7005109010 | Not more than 4 mm in thickness | 8 | A |
| 7005109020 | More than 4 mm but not more than 6 mm in thickness | 8 | A |
| 7005109030 | More than 6 mm but not more than 8 mm in thickness | 8 | A |
| 7005109040 | More than 8 mm in thickness | 8 | A |
| 7005211000 | Not more than 2 ㎜ in thickness | 8 | A |
| 7005212000 | More than 2 ㎜ but not more than 3 ㎜ in thickness | 8 | A |
| 7005213000 | More than 3 ㎜ but not more than 4 ㎜ in thickness | 8 | A |
| 7005214000 | More than 4 ㎜ but not more than 5 ㎜ in thickness | 8 | A |
| 7005215000 | More than 5 ㎜ but not more than 6 ㎜ in thickness | 8 | A |
| 7005216000 | More than 6 ㎜ but not more than 8 ㎜ in thickness | 8 | A |
| 7005217010 | Not more than 10 mm in thickness | 8 | A |
| 7005217020 | More than 10 mm but not more than 12 mm in thickness | 8 | A |
| 7005217030 | More than 12 mm in thickness | 8 | A |
| 7005291010 | For PDP (plasma display panel) | 4 | A |
| 7005291020 | For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display) | 3 | A |
| 7005291030 | For OLED (organic light emitting display) | 4 | A |
| 7005291040 | For LCD (liquid cristal display) | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7005291091 | Clear and transparent glass | 8 | A |
| 7005291092 | Extra clear low-iron glass | 8 | A |
| 7005291099 | Other | 8 | A |
| 7005292010 | For PDP (plasma display panel) | 4 | A |
| 7005292020 | For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display) | 3 | A |
| 7005292030 | For OLED (organic light emitting display) | 4 | A |
| 7005292091 | Clear and transparent glass | 8 | A |
| 7005292092 | Extra clear low-iron glass | 8 | A |
| 7005292099 | Other | 8 | A |
| 7005293010 | Clear and transparent glass | 8 | A |
| 7005293020 | Extra clear low-iron glass | 8 | A |
| 7005293090 | Other | 8 | A |
| 7005294010 | Clear and transparent glass | 8 | A |
| 7005294020 | Extra clear low-iron glass | 8 | A |
| 7005294090 | Other | 8 | A |
| 7005295010 | Clear and transparent glass | 8 | A |
| 7005295020 | Extra clear low-iron glass | 8 | A |
| 7005295090 | Other | 8 | A |
| 7005296010 | Clear and transparent glass | 8 | A |
| 7005296020 | Extra clear low-iron glass | 8 | A |
| 7005296090 | Other | 8 | A |
| 7005297010 | Clear and transparent glass | 8 | A |
| 7005297020 | Extra clear low-iron glass | 8 | A |
| 7005297090 | Other | 8 | A |
| 7005298010 | Clear and transparent glass | 8 | A |
| 7005298020 | Extra clear low-iron glass | 8 | A |
| 7005298090 | Other | 8 | A |
| 7005299010 | Clear and transparent glass | 8 | A |
| 7005299020 | Extra clear low-iron glass | 8 | A |
| 7005299090 | Other | 8 | A |
| 7005300000 | Wired glass | 8 | A |
| 7006001000 | For PDP (plasma display panel) | 4 | A |
| 7006002000 | For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display) | 3 | A |
| 7006003000 | For OLED (organic light emitting display) | 4 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7006004000 | For LCD (liquid cristal display) | 8 | A |
| 7006009000 | Other | 8 | A |
| 7007111000 | Not more than 8 mm in thickness | 8 | A |
| 7007112000 | More than 8 mm in thickness | 8 | A |
| 7007191000 | Not more than 8 mm in thickness | 8 | A |
| 7007192000 | More than 8 mm in thickness | 8 | A |
| 7007211000 | Not more than 12 mm in total thickness, including film thickness | 8 | A |
| 7007212000 | More than 12 mm in total thickness, including film thickness | 8 | A |
| 7007291000 | Not more than 12 mm in total thickness, including film thickness | 8 | A |
| 7007292000 | More than 12 mm in total thickness, including film thickness | 8 | A |
| 7008000000 | Multiple-walled insulating units of glass. | 8 | A |
| 7009100000 | Rear-view mirrors for vehicles | 8 | A |
| 7009910000 | Unframed | 8 | A |
| 7009920000 | Framed | 8 | A |
| 7010100000 | Ampoules | 8 | A |
| 7010200000 | Stoppers, lids and other closures | 8 | A |
| 7010900000 | Other | 8 | B |
| 7011100000 | For electric lighting | 8 | A |
| 7011201000 | Color | 8 | A |
| 7011209000 | Other | 8 | A |
| 7011900000 | Other | 8 | A |
| 7013100000 | Of glass-ceramics | 8 | A |
| 7013220000 | Of lead crystal | 8 | A |
| 7013280000 | Other | 8 | A |
| 7013330000 | Of lead crystal | 8 | A |
| 7013370000 | Other | 8 | A |
| 7013410000 | Of lead crystal | 8 | A |
| 7013420000 | Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0℃ to 300℃ | 8 | A |
| 7013490000 | Other | 8 | A |
| 7013910000 | Of lead crystal | 8 | A |
| 7013990000 | Other | 8 | A |
| 7014001000 | Of sealed beam lamp | 8 | A |
| 7014009010 | Signalling glassware | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7014009020 | Optical elements of glass | 8 | A |
| 7015100000 | Glasses for corrective spectacles | 8 | A |
| 7015901000 | For sun glasses | 8 | A |
| 7015902000 | Clock or watch glasses and the like | 8 | A |
| 7015909000 | Other | 8 | A |
| 7016100000 | Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes | 8 | A |
| 7016901000 | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes | 8 | A |
| 7016909010 | Leaded lights | 8 | A |
| 7016909020 | Stained glass | 8 | A |
| 7016909090 | Other | 8 | A |
| 7017100000 | Of fused quartz or other fused silica | 8 | A |
| 7017200000 | Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0℃ to 300℃ | 8 | A |
| 7017900000 | Other | 8 | A |
| 7018101000 | Beads | 8 | A |
| 7018102000 | Imitation pearls | 8 | A |
| 7018103000 | Imitation precious and semi-precious stones | 8 | A |
| 7018104000 | Imitation coral | 8 | A |
| 7018109000 | Other | 8 | A |
| 7018200000 | Glass microspheres not exceeding 1 ㎜ in diameter | 8 | A |
| 7018901000 | Glass eyes other than prosthetic articles | 8 | A |
| 7018909000 | Other | 8 | A |
| 7019110000 | Chopped strands, of a length of not more than 50 ㎜ | 8 | C |
| 7019120000 | Rovings | 8 | C |
| 7019190000 | Other | 8 | A |
| 7019310000 | Mats | 8 | C |
| 7019320000 | Thin sheets (voiles) | 8 | C |
| 7019390000 | Other | 8 | A |
| 7019400000 | Woven fabrics of rovings | 8 | C |
| 7019510000 | Of a width not exceeding 30 ㎝ | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7019520000 | Of a width exceeding 30 ㎝, plain weave, weighing less than 250 g/㎡, of filaments measuring per single yarn not more than 136 tex | 8 | A |
| 7019590000 | Other | 8 | A |
| 7019901000 | Glass wool | 8 | C |
| 7019909000 | Other | 8 | A |
| 7020001011 | Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers | 0 | A |
| 7020001012 | Quartz crucibles for furnace of production of semiconductor wafers | 3 | A |
| 7020001013 | For the manufacture of quartz wares for semiconductor | 3 | A |
| 7020001019 | Other | 8 | A |
| 7020001090 | Other | 8 | A |
| 7020009000 | Other | 8 | A |
| 7101101000 | Unworked | 8 | A |
| 7101102000 | Worked | 8 | A |
| 7101210000 | Unworked | 8 | A |
| 7101220000 | Worked | 8 | A |
| 7102100000 | unsorted | 1 | A |
| 7102210000 | Unworked or simply sawn, cleaved or bruted | 1 | A |
| 7102290000 | Other | 5 | A |
| 7102310000 | Unworked or simply sawn, cleaved or bruted | 1 | A |
| 7102390000 | Other | 5 | A |
| 7103100000 | Unworked or simply sawn or roughly shaped | 1 | A |
| 7103911000 | Industrial | 5 | A |
| 7103919010 | Rubies | 5 | A |
| 7103919020 | Sapphires | 5 | A |
| 7103919030 | Emeralds | 5 | A |
| 7103991000 | Industrial | 5 | A |
| 7103999010 | Opal | 5 | A |
| 7103999020 | Jade | 5 | A |
| 7103999030 | Chalcedony | 5 | A |
| 7103999040 | Rocky crystal | 5 | A |
| 7103999090 | Other | 5 | A |
| 7104100000 | piezo-electric quartz | 5 | A |
| 7104201000 | Diamonds | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7104209000 | Other | 5 | A |
| 7104901010 | Diamonds | 5 | A |
| 7104901020 | Artificial crystal | 5 | A |
| 7104901090 | Other | 5 | A |
| 7104909010 | Diamonds | 5 | A |
| 7104909090 | Other | 5 | A |
| 7105101000 | Natural | 5 | A |
| 7105102000 | Synthetic | 5 | A |
| 7105901000 | Of garnet | 5 | A |
| 7105909000 | Other | 5 | A |
| 7106100000 | Powder | 3 | B |
| 7106911000 | Containing by weight 99.99 % or more of silver | 3 | A |
| 7106919000 | Other | 3 | B |
| 7106921000 | Bars, rods and shapes | 3 | B |
| 7106922000 | Plates, sheets and strips | 3 | B |
| 7106923000 | Wire | 3 | B |
| 7106929000 | Other | 3 | B |
| 7107001000 | Bars, rods and shapes | 3 | A |
| 7107002000 | Plates, sheets and strips | 3 | A |
| 7107003000 | Wire | 3 | A |
| 7107004000 | Tubes, pipes and hollow bars | 3 | A |
| 7107009000 | Other | 3 | A |
| 7108110000 | Powder | 3 | A |
| 7108121000 | Lumps, billets and grains | 3 | C |
| 7108129000 | Other | 3 | C |
| 7108131010 | For use in manufacturing semiconductor | 3 | A |
| 7108131090 | Other | 3 | A |
| 7108139010 | Bars, rods and shapes | 3 | A |
| 7108139020 | Plates, sheets and strips | 3 | A |
| 7108139090 | Other | 3 | A |
| 7108200000 | Monetary | 0 | A |
| 7109000000 | Base metals or silver, clad with gold, not further worked than semi-manufactured. | 3 | A |
| 7110110000 | Unwrought or in powder form | 3 | A |
| 7110190000 | Other | 3 | A |
| 7110210000 | Unwrought or in powder form | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7110290000 | Other | 3 | A |
| 7110310000 | Unwrought or in powder form | 3 | A |
| 7110390000 | Other | 3 | A |
| 7110410000 | Unwrought or in powder form | 3 | A |
| 7110490000 | Other | 3 | A |
| 7111000000 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured. | 3 | A |
| 7112300000 | Ash containing precious metal or precious metal compounds | 2 | A |
| 7112911000 | Of residues | 2 | A |
| 7112919000 | Other | 3 | A |
| 7112921000 | Of residues | 2 | A |
| 7112929000 | Other | 3 | A |
| 7112991000 | Of residues | 2 | C |
| 7112992000 | Of waste, paring and scrap of plastics | 6.5 | B |
| 7112999000 | Other | 3 | A |
| 7113110000 | Of silver, whether or not plated or clad with other precious metal | 8 | A |
| 7113191000 | Of platinum | 8 | A |
| 7113192000 | Of gold | 8 | A |
| 7113199000 | Other | 8 | A |
| 7113201000 | Platinum-clad | 8 | A |
| 7113202000 | Gold-clad | 8 | A |
| 7113203000 | Silver-clad | 8 | A |
| 7113209000 | Other | 8 | A |
| 7114111000 | For table | 8 | A |
| 7114112000 | For toilet | 8 | A |
| 7114113000 | For office and desk | 8 | A |
| 7114114000 | For use by smokers | 8 | A |
| 7114119000 | Other | 8 | A |
| 7114191000 | For table | 8 | A |
| 7114192000 | For toilet | 8 | A |
| 7114193000 | For office and desk | 8 | A |
| 7114194000 | For use by smokers | 8 | A |
| 7114199000 | Other | 8 | A |
| 7114201000 | For table | 8 | A |
| 7114202000 | For toilet | 8 | A |
| 7114203000 | For office and desk | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7114204000 | For use by smokers | 8 | A |
| 7114209000 | Other | 8 | A |
| 7115100000 | Catalysts in the form of wire cloth or grill, of platinum | 8 | A |
| 7115901010 | Platinum crucible | 8 | A |
| 7115901090 | Other | 8 | A |
| 7115909010 | Of gold, including metals clad with gold | 8 | A |
| 7115909020 | Of silver, including metals clad with silver | 8 | A |
| 7115909090 | Other | 8 | A |
| 7116101000 | Of natural pearls | 8 | A |
| 7116102000 | Of cultured pearls | 8 | A |
| 7116201000 | Industrial | 8 | A |
| 7116209010 | For personal adornment | 8 | A |
| 7116209090 | Other | 8 | A |
| 7117110000 | Cuff-links and studs | 8 | A |
| 7117191000 | Necklace | 8 | A |
| 7117192000 | Bracelet | 8 | A |
| 7117193000 | Earring | 8 | A |
| 7117194000 | Brooch | 8 | A |
| 7117195000 | Ring | 8 | A |
| 7117196000 | Chains for personal adornment | 8 | A |
| 7117199000 | Other | 8 | A |
| 7117900000 | Other | 8 | A |
| 7118100000 | Coin (other than gold coin), not being legal tender | 0 | A |
| 7118901000 | Gold coin | 0 | A |
| 7118902000 | Silver coin | 0 | A |
| 7118909000 | Other | 0 | A |
| 7201101000 | For casting | 0 | A |
| 7201102000 | For steel manufacture | 0 | A |
| 7201109000 | Other | 0 | A |
| 7201200000 | Non-alloy pig iron containing by weight more than 0.5 % of phosphorus | 0 | A |
| 7201501000 | Alloy pig iron | 2 | A |
| 7201502000 | Spiegeleisen | 2 | A |
| 7202110000 | Containing by weight more than 2 % of carbon. | 5 | A |
| 7202190000 | Other | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7202210000 | Containing by weight more than 55 % of silicon | 2 | A |
| 7202291000 | Containing by weight 2 % or more of magnesium | 3 | A |
| 7202299000 | Other | 3 | A |
| 7202300000 | Ferro-silico-manganese | 5 | A |
| 7202410000 | Containing by weight more than 4 % of carbon | 2 | A |
| 7202490000 | Other | 2 | A |
| 7202500000 | Ferro-silico-chromium | 2 | A |
| 7202600000 | Ferro-nickel | 3 | A |
| 7202700000 | Ferro-molybdenum | 3 | A |
| 7202800000 | Ferro-tungsten and ferro-silico-tungsten | 3 | A |
| 7202910000 | Ferro-titanium and ferro-silico-titanium | 3 | A |
| 7202920000 | Ferro-vanadium | 3 | A |
| 7202930000 | Ferro-niobium | 3 | A |
| 7202991000 | Ferro-phosphorus (iron phosphide),containing by weight 15 % or more of phosphorus | 3 | A |
| 7202999000 | Other | 3 | A |
| 7203100000 | Ferrous products obtained by direct reduction of iron ore | 0 | A |
| 7203900000 | Other | 1 | A |
| 7204100000 | Waste and scrap of cast iron | 0 | A |
| 7204210000 | Of stainless steel | 0 | A |
| 7204290000 | Other | 0 | A |
| 7204300000 | Waste and scrap of tinned iron or steel | 0 | A |
| 7204410000 | Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles | 0 | A |
| 7204490000 | Other | 0 | A |
| 7204500000 | Remelting scrap ingots | 0 | A |
| 7205101000 | Shot | 5 | A |
| 7205102000 | Grit | 5 | A |
| 7205109000 | Other | 5 | A |
| 7205210000 | Of alloy steel | 3 | A |
| 7205290000 | Other | 3 | A |
| 7206100000 | Ingots | 0 | A |
| 7206900000 | Other | 0 | A |
| 7207111000 | Blooms | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7207112000 | Billets | 0 | A |
| 7207121000 | Slabs | 0 | A |
| 7207122000 | Sheet bars | 0 | A |
| 7207190000 | Other | 0 | A |
| 7207201000 | Blooms | 0 | A |
| 7207202000 | Billets | 0 | A |
| 7207203000 | Slabs | 0 | A |
| 7207204000 | Sheet bars | 0 | A |
| 7207209000 | Other | 0 | A |
| 7208101000 | Of a thickness of 4.75 ㎜ or more | 0 | A |
| 7208109000 | Of a thickness of less than 4.75 ㎜ | 0 | A |
| 7208251000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208259000 | Other | 0 | A |
| 7208261000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208269000 | Other | 0 | A |
| 7208271000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208279000 | Other | 0 | A |
| 7208361000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208369000 | Other | 0 | A |
| 7208371000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208379000 | Other | 0 | A |
| 7208381000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208389000 | Other | 0 | A |
| 7208391000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208399000 | Other | 0 | A |
| 7208400000 | Not in coils, not further worked than hot-rolled, with patterns in relief | 0 | A |
| 7208511000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208519000 | Other | 0 | A |
| 7208521000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208529000 | Other | 0 | A |
| 7208531000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208539000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7208541000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7208549000 | Other | 0 | A |
| 7208900000 | Other | 0 | A |
| 7209151000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209159000 | Other | 0 | A |
| 7209161000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209169000 | Other | 0 | A |
| 7209171000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209179000 | Other | 0 | A |
| 7209181000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209189000 | Other | 0 | A |
| 7209251000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209259000 | Other | 0 | A |
| 7209261000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209269000 | Other | 0 | A |
| 7209271000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209279000 | Other | 0 | A |
| 7209281000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7209289000 | Other | 0 | A |
| 7209900000 | Other | 0 | A |
| 7210110000 | Of a thickness of 0.5 ㎜ or more | 0 | A |
| 7210120000 | Of a thickness of less than 0.5 ㎜ | 0 | A |
| 7210200000 | Plated or coated with lead, including terneplate | 0 | A |
| 7210301000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7210309000 | Other | 0 | A |
| 7210410000 | Corrugated | 0 | A |
| 7210491010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7210491090 | Other | 0 | A |
| 7210499010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7210499090 | Other | 0 | A |
| 7210500000 | Plated or coated with chromium oxides or with chromium and chromium oxides | 0 | A |
| 7210610000 | Plated or coated with aluminium- | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | zinc alloys | | |
| 7210690000 | Other | 0 | A |
| 7210701000 | Of a thickness of 4.75mm or more | 0 | A |
| 7210702000 | Of a thickness of less than 4.75mm | 0 | A |
| 7210901000 | Plated or coated with nickel | 0 | A |
| 7210902000 | Plated or coated with copper | 0 | A |
| 7210909000 | Other | 0 | A |
| 7211130000 | Rolled on four faces or in a closed box pass, of a width exceeding 150 ㎜ and a thickness of not less than 4 ㎜, not in coils and without patterns in relief | 0 | A |
| 7211141000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7211149000 | Other | 0 | A |
| 7211191000 | Of a tensile strength of 490MPa or more | 0 | A |
| 7211199000 | Other | 0 | A |
| 7211231000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7211239000 | Other | 0 | A |
| 7211291000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7211299000 | Other | 0 | A |
| 7211901000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7211909000 | Other | 0 | A |
| 7212101000 | Of a thickness of 0.5 ㎜ or more | 0 | A |
| 7212102000 | Of a thickness of less than 0.5 ㎜ | 0 | A |
| 7212201000 | Of a tensile strength of 340MPa or more | 0 | A |
| 7212209000 | Other | 0 | A |
| 7212301010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7212301090 | Other | 0 | A |
| 7212309010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7212309090 | Other | 0 | A |
| 7212401000 | Of a thickness of 4.75mm or more | 0 | A |
| 7212402000 | Of a thickness of less than 4.75mm | 0 | A |
| 7212501000 | Plated or coated with nickel | 0 | A |
| 7212502000 | Plated or coated with copper | 0 | A |
| 7212509000 | Other | 0 | A |
| 7212600000 | Clad | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7213100000 | Containing indentations, ribs, grooves or other deformations produced during the rolling process | 0 | A |
| 7213200000 | Other, of free-cutting steel | 0 | A |
| 7213911010 | Containing by weight 0.25 % or more of carbon | 0 | A |
| 7213911090 | Other | 0 | A |
| 7213919000 | Other | 0 | A |
| 7213991010 | Containing by weight 0.25 % or more of carbon | 0 | A |
| 7213991090 | Other | 0 | A |
| 7213999000 | Other | 0 | A |
| 7214100000 | Forged | 0 | A |
| 7214201000 | Concrete reinforcing bar | 0 | A |
| 7214209000 | Other | 0 | A |
| 7214300000 | Other, of free-cutting steel | 0 | A |
| 7214910000 | Of rectangular (other than square)cross-section | 0 | A |
| 7214991000 | Containing by weight less than 0.6 % of carbon | 0 | A |
| 7214999000 | Other | 0 | A |
| 7215100000 | Of free-cutting steel, not further worked than cold-formed or cold-finished | 0 | A |
| 7215500000 | Other, not further worked than cold-formed or cold-finished | 0 | A |
| 7215900000 | Other | 0 | A |
| 7216101000 | U section | 0 | A |
| 7216102000 | I sections | 0 | A |
| 7216103000 | H section | 0 | A |
| 7216210000 | L sections | 0 | A |
| 7216220000 | T sections | 0 | A |
| 7216310000 | U sections | 0 | A |
| 7216320000 | I sections | 0 | A |
| 7216333000 | Less than 300 ㎜ in height | 0 | A |
| 7216334000 | 300 mm or more but not more than 600 mm in height | 0 | A |
| 7216335000 | More than 600 ㎜ in height | 0 | A |
| 7216401000 | L sections | 0 | A |
| 7216402000 | T sections | 0 | A |
| 7216500000 | Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded | 0 | A |
| 7216610000 | Obtained from flat-rolled products | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7216690000 | Other | 0 | A |
| 7216910000 | Cold-formed or cold-finished from flat-rolled products | 0 | A |
| 7216990000 | Other | 0 | A |
| 7217100000 | Not plated or coated, whether or not polished | 0 | A |
| 7217200000 | Plated or coated with zinc | 0 | A |
| 7217301000 | Plated or coated with copper | 0 | A |
| 7217309000 | Other | 0 | A |
| 7217900000 | Other | 0 | A |
| 7218101000 | Ingots | 0 | A |
| 7218109000 | Other | 0 | A |
| 7218911000 | Slabs | 0 | A |
| 7218912000 | Sheet bars | 0 | A |
| 7218919000 | Other | 0 | A |
| 7218991000 | Blooms | 0 | A |
| 7218992000 | Billets | 0 | A |
| 7218999000 | Other | 0 | A |
| 7219111010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219111090 | Other | 0 | A |
| 7219119000 | Other | 0 | A |
| 7219121010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219121090 | Other | 0 | A |
| 7219129000 | Other | 0 | A |
| 7219131010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219131090 | Other | 0 | A |
| 7219139000 | Other | 0 | A |
| 7219141010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219141090 | Other | 0 | A |
| 7219149000 | Other | 0 | A |
| 7219211010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219211090 | Other | 0 | A |
| 7219219000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7219221010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219221090 | Other | 0 | A |
| 7219229000 | Other | 0 | A |
| 7219231010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219231090 | Other | 0 | A |
| 7219239000 | Other | 0 | A |
| 7219241010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219241090 | Other | 0 | A |
| 7219249000 | Other | 0 | A |
| 7219311010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219311090 | Other | 0 | A |
| 7219319000 | Other | 0 | A |
| 7219321010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219321090 | Other | 0 | A |
| 7219329000 | Other | 0 | A |
| 7219331010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219331090 | Other | 0 | A |
| 7219339000 | Other | 0 | A |
| 7219341010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219341090 | Other | 0 | A |
| 7219349000 | Other | 0 | A |
| 7219351010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219351090 | Other | 0 | A |
| 7219359000 | Other | 0 | A |
| 7219901010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7219901090 | Other | 0 | A |
| 7219909000 | Other | 0 | A |
| 7220111010 | Containing nickel less than 6% and containing manganese at least | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 3% by weight | | |
| 7220111090 | Other | 0 | A |
| 7220119000 | Other | 0 | A |
| 7220121010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7220121090 | Other | 0 | A |
| 7220129000 | Other | 0 | A |
| 7220201010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7220201090 | Other | 0 | A |
| 7220209000 | Other | 0 | A |
| 7220901010 | Containing nickel less than 6% and containing manganese at least 3% by weight | 0 | A |
| 7220901090 | Other | 0 | A |
| 7220909000 | Other | 0 | A |
| 7221000000 | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel. | 0 | A |
| 7222110000 | Of circular cross-section | 0 | A |
| 7222190000 | Other | 0 | A |
| 7222200000 | Bars and rods, not further worked than cold-formed or cold-finished | 0 | A |
| 7222300000 | Other bars and rods | 0 | A |
| 7222400000 | Angles, shapes and sections | 0 | A |
| 7223000000 | Wire of stainless steel. | 0 | A |
| 7224101000 | Ingots | 0 | A |
| 7224109000 | Other | 0 | A |
| 7224901000 | Blooms | 0 | A |
| 7224902000 | Billets | 0 | A |
| 7224903000 | Slabs | 0 | A |
| 7224904000 | Sheet bars | 0 | A |
| 7224909000 | Other | 0 | A |
| 7225110000 | Grain-oriented | 0 | A |
| 7225190000 | Other | 0 | A |
| 7225301000 | Of high speed steel | 0 | A |
| 7225309010 | Of a tensile strength of 490MPa or more | 0 | A |
| 7225309091 | Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7225309092 | Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron | 0 | A |
| 7225309099 | Other | 0 | A |
| 7225401000 | Of high speed steel | 0 | A |
| 7225409010 | Of a tensile strength of 490MPa or more | 0 | A |
| 7225409091 | Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron | 0 | A |
| 7225409092 | Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron | 0 | A |
| 7225409099 | Other | 0 | A |
| 7225501000 | Of high speed steel | 0 | A |
| 7225509000 | Other | 0 | A |
| 7225911000 | Of high speed steel | 0 | A |
| 7225919010 | Of a tensile strength of 340MPa or more | 0 | A |
| 7225919090 | Other | 0 | A |
| 7225921000 | Of high speed steel | 0 | A |
| 7225929011 | Of a tensile strength of 340MPa or more | 0 | A |
| 7225929019 | Other | 0 | A |
| 7225929091 | Of a tensile strength of 340MPa or more | 0 | A |
| 7225929099 | Other | 0 | A |
| 7225991000 | Of high speed steel | 0 | A |
| 7225999000 | Other | 0 | A |
| 7226110000 | Grain-oriented | 0 | A |
| 7226190000 | Other | 0 | A |
| 7226200000 | Of high speed steel | 0 | A |
| 7226911000 | Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron | 0 | A |
| 7226912000 | Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron | 0 | A |
| 7226919000 | Other | 0 | A |
| 7226920000 | Not further worked than cold-rolled (cold- reduced) | 0 | A |
| 7226991000 | Amorphous alloy steel thin sheet of a thickness of less than 100 ㎛ | 0 | A |
| 7226992000 | Electrolytically plated or coated with zinc | 0 | A |
| 7226993000 | Otherwise plated or coated with zinc | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7226999000 | Other | 0 | A |
| 7227100000 | Of high speed steel | 0 | A |
| 7227200000 | Of silico-manganese steel | 0 | A |
| 7227901000 | Of heat-resisting steel | 0 | A |
| 7227909010 | Containing by weight 0.0008% or more but less than 0.003% of boron | 0 | A |
| 7227909020 | Containing by weight 0.003% or more of boron | 0 | A |
| 7227909090 | Other | 0 | A |
| 7228100000 | Bars and rods, of high speed steel | 0 | A |
| 7228200000 | Bars and rods, of silico-manganese steel | 0 | A |
| 7228301000 | Containing by weight 0.0008% or more of boron | 0 | A |
| 7228309000 | Other | 0 | A |
| 7228401000 | Containing by weight 0.0008% or more of boron | 0 | A |
| 7228409000 | Other | 0 | A |
| 7228500000 | Other bars and rods, not further worked than cold-formed or cold-finished | 0 | A |
| 7228601000 | Concrete reinforcing bar, containing by weight 0.0008% or more of boron | 0 | A |
| 7228609000 | Other | 0 | A |
| 7228701010 | Containing by weight 0.0008% or more of boron | 0 | A |
| 7228701090 | Other | 0 | A |
| 7228709000 | Other | 0 | A |
| 7228800000 | Hollow drill bars and rods | 0 | A |
| 7229200000 | Of silico-manganese steel | 0 | A |
| 7229901010 | Of high speed steel | 0 | A |
| 7229901090 | Other | 0 | A |
| 7229902010 | Of high speed steel | 0 | A |
| 7229902090 | Other | 0 | A |
| 7229909010 | Of high speed steel | 0 | A |
| 7229909090 | Other | 0 | A |
| 7301101000 | U type | 0 | A |
| 7301109000 | Other | 0 | A |
| 7301201000 | U sections | 0 | A |
| 7301202000 | H sections | 0 | A |
| 7301203000 | I sections | 0 | A |
| 7301209000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7302101010 | Heat treated | 0 | A |
| 7302101090 | Other | 0 | A |
| 7302102010 | Heat treated | 0 | A |
| 7302102090 | Other | 0 | A |
| 7302103010 | Heat treated | 0 | A |
| 7302103090 | Other | 0 | A |
| 7302104010 | Heat treated | 0 | A |
| 7302104090 | Other | 0 | A |
| 7302300000 | Switch blades, crossing frogs, point rods and other crossing pieces | 8 | A |
| 7302400000 | Fish-plates and sole plates | 0 | A |
| 7302900000 | Other | 0 | A |
| 7303001010 | Of ductile cast iron | 8 | A |
| 7303001090 | Other | 8 | A |
| 7303002000 | Hollow profiles | 8 | A |
| 7304110000 | Of stainless steel | 0 | A |
| 7304190000 | Other | 0 | A |
| 7304220000 | Drill pipe of stainless steel | 0 | A |
| 7304230000 | Other drill pipe | 0 | A |
| 7304240000 | Other, of stainless steel | 0 | A |
| 7304290000 | Other | 0 | A |
| 7304310000 | Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 7304390000 | Other | 0 | A |
| 7304410000 | Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 7304490000 | Other | 0 | A |
| 7304510000 | Cold-drawn or cold-rolled(cold-reduced) | 0 | A |
| 7304590000 | Other | 0 | A |
| 7304900000 | Other | 0 | A |
| 7305111000 | More than 406.4 mm but not more than 1,422.4 mm in external diameter | 0 | A |
| 7305112000 | More than 1,422.4 mm in external diameter | 0 | A |
| 7305120000 | Other, longitudinally welded | 0 | A |
| 7305190000 | Other | 0 | A |
| 7305200000 | Casing of a kind used in drilling for oil or gas | 0 | A |
| 7305311000 | Submerged arc welded | 0 | A |
| 7305312000 | Electric resistance welded | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7305319000 | Other | 0 | A |
| 7305390000 | Other | 0 | A |
| 7305900000 | Other | 0 | A |
| 7306110000 | Welded, of stainless steel | 0 | A |
| 7306190000 | Other | 0 | A |
| 7306211000 | Casing | 0 | A |
| 7306212000 | Tubing | 0 | A |
| 7306291000 | Casing | 0 | A |
| 7306292000 | Tubing | 0 | A |
| 7306301010 | Zinc galvanized | 0 | A |
| 7306301020 | Plated or clad with metal other than zinc | 0 | A |
| 7306301030 | Coated with non-metal | 0 | A |
| 7306301090 | Other | 0 | A |
| 7306302010 | Zinc galvanized | 0 | A |
| 7306302020 | Plated or clad with metal other than zinc | 0 | A |
| 7306302030 | Coated with non-metal | 0 | A |
| 7306302090 | Other | 0 | A |
| 7306401000 | More than 114.3 ㎜ in external diameter | 0 | A |
| 7306402000 | Not more than 114.3 ㎜ in external diameter | 0 | A |
| 7306500000 | Other, welded, of circular cross-section, of other alloy steel | 0 | A |
| 7306611010 | Galvanized zinc | 0 | A |
| 7306611090 | Other | 0 | A |
| 7306612000 | Of stainless steel | 0 | A |
| 7306613000 | Of other alloy steel | 0 | A |
| 7306691010 | Galvanized zinc | 0 | A |
| 7306691090 | Other | 0 | A |
| 7306692000 | Of stainless steel | 0 | A |
| 7306693000 | Of other alloy steel | 0 | A |
| 7306901000 | Double wall steel tube | 0 | A |
| 7306909000 | Other | 0 | A |
| 7307110000 | Of non-malleable cast iron | 8 | A |
| 7307190000 | Other | 8 | A |
| 7307210000 | Flanges | 8 | A |
| 7307221000 | Threaded sleeves, of stainless steel | 0 | A |
| 7307229000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7307230000 | Butt welding fittings | 8 | A |
| 7307290000 | Other | 8 | A |
| 7307910000 | Flanges | 8 | A |
| 7307921000 | Threaded sleeves, of iron or steel | 0 | A |
| 7307929000 | Other | 8 | A |
| 7307930000 | Butt welding fittings | 8 | A |
| 7307991000 | Threaded, whether or not plated | 8 | A |
| 7307999000 | Other | 8 | A |
| 7308100000 | Bridges and bridge-sections | 0 | A |
| 7308200000 | Towers and lattice masts | 8 | A |
| 7308300000 | Doors, windows and their frames and thresholds for doors | 8 | A |
| 7308400000 | Equipment for scaffolding, shuttering, propping or pitpropping | 8 | A |
| 7308901000 | Lock-gates | 0 | A |
| 7308909000 | Other | 0 | A |
| 7309000000 | Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | 8 | A |
| 7310100000 | Of a capacity of 50 ℓ or more | 8 | A |
| 7310210000 | Cans which are to be closed by soldering or crimping | 8 | A |
| 7310290000 | Other | 8 | A |
| 7311001000 | Not more than 30 ℓ in capacity | 8 | A |
| 7311002000 | More than 30 ℓ but not more than 100 ℓ in capacity | 8 | A |
| 7311003000 | More than 100 ℓ in capacity | 8 | A |
| 7312101011 | Fitted with fittings or made up into articles | 0 | A |
| 7312101019 | Other | 0 | A |
| 7312101091 | Fitted with fittings or made up into articles | 0 | A |
| 7312101092 | Steel tire cords | 0 | A |
| 7312101099 | Other | 0 | A |
| 7312102011 | Fitted with fitting or made up into articles | 0 | A |
| 7312102019 | Other | 0 | A |
| 7312102091 | Fitted with fittings or made up into articles | 0 | A |
| 7312102092 | Steel tire cords | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7312102099 | Other | 0 | A |
| 7312900000 | Other | 0 | A |
| 7313001000 | Barbed iron or steel wire | 0 | A |
| 7313009000 | Other | 0 | A |
| 7314120000 | Endless bands for machinery, of stainless steel | 0 | A |
| 7314140000 | Other woven cloth, of stainless steel | 0 | A |
| 7314190000 | Other | 0 | A |
| 7314200000 | Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 ㎜ or more and having a mesh size of 100 ㎠ or more | 0 | A |
| 7314310000 | Plated or coated with zinc | 0 | A |
| 7314390000 | Other | 0 | A |
| 7314410000 | Plated or coated with zinc | 0 | A |
| 7314420000 | Coated with plastics | 0 | A |
| 7314490000 | Other | 0 | A |
| 7314500000 | Expanded metal | 0 | A |
| 7315110000 | Roller chain | 8 | A |
| 7315120000 | Other chain | 8 | A |
| 7315190000 | Parts | 8 | A |
| 7315200000 | Skid chain | 8 | A |
| 7315810000 | Stud-link | 8 | A |
| 7315820000 | Other, welded link | 8 | A |
| 7315890000 | Other | 8 | A |
| 7315900000 | Other parts | 8 | A |
| 7316001000 | Anchors and grapnels | 8 | A |
| 7316002000 | Parts | 8 | A |
| 7317001011 | Plated, coated or painted | 0 | A |
| 7317001019 | Other | 0 | A |
| 7317001021 | Plated, coated or painted | 0 | A |
| 7317001029 | Other | 0 | A |
| 7317002000 | Tacks | 0 | A |
| 7317003000 | Drawing or office working pins | 0 | A |
| 7317004000 | Corrugated nails | 0 | A |
| 7317005000 | Staples | 0 | A |
| 7317009000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7318110000 | Coach screws | 8 | A |
| 7318120000 | Other wood screws | 8 | A |
| 7318130000 | Screw hooks and screw rings | 8 | A |
| 7318140000 | Self-tapping screws | 8 | A |
| 7318151000 | Machine screws | 8 | A |
| 7318152000 | Bolts | 8 | A |
| 7318153000 | Bolts and nuts (in set) | 8 | A |
| 7318159000 | Other | 8 | A |
| 7318160000 | Nuts | 8 | A |
| 7318190000 | Other | 8 | A |
| 7318210000 | Spring washers and other lock washers | 8 | A |
| 7318220000 | Other washers | 8 | A |
| 7318230000 | Rivets | 8 | A |
| 7318240000 | Cotters and cotter-pins | 8 | A |
| 7318290000 | Other | 8 | A |
| 7319401000 | Safety pins | 8 | A |
| 7319402000 | Pin used for measuring or checking semiconductor wafers or device | 8 | A |
| 7319409000 | Other | 8 | A |
| 7319901010 | Sewing needles | 8 | A |
| 7319901020 | Darning needles | 8 | A |
| 7319901090 | Other | 8 | A |
| 7319909000 | Other | 8 | A |
| 7320101000 | Leaf-springs for automobiles | 8 | A |
| 7320102000 | Leaf-springs for railway locomotives and rolling stocks | 8 | A |
| 7320109000 | Other | 8 | A |
| 7320201000 | For automobiles | 8 | A |
| 7320202000 | For shock-absorbers | 8 | A |
| 7320203000 | For buffers on rolling stock couplings | 8 | A |
| 7320204000 | For upholstery | 8 | A |
| 7320209000 | Other | 8 | A |
| 7320901000 | Flat spiral springs | 8 | A |
| 7320909000 | Other springs | 8 | A |
| 7321110000 | For gas fuel or for both gas and other fuels | 8 | A |
| 7321120000 | For liquid fuel | 8 | A |
| 7321190000 | Other, including appliances for solid fuel | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7321810000 | For gas fuel or for both gas and other fuels | 8 | A |
| 7321820000 | For liquid fuel | 8 | A |
| 7321890000 | Other, including appliances for solid fuel | 8 | A |
| 7321900000 | Parts | 8 | A |
| 7322111000 | Radiators | 8 | A |
| 7322112000 | Parts | 8 | A |
| 7322191000 | Radiators | 8 | A |
| 7322192000 | Parts | 8 | A |
| 7322901000 | Solar collector and parts thereof | 8 | A |
| 7322909010 | Air heater | 8 | A |
| 7322909020 | Hot air distributor | 8 | A |
| 7322909030 | Parts | 8 | A |
| 7323100000 | Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like | 8 | A |
| 7323910000 | Of cast iron, not enamelled | 8 | A |
| 7323920000 | Of cast iron, enamelled | 8 | A |
| 7323930000 | Of stainless steel | 8 | A |
| 7323940000 | Of iron (other than cast iron) or steel, enamelled | 8 | A |
| 7323990000 | Other | 8 | A |
| 7324101000 | Sinks | 8 | A |
| 7324102000 | Wash basins | 8 | A |
| 7324210000 | Of cast iron, whether or not enamelled | 8 | A |
| 7324291000 | Of stainless steel | 8 | A |
| 7324299000 | Other | 8 | A |
| 7324901000 | Toilet sets | 8 | A |
| 7324908000 | Other | 8 | A |
| 7324909000 | Parts | 8 | A |
| 7325100000 | Of non-malleable cast iron | 8 | A |
| 7325910000 | Grinding balls and similar articles for mills | 8 | A |
| 7325991000 | Of cast iron | 8 | A |
| 7325992000 | Of cast steel | 8 | A |
| 7325993000 | Of alloy steel | 8 | A |
| 7325999000 | Other | 8 | A |
| 7326110000 | Grinding balls and similar articles for mills | 8 | A |
| 7326190000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7326200000 | Articles of iron or steel wire | 8 | A |
| 7326901000 | Bobbins for textile machinery | 8 | A |
| 7326909000 | Other | 8 | B |
| 7401001000 | Copper mattes | 0 | A |
| 7401002000 | Cement copper (precipitated copper) | 0 | A |
| 7402001000 | Unrefined copper | 0 | A |
| 7402002000 | Copper anodes for electrolytic refining | 0 | A |
| 7403110000 | Cathodes and sections of cathodes | 3 | A |
| 7403120000 | Wire-bars | 5 | A |
| 7403130000 | Billets | 5 | A |
| 7403191000 | Slabs | 5 | A |
| 7403192000 | Ingots | 5 | A |
| 7403199000 | Other | 5 | A |
| 7403210000 | Copper-zinc base alloys (brass) | 5 | A |
| 7403220000 | Copper-tin base alloys (bronze) | 5 | A |
| 7403291010 | Copper-nickel base alloys (cupro-nickel) | 5 | A |
| 7403291020 | Copper-nickel-zinc base alloys (nickel silver) | 5 | A |
| 7403299000 | Other | 5 | A |
| 7404000000 | Copper waste and scrap. | 0 | A |
| 7405000000 | Master alloys of copper. | 5 | A |
| 7406100000 | Powders of non-lamellar structure | 8 | A |
| 7406201000 | Powders of lamellar structure | 8 | A |
| 7406202000 | Flakes | 8 | A |
| 7407100000 | Of refined copper | 8 | A |
| 7407210000 | Of copper-zinc base alloys (brass) | 8 | A |
| 7407291000 | Of copper-tin base alloys (bronze) | 8 | A |
| 7407292010 | Of copper-nickel base alloys (cupro-nickel) | 8 | A |
| 7407292020 | Of copper-nickel-zinc base alloys (nickel silver) | 8 | A |
| 7407299000 | Other | 8 | A |
| 7408110000 | Of which the maximum cross-sectional dimension exceeds 6 ㎜ | 8 | A |
| 7408190000 | Other | 8 | A |
| 7408210000 | Of copper-zinc base alloys (brass) | 8 | A |
| 7408221000 | Of copper-nickel base alloys (cupro-nickel) | 8 | A |
| 7408222000 | Of copper-nickel-zinc base alloys (nickel silver) | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7408291000 | Of copper-tin base alloys (bronze) | 8 | A |
| 7408299000 | Other | 8 | A |
| 7409111000 | For use in manufacturing semiconductor | 5 | A |
| 7409119000 | Other | 8 | A |
| 7409191000 | For use in manufacturing semiconductor | 5 | A |
| 7409199000 | Other | 8 | A |
| 7409211000 | For use in manufacturing semiconductor | 5 | A |
| 7409219000 | Other | 8 | A |
| 7409291000 | For use in manufacturing semiconductor | 5 | A |
| 7409299000 | Other | 8 | A |
| 7409311000 | For use in manufacturing semiconductor | 5 | A |
| 7409319000 | Other | 8 | A |
| 7409391000 | For use in manufacturing semiconductor | 5 | A |
| 7409399000 | Other | 8 | A |
| 7409401010 | For use in manufacturing semiconductor | 5 | A |
| 7409401090 | Other | 8 | A |
| 7409402010 | For use in manufacturing semiconductor | 5 | A |
| 7409402090 | Other | 8 | A |
| 7409901000 | For use in manufacturing semiconductor | 5 | A |
| 7409909000 | Other | 8 | A |
| 7410110000 | Of refined copper | 8 | A |
| 7410120000 | Of copper alloys | 8 | A |
| 7410211000 | Suitable for manufacturing printed circuit board | 8 | A |
| 7410219000 | Other | 8 | A |
| 7410221000 | Suitable for manufacturing printed circuit board | 8 | A |
| 7410229000 | Other | 8 | A |
| 7411100000 | Of refined copper | 8 | A |
| 7411210000 | Of copper-zinc base alloys (brass) | 8 | A |
| 7411221000 | Of copper-nickel base alloys (cupro-nickel) | 8 | A |
| 7411222000 | Of copper-nickel-zinc base alloys (nickel silver) | 8 | A |
| 7411291000 | Of copper-tin base alloys (bronze) | 8 | A |
| 7411299000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7412100000 | Of refined copper | 3 | A |
| 7412200000 | Of copper alloys | 3 | A |
| 7413000000 | Stranded wire, cable, plaited bands and the like, of copper, not electrically insulated. | 3 | A |
| 7415101000 | Plated, rolled or coated with precious metal | 8 | A |
| 7415109000 | Other | 8 | A |
| 7415210000 | Washers (including spring washers) | 8 | A |
| 7415290000 | Other | 8 | A |
| 7415330000 | Screws; bolts and nuts | 8 | A |
| 7415390000 | Other | 8 | A |
| 7418101000 | Pot scourers and scouring or polishing pads, gloves and the like | 8 | A |
| 7418109010 | Table, kitchen articles | 8 | A |
| 7418109020 | Solar collectors of a kind used for domestic purposes, non-electric | 5 | A |
| 7418109030 | Other household articles | 8 | A |
| 7418109091 | Of solar collectors of a kind used for domestic purposes, non-electric | 5 | A |
| 7418109099 | Other | 8 | A |
| 7418201000 | Sanitary ware | 8 | A |
| 7418202000 | Parts | 8 | A |
| 7419101000 | Chain | 8 | A |
| 7419102000 | Parts | 8 | A |
| 7419910000 | Cast, moulded, stamped or forged, but not further worked | 0 | A |
| 7419991010 | Cloth | 8 | A |
| 7419991090 | Other | 8 | A |
| 7419992000 | Copper springs | 8 | A |
| 7419999000 | Other | 8 | A |
| 7501100000 | Nickel mattes | 0 | A |
| 7501201010 | Containing by weight 88 % or more of nickel | 2 | A |
| 7501201090 | Other | 0 | A |
| 7501209010 | Containing by weight 88 % or more of nickel | 2 | A |
| 7501209090 | Other | 0 | A |
| 7502101000 | Cathode | 3 | A |
| 7502109000 | Other | 3 | A |
| 7502200000 | Nickel alloys | 3 | A |
| 7503000000 | Nickel waste and scrap. | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7504001000 | Powders | 5 | A |
| 7504002000 | Flakes | 5 | A |
| 7505110000 | Of nickel, not alloyed | 5 | A |
| 7505120000 | Of nickel alloys | 5 | A |
| 7505210000 | Of nickel, not alloyed | 5 | A |
| 7505220000 | Of nickel alloys | 5 | A |
| 7506101000 | Plates, sheets and strip | 3 | A |
| 7506102000 | Foil | 5 | A |
| 7506201000 | Plates, sheets and strip | 5 | A |
| 7506202000 | Foil | 5 | A |
| 7507110000 | Of nickel, not alloyed | 8 | A |
| 7507120000 | Of nickel alloys | 8 | A |
| 7507200000 | Tube or pipe fittings | 8 | A |
| 7508100000 | Cloth, grill and netting, of nickel wire | 8 | A |
| 7508901000 | Electro-plating anodes | 8 | A |
| 7508902010 | Of nickel, not alloyed | 5 | A |
| 7508902020 | Of nickel alloys | 8 | A |
| 7508909000 | Other | 8 | A |
| 7601100000 | Aluminium, not alloyed | 1 | A |
| 7601201000 | Casting alloy | 1 | A |
| 7601202000 | Billet | 3 | A |
| 7601209000 | Other | 1 | A |
| 7602000000 | Aluminium waste and scrap. | 0 | A |
| 7603100000 | Powders of non-lamellar structure | 8 | A |
| 7603201000 | Powders | 8 | A |
| 7603202000 | Flakes | 8 | A |
| 7604101000 | Bars and rods | 8 | A |
| 7604102010 | Hollow profiles | 8 | A |
| 7604102090 | Other | 8 | A |
| 7604210000 | Hollow profiles | 8 | A |
| 7604291000 | Bars and rods | 8 | A |
| 7604299000 | Other profiles | 8 | A |
| 7605110000 | Of which the maximum cross-sectional dimension exceeds 7 ㎜ | 8 | A |
| 7605190000 | Other | 8 | A |
| 7605210000 | Of which the maximum cross-sectional dimension exceeds 7 ㎜ | 8 | A |
| 7605290000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7606111000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7606119000 | Other | 8 | A |
| 7606120000 | Of aluminium alloys | 8 | A |
| 7606911000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7606919000 | Other | 8 | A |
| 7606920000 | Of aluminium alloys | 8 | A |
| 7607111000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7607119000 | Other | 8 | A |
| 7607191000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7607199000 | Other | 8 | A |
| 7607201000 | Containing not less than 99.99 % by weight of aluminium | 8 | A |
| 7607209000 | Other | 8 | A |
| 7608100000 | Of aluminium, not alloyed | 8 | A |
| 7608200000 | Of aluminium alloys | 8 | A |
| 7609000000 | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves). | 8 | A |
| 7610100000 | Doors, windows and their frames and thresholds for doors | 8 | A |
| 7610901000 | Structures | 8 | A |
| 7610908000 | Other | 8 | A |
| 7610909000 | Parts | 8 | A |
| 7611000000 | Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | 8 | A |
| 7612100000 | Collapsible tubular containers | 8 | A |
| 7612901000 | Rigid tubular containers | 8 | A |
| 7612909010 | Less than 1 ℓ capacity | 8 | A |
| 7612909020 | Not less than 1 ℓ but less than 20 ℓ in capacity | 8 | A |
| 7612909030 | Not less than 20 ℓ in capacity | 8 | A |
| 7613001000 | For compressed gas | 8 | A |
| 7613002000 | For liquefied gas | 8 | A |
| 7614100000 | With steel core | 8 | A |
| 7614900000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7615101000 | Pot scourers and scouring or polishing pads, gloves and the like | 8 | A |
| 7615109010 | Solar collectors and parts thereof | 5 | A |
| 7615109020 | Table, kitchen articles | 8 | A |
| 7615109030 | Other household articles | 8 | A |
| 7615109090 | Parts | 8 | A |
| 7615201000 | Sanitary ware | 8 | A |
| 7615202000 | Parts | 8 | A |
| 7616100000 | Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles | 8 | A |
| 7616910000 | Cloth, grill, netting and fencing, of aluminium wire | 8 | A |
| 7616991000 | Bobbins | 8 | A |
| 7616999010 | Aluminium pouch | 8 | A |
| 7616999020 | Aluminium knob | 8 | A |
| 7616999090 | Other | 8 | A |
| 7801101000 | Containing by weight 99.99 % or more of lead | 3 | A |
| 7801109000 | Other | 3 | A |
| 7801910000 | Containing by weight antimony as the principal other element | 3 | B |
| 7801991000 | Unrefined lead | 1 | A |
| 7801992010 | Lead-tin alloys | 3 | A |
| 7801992090 | Other | 3 | A |
| 7802000000 | Lead waste and scrap. | 0 | A |
| 7804111000 | Sheets and strip | 8 | A |
| 7804112000 | Foil | 8 | A |
| 7804190000 | Other | 8 | A |
| 7804201000 | Powders | 8 | A |
| 7804202000 | Flakes | 8 | A |
| 7806001000 | Lead containers | 8 | A |
| 7806002000 | Electro-plating anodes | 8 | A |
| 7806003010 | Bars and rods | 8 | A |
| 7806003020 | Profiles | 8 | A |
| 7806003030 | Wire | 8 | A |
| 7806004010 | Tubes and pipes | 8 | A |
| 7806004020 | Tubes or pipe fittings | 8 | A |
| 7806009000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7901110000 | Containing by weight 99.99 % or more of zinc | 3 | A |
| 7901120000 | Containing by weight less than 99.99 % of zinc | 3 | A |
| 7901201000 | Zinc-aluminium alloy | 3 | A |
| 7901202000 | Zinc-copper alloy | 3 | A |
| 7901209000 | Other | 3 | A |
| 7902000000 | Zinc waste and scrap. | 0 | A |
| 7903100000 | Zinc dust | 8 | A |
| 7903901000 | Powders | 8 | A |
| 7903902000 | Flakes | 8 | A |
| 7904001000 | Bars and rods | 8 | A |
| 7904002000 | Profiles | 8 | A |
| 7904003000 | Wire | 8 | A |
| 7905001000 | Plates, sheets and strip | 8 | A |
| 7905002000 | Foil | 8 | A |
| 7907001000 | Gutters, roof capping, skylight frames and other fabricated building components | 8 | A |
| 7907002010 | Tubes and pipes | 8 | A |
| 7907002020 | Tube or pipe fittings | 8 | A |
| 7907009010 | Electro-plating anodes | 8 | A |
| 7907009090 | Other | 8 | A |
| 8001100000 | Tin, not alloyed | 2 | A |
| 8001200000 | Tin alloys | 3 | A |
| 8002000000 | Tin waste and scrap. | 0 | A |
| 8003001010 | Unalloyed | 8 | A |
| 8003001090 | Other | 8 | A |
| 8003002010 | Unalloyed | 8 | A |
| 8003002090 | Other | 8 | A |
| 8007001000 | Electro-plating anodes | 8 | A |
| 8007002000 | Plates, sheets and strip, of a thickness exceeding 0.2 ㎜ | 8 | A |
| 8007003010 | Foil | 8 | A |
| 8007003021 | Powders | 8 | A |
| 8007003022 | Flakes | 8 | A |
| 8007004000 | Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | 8 | A |
| 8007009000 | Other | 8 | A |
| 8101100000 | Powders | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8101940000 | Unwrought tungsten, including bars and rods obtained simply by sintering | 3 | A |
| 8101961000 | Spiral filament for electric bulbs or electronic bulbs | 8 | A |
| 8101969000 | Other | 8 | A |
| 8101970000 | Waste and scrap | 0 | A |
| 8101991010 | Bars and rods | 8 | A |
| 8101991020 | Profiles | 8 | A |
| 8101991030 | Plates, sheets and strips | 8 | A |
| 8101991040 | Foil | 8 | A |
| 8101999000 | Other | 8 | A |
| 8102100000 | Powders | 3 | A |
| 8102940000 | Unwrought molybdenum, including bars and rods obtained simply by sintering | 3 | A |
| 8102951000 | Bars and rods | 8 | A |
| 8102952000 | Profiles | 8 | A |
| 8102953000 | Plates, sheets and strip | 8 | A |
| 8102954000 | Foil | 8 | A |
| 8102961000 | Spiral filament for electric bulbs or electronic bulbs | 8 | A |
| 8102969000 | Other | 8 | A |
| 8102970000 | Waste and scrap | 0 | A |
| 8102990000 | Other | 8 | A |
| 8103201000 | Unwrought | 3 | A |
| 8103202000 | Powders | 3 | A |
| 8103300000 | Waste and scrap | 0 | A |
| 8103900000 | Other | 8 | A |
| 8104110000 | Containing at least 99.8 % by weight of magnesium | 3 | A |
| 8104190000 | Other | 3 | A |
| 8104200000 | Waste and scrap | 0 | A |
| 8104301000 | Raspings, turnings and granules | 8 | A |
| 8104302000 | Powders | 8 | A |
| 8104901000 | Bars and rods | 8 | A |
| 8104909000 | Other | 8 | A |
| 8105201000 | Unwrought cobalt | 3 | A |
| 8105202000 | Cobalt mattes and other intermediate products of cobalt metallurgy | 3 | A |
| 8105203000 | Powders | 2 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8105300000 | Waste and scrap | 3 | A |
| 8105900000 | Other | 3 | A |
| 8106001010 | Unwrought bismuth | 3 | A |
| 8106001020 | Waste and scrap | 3 | A |
| 8106001030 | Powders | 3 | A |
| 8106009000 | Other | 3 | A |
| 8107201000 | Unwrought cadmium | 3 | A |
| 8107202000 | Powders | 3 | A |
| 8107300000 | Waste and scrap | 3 | A |
| 8107900000 | Other | 3 | A |
| 8108201000 | Unwrought | 2 | A |
| 8108202000 | Powders | 3 | A |
| 8108300000 | Waste and scrap | 3 | A |
| 8108901000 | Plates and strips | 8 | A |
| 8108902000 | Tubes and pipes | 8 | A |
| 8108909000 | Other | 8 | A |
| 8109201000 | Unwrought | 3 | A |
| 8109202000 | Powders | 3 | A |
| 8109300000 | Waste and scrap | 3 | A |
| 8109901010 | Tubes and pipes | 0 | A |
| 8109901020 | Plates, sheets and strips | 0 | A |
| 8109901030 | Bars | 0 | A |
| 8109901090 | Other | 0 | A |
| 8109909000 | Other | 3 | A |
| 8110100000 | Unwrought antimony; powders | 3 | A |
| 8110200000 | Waste and scrap | 3 | A |
| 8110900000 | Other | 3 | A |
| 8111000000 | Manganese and articles thereof, including waste and scrap. | 2 | A |
| 8112120000 | Unwrought; powders | 3 | A |
| 8112130000 | Waste and scrap | 3 | A |
| 8112190000 | Other | 3 | A |
| 8112210000 | Unwrought; powders | 3 | A |
| 8112220000 | Waste and scrap | 3 | A |
| 8112290000 | Other | 3 | A |
| 8112510000 | Unwrought; powders | 3 | A |
| 8112520000 | Waste and scrap | 3 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8112590000 | Other | 3 | A |
| 8112921000 | Germanium | 3 | A |
| 8112922000 | Vanadium | 3 | A |
| 8112923000 | Gallium | 3 | A |
| 8112924000 | Hafnium | 3 | A |
| 8112925000 | Indium | 3 | A |
| 8112926000 | Niobium(Columbium) | 3 | A |
| 8112927000 | Rhenium | 3 | A |
| 8112929000 | Other | 3 | A |
| 8112991000 | Germanium | 3 | A |
| 8112992000 | Vanadium | 3 | A |
| 8112993000 | Gallium | 3 | A |
| 8112994000 | Hafnium | 3 | A |
| 8112995000 | Indium | 3 | A |
| 8112996000 | Niobium(Columbium) | 3 | A |
| 8112997000 | Rhenium | 3 | A |
| 8112999000 | Other | 3 | A |
| 8113000000 | Cermets and articles thereof, including waste and scrap. | 3 | A |
| 8201100000 | Spades and shovels | 8 | A |
| 8201300000 | Mattocks, picks, hoes and rakes | 8 | A |
| 8201400000 | Axes, bill hooks and similar hewing tools | 8 | A |
| 8201500000 | Secateurs and similar one-handed pruners and shears (including poultry shears) | 8 | A |
| 8201600000 | Hedge shears, two-handed pruning shears and similar two-handed shears | 8 | A |
| 8201901000 | Scythes and sickles | 8 | A |
| 8201902000 | Hay knives | 8 | A |
| 8201903000 | Timber wedges | 8 | A |
| 8201904000 | Forks | 8 | A |
| 8201909000 | Other | 8 | A |
| 8202101000 | For wood | 8 | A |
| 8202102000 | For metal | 8 | A |
| 8202109000 | Other | 8 | A |
| 8202200000 | Band saw blades | 8 | A |
| 8202310000 | With working part of steel | 8 | A |
| 8202391000 | With working part of tungsten carbide | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8202392010 | For machines sawing semiconductor wafer or device into each unit | 8 | A |
| 8202392090 | Other | 8 | A |
| 8202393000 | With working part of other materials | 8 | A |
| 8202399000 | Parts | 8 | A |
| 8202400000 | Chain saw blades | 8 | A |
| 8202911000 | Hack-saw blades | 8 | A |
| 8202919000 | Other | 8 | A |
| 8202991000 | For cutting sapphire ingots | 5 | A |
| 8202999000 | Other | 8 | A |
| 8203101000 | For saw blades | 8 | A |
| 8203109000 | Other | 8 | A |
| 8203201000 | Plier (including cutting pliers) | 8 | A |
| 8203202000 | Pincer | 8 | A |
| 8203203000 | Tweezers | 8 | A |
| 8203204000 | Nail pullers | 8 | A |
| 8203209000 | Other | 8 | A |
| 8203300000 | Metal cutting shears and similar tools | 8 | A |
| 8203401000 | Pipe cutters | 8 | A |
| 8203402000 | Bolt croppers and clippers | 8 | A |
| 8203403000 | Perforating punches | 8 | A |
| 8203409000 | Other | 8 | A |
| 8204110000 | Non-adjustable | 8 | A |
| 8204120000 | Adjustable | 8 | A |
| 8204200000 | Interchangeable spanner sockets, with or without handles | 8 | A |
| 8205101000 | For drilling | 8 | A |
| 8205102000 | For threading | 8 | A |
| 8205103000 | For tapping | 8 | A |
| 8205109000 | Other | 8 | A |
| 8205200000 | Hammers and sledge hammers | 8 | A |
| 8205300000 | Planes, chisels, gouges and similar cutting tools for working wood | 8 | A |
| 8205400000 | Screwdrivers | 8 | A |
| 8205510000 | Household tools | 8 | A |
| 8205591000 | Glaziers' diamond | 8 | A |
| 8205592000 | Soldering irons | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8205593000 | Grease guns | 8 | A |
| 8205595000 | Tools for mining and public works | 8 | A |
| 8205596000 | Tools for cement workers and painters | 8 | A |
| 8205597000 | Watch makers' tools | 8 | A |
| 8205599000 | Other | 8 | A |
| 8205600000 | Blow lamps | 8 | A |
| 8205701000 | Vices | 8 | A |
| 8205702000 | Clamps | 8 | A |
| 8205709000 | Other | 8 | A |
| 8205901000 | Anvils | 8 | A |
| 8205902000 | Hand or pedal-operated grinding wheels with frameworks | 8 | A |
| 8205909010 | Sets of articles of two or more subheadings of this heading | 8 | A |
| 8205909090 | Other | 8 | A |
| 8206000000 | Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale. | 8 | A |
| 8207130000 | With working part of cermets | 8 | A |
| 8207191000 | With working part of other materials | 8 | A |
| 8207199000 | Parts | 8 | A |
| 8207201000 | For drawing | 8 | A |
| 8207202000 | For extruding | 8 | A |
| 8207301000 | For pressing | 8 | A |
| 8207302000 | For stamping | 8 | A |
| 8207303000 | For punching | 8 | A |
| 8207309000 | Other | 8 | A |
| 8207401000 | For tapping | 8 | A |
| 8207402000 | For threading | 8 | A |
| 8207409000 | Other | 8 | A |
| 8207501010 | Of high speed steel | 8 | A |
| 8207501090 | Other | 8 | A |
| 8207502000 | Brace bits | 8 | A |
| 8207509000 | Other | 8 | A |
| 8207601000 | Reamers | 8 | A |
| 8207602000 | Laps | 8 | A |
| 8207603000 | Broaches | 8 | A |
| 8207609000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8207701000 | Gear cutters | 8 | A |
| 8207702000 | Milling cutters | 8 | A |
| 8207703000 | Gear cutting hobs | 8 | A |
| 8207704000 | Rotary files | 8 | A |
| 8207709000 | Other | 8 | A |
| 8207801000 | Tools for lathes | 8 | A |
| 8207809000 | Other | 8 | A |
| 8207901000 | Diamond tools | 8 | A |
| 8207909000 | Other | 8 | A |
| 8208100000 | For metal working | 8 | A |
| 8208200000 | For wood working | 8 | A |
| 8208300000 | For kitchen appliances or for machines used by the food industry | 8 | A |
| 8208400000 | For agricultural, horticultural or forestry machines | 8 | A |
| 8208900000 | Other | 8 | A |
| 8209001010 | Of tungsten carbide, treated with gamma coating | 8 | A |
| 8209001040 | Of cermets | 8 | A |
| 8209001090 | Others | 8 | A |
| 8209002010 | Of tungsten carbide | 8 | A |
| 8209002040 | Of cermets | 8 | A |
| 8209002090 | Other | 8 | A |
| 8210001000 | Mills and grinders | 8 | A |
| 8210002000 | Extractors and pressers | 8 | A |
| 8210003000 | Beaters and mixers | 8 | A |
| 8210004000 | Slicers and cutters | 8 | A |
| 8210005000 | Openers, corkers and sealers | 8 | A |
| 8210008000 | Other domestic food-processing appliances | 8 | A |
| 8210009000 | Parts | 8 | A |
| 8211100000 | Sets of assorted articles | 8 | A |
| 8211910000 | Table knives having fixed blades | 8 | A |
| 8211920000 | Other knives having fixed blades | 8 | A |
| 8211930000 | Knives having other than fixed blades | 8 | A |
| 8211940000 | Blades | 8 | A |
| 8211950000 | Handles of base metal | 8 | A |
| 8212100000 | Razors | 8 | A |
| 8212200000 | Safety razor blades, including razor blade blanks in strips | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8212900000 | Other parts | 8 | A |
| 8213001000 | Ordinary scissors | 8 | A |
| 8213002010 | For tailors and dressmakers | 8 | A |
| 8213002020 | For hairdressers | 8 | A |
| 8213002090 | Other | 8 | A |
| 8213003000 | Manicure scissors | 8 | A |
| 8213004000 | Scissor blades | 8 | A |
| 8213009000 | Other | 8 | A |
| 8214101000 | Pencil sharpeners | 8 | A |
| 8214109000 | Other | 8 | A |
| 8214200000 | Manicure or pedicure sets and instruments (including nail files) | 8 | A |
| 8214901000 | Hair clippers | 8 | A |
| 8214902000 | Butchers' or kitchen cleavers, choppers and mincing knives | 8 | A |
| 8214909000 | Other | 8 | A |
| 8215100000 | Sets of assorted articles containing at least one article plated with precious metal | 8 | A |
| 8215200000 | Other sets of assorted articles | 8 | A |
| 8215911000 | Spoons | 8 | A |
| 8215912000 | Forks | 8 | A |
| 8215913000 | Ladles and skimmers | 8 | A |
| 8215914000 | Fish-knives and butter-knives | 8 | A |
| 8215915000 | Tongs of all kinds | 8 | A |
| 8215919000 | Other | 8 | A |
| 8215991000 | Spoons | 8 | A |
| 8215992000 | Forks | 8 | A |
| 8215993000 | Ladles and skimmers | 8 | A |
| 8215994000 | Fish-knives and butter-knives | 8 | A |
| 8215995000 | Tong of all kinds | 8 | A |
| 8215999000 | Other | 8 | A |
| 8301100000 | Padlocks | 8 | A |
| 8301200000 | Locks of a kind used for motor vehicles | 8 | A |
| 8301300000 | Locks of a kind used for furniture | 8 | A |
| 8301401010 | Digital door locks | 8 | A |
| 8301401090 | Other | 8 | A |
| 8301409000 | Other | 8 | A |
| 8301500000 | Clasps and frames with clasps, | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | incorporating locks | | |
| 8301600000 | Parts | 8 | A |
| 8301700000 | Keys presented separately | 8 | A |
| 8302100000 | Hinges | 8 | A |
| 8302200000 | Castors | 8 | A |
| 8302300000 | Other mountings, fittings and similar articles suitable for motor vehicles | 8 | A |
| 8302411000 | Suitable for doors or windows | 8 | A |
| 8302419000 | Other | 8 | A |
| 8302420000 | Other, suitable for furniture | 8 | A |
| 8302491000 | Suitable for trunks, suitcases, or similar travel goods. | 8 | A |
| 8302499000 | Other | 8 | A |
| 8302500000 | Hat-racks, hat-pegs, brackets and similar fixtures | 8 | A |
| 8302600000 | Automatic door closers | 8 | A |
| 8303001000 | Safes | 8 | A |
| 8303009000 | Other | 8 | A |
| 8304000000 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03. | 8 | A |
| 8305100000 | Fittings for loose-leaf binders or files | 8 | A |
| 8305200000 | Staples in strips | 8 | A |
| 8305900000 | Other, including parts | 8 | A |
| 8306100000 | Bells, gongs and the like | 8 | A |
| 8306210000 | Plated with precious metal | 8 | A |
| 8306290000 | Other | 8 | A |
| 8306301000 | Photograph, picture or similar frames | 8 | A |
| 8306302000 | Mirrors of base metal | 8 | A |
| 8307100000 | Of iron or steel | 8 | A |
| 8307900000 | Of other base metal | 8 | A |
| 8308101000 | Hooks | 8 | A |
| 8308102000 | Eyes and eyelets | 8 | A |
| 8308200000 | Tubular or bifurcated rivets | 8 | A |
| 8308901000 | Clasps and frames with clasps | 8 | A |
| 8308902000 | Buckles and buckle-clasps | 8 | A |
| 8308903000 | Beads | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8308904000 | Spangles | 8 | A |
| 8308909000 | Other | 8 | A |
| 8309100000 | Crown corks | 8 | A |
| 8309901000 | Easy opener end | 8 | A |
| 8309909000 | Other | 8 | A |
| 8310000000 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05. | 8 | A |
| 8311101000 | For use in manufacturing semiconductor | 8 | A |
| 8311109000 | Other | 8 | A |
| 8311201000 | For use in manufacturing semiconductor | 8 | A |
| 8311209000 | Other | 8 | A |
| 8311301000 | For use in manufacturing semiconductor | 8 | A |
| 8311309010 | Lead-tin alloy solders | 8 | A |
| 8311309090 | Other | 8 | A |
| 8311901000 | For use in manufacturing semiconductor | 8 | A |
| 8311909000 | Other | 8 | A |
| 8401100000 | Nuclear reactors | 0 | A |
| 8401200000 | Machinery and apparatus for isotopic separation, and parts thereof | 0 | A |
| 8401300000 | Fuel elements (cartridges), non-irradiated | 0 | A |
| 8401400000 | Parts of nuclear reactors | 0 | A |
| 8402110000 | Watertube boilers with a steam production exceeding 45t per hour | 8 | A |
| 8402120000 | Watertube boilers with a steam production not exceeding 45t per hour | 8 | A |
| 8402191000 | Heating medium boiler | 8 | A |
| 8402199000 | Other | 8 | A |
| 8402200000 | Super-heated water boilers | 8 | A |
| 8402901000 | Of steam and other vapour generating boilers | 8 | A |
| 8402902000 | Of super-heated water boilers | 8 | A |
| 8403101000 | Central heating boilers, using fuel oil | 8 | A |
| 8403102000 | Central heating boilers, using coal or coke | 8 | A |
| 8403103000 | Central heating boilers, using gas | 8 | A |
| 8403109000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8403900000 | Parts | 8 | A |
| 8404101000 | Economisers | 8 | A |
| 8404102000 | Super-heaters | 8 | A |
| 8404103000 | Soot removers | 8 | A |
| 8404104000 | Gas recoverers | 8 | A |
| 8404109000 | Other | 8 | A |
| 8404200000 | Condensers for steam or other vapour power units | 8 | A |
| 8404901000 | Of condensers for boilers | 8 | A |
| 8404902000 | Of condensers for vapour engines and power units | 8 | A |
| 8404909000 | Other | 8 | A |
| 8405101000 | Producer gas generators | 8 | A |
| 8405102000 | Water gas generators | 8 | A |
| 8405103000 | Acetylene gas generators | 8 | A |
| 8405104000 | Oxygen generators | 8 | A |
| 8405109000 | Other | 8 | A |
| 8405901000 | Of producer gas generators | 8 | A |
| 8405902000 | Of water gas generators | 8 | A |
| 8405903000 | Of acetylene gas generators | 8 | A |
| 8405904000 | Of oxygen generators | 8 | A |
| 8405909000 | Other | 8 | A |
| 8406103000 | Of an output exceeding 2 MW | 5 | A |
| 8406109000 | Other | 5 | A |
| 8406811000 | Of an output exceeding 40 MW but not exceeding 100 MW | 5 | A |
| 8406812000 | Of an output exceeding 100 MW but not exceeding 300 MW | 5 | A |
| 8406813000 | Of an output exceeding 300 MW | 5 | A |
| 8406820000 | Of an output not exceeding 40 MW | 5 | A |
| 8406901000 | Of steam turbines for marine propulsion | 8 | A |
| 8406909000 | Other | 8 | A |
| 8407100000 | Aircraft engines | 0 | A |
| 8407210000 | Outboard motors | 8 | A |
| 8407290000 | Other | 8 | A |
| 8407311000 | For moter-cycles | 8 | A |
| 8407319000 | Other | 8 | A |
| 8407321000 | For motor-cycles | 8 | A |
| 8407329000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8407331000 | For motor-cycles | 8 | A |
| 8407339000 | Other | 8 | A |
| 8407341000 | For motor-cycles | 8 | A |
| 8407349000 | Other | 8 | A |
| 8407901000 | For railway locomotives | 0 | A |
| 8407909000 | Other | 8 | A |
| 8408101000 | With a rating not exceeding 300 kW | 8 | A |
| 8408102000 | With a rating more than 300 kW, not exceeding 2,000 kW | 8 | A |
| 8408103000 | With a rating more than 2,000 kW | 8 | A |
| 8408201000 | Of a cylinder capacity not exceeding 1,000cc | 8 | A |
| 8408202000 | Of a cylinder capacity exceeding 1,000cc but not exceeding 2,000cc | 8 | A |
| 8408203000 | Of a cylinder capacity exceeding 2,000cc but not exceeding 4,000cc | 8 | A |
| 8408204000 | Of a cylinder capacity exceeding 4,000cc but not exceeding 10,000cc | 8 | A |
| 8408205000 | Of a cylinder capacity exceeding 10,000cc | 8 | A |
| 8408901010 | Internal combustion engines for railway locomotives | 0 | A |
| 8408901090 | Other | 5 | A |
| 8408909010 | Internal combustion engines for ships | 8 | A |
| 8408909021 | For generating of a power not less than 400 kW (Of a rpm 1,500 or 1,800) | 4 | A |
| 8408909029 | Other | 8 | A |
| 8408909030 | Internal combustion engines for heading 84.29 | 8 | A |
| 8408909090 | Other | 8 | A |
| 8409100000 | For aircraft engines | 5 | A |
| 8409911000 | For vehicles of Chapter 87 | 8 | A |
| 8409912000 | For outboard motors | 8 | A |
| 8409919000 | Other | 8 | A |
| 8409991000 | For railway locomotives and rolling stock | 5 | A |
| 8409992000 | For vehicles of Chapter 87 | 8 | A |
| 8409993010 | Of internal combustion engines with a rating not exceeding 300 kW | 8 | A |
| 8409993020 | Of internal combustion engines with a rating exceeding 300 kW, but not exceeding 2,000 kW | 8 | A |
| 8409993030 | Of internal combustion engines with a rating exceeding 2,000 kW | 8 | A |
| 8409999010 | For generating | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8409999090 | Other | 8 | A |
| 8410111000 | Hydraulic turbines | 0 | A |
| 8410119000 | Other | 8 | A |
| 8410120000 | Of a power exceeding 1,000 kW but not exceeding 10,000 kW | 0 | A |
| 8410130000 | Of a power exceeding 10,000 kW | 0 | A |
| 8410901010 | For water turbines | 0 | A |
| 8410901090 | Other | 8 | A |
| 8410909010 | For water turbines | 0 | A |
| 8410909090 | Other | 8 | A |
| 8411111000 | For aircraft | 3 | A |
| 8411119010 | For marine | 8 | A |
| 8411119090 | Other | 8 | A |
| 8411121000 | For aircraft | 3 | A |
| 8411129010 | For marine | 8 | A |
| 8411129090 | Other | 8 | A |
| 8411211000 | For aircraft | 3 | A |
| 8411219010 | For marine | 8 | A |
| 8411219090 | Other | 8 | A |
| 8411221000 | For aircraft | 3 | A |
| 8411229010 | For marine | 8 | A |
| 8411229090 | Other | 8 | A |
| 8411811000 | For aircraft | 3 | A |
| 8411819010 | For marine | 8 | A |
| 8411819090 | Other | 8 | A |
| 8411821000 | For aircraft | 3 | A |
| 8411829010 | For marine | 8 | A |
| 8411829090 | Other | 8 | A |
| 8411911000 | For aircraft | 3 | A |
| 8411919000 | Other | 8 | A |
| 8411991000 | For aircraft | 3 | A |
| 8411999000 | Other | 8 | A |
| 8412101010 | Ram-jet or pulsejet engines | 5 | A |
| 8412101090 | Other | 5 | A |
| 8412109000 | Other | 8 | A |
| 8412211000 | Hydraulic cylinder | 8 | A |
| 8412219000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8412290000 | Other | 8 | A |
| 8412310000 | Linear acting (cylinders) | 8 | A |
| 8412390000 | Other | 8 | A |
| 8412800000 | Other | 8 | A |
| 8412901010 | Of ram-jet or pulse-jet engines | 5 | A |
| 8412901090 | Other | 5 | A |
| 8412902000 | Of water engines | 0 | A |
| 8412909000 | Other | 8 | A |
| 8413110000 | Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages | 8 | A |
| 8413190000 | Other | 8 | A |
| 8413200000 | Hand pumps, other than those of subheading 8413.11 or 8413. 19 | 8 | A |
| 8413301000 | For aircraft | 8 | A |
| 8413302000 | For railway locomotive | 8 | A |
| 8413303000 | For marine | 8 | A |
| 8413304000 | For vehicles falling within Chapter 87 | 8 | A |
| 8413309000 | Other | 8 | A |
| 8413400000 | Concrete pumps | 8 | A |
| 8413504000 | Pumps to be used with swimming pools | 8 | A |
| 8413509010 | Plunger pumps | 8 | A |
| 8413509020 | Piston pumps | 8 | A |
| 8413509030 | Diaphram pumps | 8 | A |
| 8413509090 | Other | 8 | A |
| 8413604000 | Pumps to be used with swimming pools | 8 | A |
| 8413609010 | Gear pumps | 8 | A |
| 8413609020 | Vane pumps | 8 | A |
| 8413609030 | Screw pumps | 8 | A |
| 8413609090 | Other | 8 | A |
| 8413703000 | Pumps to be used with swimming pools | 8 | A |
| 8413709010 | Turbine pumps | 8 | A |
| 8413709020 | Volute pumps | 8 | A |
| 8413709090 | Other | 8 | A |
| 8413811000 | Pumps to be used with swimming pools | 8 | A |
| 8413819000 | Other | 8 | A |
| 8413820000 | Liquid elevators | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8413911000 | Of pumps for dispensing fuel or lubricants | 8 | A |
| 8413912000 | Of internal combustion engine | 8 | A |
| 8413913000 | Of reciprocating pumps | 8 | A |
| 8413914000 | Of contrifugal pumps | 8 | A |
| 8413915000 | Of rotary pumps | 8 | A |
| 8413919000 | Other | 8 | A |
| 8413920000 | Of liquid elevators | 8 | A |
| 8414101000 | For aircrafts | 8 | A |
| 8414109010 | For machines and mechanical appliances for making semiconductor devices(other than those of an ultimate vacuum less than 9×10-³Torr) | 3 | A |
| 8414109090 | Other | 8 | A |
| 8414200000 | Hand- or foot-operated air pumps | 8 | A |
| 8414301000 | Of a power requirement less than 11 kW | 8 | A |
| 8414302000 | Of a power requirement not less than 11 kW | 8 | A |
| 8414400000 | Air compressors mounted on a wheeled chassis for towing | 8 | A |
| 8414511000 | For aircrafts | 8 | A |
| 8414519000 | Other | 8 | A |
| 8414591000 | For aircrafts | 8 | A |
| 8414599000 | Other | 8 | A |
| 8414601000 | For aircrafts | 8 | A |
| 8414609000 | Other | 8 | A |
| 8414801000 | Hoods having a maximum horizontal side exceeding 120 cm | 8 | A |
| 8414809110 | For aircrafts | 8 | A |
| 8414809190 | Other | 8 | A |
| 8414809210 | Of a power requirement less than 74.6 kW | 8 | A |
| 8414809220 | Of a power requirement not less than 74.6 kW, less than 373 kW | 8 | A |
| 8414809230 | Of a power not less than 373 kW | 8 | A |
| 8414809900 | Other | 8 | A |
| 8414901000 | Of fans and hoods | 8 | A |
| 8414909010 | Of compressors used in refrigerating equipment | 8 | A |
| 8414909020 | Of air or gas compressors (excluding for refrigerating equipment) | 8 | A |
| 8414909090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8415101011 | Of a power less than 11 kW | 8 | A |
| 8415101012 | Of a power not less than 11 kW | 8 | A |
| 8415101021 | Of a power less than 11 kW | 8 | A |
| 8415101022 | Of a power not less than 11 kW | 8 | A |
| 8415102010 | Of a power less than 11 kW | 8 | A |
| 8415102020 | Of a power not less than 11 kW | 8 | A |
| 8415200000 | Of a kind used for persons, in motor vehicles | 8 | A |
| 8415810000 | Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) | 8 | A |
| 8415820000 | Other, incorporating a refrigerating unit | 8 | A |
| 8415830000 | Not incorporating a refrigerating unit | 8 | A |
| 8415900000 | Parts | 8 | A |
| 8416101000 | Of the maximum consumption capacity of fuel not more than 200 ℓ per hour | 8 | A |
| 8416102000 | Of the maximum consumption capacity of fuel exceeding 200 ℓ, but less than 1,500 ℓ per hour | 8 | A |
| 8416103000 | Of the maximum consumption capacity of fuel not less than 1,500 ℓ per hour | 8 | A |
| 8416201000 | Furnace burners for pulverised solid fuel | 8 | A |
| 8416202000 | Furnace burners for gas | 8 | A |
| 8416209000 | Other | 8 | A |
| 8416300000 | Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | 8 | A |
| 8416901000 | Of furnace burners | 8 | A |
| 8416909000 | Other | 8 | A |
| 8417101010 | For iron-ores | 8 | A |
| 8417101090 | Other | 8 | A |
| 8417102010 | For iron or steel | 8 | A |
| 8417102090 | Other | 8 | A |
| 8417200000 | Bakery ovens, including biscuit ovens | 8 | A |
| 8417801010 | For cements | 8 | A |
| 8417801020 | For glass | 8 | A |
| 8417801030 | For ceramics | 8 | A |
| 8417801090 | Other | 8 | A |
| 8417802000 | Laboratory type | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8417809000 | Other | 8 | A |
| 8417900000 | Parts | 8 | A |
| 8418101010 | Of a capacity not exceeding 200 ℓ. | 8 | A |
| 8418101020 | Of a capacity exceeding 200 ℓ but not exceeding 400 ℓ | 8 | A |
| 8418101030 | Of a capacity exceeding 400 ℓ | 8 | A |
| 8418109000 | Other | 8 | A |
| 8418211000 | Of a capacity less than 200 ℓ | 8 | A |
| 8418212000 | Of a capacity not less than 200 ℓ, but less than 400 ℓ | 8 | A |
| 8418213000 | Of a capacity not less than 400 ℓ | 8 | A |
| 8418291000 | Absorption-type, electrical | 8 | A |
| 8418299000 | Other | 8 | A |
| 8418300000 | Freezers of the chest type, not exceeding 800 ℓ capacity | 8 | A |
| 8418400000 | Freezers of the upright type, not exceeding 900 ℓ capacity | 8 | A |
| 8418501000 | Show-cases | 8 | A |
| 8418509000 | Other | 8 | A |
| 8418610000 | Heat pumps other than air conditioning machines of heading 84.15 | 8 | A |
| 8418691000 | Blood storage refrigerators | 8 | A |
| 8418692010 | Ice-cream making machines | 8 | A |
| 8418692020 | Ice-cuber | 8 | A |
| 8418692030 | Water cooler | 8 | A |
| 8418692090 | Other | 8 | A |
| 8418693000 | Heat pumps | 8 | A |
| 8418910000 | Furniture designed to receive refrigerating or freezing equipment | 8 | A |
| 8418991000 | Of house hold type refrigerators | 8 | A |
| 8418999000 | Other | 8 | A |
| 8419110000 | Instantaneous gas water heaters | 8 | A |
| 8419190000 | Other | 8 | A |
| 8419200000 | Medical, surgical or laboratory sterilisers | 0 | A |
| 8419310000 | For agricultural products | 8 | A |
| 8419320000 | For wood, paper pulp, paper or paperboard | 8 | A |
| 8419391000 | Spin dryers for machines and mechanical appliances for making semiconductor devices | 3 | A |
| 8419399000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8419400000 | Distilling or rectifying plant | 8 | A |
| 8419501000 | For aircrafts | 8 | A |
| 8419509000 | Other | 8 | A |
| 8419600000 | Machinery for liquefying air or other gases | 8 | A |
| 8419810000 | For making hot drinks or for cooking or heating food | 8 | A |
| 8419891000 | Polymerization autoclaves for man-made fibre making | 8 | A |
| 8419899010 | Heating plant and machinery | 8 | A |
| 8419899020 | Cooling plant and machinery | 8 | A |
| 8419899030 | Evaporating plant and machinery | 8 | A |
| 8419899040 | Condensing plant and machinery | 8 | A |
| 8419899050 | Sollar-collectors and equipments | 8 | A |
| 8419899060 | Constant high or low temperature chambers | 8 | A |
| 8419899070 | Constant temperature and humidity chambers | 8 | A |
| 8419899080 | Air-conditioner | 8 | A |
| 8419899090 | Other | 8 | A |
| 8419901000 | Of polymerization autoclaves for man-made fibre making | 8 | A |
| 8419909010 | Of instantaneous or storage water heaters | 8 | A |
| 8419909020 | Of making hot drinks or for cooking or heating food machinery and equipment | 8 | A |
| 8419909030 | Of air-conditioning machinery, plant and equipment | 8 | A |
| 8419909040 | Of medical, surgical or laboratory sterilisers | 0 | A |
| 8419909090 | Other | 8 | A |
| 8420101000 | For paper making | 8 | A |
| 8420102000 | For textile fabrics | 8 | A |
| 8420103000 | For leather | 8 | A |
| 8420104000 | For rubber or plastic | 8 | A |
| 8420109000 | Other | 8 | A |
| 8420910000 | Cylinders | 8 | A |
| 8420990000 | Other | 8 | A |
| 8421110000 | Cream separators | 8 | A |
| 8421120000 | Clothes-dryers | 8 | A |
| 8421191000 | For medical, surgical or laboratory use | 8 | A |
| 8421192000 | For food industry use | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8421193000 | For petro-chemical industry use | 8 | A |
| 8421199000 | Other | 8 | A |
| 8421211000 | Of the household type | 8 | A |
| 8421219010 | Filtering or purifying machinery and apparatus to be used with swimming pools | 8 | A |
| 8421219020 | Filtering or purifying machinery and apparatus for making semiconductor devices | 3 | A |
| 8421219090 | Other | 8 | A |
| 8421220000 | For filtering or purifying beverages other than water | 8 | A |
| 8421231000 | For internal combustion engines for vehicles of Chapter 87 | 8 | A |
| 8421232000 | For aircrafts | 8 | A |
| 8421239000 | Other | 8 | A |
| 8421291000 | For dairy industry | 8 | A |
| 8421292000 | For the treatment of harmful waste water | 8 | A |
| 8421293000 | For the purpose of semiconductor manufacturing | 0 | A |
| 8421294000 | For aircrafts | 8 | A |
| 8421299000 | Other | 8 | A |
| 8421311000 | For internal combustion engines for vehicles of Chapter 87 | 8 | A |
| 8421312000 | For aircrafts | 8 | A |
| 8421319000 | Other | 8 | A |
| 8421391000 | For the household type | 8 | A |
| 8421392000 | For purifying exhaust gas for vehicles of Chapter 87 | 8 | A |
| 8421399010 | For the treatment of harmful exhaust gas | 8 | A |
| 8421399020 | For the purpose of semiconductor manufacturing | 0 | A |
| 8421399030 | For aircrafts | 8 | A |
| 8421399090 | Other | 8 | A |
| 8421910000 | Of centrifuges, including centrifugal dryers | 8 | A |
| 8421991000 | For purifying exhaust gas for vehicles of Chapter 87 | 8 | A |
| 8421999010 | Of filtering or purifying machinery and apparatus, for internal combustion engines | 8 | A |
| 8421999020 | Filter for purifying machinery | 8 | A |
| 8421999030 | For the purpose of semiconductor manufacturing | 0 | A |
| 8421999090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8422110000 | Of the household type | 8 | A |
| 8422190000 | Other | 8 | A |
| 8422200000 | Machinery for cleaning or drying bottles or other containers | 8 | A |
| 8422301000 | Machinery for filling bottles or other containers | 8 | A |
| 8422302000 | Machinery for closing or sealing bottles or other containers | 8 | A |
| 8422303000 | Machinery for capsuling or labelling bottles or other containers | 8 | A |
| 8422304000 | Machinery for aerating beverages | 8 | A |
| 8422309000 | Other | 8 | A |
| 8422404000 | Heat shrink wrapping machinery | 8 | A |
| 8422409010 | Automatic wrapping machinery | 8 | A |
| 8422409020 | Automatic pack tiers | 8 | A |
| 8422409030 | Vacuum packers | 8 | A |
| 8422409090 | Other | 8 | A |
| 8422901000 | Of dish washing machines | 8 | A |
| 8422902000 | Of other packing or wrapping machinery | 8 | A |
| 8422909000 | Other | 8 | A |
| 8423100000 | Personal weighing machines, including baby scales; household scales | 8 | A |
| 8423201000 | Conveyer scale | 8 | A |
| 8423202000 | Feed meter or feed weighers | 8 | A |
| 8423209000 | Other | 8 | A |
| 8423300000 | Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | 8 | A |
| 8423810000 | Having a maximum weighing capacity not exceeding 30 kg | 8 | A |
| 8423820000 | Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg | 8 | A |
| 8423891000 | Truck scale | 8 | A |
| 8423899000 | Other | 8 | A |
| 8423901010 | Weights in the accuracy class | 8 | A |
| 8423901090 | Other | 8 | A |
| 8423909000 | Parts of weighing machinery | 8 | A |
| 8424100000 | Fire extinguishers, whether or not charged | 8 | A |
| 8424201000 | Spray guns | 8 | A |
| 8424202010 | Of robot type | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8424202090 | Other | 8 | A |
| 8424209000 | Other | 8 | A |
| 8424301000 | Steam or sand blasting machines | 8 | A |
| 8424302000 | High-pressure steam cleaners | 8 | A |
| 8424309000 | Other | 8 | A |
| 8424811000 | Self-propelled sprayers | 8 | A |
| 8424812000 | Other sprayers | 8 | A |
| 8424819000 | Other | 8 | A |
| 8424891000 | For the purpose of semiconductor manufacturing | 0 | A |
| 8424899000 | Other | 8 | A |
| 8424901000 | Of fire extinguishers | 8 | A |
| 8424902000 | Of spray guns | 8 | A |
| 8424903000 | Of sprayers | 8 | A |
| 8424909010 | For the purpose of semiconductor manufacturing | 0 | A |
| 8424909090 | Other | 8 | A |
| 8425111010 | Chain blocks | 0 | A |
| 8425111090 | Other | 0 | A |
| 8425112010 | Chain blocks | 0 | A |
| 8425112090 | Other | 0 | A |
| 8425190000 | Other | 0 | A |
| 8425311000 | Pit-head winding gear; winches specially designed for use underground | 0 | A |
| 8425319000 | Other | 0 | A |
| 8425391000 | Pit-head winding gear; winches specially designed for use underground | 0 | A |
| 8425399000 | Other | 0 | A |
| 8425410000 | Built-in jacking systems of a type used in garages | 0 | A |
| 8425421000 | Of a freight-lifting capacity not exceeding 10 metric tons | 0 | A |
| 8425422000 | Of a freight-lifting capacity exceeding 10 metric tons | 0 | A |
| 8425491000 | Of a freight-lifting capacity not exceeding 10 metric tons | 0 | A |
| 8425492000 | Of a freight-lifting capacity exceeding 10 metric tons | 0 | A |
| 8426110000 | Overhead travelling cranes on fixed support | 0 | A |
| 8426121000 | Mobile lifting frames on tyres | 0 | A |
| 8426122000 | Straddle carriers | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8426190000 | Other | 0 | A |
| 8426200000 | Tower cranes | 0 | A |
| 8426301000 | Portal cranes | 0 | A |
| 8426302000 | Pedestal jib cranes | 0 | A |
| 8426410000 | On tyres | 0 | A |
| 8426491000 | Of telescopic boom type | 0 | A |
| 8426492000 | Of latticed boom type | 0 | A |
| 8426499000 | Other | 0 | A |
| 8426910000 | Designed for mounting on road vehicles | 0 | A |
| 8426991000 | Ships' derricks | 0 | A |
| 8426999000 | Other | 0 | A |
| 8427101010 | New | 8 | A |
| 8427101020 | Used | 8 | A |
| 8427102010 | New | 8 | A |
| 8427102020 | Used | 8 | A |
| 8427201011 | New | 8 | A |
| 8427201012 | Used | 8 | A |
| 8427201021 | New | 8 | A |
| 8427201022 | Used | 8 | A |
| 8427209000 | Other | 8 | A |
| 8427901000 | Hand pallet trucks | 8 | A |
| 8427909000 | Other | 8 | A |
| 8428101000 | Lifts | 0 | A |
| 8428102000 | Skip hoists | 0 | A |
| 8428201000 | Pneumatic elevators | 0 | A |
| 8428202000 | Pneumatic conveyors | 0 | A |
| 8428310000 | Specially designed for underground use | 0 | A |
| 8428320000 | Other, bucket type | 0 | A |
| 8428331010 | Of a lifting speed less than 240m per minute | 0 | A |
| 8428331020 | Of a lifting speed not less than 240m per minute | 0 | A |
| 8428332000 | Conveyors | 0 | A |
| 8428390000 | Other | 0 | A |
| 8428401000 | Escalators | 0 | A |
| 8428402000 | Moving walkways | 0 | A |
| 8428600000 | Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8428901000 | Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment | 0 | A |
| 8428909000 | Other | 0 | A |
| 8429111000 | Bulldozers | 0 | A |
| 8429112000 | Angledozers | 0 | A |
| 8429190000 | Other | 0 | A |
| 8429200000 | Graders and levellers | 0 | A |
| 8429300000 | Scrapers | 0 | A |
| 8429401000 | Tamping machines | 0 | A |
| 8429402000 | Road rollers | 0 | A |
| 8429511011 | New | 0 | A |
| 8429511012 | Used | 0 | A |
| 8429511021 | New | 0 | A |
| 8429511022 | Used | 0 | A |
| 8429511031 | New | 0 | A |
| 8429511032 | Used | 0 | A |
| 8429511091 | New | 0 | A |
| 8429511092 | Used | 0 | A |
| 8429519000 | Other | 0 | A |
| 8429521011 | New | 0 | A |
| 8429521012 | Used | 0 | A |
| 8429521021 | New | 0 | A |
| 8429521022 | Used | 0 | A |
| 8429521090 | Other | 0 | A |
| 8429529000 | Other | 0 | A |
| 8429591000 | Mechanical shovel | 0 | A |
| 8429599000 | Other | 0 | A |
| 8430100000 | Pile-drivers and pile-extractors | 0 | A |
| 8430200000 | Snow-ploughs and snow-blowers | 0 | A |
| 8430310000 | Self-propelled | 0 | A |
| 8430390000 | Other | 0 | A |
| 8430411000 | Boring machines | 0 | A |
| 8430412000 | Sinking machines | 0 | A |
| 8430491000 | Test boring machines | 0 | A |
| 8430499000 | Other | 0 | A |
| 8430500000 | Other machinery, self-propelled | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8430610000 | Tamping or compacting machinery | 0 | A |
| 8430690000 | Other | 0 | A |
| 8431100000 | Of machinery of heading 84.25 | 0 | A |
| 8431200000 | Of machinery of heading 84.27 | 8 | A |
| 8431310000 | Of lifts, skip hoists or escalators | 0 | A |
| 8431390000 | Other | 0 | A |
| 8431411000 | Of excavators | 0 | A |
| 8431419000 | Other | 0 | A |
| 8431420000 | Bulldozer or angledozer blades | 0 | A |
| 8431430000 | Parts for boring or sinking machinery of subheading 8430.41 or 8430.49 | 0 | A |
| 8431491000 | Hydraulic breaker | 0 | A |
| 8431492000 | Crushers | 0 | A |
| 8431499000 | Other | 0 | A |
| 8432100000 | Ploughs | 0 | A |
| 8432210000 | Disc harrows | 0 | A |
| 8432291000 | Scarifiers | 0 | A |
| 8432292000 | Weeders | 0 | A |
| 8432299000 | Other | 0 | A |
| 8432301000 | Seeders | 0 | A |
| 8432302000 | Planters | 0 | A |
| 8432303000 | Transplanters | 0 | A |
| 8432309000 | Other | 0 | A |
| 8432401000 | Manure spreaders | 0 | A |
| 8432402000 | Fertiliser distributors | 0 | A |
| 8432800000 | Other machinery | 0 | A |
| 8432901000 | Of ploughs | 0 | A |
| 8432902000 | Of automatic cultivators | 0 | A |
| 8432909000 | Other | 0 | A |
| 8433110000 | Powered, with the cutting device rotating in a horizontal plane | 0 | A |
| 8433190000 | Other | 0 | A |
| 8433200000 | Other mowers, including cutter bars for tractor mounting | 0 | A |
| 8433300000 | Other haymaking machinery | 0 | A |
| 8433400000 | Straw or fodder balers, including pick-up balers | 0 | A |
| 8433510000 | Combine harvester-threshers | 0 | A |
| 8433520000 | Other threshing machinery | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8433530000 | Root or tuber harvesting machines | 0 | A |
| 8433590000 | Other | 0 | A |
| 8433601000 | Eggs grading machines | 0 | A |
| 8433609010 | Grading machines for agricultural produce | 0 | A |
| 8433609090 | Other | 0 | A |
| 8433901000 | Of combine harvester-threshers | 0 | A |
| 8433902000 | Of hay or grass mowers | 0 | A |
| 8433909000 | Other | 0 | A |
| 8434100000 | Milking machines | 0 | A |
| 8434201000 | Homogenisers | 0 | A |
| 8434209000 | Other | 0 | A |
| 8434901000 | Of milking machines | 0 | A |
| 8434902000 | Of homogenisers | 0 | A |
| 8434909000 | Other | 0 | A |
| 8435101000 | Presses for the extraction of fruit juice | 8 | A |
| 8435102000 | Crushers for the extraction of fruit juice | 8 | A |
| 8435103000 | Homogenisers for the preparation of fruit juice | 8 | A |
| 8435109000 | Other | 8 | A |
| 8435900000 | Parts | 8 | A |
| 8436101000 | Feed cutter | 8 | A |
| 8436102000 | Feed grinder, mill or crusher | 8 | A |
| 8436103000 | Feed mixer | 8 | A |
| 8436109000 | Other | 8 | A |
| 8436211000 | Incubators | 8 | A |
| 8436219000 | Other | 8 | A |
| 8436290000 | Other | 8 | A |
| 8436800000 | Other machinery | 8 | A |
| 8436910000 | Of poultry-keeping machinery or poultry incubators and brooders | 8 | A |
| 8436990000 | Other | 8 | A |
| 8437101000 | Forage-grass seed selectors | 8 | A |
| 8437109000 | Other | 8 | A |
| 8437801000 | Machinery used in the milling industry | 8 | A |
| 8437802000 | Machinery for the working of cereals or dried leguminous vegetables | 8 | A |
| 8437901000 | Of machines for cleaning, sorting or | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | grading seed, grain or dried leguminous vegetables | | |
| 8437909000 | Other | 8 | A |
| 8438101000 | Bakery machinery | 8 | A |
| 8438109000 | Other | 8 | A |
| 8438200000 | Machinery for the manufacture of confectionery, cocoa or chocolate | 8 | A |
| 8438300000 | Machinery for sugar manufacture | 8 | A |
| 8438400000 | Brewery machinery | 8 | A |
| 8438501000 | Machinery used in meat preparation | 8 | A |
| 8438509000 | Other | 8 | A |
| 8438600000 | Machinery for the preparation of fruits, nuts or vegetables | 8 | A |
| 8438801000 | Machines for preparing fish, shell fish, etc | 8 | A |
| 8438809000 | Other | 8 | A |
| 8438900000 | Parts | 8 | A |
| 8439101000 | Grinders | 8 | A |
| 8439102000 | Cutters | 8 | A |
| 8439103000 | Strainers | 8 | A |
| 8439104000 | Press-pate machines | 8 | A |
| 8439105000 | Beaters | 8 | A |
| 8439109000 | Other | 8 | A |
| 8439201000 | Machines for forming paper | 8 | A |
| 8439202000 | Paper making machine | 8 | A |
| 8439209000 | Other | 8 | A |
| 8439301000 | Reeling machines | 8 | A |
| 8439302000 | Machines for working surface | 8 | A |
| 8439303000 | Machines for impregnating paper or paperboard | 8 | A |
| 8439309000 | Other | 8 | A |
| 8439910000 | Of machinery for making pulp of fibrous cellulosic material | 8 | A |
| 8439990000 | Other | 8 | A |
| 8440101000 | Book-sewing machines | 8 | A |
| 8440102000 | Leaf-folding machines for book-binding | 8 | A |
| 8440109000 | Other | 8 | A |
| 8440901000 | Of book-sewing machines | 8 | A |
| 8440909000 | Other | 8 | A |
| 8441100000 | Cutting machines | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8441201000 | Machines for making bags or sacks | 8 | A |
| 8441202000 | Machines for making envelopes | 8 | A |
| 8441300000 | Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding | 8 | A |
| 8441400000 | Machines for moulding articles in paper pulp, paper or paperboard | 8 | A |
| 8441801000 | Paper or paperboard trimming machines | 8 | A |
| 8441809000 | Other | 8 | A |
| 8441900000 | Parts | 8 | A |
| 8442301000 | Machinery and apparatus for type-founding | 8 | A |
| 8442302000 | Special moulding presses | 8 | A |
| 8442303000 | Acid etching machines | 8 | A |
| 8442304000 | Phototype-setting and composing machines | 8 | A |
| 8442305000 | Machinery,apparatus and equipment for type-setting or composing by other processes,with or without founding device | 8 | A |
| 8442309000 | Other | 8 | A |
| 8442401000 | Of machinery and apparatus for type-setting | 8 | A |
| 8442402000 | Of machinery and apparatus for type-founding | 8 | A |
| 8442409000 | Other | 8 | A |
| 8442500000 | Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | 8 | A |
| 8443110000 | Offset printing machinery, reel fed | 8 | A |
| 8443120000 | Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state) | 8 | A |
| 8443130000 | Other offset printing machinery | 8 | A |
| 8443140000 | Letterpress printing machinery, reel fed, excluding flexographic printing | 8 | A |
| 8443150000 | Letterpress printing machinery, other than reel fed, excluding flexographic printing | 8 | A |
| 8443160000 | Flexographic printing machinery | 8 | A |
| 8443170000 | Gravure printing machinery | 8 | A |
| 8443191000 | Textile printing machines | 8 | A |
| 8443192000 | Other printing machines of a type | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials | | |
| 8443199000 | Other | 8 | A |
| 8443311010 | Laser beam printer | 0 | A |
| 8443311020 | Dot-matrix printer | 0 | A |
| 8443311030 | ink-jet printer | 0 | A |
| 8443311090 | Other | 0 | A |
| 8443312000 | Facsimile machine which perform one or more of the functions of printing or copying | 0 | A |
| 8443313010 | Operating by reproducing the original image directly onto the copy (direct process) | 0 | A |
| 8443313020 | Operating by reproducing the original image via an intermediate onto the copy (indirect process) | 8 | A |
| 8443314000 | Ink-jet printing machines, other than subheading 8443.31.10 | 8 | A |
| 8443321010 | Laser beam printer | 0 | A |
| 8443321020 | Dot-matrix printer | 0 | A |
| 8443321030 | Ink-jet printer | 0 | A |
| 8443321090 | Other | 0 | A |
| 8443322000 | Facsimile machine | 0 | A |
| 8443323000 | Teleprinters | 0 | A |
| 8443324010 | Operating by reproducing the original image directly onto the copy (direct process) | 0 | A |
| 8443324020 | Operating by reproducing the original image via an intermediate onto the copy (indirect process) | 8 | A |
| 8443325010 | For the purpose of semiconductor manufacturing | 0 | A |
| 8443325090 | Other | 8 | A |
| 8443391010 | For the purpose of semiconductor manufacturing | 0 | A |
| 8443391090 | Other | 8 | A |
| 8443392010 | Operating by reproducing the original image directly onto the copy (direct process) | 0 | A |
| 8443392020 | Operating by reproducing the original image via an intermediate onto the copy (indirect process) | 8 | A |
| 8443393010 | Incorporating an optical system | 0 | A |
| 8443393020 | Of the contact type | 8 | A |
| 8443394000 | Thermo-copying apparatus | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8443399000 | Other | 8 | A |
| 8443911010 | Automatic feeders | 8 | A |
| 8443911020 | Folders, gummers, perforators and staplers | 8 | A |
| 8443911030 | Serial numbering machines | 8 | A |
| 8443911090 | Other | 8 | A |
| 8443919000 | Other | 8 | A |
| 8443991000 | Of subheading 8443.31.10 or 8443.32.10 | 0 | A |
| 8443992000 | Of facsimile machines | 0 | A |
| 8443993000 | Of teleprinters | 0 | A |
| 8443994010 | Automatic document feeders | 0 | A |
| 8443994020 | Paper feeders | 0 | A |
| 8443994030 | Sorters | 0 | A |
| 8443994090 | Others | 0 | A |
| 8443995000 | Of subheading 8443.31.4000, 8443.32.5010, 8443.32.5090, 8443.39.1010 or 8443.39.1090 | 8 | A |
| 8443999000 | Other | 8 | A |
| 8444001000 | Machines for extruding man-made textiles | 5 | A |
| 8444002000 | Machines for drawing man-made textiles | 5 | A |
| 8444003000 | Machines for texturing man-made textiles | 5 | A |
| 8444004000 | Machines for cutting man-made textiles | 5 | A |
| 8444009000 | Other | 5 | A |
| 8445110000 | Carding machines | 5 | A |
| 8445120000 | Combing machines | 5 | A |
| 8445130000 | Drawing or roving machines | 5 | A |
| 8445191000 | Blowing and mixing machines | 5 | A |
| 8445192000 | Lap machines | 5 | A |
| 8445193000 | Cotton gin | 8 | A |
| 8445199000 | Other | 5 | A |
| 8445201010 | Fine spinning frames | 5 | A |
| 8445201090 | Other | 5 | A |
| 8445202010 | Fine spinning frames | 5 | A |
| 8445202090 | Other | 5 | A |
| 8445203000 | For silk | 5 | A |
| 8445209000 | Other | 5 | A |
| 8445301000 | For filament yarns | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8445302000 | For spun yarns | 5 | A |
| 8445309000 | Other | 5 | A |
| 8445401000 | Cone winders | 5 | A |
| 8445402000 | Cheese winders | 5 | A |
| 8445409000 | Other | 5 | A |
| 8445901000 | Warping machines | 8 | A |
| 8445902000 | Warp sizing machines | 8 | A |
| 8445903000 | Drawing-in machines | 8 | A |
| 8445904000 | Warp tying-in machines | 8 | A |
| 8445909000 | Other | 8 | A |
| 8446100000 | For weaving fabrics of a width not exceeding 30 cm | 8 | A |
| 8446211000 | For cotton | 8 | A |
| 8446212000 | For wool | 8 | A |
| 8446213000 | For silk | 8 | A |
| 8446219000 | Other | 8 | A |
| 8446290000 | Other | 8 | A |
| 8446301010 | For cotton | 8 | A |
| 8446301020 | For silk | 8 | A |
| 8446301030 | For towel | 8 | A |
| 8446301090 | Other | 8 | A |
| 8446302010 | For cotton | 8 | A |
| 8446302020 | For silk | 8 | A |
| 8446302030 | For towel | 8 | A |
| 8446302090 | Other | 8 | A |
| 8446303010 | For cotton | 8 | A |
| 8446303020 | For silk | 8 | A |
| 8446303030 | For towel | 8 | A |
| 8446303090 | Other | 8 | A |
| 8446309010 | For cotton | 8 | A |
| 8446309020 | For silk | 8 | A |
| 8446309030 | For towel | 8 | A |
| 8446309090 | Other | 8 | A |
| 8447111000 | Stocking knitting machines | 8 | A |
| 8447119000 | Other | 8 | A |
| 8447120000 | With cylinder diameter exceeding 165 ㎜ | 8 | A |
| 8447201010 | Hand-knitting machines (including semi- automatic flat knitting | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | machines) | | |
| 8447201020 | Automatic flat knitting machines | 8 | A |
| 8447201090 | Other | 8 | A |
| 8447202010 | Raschel knitting machines | 8 | A |
| 8447202020 | Tricot knitting machines | 8 | A |
| 8447202090 | Other | 8 | A |
| 8447209000 | Other | 8 | A |
| 8447901000 | Lace machines | 8 | A |
| 8447902010 | Automatic embroidery machines | 8 | A |
| 8447902090 | Other | 8 | A |
| 8447903000 | Machines for making knotted net | 8 | A |
| 8447909000 | Other | 8 | A |
| 8448111000 | Dobbies | 8 | A |
| 8448112000 | Jacquards | 8 | A |
| 8448113000 | Card punching machines | 8 | A |
| 8448119000 | Other | 8 | A |
| 8448191000 | Warp beam stands or creels | 8 | A |
| 8448192000 | Automatic stop motions | 8 | A |
| 8448193000 | Warp tyers | 8 | A |
| 8448199010 | Auxiliary machines for making yarn (excluding cotton gin) | 5 | A |
| 8448199090 | Other | 8 | A |
| 8448201000 | Extruding nipples | 5 | A |
| 8448209000 | Other | 5 | A |
| 8448310000 | Card clothing | 8 | A |
| 8448321000 | For carding machine(excluding garnet wires) | 5 | A |
| 8448329000 | Other | 8 | A |
| 8448331000 | Spindle flyers | 5 | A |
| 8448339010 | Spindle | 8 | A |
| 8448339020 | Spinning ring | 8 | A |
| 8448339030 | Ring travellers | 8 | A |
| 8448391000 | Warp beams | 8 | A |
| 8448399000 | Other | 8 | A |
| 8448420000 | Reeds for looms, healds and heald-frames | 8 | A |
| 8448491000 | Shuttles | 8 | A |
| 8448499000 | Other | 8 | A |
| 8448511000 | Hosiery needles | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8448512000 | Needles for embroidery machines | 8 | A |
| 8448513000 | Needles for lace machines | 8 | A |
| 8448519000 | Other | 8 | A |
| 8448590000 | Other | 8 | A |
| 8449001010 | Machinery for making felt hats | 8 | A |
| 8449001090 | Other | 8 | A |
| 8449002000 | Blocks for making hats | 8 | A |
| 8449009000 | Parts | 8 | A |
| 8450110000 | Fully-automatic machines | 8 | A |
| 8450120000 | Other machines, with built-in centrifugal drier | 8 | A |
| 8450190000 | Other | 8 | A |
| 8450200000 | Machines, each of a dry linen capacity exceeding 10 kg | 8 | A |
| 8450900000 | Parts | 8 | A |
| 8451100000 | Dry-cleaning machines | 8 | A |
| 8451210000 | Each of a dry linen capacity not exceeding 10 kg | 8 | A |
| 8451290000 | Other | 8 | A |
| 8451301000 | Steam presses | 8 | A |
| 8451309000 | Other | 8 | A |
| 8451401000 | Washing machines | 8 | A |
| 8451402000 | Bleaching machines | 8 | A |
| 8451403000 | Dyeing machines | 8 | A |
| 8451501000 | Reeling, unreeling machines | 8 | A |
| 8451502000 | Cutting machines | 8 | A |
| 8451509000 | Other | 8 | A |
| 8451801000 | Heat treating machines | 8 | A |
| 8451802000 | Stentering machines | 8 | A |
| 8451803000 | Mercerising machines | 8 | A |
| 8451809010 | Shrinking machines | 8 | B |
| 8451809020 | Coating or impregnating machines | 8 | A |
| 8451809030 | Raising machines | 8 | A |
| 8451809040 | Padding machines | 8 | A |
| 8451809090 | Other | 8 | A |
| 8451901000 | Of dry cleaning machines | 8 | A |
| 8451902000 | Of drying machines | 8 | A |
| 8451909000 | Other | 8 | A |
| 8452101010 | For straight stitch | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8452101020 | For zigzag stitch | 8 | A |
| 8452101030 | Of free arm type | 8 | A |
| 8452101090 | Other | 8 | A |
| 8452102000 | Of manual type | 8 | A |
| 8452211000 | For manufacturing shoes | 8 | A |
| 8452212000 | For sewing sacks | 8 | A |
| 8452213000 | For sewing leather or other thick stuffs | 8 | A |
| 8452214000 | For sewing furs | 8 | A |
| 8452219000 | Other | 8 | A |
| 8452291000 | For manufacturing shoes | 8 | A |
| 8452292000 | For sewing sacks | 8 | A |
| 8452293000 | For sewing leather or other thick stuffs | 8 | A |
| 8452294000 | For sewing furs | 8 | A |
| 8452299000 | Other | 8 | A |
| 8452300000 | Sewing machine needles | 8 | A |
| 8452901000 | Furniture, bases and covers for sewing machines and parts thereof | 8 | A |
| 8452909000 | Other parts of sewing machines | 8 | A |
| 8453101000 | Machinery for preparing hides, skins or leather | 8 | A |
| 8453102000 | Machinery for tanning hides, skins or leather | 8 | A |
| 8453103000 | Machinery for working hides, skins or leather | 8 | A |
| 8453201000 | Machinery for making footwear | 8 | A |
| 8453202000 | Machinery for repairing footwear | 8 | A |
| 8453800000 | Other machinery | 8 | A |
| 8453900000 | Parts | 8 | A |
| 8454100000 | Converters | 8 | A |
| 8454200000 | Ingot moulds and ladles | 8 | A |
| 8454301010 | Die-casting machines | 8 | A |
| 8454301090 | Other | 8 | A |
| 8454309000 | Other | 8 | A |
| 8454901000 | Of converters | 8 | A |
| 8454909000 | Other | 8 | A |
| 8455100000 | Tube mills | 8 | A |
| 8455210000 | Hot or combination hot and cold | 8 | A |
| 8455220000 | Cold | 8 | A |
| 8455301000 | Of casting | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8455302000 | Of forging | 8 | A |
| 8455309000 | Other | 8 | A |
| 8455900000 | Other parts | 8 | A |
| 8456103000 | Operated by laser processes | 8 | A |
| 8456109000 | Other | 8 | A |
| 8456200000 | Operated by ultrasonic processes | 8 | A |
| 8456301010 | Wire-cut machine,operated by electro-discharge processes | 8 | A |
| 8456301090 | Other | 8 | A |
| 8456309000 | Other | 8 | A |
| 8456901000 | Water-jet cutting machines | 8 | A |
| 8456909000 | Other | 8 | A |
| 8457101000 | Of vertical type | 8 | A |
| 8457102000 | Of horizontal type | 8 | A |
| 8457103000 | Of double column type | 8 | A |
| 8457109000 | Other | 8 | A |
| 8457200000 | Unit construction machines (single station) | 8 | A |
| 8457300000 | Multi-station transfer machines | 8 | A |
| 8458110000 | Numerically controlled | 8 | A |
| 8458190000 | Other | 8 | A |
| 8458910000 | Numerically controlled | 8 | A |
| 8458990000 | Other | 8 | A |
| 8459100000 | Way-type unit head machines | 8 | A |
| 8459210000 | Numerically controlled | 8 | A |
| 8459291000 | Radial drilling machines | 8 | A |
| 8459292000 | Upright drilling machines | 8 | A |
| 8459293000 | Multi-spindle drilling machines | 8 | A |
| 8459299000 | Other | 8 | A |
| 8459310000 | Numerically controlled | 8 | A |
| 8459390000 | Other | 8 | A |
| 8459401000 | Jig boring machines | 8 | A |
| 8459402000 | Horizontal boring machines | 8 | A |
| 8459409000 | Other | 8 | A |
| 8459510000 | Numerically controlled | 8 | A |
| 8459590000 | Other | 8 | A |
| 8459611000 | Bed type milling machines | 8 | A |
| 8459612000 | Planing milling machines | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8459619000 | Other | 8 | A |
| 8459691000 | Bed type milling machines | 8 | A |
| 8459692000 | Planing milling machines | 8 | A |
| 8459693000 | Universal tool milling machines | 8 | A |
| 8459694000 | Profile milling machines | 8 | A |
| 8459699000 | Other | 8 | A |
| 8459701000 | Tapping machines | 8 | A |
| 8459709000 | Other threading machines | 8 | A |
| 8460110000 | Numerically controlled | 8 | A |
| 8460190000 | Other | 8 | A |
| 8460211000 | Cylindrical grinders | 8 | A |
| 8460212000 | Internal grinders | 8 | A |
| 8460213000 | Centerless grinders | 8 | A |
| 8460214000 | Profile grinders | 8 | A |
| 8460219000 | Other | 8 | A |
| 8460291000 | Cylindrical grinders | 8 | A |
| 8460292000 | Internal grinders | 8 | A |
| 8460293000 | Centerless grinders | 8 | A |
| 8460294000 | Profile grinders | 8 | A |
| 8460299000 | Other | 8 | A |
| 8460310000 | Numerically controlled | 8 | A |
| 8460390000 | Other | 8 | A |
| 8460401000 | Honing machines | 8 | A |
| 8460402000 | Lapping machines | 8 | A |
| 8460900000 | Other | 8 | A |
| 8461200000 | Shaping or slotting machines | 8 | A |
| 8461300000 | Broaching machines | 8 | A |
| 8461401010 | Numerically controlled | 8 | A |
| 8461401090 | Other | 8 | A |
| 8461402000 | Gear grinding or gear finishing machines | 8 | A |
| 8461500000 | Sawing or cutting-off machines | 8 | A |
| 8461900000 | Other | 8 | A |
| 8462101000 | Air hammer | 8 | A |
| 8462109000 | Other | 8 | A |
| 8462210000 | Numerically controlled | 8 | A |
| 8462290000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8462310000 | Numerically controlled | 8 | A |
| 8462390000 | Other | 8 | A |
| 8462411000 | Punching machines (including combined shearing machines) | 8 | A |
| 8462412000 | Notching machines | 8 | A |
| 8462491000 | Punching machines (including combined shearing machines) | 8 | A |
| 8462492000 | Notching machines | 8 | A |
| 8462911000 | Of the maximum pressure not more than 100 metric tons | 8 | A |
| 8462912000 | Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons | 8 | A |
| 8462913000 | Of the maximum pressure more than 300 metric tons, but not more than 1000 metric tons | 8 | A |
| 8462914000 | Of the maximum pressure more than 1000 metric tons | 8 | A |
| 8462991010 | Of the maximum pressure not more than 30 metric tons | 8 | A |
| 8462991020 | Of the maximum pressure more than 30 metric tons, but not more than 100 metric tons | 8 | A |
| 8462991030 | Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons | 8 | A |
| 8462991040 | Of the maximum pressure more than 300 metric tons, but not more than 600 metric tons | 8 | A |
| 8462991050 | Of the maximum pressure more than 600 metric tons, but not more than 1,500 metric tons | 8 | A |
| 8462991090 | Other | 8 | A |
| 8462999000 | Other | 8 | A |
| 8463100000 | Draw-benches for bars, tubes, profiles, wire or the like | 8 | A |
| 8463200000 | Thread rolling machines | 8 | A |
| 8463300000 | Machines for working wire | 8 | A |
| 8463900000 | Other | 8 | A |
| 8464100000 | Sawing machines | 8 | A |
| 8464201000 | For working optical or spectacle glass | 8 | A |
| 8464202000 | For working other glass | 8 | A |
| 8464209000 | Other | 8 | A |
| 8464901000 | Machine-tools for cold working glass | 8 | A |
| 8464902000 | Machine-tools for working concrete | 8 | A |
| 8464903000 | Machine-tools for working ceramics | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8464909000 | Other | 8 | A |
| 8465101000 | For working wood | 8 | A |
| 8465109000 | Other | 8 | A |
| 8465911000 | For working wood | 8 | A |
| 8465919000 | Other | 8 | A |
| 8465921000 | For working wood | 8 | A |
| 8465929000 | Other | 8 | A |
| 8465931000 | For working wood | 8 | A |
| 8465939000 | Other | 8 | A |
| 8465941000 | For working wood | 8 | A |
| 8465949000 | Other | 8 | A |
| 8465951000 | For working wood | 8 | A |
| 8465959000 | Other | 8 | A |
| 8465961000 | For working wood | 8 | A |
| 8465969000 | Other | 8 | A |
| 8465991000 | For working wood | 8 | A |
| 8465999000 | Other | 8 | A |
| 8466100000 | Tool holders and self-opening dieheads | 8 | A |
| 8466201000 | For aircrafts | 8 | A |
| 8466209000 | Other | 8 | A |
| 8466300000 | Dividing heads and other special attachments for machine-tools | 8 | A |
| 8466910000 | For machines of heading 84.64 | 8 | A |
| 8466920000 | For machines of heading 84.65 | 8 | A |
| 8466930000 | For machines of headings 84.56 to 84.61 | 8 | A |
| 8466940000 | For machines of heading 84.62 or 84.63 | 8 | A |
| 8467111000 | Rock drillers | 8 | A |
| 8467112000 | Screw drivers | 8 | A |
| 8467113000 | Grinders | 8 | A |
| 8467114000 | Impact wrench | 8 | A |
| 8467115000 | Drill | 8 | A |
| 8467119000 | Other | 8 | A |
| 8467191000 | Rock drillers | 8 | A |
| 8467199000 | Other | 8 | A |
| 8467210000 | Drills of all kinds | 8 | A |
| 8467220000 | Saws | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8467290000 | Other | 8 | A |
| 8467810000 | Chain saws | 8 | A |
| 8467891010 | Of subheading 8430.49 or 8479.10 | 0 | A |
| 8467891020 | Of subheading 8479.89.9010, 8479.89.9030 or 8479.89.9091 | 8 | A |
| 8467891090 | Other | 8 | A |
| 8467899000 | Other | 8 | A |
| 8467910000 | Of chain saws | 8 | A |
| 8467920000 | Of pneumatic tools | 8 | A |
| 8467990000 | Other | 8 | A |
| 8468100000 | Hand-held blow pipes | 8 | A |
| 8468201000 | Gas welding machines | 8 | A |
| 8468202000 | Gas automatic cutting machines | 8 | A |
| 8468209000 | Other | 8 | A |
| 8468800000 | Other machinery and apparatus | 8 | A |
| 8468900000 | Parts | 8 | A |
| 8469001010 | Word-processing machines | 0 | A |
| 8469001020 | Automatic typewriters | 8 | A |
| 8469002000 | Other typewriters, electric | 8 | A |
| 8469003000 | Other typewriters, non-electric | 8 | A |
| 8470103010 | Less than 17 digits | 0 | A |
| 8470103020 | Not less than 17 digits | 0 | A |
| 8470104010 | Of subheading 8472.90.9000 | 0 | A |
| 8470104090 | Other | 0 | A |
| 8470211000 | Less than 17 digits | 0 | A |
| 8470212000 | Not less than 17 digits | 0 | A |
| 8470290000 | Other | 0 | A |
| 8470300000 | Other calculating machines | 0 | A |
| 8470500000 | Cash registers | 0 | A |
| 8470901000 | Postage-franking machines | 0 | A |
| 8470902000 | Ticket-issuing machines | 0 | A |
| 8470903000 | Accounting machines | 0 | A |
| 8470909000 | Other | 0 | A |
| 8471300000 | Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display | 0 | A |
| 8471411000 | Those of not less than 64bit in delivering data of CPU and of not | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | less than 64mega byte in capacity of main memory storage | | |
| 8471412000 | Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage | 0 | A |
| 8471419000 | Other | 0 | A |
| 8471491010 | Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage | 0 | A |
| 8471491020 | Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage | 0 | A |
| 8471491090 | Other | 0 | A |
| 8471499000 | Other | 0 | A |
| 8471501000 | Those of not less than 64 bit in delivering data of CPU and of not less than 64 mega byte in capacity of main memory storage | 0 | A |
| 8471502000 | Those of not less than 32 bit in delivering data of CPU and of not less than 16 mega byte in capacity of main memory storage | 0 | A |
| 8471509000 | Other | 0 | A |
| 8471601010 | Character (mark) readers | 0 | A |
| 8471601020 | Key entry system | 0 | A |
| 8471601030 | Mouse | 0 | A |
| 8471601040 | Scanners | 0 | A |
| 8471601090 | Other | 0 | A |
| 8471602000 | Output units | 0 | A |
| 8471603020 | Videotex or teletex | 0 | A |
| 8471603030 | Voice input output devices | 0 | A |
| 8471603090 | Other | 0 | A |
| 8471701000 | Main storage units (RAM & ROM) | 0 | A |
| 8471702010 | Floppy disk drive | 0 | A |
| 8471702020 | Hard disk drive | 0 | A |
| 8471702031 | Compact disc drive | 0 | A |
| 8471702032 | Digital video disc drive | 0 | A |
| 8471702033 | Blu-ray disk drive | 0 | A |
| 8471702039 | Other | 0 | A |
| 8471702090 | Other | 0 | A |
| 8471709000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8471800000 | Other units of automatic data processing machines | 0 | A |
| 8471900000 | Other | 0 | A |
| 8472100000 | Duplicating machines | 8 | A |
| 8472301000 | Letters sorting machines | 8 | A |
| 8472302000 | Machines for cancelling postage stamps | 8 | A |
| 8472309000 | Other | 8 | A |
| 8472901010 | Automatic banknote or coin dispensers | 0 | A |
| 8472901020 | Automatic banknote or coin receiving machines | 0 | A |
| 8472901040 | Automatic banknote or coin dispencing and receiving machines | 0 | A |
| 8472901050 | Coin-counting or wrapping machines | 8 | A |
| 8472901090 | Other | 8 | A |
| 8472902000 | Automatic sheet making machines for duplicating and printing | 8 | A |
| 8472903000 | Ticket-issuing machines | 8 | A |
| 8472904000 | Pencil-sharpening machines | 8 | A |
| 8472905000 | Paper shredders | 8 | A |
| 8472906000 | Addressing machines and address plate embossing machines | 8 | A |
| 8472909000 | Other | 8 | A |
| 8473101000 | Flat panel displays for word-processing machines(including LCD, EL(electro luminescence), plasma and other technologies) | 0 | A |
| 8473102000 | PCA(printed circuit assemblies) for word-processing machines, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 8473109000 | Other | 8 | A |
| 8473210000 | Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | 0 | A |
| 8473291000 | Of machines of subheading 8470.30 | 0 | A |
| 8473293000 | Of machines of subheading 8470.50 | 0 | A |
| 8473294000 | Of machines of subheading 8470.90 | 0 | A |
| 8473301000 | Magnetic head | 0 | A |
| 8473302000 | Main board, designed to be equipped with microprocessor unit | 0 | A |
| 8473303000 | Case for computer | 0 | A |
| 8473304010 | Sound Cards | 0 | A |
| 8473304020 | Video Cards | 0 | A |
| 8473304030 | Multimedia Cards | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8473304050 | Communication Interface Cards | 0 | A |
| 8473304060 | DRAM Modules | 0 | A |
| 8473304090 | Others | 0 | A |
| 8473309010 | Central processing unit(CPU) for computer, not classified in heading 85.42 | 0 | A |
| 8473309090 | Other | 0 | A |
| 8473401000 | Flat panel displays for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090(including LCD, EL(electro luminescence), plasma and other technologies) | 0 | A |
| 8473402000 | PCA(printed circuit assemblies) for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 8473409000 | Other | 8 | A |
| 8473501000 | Suitable for use principally with the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | 0 | A |
| 8473509000 | Other | 0 | A |
| 8474100000 | Sorting, screening, separating or washing machines | 0 | A |
| 8474201000 | Of crushing or grinding capacity not exceeding 20 tons per hour | 0 | A |
| 8474209000 | Other | 0 | A |
| 8474311000 | Batcher plants | 0 | A |
| 8474319000 | Other | 0 | A |
| 8474321000 | Asphalt plants | 0 | A |
| 8474329000 | Other | 0 | A |
| 8474390000 | Other | 0 | A |
| 8474801000 | Machines for forming foundry moulds of sands | 0 | A |
| 8474802000 | Machinery for agglomerating, moulding or shaping | 0 | A |
| 8474809000 | Other | 0 | A |
| 8474900000 | Parts | 0 | A |
| 8475100000 | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes | 8 | A |
| 8475210000 | Machines for making optical fibres and preforms thereof | 8 | A |
| 8475291000 | For the manufacture of plate glass | 8 | A |
| 8475292000 | For the manufacture of glass-bottle | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8475299000 | Other | 8 | A |
| 8475901000 | Of machines for the manufacture of plate glass | 8 | A |
| 8475909000 | Other | 8 | A |
| 8476210000 | Incorporating heating or refrigerating devices | 8 | A |
| 8476290000 | Other | 8 | A |
| 8476811000 | For selling foods | 8 | A |
| 8476819000 | Other | 8 | A |
| 8476891000 | For selling foods | 8 | A |
| 8476893000 | For selling cigarettes | 8 | A |
| 8476894000 | For money-changing | 8 | A |
| 8476899000 | Other | 8 | A |
| 8476900000 | Parts | 8 | A |
| 8477101000 | For rubber-industry | 8 | A |
| 8477102000 | For plastic-industry | 8 | A |
| 8477201000 | For rubber-industry | 8 | A |
| 8477202000 | For plastic-industry | 8 | A |
| 8477300000 | Blow moulding machines | 8 | A |
| 8477400000 | Vacuum moulding machines and other thermoforming machines | 8 | A |
| 8477510000 | For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes | 8 | A |
| 8477590000 | Other | 8 | A |
| 8477800000 | Other machinery | 8 | A |
| 8477900000 | Parts | 8 | A |
| 8478100000 | Machinery | 8 | A |
| 8478900000 | Parts | 8 | A |
| 8479101000 | Mortar or concrete spreading machines | 0 | A |
| 8479102000 | Other road making machines | 0 | A |
| 8479109000 | Others | 0 | A |
| 8479200000 | Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | 8 | A |
| 8479300000 | Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork | 8 | A |
| 8479400000 | Rope or cable-making machines | 8 | A |
| 8479501000 | Of subheading 8479.81, 8479.82, 8479.89.9010, 8479.89.9030, | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 8479.89.9040, 8479.89.9060 or 8479.89.9091 | | |
| 8479502000 | Of Subheading 8479.89.9080 | 8 | A |
| 8479509000 | Other | 8 | A |
| 8479600000 | Evaporative air coolers | 8 | A |
| 8479710000 | Of a kind used in airports | 8 | A |
| 8479790000 | Other | 8 | A |
| 8479811000 | Metal scouring machines | 8 | A |
| 8479812010 | For the purpose of semiconductor manufacturing | 3 | A |
| 8479812090 | Other | 8 | A |
| 8479813000 | Winding machines | 8 | A |
| 8479814000 | Insulating or protective material covering machines | 8 | A |
| 8479819000 | Other | 8 | A |
| 8479821000 | Mixers | 8 | A |
| 8479822000 | Crushers and grinders | 8 | A |
| 8479823000 | Homogenisers | 8 | A |
| 8479824000 | Agitators | 8 | A |
| 8479829000 | Other | 8 | A |
| 8479891010 | Air purifiers (having functions of humidifying and dehumidifying) | 8 | A |
| 8479891090 | Other | 8 | A |
| 8479899010 | Presses or extruding machines | 8 | A |
| 8479899020 | Machines and appliances for ships or fishing industry | 8 | A |
| 8479899030 | Eyeletting or tubular rivetting machines | 8 | A |
| 8479899040 | Automatic magnetic tape assembling machines | 8 | A |
| 8479899050 | Coating machines | 8 | A |
| 8479899060 | Auto-door operators | 8 | A |
| 8479899080 | Automatic winding machines for fishing | 8 | A |
| 8479899091 | For vehicles of Chapter 87 | 8 | A |
| 8479899092 | Surface mount machines for electronic parts | 8 | A |
| 8479899099 | Other | 8 | A |
| 8479901010 | Of air coolers (including parts of carcoolers) | 8 | A |
| 8479901020 | Of machines and mechanical appliances of the household type | 8 | A |
| 8479901030 | Of vehicles of Chapter 87 | 8 | A |
| 8479902000 | Of those specified in subheading 8479.89.9080 | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8479903000 | Of machines and mechanical appliances for making semi-conductor devices | 8 | A |
| 8479904000 | Of subheading 8479.7 | 8 | A |
| 8479909010 | Of machinery for public works, building or the like | 8 | A |
| 8479909020 | Of machinery for the extraction or preparation of animal or fixed vegetable fats or oils | 8 | A |
| 8479909030 | Of rope or cable-making machines | 8 | A |
| 8479909040 | Of machines and appliances for treating metal | 8 | A |
| 8479909050 | Of mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines | 8 | A |
| 8479909060 | Of presses or extruding machines | 8 | A |
| 8479909070 | Of machines and appliances of ships or fishing industry | 8 | A |
| 8479909080 | Of automatic magnetic tape assembling machines | 8 | A |
| 8479909090 | Other | 8 | A |
| 8480100000 | Moulding boxes for metal foundry | 8 | A |
| 8480200000 | Mould bases | 8 | A |
| 8480300000 | Moulding patterns | 8 | A |
| 8480410000 | Injection or compression types | 8 | A |
| 8480490000 | Other | 8 | A |
| 8480500000 | Moulds for glass | 8 | A |
| 8480600000 | Moulds for mineral materials | 8 | A |
| 8480710000 | Injection or compression types | 8 | A |
| 8480790000 | Other | 8 | A |
| 8481100000 | Pressure-reducing valves | 8 | A |
| 8481201000 | Valves for oleohydraulic transmissions | 8 | A |
| 8481202000 | Valves for pneumatic transmissions | 8 | A |
| 8481300000 | Check (nonreturn) valves | 8 | A |
| 8481400000 | Safety or relief valves | 8 | A |
| 8481801010 | Electrically operated | 8 | A |
| 8481801020 | Hydraulic pressure operated | 8 | A |
| 8481801030 | Other automatically controlled | 8 | A |
| 8481801090 | Other | 8 | A |
| 8481802000 | Taps, cocks and traps | 8 | A |
| 8481809000 | Other | 8 | A |
| 8481901000 | Actuators | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8481909000 | Other | 8 | A |
| 8482102000 | Of the inside diameter not exceeding 100 ㎜ | 13 | A |
| 8482109000 | Other | 8 | A |
| 8482200000 | Tapered roller bearings, including cone and tapered roller assemblies | 8 | A |
| 8482300000 | Spherical roller bearings | 8 | A |
| 8482400000 | Needle roller bearings | 8 | A |
| 8482500000 | Other cylindrical roller bearings | 8 | A |
| 8482800000 | Other, including combined ball/roller bearings | 8 | A |
| 8482910000 | Balls, needles and rollers | 8 | A |
| 8482990000 | Other | 8 | A |
| 8483101000 | For aircrafts | 3 | A |
| 8483109010 | For vehicles of Chapter 87 | 8 | A |
| 8483109090 | Other | 8 | A |
| 8483201000 | For aircrafts | 3 | A |
| 8483209000 | Other | 8 | A |
| 8483301000 | For aircrafts | 3 | A |
| 8483309000 | Other | 8 | A |
| 8483401010 | Roller screws | 3 | A |
| 8483401090 | Other | 3 | A |
| 8483409010 | Gear | 8 | A |
| 8483409020 | Gear boxes | 8 | A |
| 8483409030 | Automatic transmissions | 8 | A |
| 8483409041 | For vehicles of Chapter 87 | 8 | A |
| 8483409049 | Other | 8 | A |
| 8483409090 | Other | 8 | A |
| 8483501000 | For aircrafts | 8 | A |
| 8483509000 | Other | 8 | A |
| 8483601000 | For aircrafts | 3 | A |
| 8483602000 | For wind-powered generators | 5 | A |
| 8483609000 | Other | 8 | A |
| 8483901000 | For aircrafts | 3 | A |
| 8483902000 | For wind-powered generators | 5 | A |
| 8483909000 | Other | 8 | A |
| 8484101000 | For vehicles of Chapter 87 | 8 | A |
| 8484109000 | Other | 8 | A |
| 8484200000 | Mechanical seals | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8484900000 | Other | 8 | A |
| 8486101000 | Spin dryers by centrifugal process | 0 | A |
| 8486102000 | Apparatus for growing or pulling monocrystal boules | 0 | A |
| 8486103011 | Laser operated cutting machine | 0 | A |
| 8486103019 | Other | 0 | A |
| 8486103020 | Grinding or polishing machines for processing of wafer, including lapping machines | 0 | A |
| 8486103090 | Other | 8 | A |
| 8486104011 | Machines for working any material by removal of material in the production of semiconductor wafers | 0 | A |
| 8486104019 | Other | 8 | A |
| 8486104021 | Apparatus for stripping or cleaning wafers | 0 | A |
| 8486104029 | Other | 8 | A |
| 8486105010 | Resistance heated furnaces and ovens | 0 | A |
| 8486105020 | Furnaces and ovens functioning by induction or dielectric loss | 0 | A |
| 8486105030 | Other furnaces and ovens | 0 | A |
| 8486109000 | Other | 8 | A |
| 8486201000 | Spin dryers by centrifugal process | 0 | A |
| 8486202100 | Resistance heated furnaces and ovens | 0 | A |
| 8486202210 | For the manufacture of semiconductor devices on semiconductor wafers | 0 | A |
| 8486202290 | Other | 8 | A |
| 8486202310 | Apparatus for rapid heating of semiconductor wafers | 0 | A |
| 8486202390 | Other | 0 | A |
| 8486203000 | Ion implanters for doping semiconductor materials | 0 | A |
| 8486204000 | Machines for depositing membrance or sputtering metal on semiconductor wafers | 0 | A |
| 8486205110 | For semiconductor leads | 0 | A |
| 8486205190 | Other | 8 | A |
| 8486205910 | For semiconductor leads | 0 | A |
| 8486205990 | Other | 8 | A |
| 8486206010 | Direct write-on-semiconductor wafer apparatus | 0 | A |
| 8486206020 | Step and repeat aligners | 0 | A |
| 8486206091 | Laser operated apparatus | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8486206099 | Other | 0 | A |
| 8486207000 | Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers | 0 | A |
| 8486208110 | Laser cutters for cutting contacting tracks in semiconductor materials | 0 | A |
| 8486208120 | Machines for working any material by removal of material in the production of semiconductor wafers | 0 | A |
| 8486208190 | Other | 8 | A |
| 8486208410 | For dry-etching patterns on semiconductor materials | 0 | A |
| 8486208420 | Apparatus for stripping or cleaning semiconductor wafers | 0 | A |
| 8486208490 | Other | 8 | A |
| 8486209110 | Spraying appliances for etching, stripping or cleaning semiconductor wafers | 0 | A |
| 8486209120 | Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process | 0 | A |
| 8486209190 | Other | 0 | A |
| 8486209200 | Machines of coating and developing or stabilizing photoresist | 0 | A |
| 8486209310 | Grinding or polishing machines for processing of semiconductor wafer, including lapping machines | 0 | A |
| 8486209321 | Laser operated apparatus | 0 | A |
| 8486209329 | Other | 0 | A |
| 8486209390 | Other | 8 | A |
| 8486209400 | Machine for washing wafers, carrier or tube | 0 | A |
| 8486209500 | Machine for mounting tape on semiconductor wafers | 0 | A |
| 8486209600 | Machine for sawing semiconductor wafer into chips | 0 | A |
| 8486209900 | Other | 8 | A |
| 8486301000 | Apparatus for wet etching, developing, stripping or cleaning | 0 | A |
| 8486302000 | Apparatus for the projection or drawing of circuit patterns on sensitised flat panel display substrates | 0 | A |
| 8486303010 | Operated by laser or other light or photon beam processes | 8 | A |
| 8486303020 | Operated by ultrasonic processes | 8 | A |
| 8486303030 | Operated by electro-discharge processes | 8 | A |
| 8486303042 | Dry etchers for manufacturing | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | organic light emitting diodes(OLED) | | |
| 8486303043 | Other dry etchers | 8 | A |
| 8486303049 | Other | 8 | A |
| 8486304010 | Grinding or polishing machines | 8 | A |
| 8486304090 | Other | 8 | A |
| 8486305011 | For manufacturing organic light emitting diodes(OLED) | 5 | A |
| 8486305019 | Other | 8 | A |
| 8486305020 | Coating and developing machines | 8 | A |
| 8486305041 | Operated by physical method | 5 | A |
| 8486305042 | Operated by chemical method | 5 | A |
| 8486305049 | Other | 8 | A |
| 8486305051 | Operated by physical method | 8 | A |
| 8486305052 | Operated by chemical method | 8 | A |
| 8486305059 | Other | 8 | A |
| 8486306010 | Seal, Short, Spacer or Liquid crystal dispenser | 8 | A |
| 8486306020 | Scribing machines | 8 | A |
| 8486306030 | Panel assembler | 8 | A |
| 8486306090 | Other | 8 | A |
| 8486307000 | Centrifuges, including centrifugal dryers | 8 | A |
| 8486308000 | Mechanical appliances for projecting, dispersing or spraying liquids or powders | 8 | A |
| 8486309020 | Robots for making flat panel displays | 8 | A |
| 8486309090 | Other | 8 | A |
| 8486401010 | Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates | 0 | A |
| 8486401020 | Focused ionic-beam milling machines for removing or repairing mask and reticle | 0 | A |
| 8486401030 | Machines of coating and developing or stabilizing photoresist | 0 | A |
| 8486401040 | Machines and apparatus for etching, cleaning or stripping mask and reticle | 8 | A |
| 8486401090 | Other | 8 | A |
| 8486402010 | Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors | 0 | A |
| 8486402020 | Machines for inserting or removing | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | semiconductor devices | | |
| 8486402031 | Encapsulation equipment for assembly of semiconductors | 0 | A |
| 8486402039 | Other | 8 | A |
| 8486402040 | Machines to attach solder ball on semiconductor circuit board or ceramic board | 3 | A |
| 8486402050 | Apparatus designed to bond or detach wafer on ceramic block | 8 | A |
| 8486402070 | Moulds for rubber or plastics of injection or compression types | 0 | A |
| 8486402080 | Machines for bonding semiconductor die, washing wafers, carrier or tube | 0 | A |
| 8486402091 | Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, for semiconductor leads, whether or not numerically controlled | 0 | A |
| 8486402092 | Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, other than semiconductor leads, whether or not numerically controlled | 8 | A |
| 8486402093 | Machines for forming connections(bump) on an entire wafer before dicing | 8 | A |
| 8486402094 | Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process, for projecting, dispersing or spraying liquids or powders | 0 | A |
| 8486402095 | Resistance heated electric furnaces and ovens | 0 | A |
| 8486402099 | Other | 8 | A |
| 8486403010 | Automated machines and apparatus for transport, handling and storage of semiconductor wafers, wafer cassettes, boxes and other material for semiconductor devices | 0 | A |
| 8486403090 | Other | 0 | A |
| 8486901010 | Of subheading 8486.10.1000, 8486.10.2000, 8486.10.3010, 8486.10.3020, 8486.10.4011, 8486.10.4021, 8486.10.5010, 8486.10.5020 or 8486.10.5030 | 0 | A |
| 8486901020 | Of subheading 8486.10.3090, 8486.10.4019, 8486.10.4029 or 8486.10.9000 | 8 | A |
| 8486902010 | Of subheading 8486.20.1000, 8486.20.2100, 8486.20.2210, 8486.20.2310, 8486.20.2390, | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 8486.20.3000, 8486.20.4000, 8486.20.5110, 8486.20.5910, 8486.20.6010, 8486.20.6020, 8486.20.6090, 8486.20.7000, 8486.20.8110, 8486.20.8120, 8486.20.8410, 8486.20.8420, 8486.20.9110, 8486.20.9120, 8486.20.9190, 8486.20.9200, 8486.20.9310, 8486.20.9320, 8486.20.9400, 8486.20.9500 or 8486.20.9600 | | |
| 8486902020 | Of subheading 8486.20.2290, 8486.20.5190, 8486.20.5990, 8486.20.8190, 8486.20.8490, 8486.20.9390 or 8486.20.9900 | 8 | A |
| 8486903010 | Of subheading 8486.30.1000 or 8486.30.2000 | 0 | A |
| 8486903020 | Of subheading 8486.30.3010, 8486.30.3020, 8486.30.3030, 8486.30.3042, 8486.30.3043, 8486.30.3049, 8486.30.4010, 8486.30.4090, 8486.30.6020, 8486.30.7000, 8486.30.8000, 8486.30.9020 or 8486.30.9090 | 8 | A |
| 8486903030 | Of subheading 8486.30.5011, 8486.30.5019, 8486.30.5020, 8486.30.5041, 8486.30.5042, 8486.30.5049, 8486.30.5051, 8486.30.5052, 8486.30.5059, 8486.30.6010, 8486.30.6030, or 8486.30.6090 | 8 | A |
| 8486904010 | Of subheading 8486.40.1010, 8486.40.1020, 8486.40.1030, 8486.40.2010, 8486.40.2031, 8486.40.2070, 8486.40.2080, 8486.40.2091, 8486.40.2094, 8486.40.2095, 8486.40.3010, 8486.40.3090 | 0 | A |
| 8486904020 | Of subheading 8486.40.1040, 8486.40.1090, 8486.40.2020, 8486.40.2039, 8486.40.2040, 8486.40.2050, 8486.40.2092, 8486.40.2093, 8486.40.2099 | 8 | A |
| 8487100000 | Ships' or boats' propellers and blades therefor | 8 | A |
| 8487901000 | For vehicles of Chapter 87 | 8 | A |
| 8487909010 | Oil seal rings | 8 | A |
| 8487909090 | Other | 8 | A |
| 8501101000 | DC motors | 8 | B |
| 8501102000 | AC motors | 8 | A |
| 8501103000 | Universal AC/DC motors | 8 | A |
| 8501201000 | Of an output exceeding 37.5 W, but not exceeding 100 W | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8501202000 | Of an output exceeding 100 W, but not exceeding 750 W | 8 | A |
| 8501203000 | Of an output exceeding 750 W | 8 | A |
| 8501311010 | Of an output not exceeding 100 W | 8 | A |
| 8501311090 | Other | 8 | A |
| 8501312000 | DC generators | 8 | A |
| 8501321000 | DC motors | 8 | A |
| 8501322000 | DC generators | 8 | A |
| 8501331000 | DC motors | 8 | B |
| 8501332000 | DC generators | 8 | A |
| 8501341000 | DC motors | 8 | A |
| 8501342000 | DC generators | 8 | A |
| 8501401000 | Of an output not exceeding 100 W | 8 | A |
| 8501402000 | Of an output exceeding 100 W but not exceeding 750 W | 8 | A |
| 8501403000 | Of an output exceeding 750 W but not exceeding 75 kW | 8 | A |
| 8501404000 | Of an output exceeding 75 kW | 8 | A |
| 8501510000 | Of an output not exceeding 750 W | 8 | A |
| 8501520000 | Of an output exceeding 750 W but not exceeding 75 kW | 8 | A |
| 8501531000 | Of an output not exceeding 375 kW | 8 | B |
| 8501532000 | Of an output exceeding 375 kW but not exceeding 1500 kW | 8 | B |
| 8501534000 | Of an output exceeding 1500 kW | 8 | A |
| 8501611000 | Of an output not exceeding 750 VA | 8 | A |
| 8501612000 | Of an output exceeding 750 VA but not exceeding 75 kVA | 8 | A |
| 8501620000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8501631000 | Not less than an output equivalent to 400 kW | 0 | A |
| 8501639000 | Other | 8 | A |
| 8501640000 | Of an output exceeding 750 kVA | 0 | A |
| 8502111000 | Of an output not exceeding 750 VA | 8 | A |
| 8502112000 | Of an output exceeding 750 VA but not exceeding 75 kVA | 8 | A |
| 8502120000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8502131010 | Not less than an output equivalent to 400 kW | 0 | A |
| 8502131090 | Other | 8 | A |
| 8502132000 | Of an output exceeding 750 kVA but not exceeding 3500 kVA | 0 | A |
| 8502134000 | Of an output exceeding 3500 kVA | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8502201000 | Of an output not exceeding 75 kVA | 8 | A |
| 8502202000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8502203010 | Not less than an output equivalent to 400 kW | 0 | A |
| 8502203090 | Other | 8 | A |
| 8502204000 | Of an output exceeding 750 kVA | 0 | A |
| 8502311000 | Of an output not exceeding 75 kVA | 8 | A |
| 8502312000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8502313000 | Of an output exceeding 375 kVA but not exceeding 750 kVA | 8 | A |
| 8502314000 | Of an output exceeding 750 kVA | 8 | A |
| 8502391000 | Of an output not exceeding 75 kVA | 8 | A |
| 8502392000 | Of an output exceeding 75 kVA but not exceeding 375 kVA | 8 | A |
| 8502393000 | Of an output exceeding 375 kVA but not exceeding 750 kVA | 8 | A |
| 8502394000 | Of an output exceeding 750 kVA | 8 | A |
| 8502400000 | Electric rotary converters | 8 | A |
| 8503001000 | Of motors | 8 | A |
| 8503002010 | For wind-powered generators | 5 | A |
| 8503002090 | Other | 8 | A |
| 8503003000 | Of rotary converters | 8 | A |
| 8504101010 | Rated at not more than 1 A | 8 | A |
| 8504101020 | Rated at more than 1 A but not more than 20 A | 8 | A |
| 8504102000 | Rated at more than 20 A but not more than 60 A | 8 | A |
| 8504103000 | Rated at more than 60 A | 8 | A |
| 8504211000 | Instrument transformers | 8 | A |
| 8504219010 | Having a power handling capacity not exceeding 100 kVA | 8 | A |
| 8504219020 | Having a power handling capacity exceeding 100 kVA but not exceeding 650 kVA | 8 | A |
| 8504221000 | Instrument transformers | 8 | A |
| 8504229010 | Having a power handling capacity exceeding 650 kVA but not exceeding 1,000 kVA | 8 | A |
| 8504229020 | Having a power handling capacity exceeding 1,000 kVA but not exceeding 5,000 kVA | 8 | A |
| 8504229030 | Having a power handling capacity exceeding 5,000 kVA but not exceeding 10,000 kVA | 8 | A |
| 8504230000 | Having a power handling capacity exceeding 10,000 kVA | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8504311000 | Instrument transformers | 8 | A |
| 8504312000 | Voltage regulators | 8 | A |
| 8504319010 | Having a power handling capacity not exceeding 100 VA | 8 | A |
| 8504319020 | Having a power handling capacity exceeding 100 VA but not exceeding 500 VA | 8 | A |
| 8504319040 | Having a power handling capacity exceeding 500 VA but not exceeding 1 kVA | 8 | A |
| 8504321000 | Instrument transformers | 8 | A |
| 8504322000 | Voltage regulators | 8 | A |
| 8504329010 | Having a power handling capacity exceeding 1 kVA but not exceeding 5 kVA | 8 | A |
| 8504329020 | Having a power handling capacity exceeding 5 kVA but not exceeding 16 kVA | 8 | A |
| 8504331000 | Instrument transformers | 8 | A |
| 8504332000 | Voltage regulators | 8 | A |
| 8504339010 | Having a power handling capacity exceeding 16 kVA but not exceeding 30 kVA | 8 | A |
| 8504339020 | Having a power handling capacity exceeding 30 kVA but not exceeding 100 kVA | 8 | A |
| 8504339040 | Having a power handling capacity exceeding 100 kVA but not exceeding 500 kVA | 8 | A |
| 8504341000 | Instrument transformers | 8 | A |
| 8504342000 | Voltage regulators | 8 | A |
| 8504349010 | Having a power handling capacity exceeding 500 kVA but not exceeding 2,000 kVA | 8 | A |
| 8504349030 | Having a power handling capacity exceeding 2,000 kVA | 8 | A |
| 8504401010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504401090 | Other | 8 | A |
| 8504402011 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504402019 | Other | 8 | A |
| 8504402091 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504402099 | Other | 8 | A |
| 8504403010 | For automatic data processing machines and units thereof, and | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | telecommunication apparatus | | |
| 8504403090 | Other | 8 | A |
| 8504404010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504404090 | Other | 8 | A |
| 8504405010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504405090 | Other | 8 | A |
| 8504409011 | For automatic data processing machines | 0 | A |
| 8504409019 | Other | 0 | A |
| 8504409091 | For telecommunication apparatus | 0 | A |
| 8504409099 | Other | 8 | A |
| 8504501010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504501090 | Other | 8 | A |
| 8504502010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504502090 | Other | 8 | A |
| 8504509010 | For automatic data processing machines and units thereof, and telecommunication apparatus | 0 | A |
| 8504509090 | Other | 8 | A |
| 8504901000 | PCA(printed circuit assemblies) of subheadings 8504.40, 8504.50 which consist of one or more printed circuits of heading 85.34, for automatic data processing machines and units thereof and telecommunication apparatus | 0 | A |
| 8504909000 | Other | 8 | A |
| 8505111000 | Of alnico | 8 | A |
| 8505119000 | Other | 8 | A |
| 8505191000 | Of iron oxide | 8 | A |
| 8505199000 | Other | 8 | A |
| 8505200000 | Electro-magnetic couplings, clutches and brakes | 8 | A |
| 8505901000 | Electro-magnets | 8 | A |
| 8505902000 | Electro-magnetic or permanent magnet chucks, clamps, vices and similar work holders | 8 | A |
| 8505903000 | Electro-magnetic lifting heads | 8 | A |
| 8505909000 | Parts | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8506101000 | Manganese batteries | 13 | A |
| 8506102000 | Alkali manganese batteries | 13 | A |
| 8506109000 | Other | 8 | A |
| 8506300000 | Mercuric oxide | 8 | A |
| 8506400000 | Silver oxide | 8 | A |
| 8506500000 | Lithium | 8 | A |
| 8506600000 | Air-Zinc | 8 | A |
| 8506801000 | Zinc oxide | 8 | A |
| 8506809000 | Other | 8 | A |
| 8506900000 | Parts | 8 | A |
| 8507100000 | Lead-acid, of a kind used for starting piston engines | 8 | A |
| 8507200000 | Other lead-acid accumulators | 8 | A |
| 8507300000 | Nickel-cadmium | 8 | A |
| 8507400000 | Nickel-iron | 8 | A |
| 8507500000 | Nickel-metal hydride | 8 | A |
| 8507600000 | Lithium-ion | 8 | A |
| 8507803000 | Lithium polymer | 8 | A |
| 8507809000 | Other | 8 | A |
| 8507901000 | Seperators | 8 | A |
| 8507909000 | Other | 8 | A |
| 8508111000 | Of robot type | 8 | A |
| 8508119000 | Other | 8 | A |
| 8508192000 | Of robot type | 8 | A |
| 8508199000 | Other | 8 | A |
| 8508600000 | Other vacuum cleaners | 8 | A |
| 8508701000 | Of subheading 8508.11.9000 | 8 | A |
| 8508702000 | Of subheading 8508.19.9000 or 8508.60.0000 | 8 | A |
| 8508703000 | Of subheading 8508.11.1000 or 8508.19.2000 | 8 | A |
| 8509400000 | Food grinders and mixers; fruit or vegetable juice extractors | 8 | A |
| 8509801000 | Coffee grinders | 8 | A |
| 8509802000 | Ice grinders | 8 | A |
| 8509803000 | Floor polishers | 8 | A |
| 8509804000 | Kitchen waste disposers | 8 | A |
| 8509809000 | Other | 8 | A |
| 8509900000 | Parts | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8510100000 | Shavers | 8 | A |
| 8510200000 | Hair clippers | 8 | A |
| 8510300000 | Hair-removing appliances | 8 | A |
| 8510901000 | Of shavers | 8 | A |
| 8510902000 | Of hair clippers | 8 | A |
| 8510903000 | Of hair-removing appliances | 8 | A |
| 8511101000 | For aircrafts | 3 | A |
| 8511109000 | Other | 8 | A |
| 8511201000 | For aircrafts | 3 | A |
| 8511209000 | Other | 8 | A |
| 8511301000 | For aircrafts | 3 | A |
| 8511309000 | Other | 8 | A |
| 8511401000 | For aircrafts | 3 | A |
| 8511409000 | Other | 8 | A |
| 8511501000 | For aircrafts | 3 | A |
| 8511509000 | Other | 8 | A |
| 8511801000 | For aircraft | 3 | A |
| 8511809000 | Other | 8 | A |
| 8511901000 | For aircraft | 3 | A |
| 8511909000 | Other | 8 | A |
| 8512101000 | Of light-emitting diode (LED) | 8 | A |
| 8512109000 | Other | 8 | A |
| 8512201010 | Of light-emitting diode (LED) | 8 | A |
| 8512201090 | Other | 8 | A |
| 8512202010 | Of light-emitting diode (LED) | 8 | A |
| 8512202090 | Other | 8 | A |
| 8512300000 | Sound signalling equipment | 8 | A |
| 8512400000 | Windscreen wipers, defrosters and demisters | 8 | A |
| 8512900000 | Parts | 8 | A |
| 8513101000 | Safety lamps of a kind used in mining | 8 | A |
| 8513102010 | Of light-emitting diode (LED) | 8 | A |
| 8513102090 | Other | 8 | A |
| 8513109010 | Of light-emitting diode (LED) | 8 | A |
| 8513109090 | Other | 8 | A |
| 8513900000 | Parts | 8 | A |
| 8514101000 | For laboratory | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8514102000 | For metal industry | 8 | A |
| 8514103000 | For food industry | 8 | A |
| 8514109000 | Other | 8 | A |
| 8514201000 | For laboratory | 8 | A |
| 8514202000 | For metal industry | 8 | A |
| 8514203000 | For food industry | 8 | A |
| 8514209000 | Other | 8 | A |
| 8514300000 | Other furnaces and ovens | 8 | A |
| 8514401000 | For the purpose of semiconductor manufacturing | 0 | A |
| 8514409000 | Other | 8 | A |
| 8514901000 | For the purpose of semiconductor manufacturing | 0 | A |
| 8514909000 | Other | 8 | A |
| 8515110000 | Soldering irons and guns | 8 | A |
| 8515190000 | Other | 8 | A |
| 8515211010 | Of robot type | 8 | A |
| 8515211090 | Other | 8 | A |
| 8515212010 | Of robot type | 8 | A |
| 8515212090 | Other | 8 | A |
| 8515213010 | Of robot type | 8 | A |
| 8515213090 | Other | 8 | A |
| 8515219010 | Of robot type | 8 | A |
| 8515219090 | Other | 8 | A |
| 8515291000 | Spot welders | 8 | A |
| 8515292000 | Seam welders | 8 | A |
| 8515293000 | Butt welders | 8 | A |
| 8515299000 | Other | 8 | A |
| 8515311010 | Of robot type | 8 | A |
| 8515311090 | Other | 8 | A |
| 8515319010 | Of robot type | 8 | A |
| 8515319090 | Other | 8 | A |
| 8515391000 | AC arc welding machines and apparatus | 8 | A |
| 8515399000 | Other | 8 | A |
| 8515801000 | Ultrasonic machines | 8 | A |
| 8515802000 | Electron beam machines | 8 | A |
| 8515803000 | Laser operated machines | 8 | A |
| 8515809000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8515901010 | Of a laser operated welder | 8 | A |
| 8515901090 | Other | 8 | A |
| 8515909000 | Other | 8 | A |
| 8516100000 | Electric instantaneous or storage water heaters and immersion heaters | 8 | A |
| 8516210000 | Storage heating radiators | 8 | A |
| 8516290000 | Other | 8 | A |
| 8516310000 | Hair dryers | 8 | A |
| 8516320000 | Other hair-dressing apparatus | 8 | A |
| 8516330000 | Hand-drying apparatus | 8 | A |
| 8516400000 | Electric smoothing irons | 8 | A |
| 8516500000 | Microwave ovens | 8 | A |
| 8516601000 | Electrical ovens | 8 | A |
| 8516602000 | Electric rice cookers(including with constant warming function) | 8 | A |
| 8516609000 | Other | 8 | A |
| 8516710000 | Coffee or tea makers | 8 | A |
| 8516720000 | Toasters | 8 | A |
| 8516791000 | Electric jar | 8 | A |
| 8516799000 | Other | 8 | A |
| 8516800000 | Electric heating resistors | 8 | A |
| 8516900000 | Parts | 8 | A |
| 8517110000 | Line telephone sets with cordless handsets | 0 | A |
| 8517121010 | With digital broadcasting receiver | 0 | A |
| 8517121090 | Other | 0 | A |
| 8517122010 | With digital broadcasting receiver | 0 | A |
| 8517122090 | Other | 0 | A |
| 8517123010 | With digital broadcasting receiver | 0 | A |
| 8517123090 | Other | 0 | A |
| 8517124010 | With digital broadcasting receiver | 0 | A |
| 8517124090 | Other | 0 | A |
| 8517129010 | With digital broadcasting receiver | 0 | A |
| 8517129090 | Other | 0 | A |
| 8517181000 | Of push button type | 0 | A |
| 8517189000 | Other | 0 | A |
| 8517611000 | Base stations transceiver | 0 | A |
| 8517619000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8517621000 | Teleprinters | 0 | A |
| 8517622010 | For public exchange | 0 | A |
| 8517622020 | For private exchange | 0 | A |
| 8517622090 | Other | 0 | A |
| 8517623110 | Terminal equipment | 0 | A |
| 8517623120 | Repeater | 0 | A |
| 8517623190 | Other | 0 | A |
| 8517623210 | Terminal equipment | 0 | A |
| 8517623220 | Repeater | 0 | A |
| 8517623290 | Other | 0 | A |
| 8517623310 | Optical repeater | 0 | A |
| 8517623320 | Optical terminal equipment | 0 | A |
| 8517623390 | Other | 0 | A |
| 8517623410 | Analog to digital, digital to analog converter | 0 | A |
| 8517623420 | Codec (coder and decoder ) | 0 | A |
| 8517623430 | Modem (including modem card) | 0 | A |
| 8517623490 | Other | 0 | A |
| 8517623510 | FDM (frequency division modulation) type | 0 | A |
| 8517623520 | TDM (time division modulation) type | 0 | A |
| 8517623590 | Other | 0 | A |
| 8517623900 | Other | 0 | A |
| 8517624010 | Key-phone | 0 | A |
| 8517624020 | Picture telegraphic apparatus | 0 | A |
| 8517624090 | Other | 0 | A |
| 8517625000 | Transmission apparatus for radio-telephony, radio-telegraphy | 0 | A |
| 8517626010 | Printing telegraphic apparatus | 0 | A |
| 8517626020 | Picture telegraphic apparatus | 0 | A |
| 8517626031 | Walkie-talkie sets | 0 | A |
| 8517626039 | Other | 0 | A |
| 8517626040 | Facsimile transmission equipments | 0 | A |
| 8517626050 | Switching apparatus for radio telecommunication | 0 | A |
| 8517626060 | Repeater for radio telecommunication | 0 | A |
| 8517626090 | Other | 0 | A |
| 8517627000 | Other units of automatic data processing machines | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8517629000 | Other | 0 | A |
| 8517691100 | HF (high frequency), MF (medium frequency) or LF(low frequency) receiving apparatus | 8 | A |
| 8517691211 | Portable receivers for calling alerting or paging | 0 | A |
| 8517691219 | Other | 8 | A |
| 8517691290 | Other | 8 | A |
| 8517691900 | Other | 8 | A |
| 8517692000 | Videophones | 0 | A |
| 8517699000 | Other | 0 | A |
| 8517701010 | Of line telephone sets | 0 | A |
| 8517701021 | Key pads | 0 | A |
| 8517701022 | Cases | 0 | A |
| 8517701029 | Other | 0 | A |
| 8517701090 | Other | 0 | A |
| 8517702000 | Of subheading 8517.61 | 0 | A |
| 8517703010 | Of teleprinters | 0 | A |
| 8517703021 | Of public exchange | 0 | A |
| 8517703022 | Of private exchange | 0 | A |
| 8517703029 | Other | 0 | A |
| 8517703031 | Of co-axial cable carrier equipment | 0 | A |
| 8517703032 | Of optical fibre transmission system | 0 | A |
| 8517703039 | Other | 0 | A |
| 8517703041 | Of picture telegraphic apparatus | 0 | A |
| 8517703049 | Other | 0 | A |
| 8517703050 | Of transmission apparatus for radio-telephony, radio-telegraphy | 0 | A |
| 8517703060 | Transmission apparatus incorporating reception apparatus for radio-telephony, radio-telegraphy other than subheading 8517.70.10 | 0 | A |
| 8517703070 | Other units of automatic data processing machines | 0 | A |
| 8517703090 | Other | 0 | A |
| 8517704011 | Of portable receiver for calling, alerting or paging | 0 | A |
| 8517704019 | Other | 8 | A |
| 8517704020 | Of videophones | 0 | A |
| 8517704090 | Other | 8 | A |
| 8518101000 | Microphones having a frequency range of 300 Hz to 3.4KHz with a | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | diameter of not exceeding 10mm and a height not exceeding 3 mm, for telecommunication use | | |
| 8518109000 | Other | 8 | A |
| 8518210000 | Single loudspeakers, mounted in their enclosures | 8 | A |
| 8518220000 | Multiple loudspeakers, mounted in the same enclosure | 8 | A |
| 8518291000 | For telecommunication use, (without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50 mm) | 0 | A |
| 8518299000 | Other | 8 | A |
| 8518304000 | Line telephone handsets | 0 | A |
| 8518309000 | Other | 8 | A |
| 8518400000 | Audio-frequency electric amplifiers | 8 | A |
| 8518500000 | Electric sound amplifier sets | 8 | A |
| 8518901000 | PCA(printed circuit assemblies) of subheadings 8518.10.1000, 8518.29.1000 | 0 | A |
| 8518909000 | Other | 8 | A |
| 8519201000 | Coin- or disc-operated record-players, not incorporating a sound recording device | 8 | A |
| 8519209000 | Other, not incorporating a sound recording device | 8 | A |
| 8519301000 | With automatic record changing mechanism | 8 | A |
| 8519309000 | Other | 8 | A |
| 8519500000 | Telephone answering machines | 0 | A |
| 8519811000 | Transcribing machines, not incorporating a sound recording device | 8 | A |
| 8519812100 | Cassette-players, as defined in Subheading Note 1 to Chapter 85 | 8 | A |
| 8519812210 | For vehicles | 8 | A |
| 8519812220 | Of portable type, other than as defined in Subheading Notes 1 to Chapter 85 | 8 | A |
| 8519812290 | Other | 8 | A |
| 8519812310 | For vehicles | 8 | A |
| 8519812320 | Of portable type | 8 | A |
| 8519812390 | Other | 8 | A |
| 8519812900 | Other | 8 | A |
| 8519813000 | Dictating machines not capable of operating without an external source of power | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8519814111 | For vehicles | 8 | A |
| 8519814112 | Of portable type | 8 | A |
| 8519814119 | Other | 8 | A |
| 8519814190 | Other | 8 | A |
| 8519814210 | For vehicles | 8 | A |
| 8519814220 | Of portable type | 8 | A |
| 8519814290 | Other | 8 | A |
| 8519814310 | Of reel type | 8 | A |
| 8519814390 | Other | 8 | A |
| 8519815010 | Of reel type | 8 | A |
| 8519815020 | Of disc type | 8 | A |
| 8519815030 | Cassette-type | 8 | A |
| 8519815090 | Other | 8 | A |
| 8519819000 | Other sound recording apparatus, whether or not incorporating a sound reproducing device | 8 | A |
| 8519891010 | Without loudspeaker | 8 | A |
| 8519891090 | Other | 8 | A |
| 8519892000 | Transcribing machines, not incorporating a sound recording device | 8 | A |
| 8519893000 | Decks, whether or not incorporating a sound reproducing device | 8 | A |
| 8519899010 | Other sound reproducing apparatus, not incorporating a sound recording device | 8 | A |
| 8519899020 | Other sound recording apparatus, whether or not incorporating a sound reproducing device | 8 | A |
| 8521101000 | Of a width exceeding 12.7 ㎜ | 8 | A |
| 8521102000 | Of a width not exceeding 12.7 ㎜ | 8 | A |
| 8521901000 | Of disc type | 8 | A |
| 8521909000 | Other | 8 | A |
| 8522100000 | Pick-up cartridges | 8 | A |
| 8522901010 | For audio recording | 8 | A |
| 8522901020 | For video recording | 8 | A |
| 8522901090 | Other | 8 | A |
| 8522902000 | Laser pick-up | 8 | A |
| 8522909010 | Flat panel displays(including LCD, EL(electro luminescence), plasma and other technologies)for telephone answering machines | 0 | A |
| 8522909020 | PCA(printed circuit assemblies) of telephone answering machines, | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | which consist of one or more printed circuits of heading 85.34 | | |
| 8522909090 | Other | 8 | A |
| 8523210000 | Cards incorporating a magnetic stripe, whether or not recording | 8 | A |
| 8523291110 | Of a width not exceeding 4 ㎜ | 0 | A |
| 8523291120 | Of a width exceeding 4 ㎜ but not exceeding 6.5 ㎜ | 0 | A |
| 8523291130 | Of a width exceeding 6.5 ㎜ | 0 | A |
| 8523291210 | Floppy discs | 0 | A |
| 8523291290 | Other | 0 | A |
| 8523291900 | Other | 0 | A |
| 8523292111 | Containing computer software | 0 | A |
| 8523292119 | Other | 0 | A |
| 8523292121 | Containing computer software | 0 | A |
| 8523292129 | Other | 0 | A |
| 8523292131 | Containing computer software | 0 | A |
| 8523292139 | Other | 0 | A |
| 8523292211 | Those recorded video | 8 | A |
| 8523292219 | Other | 8 | A |
| 8523292221 | Those recorded video | 8 | A |
| 8523292229 | Other | 8 | A |
| 8523292231 | Those recorded video | 20won/min(at standard speed) | A |
| 8523292239 | Other | 8 | A |
| 8523292911 | Containing computer software | 0 | A |
| 8523292919 | Other | 0 | A |
| 8523292991 | Those recorded video | 8 | A |
| 8523292992 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523292999 | Other | 8 | A |
| 8523410000 | Unrecorded | 0 | A |
| 8523491011 | Containing computer software | 0 | A |
| 8523491019 | Other | 0 | A |
| 8523491020 | For reproducing sound only | 8 | A |
| 8523491031 | For reproducing representations of instructions, data, sound, and | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | | |
| 8523491039 | Other | 8 | A |
| 8523499011 | Containing computer software | 0 | A |
| 8523499019 | Other | 0 | A |
| 8523499091 | Those recorded video | 8 | A |
| 8523499092 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523499099 | Other | 8 | A |
| 8523511000 | Unrecorded media | 0 | A |
| 8523512110 | Containing computer software | 0 | A |
| 8523512190 | Other | 0 | A |
| 8523512910 | Those recorded video | 8 | A |
| 8523512920 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523512990 | Other | 8 | A |
| 8523521000 | Cards incorporating an electronic integrated circuit and parts thereof | 0 | A |
| 8523529000 | Other and parts thereof | 8 | A |
| 8523591000 | Unrecorded media | 0 | A |
| 8523592110 | Containing computer software | 0 | A |
| 8523592190 | Other | 0 | A |
| 8523592910 | Those recorded video | 8 | A |
| 8523592920 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523592990 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8523593000 | Proximity cards and tags | 0 | A |
| 8523801000 | Unrecorded media | 0 | A |
| 8523802100 | Gramophone records | 8 | A |
| 8523802210 | Containing computer software | 0 | A |
| 8523802290 | Other | 0 | A |
| 8523802910 | Those recorded video | 8 | A |
| 8523802920 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 0 | A |
| 8523802990 | Other | 8 | A |
| 8525501000 | Radio-broadcasting apparatus | 8 | A |
| 8525502000 | Television transmission apparatus | 8 | A |
| 8525509000 | Other | 8 | A |
| 8525601000 | Radio-broadcasting apparatus | 0 | A |
| 8525602000 | Television transmission apparatus | 0 | A |
| 8525609000 | Other | 0 | A |
| 8525801010 | For video tape recorder | 8 | A |
| 8525801020 | For monitor television | 8 | A |
| 8525801090 | Other | 8 | A |
| 8525802010 | Still image video cameras | 0 | A |
| 8525802090 | Other | 0 | A |
| 8525803000 | Video camera recorders | 0 | A |
| 8526101000 | For aircrafts | 8 | A |
| 8526109000 | Other | 8 | A |
| 8526911010 | For aircrafts | 8 | A |
| 8526911090 | Other | 8 | A |
| 8526912010 | For aircrafts | 8 | A |
| 8526912090 | Other | 8 | A |
| 8526913010 | For aircrafts | 8 | A |
| 8526913020 | For vehicles | 8 | A |
| 8526913090 | Other | 8 | A |
| 8526914000 | Loran receivers | 8 | A |
| 8526919010 | For aircrafts | 8 | A |
| 8526919020 | For vehicles | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8526919090 | Other | 8 | A |
| 8526920000 | Radio remote control apparatus | 8 | A |
| 8527120000 | Pocket-size radio cassette-players | 8 | A |
| 8527131000 | Of cassette-type | 8 | A |
| 8527132000 | Of disc type | 8 | A |
| 8527133000 | Combined with Cassette-type and disc type | 8 | A |
| 8527139000 | Other | 8 | A |
| 8527190000 | Other | 8 | A |
| 8527211000 | Of cassette-type | 8 | A |
| 8527212000 | Of disc type | 8 | A |
| 8527213000 | Combined with Cassette-type and disc type | 8 | A |
| 8527219000 | Other | 8 | A |
| 8527290000 | Other | 8 | A |
| 8527911010 | Of cassette-type | 8 | A |
| 8527911020 | Of disc type | 8 | A |
| 8527911030 | Combined with Cassette-type and disc type | 8 | A |
| 8527911090 | Other | 8 | A |
| 8527919000 | Other | 8 | A |
| 8527920000 | Not combined with sound recording or reproducing apparatus but combined with a clock | 8 | A |
| 8527990000 | Other | 8 | A |
| 8528410000 | Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0 | A |
| 8528491010 | Television monitors specially manufactured for medical purpose | 8 | A |
| 8528491090 | Other | 8 | A |
| 8528492010 | Television monitors specially manufactured for medical purpose | 8 | A |
| 8528492090 | Other | 8 | A |
| 8528511000 | LCD(liquid crystal display) monitor | 0 | A |
| 8528519000 | Other | 0 | A |
| 8528591010 | Television monitors specially manufactured for medical purpose | 8 | A |
| 8528591090 | Other | 8 | A |
| 8528592010 | Television monitors specially manufactured for medical purpose | 8 | A |
| 8528592090 | Other | 8 | A |
| 8528610000 | Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8528690000 | Other | 8 | A |
| 8528711010 | Colour | 8 | A |
| 8528711020 | Black and white or other monochrome | 8 | A |
| 8528712020 | With a bilateral-communication function | 8 | A |
| 8528712090 | Other | 8 | A |
| 8528719010 | Colour | 8 | A |
| 8528719020 | Black and white or other monochrome | 8 | A |
| 8528721010 | Of analog | 8 | A |
| 8528721020 | Of digital | 8 | A |
| 8528722010 | Of analog | 8 | A |
| 8528722020 | Of digital | 8 | A |
| 8528723010 | Of analog | 8 | A |
| 8528723020 | Of digital | 8 | A |
| 8528724010 | Of analog | 8 | A |
| 8528724020 | Of digital | 8 | A |
| 8528725010 | Of analog | 8 | A |
| 8528725020 | Of digital | 8 | A |
| 8528729000 | Other | 8 | A |
| 8528731000 | Of the length of fluorescent screen of braun tube under 37 cm in diagonal line | 8 | A |
| 8528732000 | Of the length of fluorescent screen of braun tube not less than 37 cm but under 45.72 cm in diagonal line | 8 | A |
| 8528733000 | Of the length of fluorescent screen of braun tube not less than 45.72 cm in diagonal line | 8 | A |
| 8528739000 | Other | 8 | A |
| 8529101000 | For radar apparatus | 8 | A |
| 8529109100 | For radio navigational aid or radio remote control apparatus | 8 | A |
| 8529109210 | For receiving from satellites | 8 | A |
| 8529109290 | Other | 8 | A |
| 8529109300 | Of a kind used with apparatus for radiotelephony and radiotelegraphy | 0 | A |
| 8529109900 | Other | 8 | A |
| 8529901000 | Of radar apparatus | 8 | A |
| 8529909100 | Of radio navigational aid or radio remote control apparatus | 8 | A |
| 8529909200 | Of transmission apparatus for radio-broadcasting or television | 8 | A |
| 8529909400 | Of radio-broadcast receivers | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8529909500 | Of television cameras | 8 | B |
| 8529909610 | Tuner for colour | 8 | A |
| 8529909620 | Tuner for black and white or monochrome | 8 | A |
| 8529909630 | Screen for video projector | 8 | A |
| 8529909641 | For plasma display panel type | 8 | B |
| 8529909642 | For liquid cristal display (LCD) type | 8 | A |
| 8529909643 | For organic light emitting display (OLED) type | 8 | A |
| 8529909649 | Other | 8 | A |
| 8529909650 | Other parts for black and white or monochrome | 8 | A |
| 8529909910 | Of transmission apparatus incorporating reception apparatus or digital cameras (including digital still image video cameras) | 0 | A |
| 8529909920 | Of subheading 8528.51, 8528.41.0000 or 8528.61.0000 | 0 | A |
| 8529909990 | Other | 8 | A |
| 8530101010 | For ground equipment | 8 | A |
| 8530101090 | Other | 8 | A |
| 8530109000 | Other | 8 | A |
| 8530800000 | Other equipment | 8 | A |
| 8530900000 | Parts | 8 | A |
| 8531101000 | Burglar alarms | 8 | A |
| 8531102000 | Fire alarms | 8 | A |
| 8531103000 | Gas alarms | 8 | A |
| 8531104000 | Electric bells | 8 | A |
| 8531105000 | Sirens | 8 | A |
| 8531109000 | Other sound or signalling apparatus | 8 | A |
| 8531201010 | Of mobile telephones for cellular networks | 0 | A |
| 8531201090 | Other | 0 | A |
| 8531202000 | Indicator panels incorporating light emitting diodes (LED) | 0 | A |
| 8531801010 | Of mobile telephones for cellular networks | 8 | A |
| 8531801090 | Other | 8 | A |
| 8531809000 | Other | 8 | A |
| 8531901000 | Of subheading 8531.10 | 8 | A |
| 8531902000 | Of subheading 8531.20 | 0 | A |
| 8531909000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8532100000 | Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) | 0 | A |
| 8532210000 | Tantalum | 0 | A |
| 8532220000 | Aluminium electrolytic | 0 | A |
| 8532230000 | Ceramic dielectric, single layer | 0 | A |
| 8532240000 | Ceramic dielectric, multilayer | 0 | A |
| 8532250000 | Dielectric of paper or plastics | 0 | A |
| 8532290000 | Other | 0 | A |
| 8532301000 | Variable polyethylene capacitors | 0 | A |
| 8532309000 | Other | 0 | A |
| 8532901000 | Of fixed capacitors | 0 | A |
| 8532902000 | Of variable capacitors | 0 | A |
| 8532909000 | Other | 0 | A |
| 8533100000 | Fixed carbon resistors, composition or film types | 0 | A |
| 8533211000 | Of chip-type | 0 | A |
| 8533219000 | Other | 0 | A |
| 8533291000 | Of chip-type | 0 | A |
| 8533299000 | Other | 0 | A |
| 8533310000 | For a power handling capacity not exceeding 20 W | 0 | A |
| 8533390000 | Other | 0 | A |
| 8533401000 | Variable carbon resistors | 0 | A |
| 8533402000 | Thermistor | 0 | A |
| 8533403000 | Varistor | 0 | A |
| 8533409000 | Other | 0 | A |
| 8533901000 | Of variable resistors | 0 | A |
| 8533909000 | Other | 0 | A |
| 8534001000 | Obtained by forming with passive elements (inductances, resistors and capacitors) | 0 | A |
| 8534002000 | Of tape type or obtained by forming with circuits which function as lead frames | 0 | A |
| 8534009000 | Other | 0 | A |
| 8535100000 | Fuses | 8 | A |
| 8535211000 | Rated at less than 7.25 kV | 8 | A |
| 8535212000 | Rated at 7.25 kV and more but less than 72.5 kV | 8 | A |
| 8535291000 | Rated at less than 200 kV | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8535292000 | Rated at 200 kV and more | 8 | A |
| 8535301000 | Rated at less than 7.25 kV | 8 | A |
| 8535302000 | Rated at 7.25 kV and more but less than 72.5 kV | 8 | A |
| 8535303000 | Rated at 72.5 kV and more but less than 200 kV | 8 | A |
| 8535304000 | Rated at 200 kV and more | 8 | A |
| 8535400000 | Lightning arresters, voltage limiters and surge suppressors | 8 | A |
| 8535901000 | Connector | 8 | A |
| 8535902000 | Electrical terminal | 8 | A |
| 8535909000 | Other | 8 | A |
| 8536101000 | Of tube-type | 8 | A |
| 8536109000 | Other | 8 | A |
| 8536200000 | Automatic circuit breakers | 8 | A |
| 8536300000 | Other apparatus for protecting electrical circuits | 8 | A |
| 8536410000 | For a voltage not exceeding 60 V | 8 | A |
| 8536490000 | Other | 8 | A |
| 8536501000 | Rotary type | 8 | A |
| 8536502000 | Push-button type | 8 | A |
| 8536503000 | Micro-type | 8 | A |
| 8536504000 | Of magnet switches (including magnetic contactors) | 8 | A |
| 8536509010 | Electromechanical snap-action switches for a current not exceeding 11 A | 0 | A |
| 8536509020 | Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches) | 0 | A |
| 8536509030 | Of temperature protected, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 V | 0 | A |
| 8536509090 | Other | 8 | A |
| 8536610000 | Lamp-holders | 8 | A |
| 8536691000 | For co-axial cables and printed circuits | 0 | A |
| 8536699000 | Other | 8 | B |
| 8536701000 | Of plastics | 6.5 | B |
| 8536702000 | Of ceramic wares for laboratory, chemical or other technical uses | 8 | A |
| 8536703010 | Cast, moulded, stamped or forged, but not further worked | 0 | A |
| 8536703090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8536901000 | Junction boxes | 0 | A |
| 8536909010 | Connection and contact elements for wires or cables | 0 | A |
| 8536909090 | Other | 8 | A |
| 8537101000 | Switch boards | 8 | A |
| 8537102000 | Control panels | 8 | A |
| 8537109000 | Other | 8 | A |
| 8537201000 | Switch boards | 8 | A |
| 8537202000 | Control panels | 8 | A |
| 8537209000 | Other | 8 | A |
| 8538100000 | Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus | 8 | A |
| 8538901000 | Of switches | 8 | A |
| 8538902000 | Of automatic circuit breakers | 8 | A |
| 8538903000 | Of relays | 8 | A |
| 8538904000 | Of control panels | 8 | A |
| 8538909000 | Other | 8 | B |
| 8539100000 | Sealed beam lamp units | 8 | A |
| 8539210000 | Tungsten halogen | 8 | A |
| 8539221000 | Incandescent lamps | 8 | A |
| 8539222000 | Decoration lamps | 8 | A |
| 8539223000 | Beam lamps | 8 | A |
| 8539224000 | Attracting fish lamps | 8 | A |
| 8539229000 | Other | 8 | A |
| 8539290000 | Other | 8 | A |
| 8539310000 | Fluorescent, hot cathode | 8 | A |
| 8539321000 | Mercury lamps | 8 | A |
| 8539322000 | Sodium vapour lamps | 8 | A |
| 8539323000 | Metal halide lamps | 8 | A |
| 8539391000 | Cold cathode fluorescent lamp(CCFL) | 8 | A |
| 8539399000 | Other | 8 | A |
| 8539410000 | Arc lamps | 8 | A |
| 8539491010 | Of machines and mechanical appliances for making semiconductor devices | 3 | A |
| 8539491090 | Other | 8 | A |
| 8539492000 | Infra-red lamps | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8539901000 | Of filament lamps | 8 | A |
| 8539902000 | Of discharge lamps | 8 | A |
| 8539909000 | Other | 8 | A |
| 8540110000 | Colour | 8 | A |
| 8540120000 | Monochrome | 8 | A |
| 8540201000 | Television camera tubes | 8 | A |
| 8540209000 | Other | 8 | A |
| 8540401000 | Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 ㎜ | 8 | A |
| 8540402000 | Data/graphic display tubes, monochrome | 8 | A |
| 8540601000 | Colour | 8 | A |
| 8540609000 | Other | 8 | A |
| 8540710000 | Magnetrons | 8 | A |
| 8540791000 | Klystrons | 8 | A |
| 8540799000 | Other | 8 | A |
| 8540810000 | Receiver or amplifier valves and tubes | 8 | A |
| 8540891000 | Thermionic valves and tubes for transmitters | 8 | A |
| 8540892000 | Discharge tubes | 8 | A |
| 8540893000 | Digitron | 8 | A |
| 8540899000 | Other | 8 | A |
| 8540911000 | Deflection coils | 8 | A |
| 8540912000 | Electron guns | 8 | A |
| 8540913000 | Shadow mask | 8 | A |
| 8540919000 | Other | 8 | A |
| 8540990000 | Other | 8 | A |
| 8541101000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541109000 | Other | 0 | A |
| 8541211000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541219000 | Other | 0 | A |
| 8541291000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541299000 | Other | 0 | A |
| 8541301000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541302000 | Thyristors | 0 | A |
| 8541303000 | Diacs | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8541304000 | Triacs | 0 | A |
| 8541401000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541402010 | Laser devices | 0 | A |
| 8541402090 | Other | 0 | A |
| 8541409010 | Photovoltaic cells | 0 | A |
| 8541409020 | Photovoltaic cells (photovoltaic cells, including solar cells, photodiodes, photocouples and photorelays | 0 | A |
| 8541409030 | Charge coupled devices (CCD) | 0 | A |
| 8541409090 | Other | 0 | A |
| 8541501000 | Chips, dice and wafers not yet cut into chips | 0 | A |
| 8541502000 | Rectifier devices | 0 | A |
| 8541509000 | Other | 0 | A |
| 8541601000 | Crystal vibrator | 0 | A |
| 8541609000 | Other | 0 | A |
| 8541902000 | Of diodes | 0 | A |
| 8541903000 | Of transistors | 0 | A |
| 8541909000 | Other | 0 | A |
| 8542311000 | Monolithic integrated circuits | 0 | A |
| 8542312000 | Hybrid integrated circuits | 0 | A |
| 8542313000 | Multichip integrated circuits | 0 | A |
| 8542321010 | DRAM (Dynamic random access memory) | 0 | A |
| 8542321020 | SRAM (Static random access memory) | 0 | A |
| 8542321030 | Flash memory | 0 | A |
| 8542321090 | Other | 0 | A |
| 8542322000 | Hybrid integrated circuits | 0 | A |
| 8542323000 | Multichip integrated circuits | 0 | A |
| 8542331000 | Monolithic integrated circuits | 0 | A |
| 8542332000 | Hybrid integrated circuits | 0 | A |
| 8542333000 | Multichip integrated circuits | 0 | A |
| 8542391000 | Monolithic integrated circuits | 0 | A |
| 8542392000 | Hybrid integrated circuits | 0 | A |
| 8542393000 | Multichip integrated circuits | 0 | A |
| 8542901000 | Of monolithic integrated circuits | 0 | A |
| 8542902000 | Of hybrid integrated circuits | 0 | A |
| 8542903000 | Of multichip integrated circuits | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8543100000 | Particle accelerators | 8 | A |
| 8543200000 | Signal generators | 8 | A |
| 8543300000 | Machines and apparatus for electroplating, electrolysis or electrophoresis | 8 | A |
| 8543701000 | Electric fence energisers | 8 | A |
| 8543702010 | Medicated water electrolysis apparatus | 8 | A |
| 8543702020 | Electrical beauty appliances | 8 | A |
| 8543702030 | Audio mixers | 8 | A |
| 8543702040 | Equalizers | 8 | A |
| 8543702050 | Ozon generator | 8 | A |
| 8543702090 | Other | 8 | A |
| 8543703000 | Electrical machines with translation or dictionary functions | 0 | A |
| 8543704010 | Of containing solutions with nicotine | 8 | A |
| 8543704090 | Other | 8 | A |
| 8543709010 | High frequency amplifiers | 8 | A |
| 8543709020 | Detectors, including optical sensor | 8 | A |
| 8543709030 | Electrical nerve stimulation (T.E.N.S) | 0 | A |
| 8543709090 | Other | 8 | B |
| 8543901000 | Electronic microassemblies | 0 | A |
| 8543909011 | Organic light emitting diodes(OLED) | 0 | A |
| 8543909019 | Other | 0 | A |
| 8543909020 | PCA(printed circuit assemblies) for electrical machines with translation or dictionary functions, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 8543909090 | Other | 8 | A |
| 8544111000 | Insulating lacquer or enamel insulated | 8 | A |
| 8544119000 | Other | 8 | A |
| 8544190000 | Other | 8 | A |
| 8544200000 | Co-axial cable and other co-axial electric conductors | 8 | B |
| 8544300000 | Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships | 8 | B |
| 8544421010 | Of a kind used for telecommunications | 0 | A |
| 8544421090 | Other | 8 | B |
| 8544422010 | Of a kind used for telecommunications | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8544422090 | Other | 8 | B |
| 8544429010 | Of a kind used for telecommunications | 0 | A |
| 8544429090 | Other | 8 | B |
| 8544491011 | For a voltage not exceeding 80 V | 0 | A |
| 8544491012 | For a voltage exceeding 80V but not exceeding 1,000 V | 8 | B |
| 8544491090 | Other | 8 | B |
| 8544492011 | For a voltage not exceeding 80 V | 0 | A |
| 8544492012 | For a voltage exceeding 80 V but not exceeding 1,000 V | 8 | B |
| 8544492090 | Other | 8 | B |
| 8544499011 | For a voltage not exceeding 80 V | 0 | A |
| 8544499012 | For a voltage exceeding 80 V but not exceeding 1,000 V | 8 | B |
| 8544499090 | Other | 8 | B |
| 8544601010 | Plastic insulated wire | 8 | A |
| 8544601090 | Other | 8 | A |
| 8544602010 | Plastic insulated wire | 8 | A |
| 8544602090 | Other | 8 | A |
| 8544603010 | Plastic insulated wire | 8 | A |
| 8544603090 | Other | 8 | A |
| 8544700000 | Optical fibre cables | 0 | A |
| 8545110000 | Of a kind used for furnaces | 5 | A |
| 8545190000 | Other | 5 | A |
| 8545200000 | Brushes | 8 | A |
| 8545901000 | Carbon rod | 8 | A |
| 8545909000 | Other | 8 | A |
| 8546101000 | Rated at not more than 1,000 V | 8 | A |
| 8546102000 | Rated at more than 1,000 V | 8 | A |
| 8546201000 | Rated at not more than 1,000 V | 8 | A |
| 8546202000 | Rated at more than 1,000 V but not more than 10 kV | 8 | A |
| 8546203000 | Rated at more than 10 kV but not more than 100 kV | 8 | A |
| 8546204000 | Rated at more than 100 kV but not more than 300 kV | 8 | A |
| 8546205000 | Rated at more than 300 kV | 8 | A |
| 8546901000 | Artificial plastic insulators | 8 | A |
| 8546909000 | Other | 8 | A |
| 8547100000 | Insulating fittings of ceramics | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8547200000 | Insulating fittings of plastics | 8 | A |
| 8547900000 | Other | 8 | A |
| 8548101000 | Of subheading 3824.90 | 6.5 | A |
| 8548102000 | Of subheading 7204.21, 7204.29, 7204.30 or 7204.49 | 0 | A |
| 8548103000 | Of subheading 7404.00 | 0 | A |
| 8548104010 | Of subheading 7503.00 | 0 | A |
| 8548104020 | Of subheading 7902.00 | 0 | A |
| 8548105000 | Of subheading 7802.00 | 0 | A |
| 8548106010 | Of subheading 8107.30 | 3 | A |
| 8548106020 | Of subheading 8111.00 | 3 | A |
| 8548107000 | Of subheading 8506.10, 8506.30, 8506.40, 8506.50, 8506.60 or 8506.80 | 8 | A |
| 8548109000 | Other | 8 | A |
| 8548901000 | Electronic microassemblies | 0 | A |
| 8548909000 | Other | 8 | A |
| 8601100000 | Powered from an external source of electricity | 5 | A |
| 8601200000 | Powered by electric accumulators | 5 | A |
| 8602100000 | Diesel-electric locomotives | 0 | A |
| 8602900000 | Other | 0 | A |
| 8603101000 | Coaches | 5 | A |
| 8603102000 | Vans and trucks | 5 | A |
| 8603901000 | Coaches | 5 | A |
| 8603902000 | Vans and trucks | 5 | A |
| 8604001000 | Workshops | 5 | A |
| 8604002000 | Cranes | 5 | A |
| 8604003000 | Testing coaches | 5 | A |
| 8604004000 | Track inspection vehicles | 5 | A |
| 8604009000 | Other | 5 | A |
| 8605001010 | Sleeping cars | 5 | A |
| 8605001090 | Other | 5 | A |
| 8605002000 | Luggage vans | 5 | A |
| 8605003000 | Travelling post office coaches | 5 | A |
| 8605004000 | Hospital coaches | 5 | A |
| 8605009000 | Other | 5 | A |
| 8606100000 | Tank wagons and the like | 0 | A |
| 8606300000 | Self-discharging vans and wagons, other than those of subheading | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 8606.10. | | |
| 8606911000 | Insulated or refrigerated vans and wagons, other than those of subheading 8606.10 | 0 | A |
| 8606919000 | Other | 0 | A |
| 8606920000 | Open, with non-removable sides of a height exceeding 60 cm | 0 | A |
| 8606990000 | Other | 0 | A |
| 8607110000 | Driving bogies and bissel-bogies | 5 | A |
| 8607120000 | Other bogies and bissel-bogies | 5 | A |
| 8607191000 | Axles | 5 | A |
| 8607192000 | Wheels | 5 | A |
| 8607193000 | Pair of axle and wheel | 5 | A |
| 8607199000 | Other | 5 | A |
| 8607210000 | Air brakes and parts thereof | 5 | A |
| 8607290000 | Other | 5 | A |
| 8607301000 | Hooks | 5 | A |
| 8607302000 | Coupling device | 5 | A |
| 8607303000 | Buffers | 5 | A |
| 8607309000 | Other | 5 | A |
| 8607910000 | Of locomotives | 5 | A |
| 8607990000 | Other | 5 | A |
| 8608001000 | Railway or tramway track fixtures and fittings | 8 | A |
| 8608002000 | Mechanical signalling, safety or traffic control equipment | 8 | A |
| 8608009000 | Parts | 8 | A |
| 8609001000 | For the transport of fluids | 0 | A |
| 8609002000 | For the transport of compressed gas | 0 | A |
| 8609003000 | For the transport of ordinary goods and material | 0 | A |
| 8609004000 | For the transport of live animals | 0 | A |
| 8609005000 | Of freezer and refrigerator | 0 | A |
| 8609009000 | Other | 0 | A |
| 8701100000 | Pedestrian controlled tractors | 8 | A |
| 8701201000 | New | 8 | A |
| 8701202000 | Used | 8 | A |
| 8701300000 | Track-laying tractors | 0 | A |
| 8701901010 | New | 8 | A |
| 8701901020 | Used | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8701909110 | Of less than 50HP | 0 | A |
| 8701909190 | Other | 0 | A |
| 8701909900 | Other | 8 | A |
| 8702101010 | New | 10 | A |
| 8702101020 | Used | 10 | A |
| 8702102010 | New | 10 | A |
| 8702102020 | Used | 10 | A |
| 8702103010 | New | 10 | A |
| 8702103020 | Used | 10 | A |
| 8702901010 | New | 10 | A |
| 8702901020 | Used | 10 | A |
| 8702902010 | New | 10 | A |
| 8702902020 | Used | 10 | A |
| 8702903010 | New | 10 | A |
| 8702903020 | Used | 10 | A |
| 8703101000 | For travelling on snow | 8 | A |
| 8703102000 | Golf cars | 8 | A |
| 8703109000 | Other | 8 | A |
| 8703217000 | New | 8 | A |
| 8703218000 | Used | 8 | A |
| 8703227000 | New | 8 | A |
| 8703228000 | Used | 8 | A |
| 8703231010 | New | 8 | A |
| 8703231020 | Used | 8 | A |
| 8703239010 | New | 8 | A |
| 8703239020 | Used | 8 | A |
| 8703241010 | New | 8 | A |
| 8703241020 | Used | 8 | A |
| 8703249010 | New | 8 | A |
| 8703249020 | Used | 8 | A |
| 8703317000 | New | 8 | A |
| 8703318000 | Used | 8 | A |
| 8703321010 | New | 8 | A |
| 8703321020 | Used | 8 | A |
| 8703329010 | New | 8 | A |
| 8703329020 | Used | 8 | A |
| 8703337000 | New | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8703338000 | Used | 8 | A |
| 8703907000 | Electric vehicle | 8 | A |
| 8703909000 | Other | 8 | A |
| 8704100000 | Dumpers designed for off-highway use | 0 | A |
| 8704211010 | New | 10 | A |
| 8704211020 | Used | 10 | A |
| 8704219010 | Freezer and refrigerator vehicles | 10 | A |
| 8704219020 | Tank lorries | 10 | A |
| 8704219090 | Other | 10 | A |
| 8704221011 | New | 10 | A |
| 8704221012 | Used | 10 | A |
| 8704221091 | New | 10 | A |
| 8704221092 | Used | 10 | A |
| 8704229010 | Freezer and refrigerator vehicles | 10 | A |
| 8704229020 | Tank lorries | 10 | A |
| 8704229090 | Other | 10 | A |
| 8704231010 | New | 10 | A |
| 8704231020 | Used | 10 | A |
| 8704239010 | Freezer and refrigerator vehicles | 10 | A |
| 8704239020 | Tank lorries | 10 | A |
| 8704239090 | Other | 10 | A |
| 8704311010 | New | 10 | A |
| 8704311020 | Used | 10 | A |
| 8704319010 | Freezer and refrigerator vehicles | 10 | A |
| 8704319020 | Tank lorries | 10 | A |
| 8704319090 | Other | 10 | A |
| 8704321010 | New | 10 | A |
| 8704321020 | Used | 10 | A |
| 8704329010 | Freezer and refrigerator vehicles | 10 | A |
| 8704329020 | Tank lorries | 10 | A |
| 8704329090 | Other | 10 | A |
| 8704901010 | New | 10 | A |
| 8704901020 | Used | 10 | A |
| 8704909010 | Freezer and refrigerator vehicles | 10 | A |
| 8704909020 | Tank lorries | 10 | A |
| 8704909090 | Other | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8705101000 | Of telescopic boom type | 8 | A |
| 8705102000 | Of latticed boom type | 8 | A |
| 8705109000 | Other | 8 | A |
| 8705200000 | Mobile drilling derricks | 8 | A |
| 8705300000 | Fire fighting vehicles | 8 | A |
| 8705400000 | Concrete-mixer lorries | 8 | A |
| 8705901010 | Agricultural spraying lorries | 8 | A |
| 8705901090 | Other | 8 | A |
| 8705909010 | Breakdown lorries | 8 | A |
| 8705909020 | Road sweeper lorries | 8 | A |
| 8705909030 | Mobile workshops | 8 | A |
| 8705909040 | Mobile broadcast vans | 8 | A |
| 8705909050 | Mobile clinics | 8 | A |
| 8705909060 | Telegraphy, radiotelegraphy and radiotelephony transmitting and receiving vans and radar vehicles | 8 | A |
| 8705909070 | Snow-ploughs and snow-blowers | 8 | A |
| 8705909090 | Other | 8 | A |
| 8706001010 | Of those specified in subheading 8701.20 or 8701.90.10 | 8 | A |
| 8706001090 | Other | 8 | A |
| 8706002000 | For the motor vehicles falling within heading 87.02 | 8 | A |
| 8706003000 | For the motor vehicles falling within heading 87.03 | 8 | A |
| 8706004000 | For the motor vehicles falling within heading 87.04 | 8 | A |
| 8706005000 | For the motor vehicles falling within heading 87.05 | 8 | A |
| 8707100000 | For the vehicles of heading 87.03 | 8 | A |
| 8707901010 | Of those specified in subheading 8701.20 or 8701.90.10 | 8 | A |
| 8707901090 | Other | 8 | A |
| 8707902000 | For the motor vehicles falling within heading 87.02 | 8 | A |
| 8707903000 | For the motor vehicles falling within heading 87.04 | 8 | A |
| 8707904000 | For the motor vehicles falling within heading 87.05 | 8 | A |
| 8708100000 | Bumpers and parts thereof | 8 | A |
| 8708210000 | Safety seat belts | 8 | A |
| 8708290000 | Other | 8 | A |
| 8708301000 | Mounted brake linings | 8 | A |
| 8708302000 | Brake booster | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8708303000 | Electronic control brakes | 8 | A |
| 8708309000 | Other | 8 | A |
| 8708400000 | Gear boxes and parts thereof | 8 | A |
| 8708501000 | Drive-axles with differential, whether or not provided with other transmission components and parts thereof | 8 | A |
| 8708502000 | Non-driving axles and parts thereof | 8 | A |
| 8708700000 | Road wheels and parts and accessories thereof | 8 | A |
| 8708800000 | Suspension systems and parts thereof (including shock-absorbers) | 8 | A |
| 8708910000 | Radiators and parts thereof | 8 | A |
| 8708920000 | Silencers (mufflers) and exhaust pipes; parts thereof | 8 | A |
| 8708930000 | Clutches and parts thereof | 8 | A |
| 8708940000 | Steering wheels, steering columns and steering boxes; parts thereof | 8 | A |
| 8708951000 | Air bags | 8 | A |
| 8708959000 | Other | 8 | A |
| 8708991010 | For the motor vehicles falling within heading 87.01 | 8 | A |
| 8708991020 | For the motor vehicles falling within heading 87.02 | 8 | A |
| 8708991030 | For the motor vehicles falling within heading 87.03 | 8 | A |
| 8708991040 | For the motor vehicles falling within heading 87.04 | 8 | A |
| 8708991050 | For the motor vehicles falling within heading 87.05 | 8 | A |
| 8708999000 | Other | 8 | B |
| 8709110000 | Electrical | 8 | A |
| 8709190000 | Other | 8 | A |
| 8709900000 | Parts | 8 | A |
| 8710001000 | Tanks | 0 | A |
| 8710002000 | Other armoured fighting vehicles, motorised | 0 | A |
| 8710009000 | Parts | 0 | A |
| 8711101000 | Motor cycles | 8 | A |
| 8711102000 | Mopeds | 8 | A |
| 8711103000 | Side-cars | 8 | A |
| 8711109000 | Other | 8 | A |
| 8711201000 | Motor cycles | 8 | A |
| 8711202000 | Side-cars | 8 | A |
| 8711209000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8711301000 | Motor cycles | 8 | A |
| 8711302000 | Side-cars | 8 | A |
| 8711309000 | Other | 8 | A |
| 8711401000 | Motor cycles | 8 | A |
| 8711402000 | Side-cars | 8 | A |
| 8711409000 | Other | 8 | A |
| 8711501000 | Motor cycles | 8 | A |
| 8711502000 | Side-cars | 8 | A |
| 8711509000 | Other | 8 | A |
| 8711901000 | Motor cycles | 8 | A |
| 8711902000 | Side-cars | 8 | A |
| 8711909000 | Other | 8 | A |
| 8712001000 | Racing bicycles | 8 | A |
| 8712009010 | For transportation of goods | 8 | A |
| 8712009020 | Tricycles | 8 | A |
| 8712009090 | Other | 8 | A |
| 8713100000 | Not mechanically propelled | 0 | A |
| 8713900000 | Other | 0 | A |
| 8714101000 | Saddles | 8 | A |
| 8714109000 | Other | 8 | A |
| 8714200000 | Of carriages for disabled persons | 0 | A |
| 8714911000 | Frames | 8 | A |
| 8714912000 | Forks | 8 | A |
| 8714919000 | Parts thereof | 8 | A |
| 8714921000 | Wheel Rims | 8 | A |
| 8714922000 | Spokes | 8 | A |
| 8714931000 | Hubs, other than coaster braking hubs and hub brakes | 8 | A |
| 8714932000 | Free-wheel sprocket-wheels | 8 | A |
| 8714941000 | Coaster braking hubs and hub brakes | 8 | A |
| 8714942000 | Other brakes | 8 | A |
| 8714949000 | Parts thereof | 8 | A |
| 8714950000 | Saddles | 8 | A |
| 8714961000 | Pedals | 8 | A |
| 8714962000 | Crankgear | 8 | A |
| 8714969000 | Parts thereof | 8 | A |
| 8714990000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8715000000 | Baby carriages and parts thereof. | 5 | A |
| 8716100000 | Trailers and semi-trailers of the caravan type, for housing or camping | 8 | A |
| 8716200000 | Self-loading or self-unloading trailers and semi-trailers for agricultural purposes | 8 | A |
| 8716310000 | Tanker trailers and tanker semi-trailers | 8 | A |
| 8716390000 | Other | 8 | A |
| 8716400000 | Other trailers and semi-trailers | 8 | A |
| 8716801000 | Hand-carts | 8 | A |
| 8716802000 | Carts drawn by ox or horse | 8 | A |
| 8716803000 | Sledges | 8 | A |
| 8716809000 | Other | 8 | A |
| 8716901000 | Of trailers and semi-trailers | 8 | A |
| 8716909000 | Other | 8 | A |
| 8801001010 | Gliders | 0 | A |
| 8801001020 | Hang gliders | 0 | A |
| 8801009010 | Balloons and dirigibles | 8 | A |
| 8801009090 | Other | 0 | A |
| 8802111000 | For military use | 0 | A |
| 8802119000 | Other | 0 | A |
| 8802121000 | For military use | 0 | A |
| 8802129000 | Other | 0 | A |
| 8802201000 | Of propeller type | 0 | A |
| 8802202000 | Of turbo-propeller type | 0 | A |
| 8802203000 | Of turbo-jet type | 0 | A |
| 8802209000 | Other | 0 | A |
| 8802301000 | Of propeller type | 0 | A |
| 8802302000 | Of turbo-propeller type | 0 | A |
| 8802303000 | Of turbo-jet type | 0 | A |
| 8802309000 | Other | 0 | A |
| 8802401000 | Of propeller type | 0 | A |
| 8802402000 | Of turbo-propeller type | 0 | A |
| 8802403000 | Of turbo-jet type | 0 | A |
| 8802409000 | Other | 0 | A |
| 8802601010 | Satellites | 0 | A |
| 8802601090 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8802602000 | Spacecraft launch vehicles | 0 | A |
| 8802603000 | Suborbital | 0 | A |
| 8803100000 | Propellers and rotors and parts thereof | 0 | A |
| 8803200000 | Under-carriages and parts thereof | 0 | A |
| 8803301000 | Of aeroplanes | 0 | A |
| 8803302000 | Of helicopters | 0 | A |
| 8803901000 | Of gliders and hang gliders | 0 | A |
| 8803902000 | Spacecraft (including satelliters) | 0 | A |
| 8803909000 | Other | 0 | A |
| 8804001000 | Parachutes (including dirigible parachutes and paragliders) | 0 | A |
| 8804002000 | Rotochutes | 0 | A |
| 8804009010 | Of parachutes (including dirigible parachutes and paragliders) | 0 | A |
| 8804009020 | Of rotochutes | 0 | A |
| 8805101010 | For military use and police use | 0 | A |
| 8805101090 | Other | 5 | A |
| 8805102010 | For military use and police use | 0 | A |
| 8805102090 | Other | 5 | A |
| 8805109010 | For military use and police use | 0 | A |
| 8805109090 | Other | 5 | A |
| 8805211010 | For military and police use | 0 | A |
| 8805211090 | Other | 5 | A |
| 8805212010 | For military and police use | 0 | A |
| 8805212090 | Other | 5 | A |
| 8805291010 | For military and police use | 0 | A |
| 8805291090 | Other | 5 | A |
| 8805292010 | For military and police use | 0 | A |
| 8805292090 | Other | 5 | A |
| 8901100000 | Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds | 0 | A |
| 8901200000 | Tankers | 0 | A |
| 8901300000 | Refrigerated vessels, other than those of subheading 8901.20 | 0 | A |
| 8901901000 | Vessels for the transport of goods | 0 | A |
| 8901902000 | Vessels for the transport of both persons and goods | 0 | A |
| 8902001010 | Steel ships | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8902001020 | FRP ships | 0 | A |
| 8902001030 | Wooden ships | 0 | A |
| 8902001090 | Other | 0 | A |
| 8902002010 | Factory ships and other vessels for processing, preserving fishery products | 0 | A |
| 8902002090 | Other | 0 | A |
| 8903100000 | Inflatable | 8 | A |
| 8903910000 | Sailboats, with or without auxiliary motor | 8 | A |
| 8903920000 | Motorboats, other than outboard motorboats | 8 | A |
| 8903991000 | Outboard motorboats | 8 | A |
| 8903999000 | Other | 8 | A |
| 8904001000 | Tugs | 5 | A |
| 8904002000 | Pusher craft | 5 | A |
| 8904009000 | Other | 5 | A |
| 8905100000 | Dredgers | 5 | A |
| 8905201000 | Drilling ships platforms | 5 | A |
| 8905202000 | Production platforms | 5 | A |
| 8905209000 | Other | 5 | A |
| 8905901000 | Light-vessels | 5 | A |
| 8905902000 | Fire-floats | 5 | A |
| 8905903000 | Floating cranes | 5 | A |
| 8905904000 | Generating vessels | 5 | A |
| 8905905000 | Salvage ships | 5 | A |
| 8905906000 | Work-shop vessels | 5 | A |
| 8905907000 | Drilling ships | 5 | A |
| 8905908000 | Floating docks | 5 | A |
| 8905909000 | Other | 5 | A |
| 8906100000 | War ships | 0 | A |
| 8906900000 | Other | 0 | A |
| 8907100000 | Inflatable rafts | 5 | A |
| 8907901000 | Rafts (other than subheading 8907.10) | 5 | A |
| 8907902000 | Tanks | 5 | A |
| 8907903000 | Coffer-dams | 5 | A |
| 8907904000 | Landing-stages | 5 | A |
| 8907905000 | Buoys | 5 | A |
| 8907906000 | Beacons | 5 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8907909000 | Other | 5 | A |
| 8908001000 | Ship, boats and other vessels for breaking up | 0 | A |
| 8908009000 | Other | 0 | A |
| 9001101000 | Optical fibres | 8 | A |
| 9001102000 | Optical fibre bundles | 8 | A |
| 9001103000 | Optical fibre cables | 8 | A |
| 9001200000 | Sheets and plates of polarising material | 8 | A |
| 9001300000 | Contact lenses | 8 | A |
| 9001401000 | For vision correction | 8 | A |
| 9001409000 | Other | 8 | A |
| 9001501000 | For vision correction | 8 | A |
| 9001509000 | Other | 8 | A |
| 9001901000 | Prisms | 8 | A |
| 9001902000 | Mirrors | 8 | A |
| 9001903000 | Other lenses | 8 | A |
| 9001909000 | Other | 8 | A |
| 9002111000 | For photographic cameras. | 8 | A |
| 9002119010 | For movie cameras and VTR(video tape recorder) cameras | 8 | A |
| 9002119020 | For projectors | 8 | A |
| 9002119090 | Other | 8 | A |
| 9002191000 | For microscopes | 8 | A |
| 9002192000 | For astronomical telescopes | 8 | A |
| 9002199000 | Other | 8 | A |
| 9002201000 | For photographic cameras | 8 | A |
| 9002209000 | Other | 8 | A |
| 9002901000 | For photographic cameras | 8 | A |
| 9002909010 | Of machines and mechanical appliances for making semiconductor devices | 3 | A |
| 9002909090 | Other | 8 | A |
| 9003110000 | Of plastics | 8 | A |
| 9003191000 | Made of or combined with precious metals | 8 | A |
| 9003199000 | Other | 8 | A |
| 9003900000 | Parts | 8 | A |
| 9004101000 | Made of or combined with precious metals | 8 | A |
| 9004109000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9004901010 | Made of, or combined with, precious metals | 8 | A |
| 9004901090 | Other | 8 | A |
| 9004902000 | 3D glasses(Active or passive) | 8 | A |
| 9004909010 | Made of, or combined with, precious metals | 8 | A |
| 9004909090 | Other | 8 | A |
| 9005100000 | Binoculars | 8 | A |
| 9005801000 | Monoculars | 8 | A |
| 9005802010 | Reflecting telescopes | 8 | A |
| 9005802020 | Astronomical refracting telescopes | 8 | A |
| 9005802030 | Transit instruments, equatorial or zenith telescopes and altazimuths | 8 | A |
| 9005802090 | Other | 8 | A |
| 9005809000 | Other | 8 | A |
| 9005900000 | Parts and accessories (including mountings) | 8 | A |
| 9006100000 | Cameras of a kind used for preparing printing plates or cylinders | 8 | A |
| 9006301000 | For subaqueous photography | 8 | A |
| 9006302000 | Air survey cameras | 8 | A |
| 9006303000 | For medical or surgical examination of internal organs | 8 | A |
| 9006304000 | Comparison cameras for forensic and criminological purposes | 8 | A |
| 9006401000 | Instant polaroid cameras | 8 | A |
| 9006402000 | Instant sticker cameras | 8 | A |
| 9006409000 | Other | 8 | A |
| 9006511000 | Photographic cameras for special use | 8 | A |
| 9006519000 | Other | 8 | A |
| 9006521000 | Photographic cameras for special use | 8 | A |
| 9006529010 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 8 | A |
| 9006529090 | Other | 8 | A |
| 9006531000 | Photographic cameras for special use | 8 | A |
| 9006539010 | Single use/disposable cameras | 8 | A |
| 9006539020 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 8 | A |
| 9006539090 | Other | 8 | A |
| 9006591000 | Photographic cameras for special use | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9006599010 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 8 | A |
| 9006599090 | Other | 8 | A |
| 9006610000 | Discharge lamp("electronic") flashlight apparatus | 8 | A |
| 9006691000 | Flashbulbs, flashcubes and the like | 8 | A |
| 9006699000 | Other | 8 | A |
| 9006910000 | For cameras | 8 | A |
| 9006990000 | Other | 8 | A |
| 9007100000 | Cameras | 8 | A |
| 9007201000 | For film of less than 16 ㎜ width | 8 | A |
| 9007209010 | For film of less than 20 ㎜ width | 8 | A |
| 9007209020 | For film of not less than 20 ㎜ width | 8 | A |
| 9007910000 | For cameras | 8 | B |
| 9007920000 | For projectors | 8 | A |
| 9008501000 | Microfilm, microfiche or other microform readers, whether or not capable of producing copies | 8 | A |
| 9008502000 | Other image projectors | 8 | A |
| 9008503000 | Photographic(other than cinematographic) enlargers and reducers | 8 | A |
| 9008900000 | Parts and accessories | 8 | A |
| 9010101000 | For photo-engraving | 8 | A |
| 9010102000 | For microfilm | 8 | A |
| 9010109010 | For the purpose of semiconductor manufacturing | 0 | A |
| 9010109090 | Other | 8 | A |
| 9010501000 | Developing apparatus for semiconductor manufacturing | 0 | A |
| 9010509000 | Other | 8 | A |
| 9010600000 | Projection screens | 8 | A |
| 9010901010 | Of the apparatus of subheading 9010.50.1000 | 0 | A |
| 9010901090 | Other | 0 | A |
| 9010909000 | Other | 8 | A |
| 9011101000 | Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles | 0 | A |
| 9011109000 | Other | 8 | A |
| 9011201010 | Fitted with equipment specifically designed for the handling and | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | transport of semiconductor wafers or reticles | | |
| 9011201090 | Other | 8 | A |
| 9011209000 | Other | 8 | A |
| 9011801000 | Polarising microscopes | 8 | A |
| 9011802000 | Metallurgical microscopes | 8 | A |
| 9011803000 | Phase contrast and interference microscopes | 8 | A |
| 9011804000 | Biological microscopes | 8 | A |
| 9011805000 | Comparison microscopes | 8 | A |
| 9011809000 | Other | 8 | A |
| 9011901000 | Of subheadings 9011.10.1000, 9011.20.1010 | 0 | A |
| 9011909000 | Other | 8 | A |
| 9012101010 | Electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles | 0 | A |
| 9012101090 | Other | 8 | A |
| 9012102000 | Diffraction apparatus | 8 | A |
| 9012901000 | Of subheading 9012.10.1010 | 0 | A |
| 9012909000 | Other | 8 | A |
| 9013100000 | Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI | 8 | A |
| 9013200000 | Lasers, other than laser diodes | 8 | A |
| 9013801110 | For opto-electronic watches | 8 | A |
| 9013801120 | For electronic calculators | 0 | A |
| 9013801130 | For televisions | 8 | A |
| 9013801140 | For monitor | 8 | A |
| 9013801190 | Other | 8 | A |
| 9013801910 | For opto-electronic watches | 8 | A |
| 9013801920 | For electronic calculators | 0 | A |
| 9013801930 | For televisions | 8 | A |
| 9013801990 | Other | 8 | A |
| 9013802000 | Magnifiers, loupes, thread counters | 8 | A |
| 9013803000 | Door viewers (door eyes) | 8 | A |
| 9013809000 | Other | 8 | A |
| 9013901000 | Of subheading 9013.80.1120, 9013.80.1920 | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9013909000 | Other | 8 | A |
| 9014101010 | For aircrafts | 8 | A |
| 9014101090 | Other | 8 | A |
| 9014102010 | For aircrafts | 8 | A |
| 9014102090 | Other | 8 | A |
| 9014109000 | Other | 8 | A |
| 9014200000 | Instruments and appliances for aeronautical or space navigation (other than compasses) | 8 | A |
| 9014800000 | Other instruments and appliances | 8 | A |
| 9014901000 | For aircrafts | 8 | A |
| 9014909000 | Other | 8 | A |
| 9015100000 | Rangefinders | 8 | A |
| 9015200000 | Theodolites and tachymeters (tacheometers) | 8 | A |
| 9015300000 | Levels | 8 | A |
| 9015400000 | Photogrammetrical surveying instruments and appliances | 8 | A |
| 9015801000 | For use in the field. | 8 | A |
| 9015802000 | For hydrographic use | 8 | A |
| 9015803000 | For oceanographic use | 8 | A |
| 9015804000 | For hydrological use | 8 | A |
| 9015805000 | For meteorological use | 8 | A |
| 9015809000 | Other | 8 | A |
| 9015900000 | Parts and accessories | 8 | A |
| 9016001000 | Direct reading balances | 8 | A |
| 9016002000 | Electronic balances | 8 | A |
| 9016008000 | Other | 8 | A |
| 9016009000 | Parts or accessories | 8 | A |
| 9017101000 | Plotters | 0 | A |
| 9017109000 | Other | 8 | A |
| 9017201010 | Plotters | 0 | A |
| 9017201090 | Other | 8 | A |
| 9017202010 | Plotters | 0 | A |
| 9017202090 | Other | 8 | A |
| 9017203000 | Mathematical calculating instruments | 8 | A |
| 9017209000 | Other | 8 | A |
| 9017301000 | Micrometers | 8 | A |
| 9017302000 | Dialgauges | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9017303000 | Vernier callipers | 8 | A |
| 9017309000 | Other | 8 | A |
| 9017801000 | Divided scales, measuring rod and tapes | 8 | A |
| 9017809010 | For the purpose of semiconductor manufacturing | 0 | A |
| 9017809090 | Other | 8 | A |
| 9017901000 | For the purpose of semiconductor manufacturing | 0 | A |
| 9017909010 | PCA(printed circuit assemblies) of plotters, which consist of one or more printed circuits of heading 85.34 | 0 | A |
| 9017909020 | Flat panel displays for plotters (including LCD, EL(electro luminescence), plasma and other technologies) | 0 | A |
| 9017909090 | Other | 8 | A |
| 9018111000 | Electro-cardiographs | 8 | A |
| 9018119000 | Parts and accessories | 8 | A |
| 9018120000 | Ultrasonic scanning apparatus | 8 | A |
| 9018130000 | Magnetic resonance imaging apparatus | 8 | A |
| 9018140000 | Scintigraphic apparatus | 8 | A |
| 9018191000 | Electro-encephalographs | 8 | A |
| 9018192000 | Audiometers and similar apparatus | 8 | A |
| 9018194000 | Electro-tonographs | 8 | A |
| 9018197000 | Patient monitoring system | 8 | A |
| 9018198000 | Other | 8 | A |
| 9018199000 | Parts and accessories | 8 | A |
| 9018201000 | Ultra-violet or infra-red ray apparatus | 8 | A |
| 9018209000 | Parts and accessories | 8 | A |
| 9018310000 | Syringes, with or without needles | 8 | A |
| 9018321000 | Needles for injections | 8 | A |
| 9018322000 | Needles for sutures | 8 | A |
| 9018329000 | Other | 8 | A |
| 9018391000 | Blood transfusion set or intravenous set | 8 | B |
| 9018392000 | Catheters | 8 | B |
| 9018398000 | Other | 8 | B |
| 9018399000 | Parts and accessories | 8 | B |
| 9018411000 | Dental drill engines | 8 | A |
| 9018419000 | Parts and accessories | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9018491000 | Dental burs | 8 | A |
| 9018492000 | Dental units | 8 | A |
| 9018493000 | Scalers for treating tartar | 8 | A |
| 9018498000 | Other | 8 | A |
| 9018499000 | Parts and accessories | 8 | A |
| 9018501010 | Laser operated instrument | 8 | A |
| 9018501090 | Other | 8 | A |
| 9018509000 | Parts and accessories | 8 | A |
| 9018901000 | Pregnancy diagnostic apparatus | 8 | B |
| 9018909011 | Laser operated instrument | 8 | B |
| 9018909019 | Other | 8 | B |
| 9018909020 | Gynaecological or obstetrical instruments | 8 | B |
| 9018909030 | Endoscopes (gastroscopes, peritoneoscopes, cystoscopes and the like) | 8 | B |
| 9018909040 | Artificial kidney apparatus | 8 | B |
| 9018909050 | Dialyzers for artificial kidney apparatus | 8 | B |
| 9018909060 | Veterinary instrument and appliances | 8 | B |
| 9018909071 | Of medical, dermatologic uses | 8 | B |
| 9018909079 | Other | 8 | B |
| 9018909080 | Other | 8 | B |
| 9018909090 | Parts and accessories | 8 | B |
| 9019101000 | Mechano-therapy appliances | 0 | A |
| 9019102000 | Massage apparatus | 0 | A |
| 9019103000 | Psychological aptitude-testing apparatus | 0 | A |
| 9019109000 | Parts and accessories | 0 | A |
| 9019201000 | Ozone therapy apparatus | 0 | A |
| 9019202000 | Oxygen therapy apparatus | 0 | A |
| 9019203000 | Aerosol therapy apparatus | 0 | A |
| 9019204000 | Artificial respiration apparatus | 0 | A |
| 9019208000 | Other | 0 | A |
| 9019209000 | Parts and accessories | 0 | A |
| 9020001000 | Gas masks | 8 | A |
| 9020008000 | Other breathing appliances | 8 | A |
| 9020009000 | Parts and accessories | 8 | A |
| 9021100000 | Orthopaedic or fracture appliances | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9021210000 | Artificial teeth | 0 | A |
| 9021290000 | Other | 0 | A |
| 9021310000 | Artificial joints | 0 | A |
| 9021390000 | Other | 0 | A |
| 9021400000 | Hearing aids, excluding parts and accessories | 0 | A |
| 9021500000 | Pacemakers for stimulating heart muscles, excluding parts and accessories | 0 | A |
| 9021901000 | Screws, staples, pins or the like which are inserted inside the human body | 0 | A |
| 9021908000 | Other | 0 | A |
| 9021909000 | Parts and accessories | 0 | A |
| 9022120000 | Computed tomography apparatus | 8 | A |
| 9022130000 | Other, for dental uses | 8 | A |
| 9022141020 | Angiography units | 8 | A |
| 9022141030 | Bone densimeter | 8 | A |
| 9022141090 | Other | 8 | A |
| 9022142000 | For veterinary use | 8 | A |
| 9022191000 | For physical or chemical testing | 8 | A |
| 9022192000 | For industrial use | 8 | A |
| 9022199000 | Other | 8 | A |
| 9022211010 | Gamma cameras | 8 | A |
| 9022211020 | Linear accelerators | 8 | A |
| 9022211030 | Cobalt 60 therapy units | 8 | A |
| 9022211090 | Other | 8 | A |
| 9022212000 | For veterinary use | 8 | A |
| 9022291000 | For physical or chemical testing | 8 | A |
| 9022292000 | For industrial use | 8 | A |
| 9022299000 | Other | 8 | A |
| 9022300000 | X-ray tubes | 8 | A |
| 9022901010 | X-ray generators | 8 | A |
| 9022901020 | X-ray screens | 8 | A |
| 9022901030 | X-ray high tension generators | 8 | A |
| 9022901090 | Other | 8 | A |
| 9022909000 | Parts and accessories | 8 | A |
| 9023001000 | Models of human or animal anatomies | 8 | A |
| 9023009000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9024101000 | Hardness testing machines | 8 | A |
| 9024102000 | Tensile testing machines | 8 | A |
| 9024103000 | Compression testing machines | 8 | A |
| 9024104000 | Fatigue testing machines | 8 | A |
| 9024105000 | Universal type testing machines | 8 | A |
| 9024106000 | Machines and appliances for testing adhesive strength or shear force of ball or wire of printed circuits board, semiconductor device and electronic integrated circuit | 8 | A |
| 9024109000 | Other | 8 | A |
| 9024801010 | Testing machines to detect changes in the dimensions of textile | 8 | A |
| 9024801020 | Abrasion testing machines | 8 | A |
| 9024801090 | Other | 8 | A |
| 9024809010 | Elasticity meters | 8 | A |
| 9024809020 | Plastometers | 8 | A |
| 9024809090 | Other | 8 | A |
| 9024901000 | Sensor (devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal) | 8 | A |
| 9024909000 | Other | 8 | A |
| 9025111000 | Clinical or veterinary thermometers | 0 | A |
| 9025119000 | Other | 8 | A |
| 9025191000 | Thermometers | 8 | A |
| 9025192010 | Optical pyrometers | 8 | A |
| 9025192090 | Other | 8 | A |
| 9025801000 | Hydrometers and similar floating instruments | 8 | A |
| 9025802010 | Mercury barometer | 8 | A |
| 9025802090 | Other | 8 | A |
| 9025803010 | Psychrometers | 8 | A |
| 9025803020 | Hair hygrometers | 8 | A |
| 9025803090 | Other | 8 | A |
| 9025809000 | Other | 8 | A |
| 9025900000 | Parts and accessories | 8 | A |
| 9026101000 | Flow meters | 0 | A |
| 9026102000 | Level gauges | 0 | A |
| 9026109000 | Other | 0 | A |
| 9026201110 | Liquid type | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9026201120 | Metallic type | 0 | A |
| 9026201190 | Other | 0 | A |
| 9026201900 | Other | 0 | A |
| 9026209000 | Other | 0 | A |
| 9026801000 | Heat meters | 0 | A |
| 9026802000 | Anemometers | 0 | A |
| 9026809000 | Other | 0 | A |
| 9026900000 | Parts and accessories | 0 | A |
| 9027100000 | Gas or smoke analysis apparatus | 8 | A |
| 9027200000 | Chromatographs and electrophoresis instruments | 0 | A |
| 9027301000 | Spectrometers | 0 | A |
| 9027302000 | Spectrophotometers | 0 | A |
| 9027303000 | Spectrograph | 0 | A |
| 9027501000 | Polarimeters | 0 | A |
| 9027502000 | Refractometers | 0 | A |
| 9027503000 | Colorimeters | 0 | A |
| 9027504000 | Luxmeters | 0 | A |
| 9027509000 | Other | 0 | A |
| 9027801000 | For physical or chemical analysis | 0 | A |
| 9027802010 | pH meters | 0 | A |
| 9027802020 | Calori meters | 0 | A |
| 9027802030 | Visco meters | 0 | A |
| 9027802040 | Expansion meters | 0 | A |
| 9027802050 | Exposure meters | 8 | A |
| 9027802090 | Other | 0 | A |
| 9027901000 | Microtomes | 8 | A |
| 9027909010 | For the purpose of semiconductor manufacturing | 0 | A |
| 9027909091 | For gas or smoke analysis apparatus and microtomes | 8 | A |
| 9027909099 | Other | 0 | A |
| 9028101010 | Of digital type | 8 | A |
| 9028101090 | Other | 8 | A |
| 9028102000 | Calibrating meters | 8 | A |
| 9028201010 | Of digital type | 8 | A |
| 9028201090 | Other | 8 | A |
| 9028202000 | Calibrating meters | 8 | A |
| 9028301010 | Not less than 50 A | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9028301020 | Less than 50 A | 8 | A |
| 9028302000 | Calibrating meters | 8 | A |
| 9028900000 | Parts and accessories | 8 | A |
| 9029101000 | Revolution counters | 8 | A |
| 9029102000 | Production counters | 8 | A |
| 9029103000 | Taximeters | 8 | A |
| 9029104000 | Mileometers | 8 | A |
| 9029105000 | Counters for indicating the working hours of machines | 8 | A |
| 9029109000 | Other | 8 | A |
| 9029201010 | Chronometric system | 8 | A |
| 9029201090 | Other | 8 | A |
| 9029202000 | Stroboscopes | 8 | A |
| 9029900000 | Parts and accessories | 8 | A |
| 9030100000 | Instruments and apparatus for measuring or detecting ionising radiations | 8 | A |
| 9030201010 | Of cathode-ray | 8 | A |
| 9030201090 | Other | 8 | A |
| 9030202010 | Of cathode-ray | 8 | A |
| 9030202090 | Other | 8 | A |
| 9030310000 | Multimeters without a recording device | 8 | A |
| 9030320000 | Multimeters with a recording device | 8 | A |
| 9030331000 | Voltmeters | 8 | A |
| 9030332000 | Ammeters | 8 | A |
| 9030333000 | Circuit testers | 8 | A |
| 9030334000 | Resistance meters | 8 | A |
| 9030335000 | Galvanometer | 8 | A |
| 9030336000 | Frequency measuring apparatus | 8 | A |
| 9030339000 | Other | 8 | A |
| 9030391000 | Voltmeters | 8 | A |
| 9030392000 | Ammeters | 8 | A |
| 9030393000 | Circuit testers | 8 | A |
| 9030394000 | Resistance meters | 8 | A |
| 9030395000 | Galvanometer | 8 | A |
| 9030396000 | Frequency measuring apparatus | 8 | A |
| 9030399000 | Other | 8 | A |
| 9030401000 | Crosstalk meter | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9030402000 | Gain measuring instruments | 8 | A |
| 9030403000 | Distortion factor meters | 8 | A |
| 9030404000 | Psophometers | 8 | A |
| 9030409000 | Other | 8 | A |
| 9030820000 | For measuring or checking semiconductor wafers or devices | 8 | A |
| 9030840000 | Other, with a recording device | 8 | A |
| 9030890000 | Other | 8 | A |
| 9030901000 | Of subheading 9030.82 | 0 | A |
| 9030909000 | Other | 8 | A |
| 9031100000 | Machines for balancing mechanical parts | 8 | A |
| 9031200000 | Test benches | 8 | A |
| 9031411000 | Focimeters | 0 | A |
| 9031412000 | For measuring surface particulate contamination on semiconductor wafers | 0 | A |
| 9031419000 | Other | 0 | A |
| 9031491000 | Optical surface testers | 8 | A |
| 9031492000 | Optical goniometers or angle gauges | 8 | A |
| 9031493000 | Focimeters | 8 | A |
| 9031494010 | For the purpose of semiconductor manufacturing | 0 | A |
| 9031494090 | Other | 8 | A |
| 9031499000 | Other | 8 | A |
| 9031801000 | Ultrasonic fish finders | 8 | A |
| 9031802000 | Load-cells | 8 | A |
| 9031809010 | Equipment for testing the characteristics of internal combustion engines | 8 | A |
| 9031809020 | Gear testing machines | 8 | A |
| 9031809030 | Planimeters | 8 | A |
| 9031809040 | Spherometers | 8 | A |
| 9031809050 | Apparatus for checking textile materials | 8 | A |
| 9031809060 | Ultra-sonic thickness measuring instruments | 8 | A |
| 9031809070 | Instruments for detecting faults, cracks or other defects | 8 | A |
| 9031809080 | Dynamometers | 8 | A |
| 9031809091 | For the purpose of semiconductor manufacturing | 0 | A |
| 9031809099 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9031901010 | Of subheadings 9031.41 | 0 | A |
| 9031901090 | Of other | 0 | A |
| 9031909000 | Other | 8 | A |
| 9032101010 | For refrigerators | 8 | A |
| 9032101020 | For aircraft | 5 | A |
| 9032101090 | Other | 8 | A |
| 9032102000 | Of fixed type | 8 | A |
| 9032200000 | Manostats | 8 | A |
| 9032811010 | For aircraft | 5 | A |
| 9032811090 | Other | 8 | A |
| 9032812010 | For aircraft | 5 | A |
| 9032812091 | Of machines and mechanical appliances for making semiconductor devices | 3 | A |
| 9032812099 | Other | 8 | A |
| 9032819010 | For aircraft | 5 | A |
| 9032819090 | Other | 8 | A |
| 9032891010 | For aircraft | 5 | A |
| 9032891090 | Other | 8 | A |
| 9032892010 | For aircraft | 5 | A |
| 9032892090 | Other | 8 | A |
| 9032893010 | For aircraft | 5 | A |
| 9032893090 | Other | 8 | A |
| 9032899010 | For aircraft | 5 | A |
| 9032899090 | Other | 8 | A |
| 9032901000 | For aircraft | 5 | A |
| 9032909000 | Other | 8 | A |
| 9033000000 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90. | 8 | A |
| 9101110000 | With mechanical display only | 8 | A |
| 9101191000 | With opto-electronic display only | 8 | A |
| 9101199000 | Other | 8 | A |
| 9101210000 | With automatic winding | 8 | A |
| 9101290000 | Other | 8 | A |
| 9101910000 | Electrically operated | 8 | A |
| 9101990000 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9102111000 | For the blind | 8 | A |
| 9102112000 | With dials, bands or similar of precious metal or of metal clad with precious metal | 8 | A |
| 9102119010 | Battery or accumulator operated | 8 | A |
| 9102119090 | Other | 8 | A |
| 9102121000 | Battery or accumulator operated | 8 | A |
| 9102129010 | For the blind | 8 | A |
| 9102129020 | With dials, bands or similar of precious metal or of metal clad with precious metal | 8 | A |
| 9102129090 | Other | 8 | A |
| 9102191000 | Battery or accumulator operated | 8 | A |
| 9102199010 | For the blind | 8 | A |
| 9102199020 | With dials, bands or similar of precious metal or of metal clad with precious metal | 8 | A |
| 9102199090 | Other | 8 | A |
| 9102211000 | For the blind | 8 | A |
| 9102212000 | With dials, bands or similar of precious metal or of metal clad with precious metal | 8 | A |
| 9102219000 | Other | 8 | A |
| 9102291000 | For the blind | 8 | A |
| 9102292000 | With dials bands or similar of precious metal or of metal clad with precious metal. | 8 | A |
| 9102299000 | Other | 8 | A |
| 9102911000 | Stop-watches | 8 | A |
| 9102912000 | For the blind | 8 | A |
| 9102919010 | Battery or accumulator powered | 8 | A |
| 9102919090 | Other | 8 | A |
| 9102991000 | Stop-watches | 8 | A |
| 9102992000 | For the blind | 8 | A |
| 9102999000 | Other | 8 | A |
| 9103101000 | Travel clocks | 8 | A |
| 9103109000 | Other | 8 | A |
| 9103901000 | Travel clocks | 8 | A |
| 9103909000 | Other | 8 | A |
| 9104001000 | For vehicles | 8 | A |
| 9104002000 | For aircraft | 8 | A |
| 9104004000 | For vessels | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9104009000 | Other | 8 | A |
| 9105110000 | Electrically operated | 8 | A |
| 9105190000 | Other | 8 | A |
| 9105210000 | Electrically operated | 8 | A |
| 9105290000 | Other | 8 | A |
| 9105910000 | Electrically operated | 8 | A |
| 9105990000 | Other | 8 | A |
| 9106100000 | Time-registers; time-recorders | 8 | A |
| 9106901000 | Watchmen's telltales | 8 | A |
| 9106902000 | Timers | 8 | A |
| 9106903000 | Parking meters | 8 | A |
| 9106909000 | Other | 8 | A |
| 9107001000 | With synchronous motor | 8 | A |
| 9107009000 | Other | 8 | A |
| 9108110000 | With mechanical display only or with a device to which a mechanical display can be incorporated | 5 | A |
| 9108120000 | With opto-electronic display only | 5 | A |
| 9108190000 | Other | 5 | A |
| 9108200000 | With automatic winding | 5 | A |
| 9108900000 | Other | 5 | A |
| 9109100000 | Electrically operated | 8 | A |
| 9109900000 | Other | 8 | A |
| 9110111000 | Battery or accumulator powered | 8 | A |
| 9110112000 | With automatic winding | 8 | A |
| 9110119000 | Other | 8 | A |
| 9110121000 | Battery or accumulator powered. | 8 | A |
| 9110122000 | With automatic winding | 8 | A |
| 9110129000 | Other | 8 | A |
| 9110191000 | Battery or accumulator powered | 8 | A |
| 9110192000 | With automatic winding | 8 | A |
| 9110199000 | Other | 8 | A |
| 9110901000 | Battery or accumulator powered | 8 | A |
| 9110909000 | Other | 8 | A |
| 9111100000 | Cases of precious metal or of metal clad with precious metal | 8 | A |
| 9111200000 | Cases of base metal, whether or not gold- or silver- plated | 8 | A |
| 9111800000 | Other cases | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9111901000 | Of precious metal or metal clad with precious metal | 8 | A |
| 9111909000 | Other | 8 | A |
| 9112200000 | Cases | 8 | A |
| 9112900000 | Parts | 8 | A |
| 9113100000 | Of precious metal or of metal clad with precious metal | 8 | A |
| 9113200000 | Of base metal, whether or not gold- or silver- plated | 8 | A |
| 9113901000 | Of plastics | 8 | A |
| 9113902000 | Of leather or composition leather | 8 | A |
| 9113909000 | Other | 8 | A |
| 9114100000 | Springs, including hair-springs | 8 | A |
| 9114300000 | Dials | 8 | A |
| 9114400000 | Plates and bridges | 8 | A |
| 9114900000 | Other | 8 | A |
| 9201101000 | Of automatic | 8 | A |
| 9201109000 | Other | 8 | A |
| 9201200000 | Grand pianos | 8 | A |
| 9201901000 | Harpsichords | 8 | A |
| 9201909000 | Other | 8 | A |
| 9202101000 | Violins | 8 | A |
| 9202102000 | Violoncellos | 8 | A |
| 9202109000 | Other | 8 | A |
| 9202901000 | Guitars | 8 | A |
| 9202902000 | Harps | 8 | A |
| 9202903000 | Mandolines | 8 | A |
| 9202904000 | Banjo | 8 | A |
| 9202909000 | Other | 8 | A |
| 9205101000 | Trumpets | 8 | A |
| 9205102000 | Trombones | 8 | A |
| 9205109000 | Other | 8 | A |
| 9205901010 | Flutes | 8 | A |
| 9205901020 | Clarinets | 8 | A |
| 9205901030 | Saxophones | 8 | A |
| 9205901040 | Recorder | 8 | A |
| 9205901090 | Other | 8 | A |
| 9205902010 | Pipe organs | 8 | A |
| 9205902020 | Reed organs | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9205902090 | Other | 8 | A |
| 9205903010 | Accordions | 8 | A |
| 9205903020 | Melodicas | 8 | A |
| 9205903090 | Other | 8 | A |
| 9205904000 | Mouth organs | 8 | A |
| 9205909000 | Other | 8 | A |
| 9206001000 | Drums | 8 | A |
| 9206002000 | Xylophones | 8 | A |
| 9206003000 | Cymbals | 8 | A |
| 9206004000 | Castanets | 8 | A |
| 9206005000 | Maracas | 8 | A |
| 9206006000 | Tambourine | 8 | A |
| 9206009000 | Other | 8 | A |
| 9207101000 | Organs (including synthesizers) | 8 | A |
| 9207103000 | Pianos | 8 | A |
| 9207109000 | Other | 8 | A |
| 9207901000 | Guitars | 8 | A |
| 9207902000 | Accordions | 8 | A |
| 9207903000 | Rhythm box | 8 | A |
| 9207909000 | Other | 8 | A |
| 9208100000 | Musical boxes | 8 | A |
| 9208901000 | Fairground organs | 8 | A |
| 9208902000 | Mechanical street organs | 8 | A |
| 9208903000 | Mechanical singing birds | 8 | A |
| 9208904000 | Musical saws | 8 | A |
| 9208909000 | Other | 8 | A |
| 9209301000 | Of metal wire | 8 | A |
| 9209309000 | Other | 8 | A |
| 9209910000 | Parts and accessories for pianos | 8 | A |
| 9209920000 | Parts and accessories for the musical instruments of heading 92.02 | 8 | A |
| 9209940000 | Parts and accessories for the musical instruments of heading 92.07 | 8 | A |
| 9209991000 | For musical movements | 8 | A |
| 9209992000 | Metronomes, tuning forks and pitch pipes of all kinds | 8 | A |
| 9209993000 | Mechanisms for musical boxes | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9209999000 | Other | 8 | A |
| 9301101000 | Self-propelled | 0 | A |
| 9301109000 | Other | 0 | A |
| 9301200000 | Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors | 0 | A |
| 9301901000 | Fully automatic shotguns | 0 | A |
| 9301902010 | Bolt action | 0 | A |
| 9301902020 | Semi-automatic | 0 | A |
| 9301902030 | Fully automatic | 0 | A |
| 9301902090 | Other | 0 | A |
| 9301903000 | Machine-guns | 0 | A |
| 9301904010 | Fully automatic pistols | 0 | A |
| 9301904090 | Other | 0 | A |
| 9301909000 | Other | 0 | A |
| 9302001010 | Revolvers | 0 | A |
| 9302001021 | Semi-automatic | 0 | A |
| 9302001029 | Other | 0 | A |
| 9302001030 | Pistols, multiple barrel | 0 | A |
| 9302001090 | Other | 0 | A |
| 9302009010 | Revolvers | 0 | A |
| 9302009021 | Semi-automatic | 0 | A |
| 9302009029 | Other | 0 | A |
| 9302009030 | Pistols, multiple barrel | 0 | A |
| 9302009090 | Other | 0 | A |
| 9303100000 | Muzzle-loading firearms | 8 | A |
| 9303201011 | Pump-action | 8 | A |
| 9303201012 | Semi-automatic | 8 | A |
| 9303201019 | Other | 8 | A |
| 9303201020 | Shotguns, multiple barrel, including combination guns | 8 | A |
| 9303201090 | Other | 8 | A |
| 9303209011 | Pump-action | 8 | A |
| 9303209012 | Semi-automatic | 8 | A |
| 9303209019 | Other | 8 | A |
| 9303209020 | Shotguns, multiple barrel, including combination guns | 8 | A |
| 9303209090 | Other | 8 | A |
| 9303301010 | Single-shot | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9303301020 | Semi-automatic | 8 | A |
| 9303301090 | Other | 8 | A |
| 9303309010 | Single-shot | 8 | A |
| 9303309020 | Semi-automatic | 8 | A |
| 9303309090 | Other | 8 | A |
| 9303900000 | Other | 8 | A |
| 9304001000 | Air guns | 8 | A |
| 9304009000 | Other | 8 | A |
| 9305101010 | Firing mechanisms | 0 | A |
| 9305101020 | Frames and receivers | 0 | A |
| 9305101030 | Barrels | 0 | A |
| 9305101040 | Pistons, locking lugs and gas buffers | 0 | A |
| 9305101050 | Magazines and parts thereof | 0 | A |
| 9305101060 | Silencers (sound moderators) and parts thereof | 0 | A |
| 9305101070 | Butts, grips and plates | 0 | A |
| 9305101080 | Slides (for pistols) and cylinders (for revolvers) | 0 | A |
| 9305101090 | Other | 0 | A |
| 9305109010 | Firing mechanisms | 8 | A |
| 9305109020 | Frames and receivers | 8 | A |
| 9305109030 | Barrels | 8 | A |
| 9305109040 | Pistons, locking lugs and gas buffers | 8 | A |
| 9305109050 | Magazines and parts thereof | 8 | A |
| 9305109060 | Silencers (sound moderators) and parts thereof | 8 | A |
| 9305109070 | Butts, grips and plates | 8 | A |
| 9305109080 | Slides(for pistols) and cylinders (for revolvers) | 8 | A |
| 9305109090 | Other | 8 | A |
| 9305201000 | Shotgun barrels | 8 | A |
| 9305209010 | Rifle barrels | 8 | A |
| 9305209020 | Magazines and parts thereof | 8 | A |
| 9305209090 | Other | 8 | A |
| 9305911010 | Firing mechanisms | 0 | A |
| 9305911020 | Frames and receivers | 0 | A |
| 9305911030 | Barrels | 0 | A |
| 9305911040 | Pistons, locking lugs and gas buffers | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9305911050 | Magazines and parts thereof | 0 | A |
| 9305911060 | Silencers (sound moderators) and parts thereof | 0 | A |
| 9305911070 | Flash eliminators and parts thereof | 0 | A |
| 9305911080 | Breeches, bolts (gunlocks) and bolt carriers | 0 | A |
| 9305911090 | Other | 0 | A |
| 9305919000 | Other | 0 | A |
| 9305990000 | Other | 8 | A |
| 9306210000 | Cartridges | 0 | A |
| 9306290000 | Other | 0 | A |
| 9306301000 | Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof | 0 | A |
| 9306309000 | Other | 0 | A |
| 9306900000 | Other | 0 | A |
| 9307000000 | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor. | 0 | A |
| 9401100000 | Seats of a kind used for aircraft | 0 | A |
| 9401200000 | Seats of a kind used for motor vehicles | 8 | A |
| 9401302000 | Of cane | 0 | A |
| 9401303000 | Covered with leather | 0 | A |
| 9401309000 | Other | 0 | A |
| 9401401000 | Of cane | 0 | A |
| 9401402000 | Covered with leather | 0 | A |
| 9401409000 | Other | 0 | A |
| 9401510000 | Of bamboo or rattan | 0 | A |
| 9401591000 | Of cane | 0 | A |
| 9401599000 | Other | 0 | A |
| 9401611000 | Covered with leather | 0 | A |
| 9401619000 | Other | 0 | A |
| 9401691000 | Covered with leather | 0 | A |
| 9401699000 | Other | 0 | A |
| 9401711000 | Covered with leather | 0 | A |
| 9401719000 | Other | 0 | A |
| 9401791000 | Covered with leather | 0 | A |
| 9401799000 | Other | 0 | A |
| 9401801000 | Of stone | 0 | A |
| 9401809000 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9401901000 | Of wood | 8 | A |
| 9401902000 | Of metal | 8 | A |
| 9401909000 | Other | 8 | A |
| 9402101010 | Dentists' chairs | 0 | A |
| 9402101020 | Optical chairs | 0 | A |
| 9402101090 | Other | 0 | A |
| 9402109010 | Barbers or beauty shop's chairs | 0 | A |
| 9402109090 | Other | 0 | A |
| 9402901000 | Operating tables | 0 | A |
| 9402902000 | Gynecologic tables | 0 | A |
| 9402903000 | Delivery tables | 0 | A |
| 9402908000 | Other | 0 | A |
| 9402909000 | Parts | 0 | A |
| 9403100000 | Metal furniture of a kind used in offices | 0 | A |
| 9403201000 | Beds | 0 | A |
| 9403209000 | Other | 0 | A |
| 9403301000 | Desks | 0 | A |
| 9403309000 | Other | 0 | A |
| 9403401000 | Dinner tables | 8 | A |
| 9403409000 | Other | 8 | A |
| 9403501000 | Beds | 0 | A |
| 9403509000 | Other | 0 | A |
| 9403601010 | Stationery chests | 0 | A |
| 9403601020 | Dressing tables | 0 | A |
| 9403601030 | Dressers (wardrobes) | 0 | A |
| 9403601090 | Other | 0 | A |
| 9403609010 | Stationery chests | 0 | A |
| 9403609020 | Dressing tables | 0 | A |
| 9403609030 | Dressers (wardrobes) | 0 | A |
| 9403609090 | Other | 0 | A |
| 9403701000 | Baby's step training | 0 | A |
| 9403709000 | Other | 0 | A |
| 9403810000 | Of bamboo or rattan | 0 | A |
| 9403890000 | Other | 0 | A |
| 9403900000 | Parts | 8 | A |
| 9404100000 | Mattress supports | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9404210000 | Of cellular rubber or plastics, whether or not covered | 8 | A |
| 9404290000 | Of other materials | 8 | A |
| 9404300000 | Sleeping bags | 8 | A |
| 9404900000 | Other | 8 | A |
| 9405101000 | Of filament lamps | 8 | A |
| 9405102000 | Of fluorescent lamps | 8 | A |
| 9405103000 | Of light-emitting diode (LED) | 8 | A |
| 9405109000 | Other | 8 | A |
| 9405201000 | Of filament lamps | 8 | A |
| 9405202000 | Of fluorescent lamps | 8 | A |
| 9405203000 | Of light-emitting diode (LED) | 8 | A |
| 9405209000 | Other | 8 | A |
| 9405301000 | Of filament lamps | 8 | A |
| 9405302000 | Of light-emitting diode (LED) | 8 | A |
| 9405309000 | Other | 8 | A |
| 9405401000 | Of anti-explosive type | 8 | A |
| 9405402000 | Of flood type | 8 | A |
| 9405403000 | Of street type | 8 | A |
| 9405409000 | Other | 8 | A |
| 9405500000 | Non-electrical lamps and lighting fittings | 8 | A |
| 9405601000 | Of neon tubes | 8 | A |
| 9405602000 | Of filament lamps | 8 | A |
| 9405603000 | Of fluorescent lamps | 8 | A |
| 9405604000 | Of light-emitting diode (LED) | 8 | A |
| 9405609000 | Other | 8 | A |
| 9405911000 | Of chandeliers | 8 | A |
| 9405919000 | Other | 8 | A |
| 9405921000 | Of chandeliers | 8 | A |
| 9405929000 | Other | 8 | A |
| 9405991000 | Of chandeliers | 8 | A |
| 9405999000 | Other | 8 | A |
| 9406001000 | Of wood | 8 | E |
| 9406009010 | Of plastic | 8 | A |
| 9406009020 | Of iron or steel | 8 | A |
| 9406009030 | Of aluminium | 8 | A |
| 9406009090 | Other | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9503001100 | Children's tricycles | 0 | A |
| 9503001200 | Scooters | 0 | A |
| 9503001300 | Pedal cars | 0 | A |
| 9503001400 | Dolls' carriages | 0 | A |
| 9503001800 | Other | 0 | A |
| 9503001900 | Parts and accessories | 0 | A |
| 9503002110 | Of textile materials | 8 | A |
| 9503002120 | Of rubbers | 0 | A |
| 9503002130 | Of plastics | 8 | A |
| 9503002140 | Of ceramics | 0 | A |
| 9503002150 | Of glasses | 0 | A |
| 9503002160 | Of wood | 0 | A |
| 9503002190 | Other | 8 | A |
| 9503002910 | Garments and accessories therefor, footwear and headgear | 8 | A |
| 9503002990 | Other | 0 | A |
| 9503003110 | Electric trains | 0 | A |
| 9503003190 | Accessories | 0 | A |
| 9503003200 | Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.00.31 | 0 | A |
| 9503003300 | Other construction sets and constructional toys | 0 | A |
| 9503003411 | Of textile materials | 8 | A |
| 9503003419 | Other | 8 | A |
| 9503003491 | Of textile material | 8 | A |
| 9503003492 | Of rubbers | 0 | A |
| 9503003493 | Of plastics | 8 | A |
| 9503003494 | Of metal | 8 | A |
| 9503003495 | Of ceramics | 0 | A |
| 9503003496 | Of glasses | 0 | A |
| 9503003497 | Of wood | 0 | A |
| 9503003499 | Other | 8 | A |
| 9503003500 | Toy musical instruments and apparatus | 8 | A |
| 9503003600 | Puzzles | 0 | A |
| 9503003700 | Other toys, put up in sets or outfits | 8 | A |
| 9503003800 | Other toys and models, incorporating a motor | 8 | A |
| 9503003911 | Balloons, toy balls, kites and the | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| | like | | |
| 9503003919 | Other | 8 | A |
| 9503003990 | Parts and accessories (excluding those of subheading 9503.00.3190) | 0 | A |
| 9504201000 | Billiard tables | 0 | A |
| 9504202000 | Billiard balls | 0 | A |
| 9504209000 | Other | 0 | A |
| 9504300000 | Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment | 0 | A |
| 9504400000 | Playing cards | 0 | A |
| 9504501000 | Video games of a kind used with a television receiver | 0 | A |
| 9504509000 | Other | 0 | A |
| 9504901010 | Pin tables | 0 | A |
| 9504901020 | Pin setters | 0 | A |
| 9504901030 | Bowling balls | 0 | A |
| 9504901040 | Lane | 0 | A |
| 9504901050 | Bowling pins | 0 | A |
| 9504901090 | Other | 0 | A |
| 9504902000 | Electronic games | 0 | A |
| 9504903000 | Other articles and equipment | 0 | A |
| 9504909010 | Of video games | 0 | A |
| 9504909020 | Of electronic games | 0 | A |
| 9504909090 | Other | 0 | A |
| 9505100000 | Articles for Christmas festivities | 8 | A |
| 9505900000 | Other | 8 | A |
| 9506110000 | Skis | 8 | A |
| 9506120000 | Ski-fastenings (ski-bindings) | 8 | A |
| 9506190000 | Other | 8 | A |
| 9506210000 | Sailboards | 8 | A |
| 9506290000 | Other | 8 | A |
| 9506310000 | Clubs, complete | 8 | A |
| 9506320000 | Balls | 8 | A |
| 9506391000 | Parts of clubs | 8 | A |
| 9506399000 | Other | 8 | A |
| 9506401000 | Table-tennis tables | 8 | A |
| 9506402000 | Table-tennis rackets | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9506403000 | Table-tennis balls | 8 | A |
| 9506409000 | Other | 8 | A |
| 9506510000 | Lawn-tennis rackets, whether or not strung | 8 | A |
| 9506591000 | Badminton rackets | 8 | A |
| 9506599000 | Other | 8 | A |
| 9506610000 | Lawn-tennis balls | 8 | A |
| 9506621000 | Soccer balls | 8 | A |
| 9506622000 | Basket balls | 8 | A |
| 9506623000 | Volley balls | 8 | A |
| 9506624000 | Hand balls | 8 | A |
| 9506625000 | American footballs | 8 | A |
| 9506629000 | Other | 8 | A |
| 9506691000 | Badminton shuttlecock | 8 | A |
| 9506692000 | Baseballs | 8 | A |
| 9506699000 | Other | 8 | A |
| 9506700000 | Ice skates and roller skates, including skating boots with skates attached | 8 | A |
| 9506910000 | Articles and equipment for general physical exercise, gymnastics or athletics | 8 | A |
| 9506990000 | Other | 8 | A |
| 9507101000 | Of glass fibre | 8 | A |
| 9507102000 | Of carbon | 8 | A |
| 9507109000 | Other | 8 | A |
| 9507200000 | Fish-hooks, whether or not snelled | 8 | A |
| 9507300000 | Fishing reels | 8 | A |
| 9507901000 | Fish landing nets and other fishing tackles | 8 | A |
| 9507909000 | Other | 8 | A |
| 9508100000 | Travelling circuses and travelling menageries | 8 | A |
| 9508900000 | Other | 8 | A |
| 9601100000 | Worked ivory and articles of ivory | 8 | A |
| 9601901010 | A nucleus for cultivating pearl | 0 | A |
| 9601901090 | Other | 8 | A |
| 9601902000 | Of horn | 8 | A |
| 9601903000 | Of bone | 8 | A |
| 9601904000 | Of coral | 8 | A |
| 9601909010 | A nucleus for cultivating pearl | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9601909090 | Other | 8 | A |
| 9602001000 | Gelatin capsules | 8 | A |
| 9602009010 | Worked vegetable carving material (for example, corozo) and articles of vegetable carving material | 8 | A |
| 9602009020 | Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances | 8 | A |
| 9602009090 | Other | 8 | A |
| 9603100000 | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles | 8 | A |
| 9603210000 | Tooth brushes, including dental-plate brushes | 8 | A |
| 9603290000 | Other | 8 | A |
| 9603300000 | Artists' brushes, writing brushes and similar brushes for the application of cosmetics | 8 | A |
| 9603400000 | Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers | 8 | A |
| 9603500000 | Other brushes constituting parts of machines, appliances or vehicles | 8 | A |
| 9603900000 | Other | 8 | A |
| 9604000000 | Hand sieves and hand riddles. | 8 | A |
| 9605000000 | Travel sets for personal toilet, sewing or shoe or clothes cleaning. | 8 | A |
| 9606100000 | Press-fasteners, snap-fasteners and press-studs and parts therefor | 8 | A |
| 9606210000 | Of plastics, not covered with textile material | 8 | A |
| 9606220000 | Of base metal, not covered with textile material | 8 | A |
| 9606291000 | Of shell-fish shell | 8 | A |
| 9606299000 | Other | 8 | A |
| 9606300000 | Button moulds and other parts of buttons; button blanks | 8 | A |
| 9607110000 | Fitted with chain scoops of base metal | 8 | A |
| 9607191000 | Of plastic | 8 | A |
| 9607199000 | Other | 8 | A |
| 9607201000 | Of base metal | 8 | A |
| 9607202000 | Of plastic | 8 | A |
| 9607209000 | Other | 8 | A |
| 9608100000 | Ball point pens | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9608200000 | Felt tipped and other porous-tipped pens and markers | 8 | A |
| 9608301000 | Fountainpens | 8 | A |
| 9608309000 | Other | 8 | A |
| 9608401000 | Propelling Pencils | 8 | A |
| 9608402010 | Of mechanical type | 8 | A |
| 9608402090 | Other | 8 | A |
| 9608500000 | Sets of articles from two or more of the foregoing subheadings | 8 | A |
| 9608600000 | Refills for ball point pens, comprising the ball point and ink-reservoir | 8 | A |
| 9608911000 | Pen nibs | 8 | A |
| 9608912000 | Nib points | 8 | A |
| 9608991000 | Parts | 8 | A |
| 9608999000 | Other | 8 | A |
| 9609101000 | Pencils | 8 | A |
| 9609102000 | Color pencils | 8 | A |
| 9609103000 | Crayons | 8 | A |
| 9609200000 | Pencil leads, black or coloured | 8 | A |
| 9609901000 | Crayons and oil pastels. | 8 | A |
| 9609902000 | Pastels | 8 | A |
| 9609903010 | For writing | 8 | A |
| 9609903090 | Other | 8 | A |
| 9609909000 | Other | 8 | A |
| 9610001000 | Slates | 8 | A |
| 9610002000 | Black boards | 8 | A |
| 9610009000 | Other | 8 | A |
| 9611001000 | Stamps | 8 | A |
| 9611002000 | Hand printing sets | 8 | A |
| 9611009000 | Other | 8 | A |
| 9612101000 | For typewriter | 8 | A |
| 9612102000 | For EDPS machines | 8 | A |
| 9612109000 | Other | 8 | A |
| 9612200000 | Ink-pads | 8 | A |
| 9613100000 | Pocket lighters, gas fuelled, non-refillable | 8 | A |
| 9613200000 | Pocket lighters, gas fuelled, refillable | 8 | A |
| 9613800000 | Other lighters | 8 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9613901000 | Piezo-electric ignition units | 8 | A |
| 9613909000 | Other | 8 | A |
| 9614001000 | Pipes and pipe bowls | 8 | A |
| 9614009000 | Other | 8 | A |
| 9615111000 | Combs | 8 | A |
| 9615119000 | Other | 8 | A |
| 9615191000 | Combs | 8 | A |
| 9615199000 | Other | 8 | A |
| 9615901000 | Hair-pins | 8 | A |
| 9615909000 | Other | 8 | A |
| 9616100000 | Scent sprays and similar toilet sprays, and mounts and heads therefor | 8 | A |
| 9616200000 | Powder-puffs and pads for the application of cosmetics or toilet preparations | 8 | A |
| 9617001000 | Vacuum flasks | 8 | A |
| 9617002000 | Vacuum lunch-boxes | 8 | A |
| 9617008000 | Other | 8 | A |
| 9617009000 | Parts | 8 | A |
| 9618001000 | Tailors' dummies | 8 | A |
| 9618002000 | Automata | 8 | A |
| 9618009000 | Other | 8 | A |
| 9619001010 | Napkins and napkin liners for babies | 0 | A |
| 9619001090 | Other | 0 | A |
| 9619002000 | Of wadding of textile materials | 8 | B |
| 9619003010 | Of subheadings 6108.21, 6108.22, 6108.29, 6111.20, 6111.30, 6111.90, 6209.20, 6209.30, 6209.90 or 6210.50 | 13 | B |
| 9619003020 | Of heading 6113, of subheadings 6208.91, 6208.92 or 6208.99 | 13 | B |
| 9619004000 | Other made up textile articles, other than goods of notes 2 to chapter 63 | 10 | B |
| 9619009000 | Other | 6.5 | B |
| 9701101000 | Paintings | 0 | A |
| 9701102000 | Drawings | 0 | A |
| 9701103000 | Pastels | 0 | A |
| 9701900000 | Other | 0 | A |
| 9702001000 | Engravings | 0 | A |
| 9702002000 | Prints | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9702003000 | Lithographs | 0 | A |
| 9703001000 | Sculptures | 0 | A |
| 9703002000 | Statuary | 0 | A |
| 9704001000 | Postage stamps | 0 | A |
| 9704009000 | Other | 0 | A |
| 9705000000 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest. | 0 | A |
| 9706001000 | Ceramics | 0 | A |
| 9706002000 | Musical instruments | 0 | A |
| 9706009000 | Other | 0 | A |

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| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 01012100 | Pure-bred breeding animals | 0 | A |
| 01012900 | Other | 0 | A |
| 01013000 | Asses | 15 | A |
| 01019000 | Other | 15 | A |
| 01022100 | Pure-bred breeding animals | 0 | A |
| 01022900 | Other | 15 | A |
| 01023100 | Pure-bred breeding animals | 6 | A |
| 01023900 | Other | 15 | A |
| 01029010 | Pure-bred breeding animals | 0 | A |
| 01029090 | Other | 15 | A |
| 01031000 | Pure-bred breeding animals | 6 | A |
| 01039100 | Weighing less than 50 kg | 15 | A |
| 01039200 | Weighing 50 kg or more | 15 | A |
| 01041010 | Pure-bred breeding animals | 0 | A |
| 01041090 | Other | 10 | A |
| 01042010 | Pure-bred breeding animals | 0 | A |
| 01042090 | Other | 15 | A |
| 01051100 | Fowls of the species Gallus domesticus | 0 | A |
| 01051200 | Turkeys (gallopavus) | 0 | A |
| 01051300 | Ducks | 0 | A |
| 01051400 | Geese | 0 | A |
| 01051500 | Guinea fowls | 0 | A |
| 01059400 | Fowls of the species Gallus domesticus | 15 | A |
| 01059900 | Other | 15 | A |
| 01061100 | Primates | 15 | A |
| 01061200 | Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia) | 15 | A |
| 01061300 | Camels and other camelids (camelidae) | 15 | A |
| 01061400 | Rabbits and hares | 15 | A |
| 01061900 | Other | 15 | A |
| 01062000 | Reptiles (including snakes and sea turtles) | 15 | A |
| 01063100 | Birds of prey | 15 | A |
| 01063200 | Psittaciformes (including parrots, parakeets, macaws and cockatoos) | 15 | A |
| 01063300 | Ostriches; emus (dromaius novaehollandiae) | 15 | A |
| 01063900 | Other | 15 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 01064100 | Bees | 0 | A |
| 01064900 | Other | 15 | A |
| 01069000 | Other | 15 | A |
| 02011000 | Carcasses and half-carcasses | 15 | X |
| 02012000 | Other cuts with bone in | 30 | X |
| 02013000 | Boneless | 30 | X |
| 02021000 | Carcasses and half-carcasses | 15 | X |
| 02022000 | Other cuts with bone in | 30 | X |
| 02023000 | Boneless | 25 | X |
| 02031100 | Carcasses and half-carcasses | 60 | X |
| 02031200 | Hams, shoulders and cuts thereof, with bone in | 70 | X |
| 02031900 | Other | 81 | X |
| 02032100 | Carcasses and half-carcasses | 70 | X |
| 02032200 | Hams, shoulders and cuts thereof, with bone in | 70 | X |
| 02032900 | Other | 70 | X |
| 02041000 | Carcasses and half-carcasses of lamb, fresh or chilled | 15 | E |
| 02042100 | Carcasses and half-carcasses | 15 | E |
| 02042200 | Other cuts with bone in | 15 | E |
| 02042300 | Boneless | 15 | E |
| 02043000 | Carcasses and half-carcasses of lamb, frozen | 15 | C |
| 02044100 | Carcasses and half-carcasses | 15 | E |
| 02044200 | Other cuts with bone in | 15 | C |
| 02044300 | Boneless | 15 | E |
| 02045000 | Meat of goats | 15 | E |
| 02050000 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen | 15 | C |
| 02061000 | Of bovine animals, fresh or chilled | 15 | G |
| 02062100 | Tongues | 10 | G |
| 02062200 | Livers | 10 | G |
| 02062900 | Other | 15 | G |
| 02063010 | Skin | 10 | G |
| 02063090 | Other | 10 | G |
| 02064100 | Livers | 10 | X |
| 02064910 | Skin | 10 | G |
| 02064990 | Other | 10 | G |
| 02068000 | Other, fresh or chilled | 15 | G |
| 02069000 | Other, frozen | 15 | G |
| 02071100 | Not cut in pieces, fresh or chilled | 15 | X |
| 02071200 | Not cut in pieces, frozen | 15 | X |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 02071311 | Breasts, including boneless | 15 | X |
| 02071312 | Ground or pasta meat | 15 | X |
| 02071313 | Leg quarters, together or separately, even chopped | 260 | X |
| 02071314 | Assorted pieces together or separately, even including bits of the heading 0207.13.13 or offal | 260 | X |
| 02071315 | Wings | 15 | X |
| 02071319 | Other | 260 | X |
| 02071321 | Livers | 15 | X |
| 02071329 | Other | 15 | X |
| 02071411 | Breasts, including boneless | 15 | X |
| 02071412 | Ground or pasta meat | 15 | X |
| 02071413 | Leg quarters, together or separately, even chopped | 260 | X |
| 02071414 | Sets consisting of pieces together or separated, even in parts, including bits of the heading 0207.14.13 | 260 | X |
| 02071415 | Wings | 15 | X |
| 02071419 | Other | 260 | X |
| 02071421 | Livers | 15 | X |
| 02071429 | Other | 15 | X |
| 02072400 | Not cut in pieces, fresh or chilled | 15 | G |
| 02072500 | Not cut in pieces, frozen | 15 | G |
| 02072610 | In paste form, mechanically boned | 15 | G |
| 02072690 | Other | 15 | G |
| 02072710 | In paste form, mechanically boned | 15 | G |
| 02072790 | Other | 15 | G |
| 02074100 | Not cut in pieces, fresh or chilled | 15 | E |
| 02074200 | Not cut in pieces, frozen | 15 | E |
| 02074300 | Fatty livers, fresh or chilled | 15 | E |
| 02074410 | In paste form, mechanically boned | 15 | E |
| 02074490 | Other | 15 | E |
| 02074510 | In paste form, mechanically boned | 15 | E |
| 02074590 | Other | 15 | E |
| 02075100 | Not cut in pieces, fresh or chilled | 15 | E |
| 02075200 | Not cut in pieces, frozen | 15 | E |
| 02075300 | Fatty livers, fresh or chilled | 15 | E |
| 02075410 | In paste form, mechanically boned | 15 | E |
| 02075490 | Other | 15 | E |
| 02075510 | In paste form, mechanically boned | 15 | E |
| 02075590 | Other | 15 | E |
| 02076010 | Not cut in pieces, fresh or chilled | 15 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 02076020 | Not cut in pieces, frozen | 15 | E |
| 02076030 | Fatty livers, fresh or chilled | 15 | E |
| 02076041 | In paste form, mechanically boned | 15 | E |
| 02076049 | Other | 15 | E |
| 02076051 | In paste form, mechanically boned | 15 | E |
| 02076059 | Other | 15 | E |
| 02081000 | Of rabbit or hare | 15 | A |
| 02083000 | Of primates | 15 | A |
| 02084000 | Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | 15 | A |
| 02085000 | Of reptiles (including snakes and sea turtles) | 15 | A |
| 02086000 | Of camels and other camelids (camelidae) | 15 | A |
| 02089010 | Legs (legs) of frog | 15 | A |
| 02089090 | Other | 15 | A |
| 02091010 | Bacon | 15 | X |
| 02091020 | Pig fat | 15 | X |
| 02099000 | Other | 15 | X |
| 02101111 | Salt-cured ham, naturally dried for a minimum of 10 months (serrano-type) | 15 | X |
| 02101119 | Other | 70 | X |
| 02101190 | Other | 70 | X |
| 02101200 | Bellies (streaky) and cuts thereof | 15 | X |
| 02101910 | Pork ribs | 70 | X |
| 02101921 | Salt-cured ham, naturally dried for a minimum of 10 months (serrano-type) | 15 | X |
| 02101929 | Other | 70 | X |
| 02101990 | Other | 70 | X |
| 02102000 | Meat of bovine animals | 15 | G |
| 02109110 | Meat | 15 | A |
| 02109120 | Offal | 10 | A |
| 02109190 | Other | 10 | A |
| 02109210 | Meat | 15 | A |
| 02109221 | Of seals, sea lions and walruses (mammals of the suborder pinnipedia) | 0 | A |
| 02109229 | Other | 10 | A |
| 02109290 | Other | 10 | A |
| 02109310 | Meat | 15 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 02109320 | Offal | 10 | A |
| 02109390 | Other | 10 | A |
| 02109910 | Meat | 15 | C |
| 02109921 | Goose liver, salted, in brine, dried or smoked | 15 | C |
| 02109929 | Other | 10 | C |
| 02109990 | Other | 10 | C |
| 03011100 | Freshwater | 10 | C |
| 03011900 | Other | 10 | C |
| 03019110 | Fry for restocking | 15 | A |
| 03019190 | Other | 15 | C |
| 03019210 | Larvae for restocking | 10 | A |
| 03019290 | Other | 10 | C |
| 03019310 | Larvae for restocking | 10 | C |
| 03019390 | Other | 10 | C |
| 03019400 | Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | 15 | A |
| 03019500 | Southern bluefin tunas (thunnus maccoyii) | 15 | A |
| 03019910 | Fry for restocking | 15 | A |
| 03019991 | Tuna (of the genus Thunnus, excluding Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), sardines (Sardina pilchardus, Sardinops spp.) and mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 15 | A |
| 03019999 | Other | 15 | C |
| 03021100 | Trout (salmo trutta, oncorhynchus mykiss, oncorhynchus clarki, oncorhynchus aguabonita, oncorhynchus gilae, oncorhynchus apache and oncorhynchus chrysogaster) | 15 | C |
| 03021300 | Pacific salmon (oncorhynchus nerka, oncorhynchus gorbuscha, oncorhynchus keta, oncorhynchus tschawytscha, oncorhynchus kisutch, oncorhynchus masou and oncorhynchus rhodurus) | 5 | C |
| 03021400 | Atlantic salmon (salmo salar) and danube salmon (hucho hucho) | 5 | C |
| 03021900 | Other | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 03022100 | Halibut (reinhardtius hippoglossoides, hippoglossus hippoglossus, hippoglossus stenolepis) | 15 | C |
| 03022200 | Plaice (pleuronectes platessa) | 15 | C |
| 03022300 | Sole (solea spp.) | 15 | C |
| 03022400 | Turbot (psetta maxima) | 15 | C |
| 03022900 | Other | 15 | C |
| 03023100 | Albacore or longfinned tunas (thunnus alalunga) | 15 | A |
| 03023200 | Yellowfin tunas (thunnus albacares) | 15 | A |
| 03023300 | Skipjack or stripe-bellied bonito | 15 | A |
| 03023400 | Bigeye tunas (thunnus obesus) | 15 | A |
| 03023510 | Common tuna or bluefin (thunnus thynnus) | 15 | A |
| 03023520 | Atlantic and pacific tuna (thunnus orientalis) | 0 | A |
| 03023600 | Southern bluefin tunas (thunnus maccoyii) | 15 | A |
| 03023900 | Other | 0 | A |
| 03024100 | Herrings (clupea harengus, clupea pallasii) | 15 | C |
| 03024200 | Anchovies (engraulis spp.) | 15 | C |
| 03024300 | Sardines (sardina pilchardus, sardinops spp.), sardinella (sardinella spp.), brisling or sprats (sprattus sprattus) | 15 | A |
| 03024400 | Mackerel (scomber scombrus, scomber australasicus, scomber japonicus) | 15 | C |
| 03024500 | Jack and horse mackerel (trachurus spp.) | 15 | C |
| 03024600 | Cobia (rachycentron canadum) | 15 | C |
| 03024700 | Swordfish (xiphias gladius) | 15 | C |
| 03025100 | Cod (gadus morhua, gadus ogac, gadus macrocephalus) | 15 | C |
| 03025200 | Haddock (melanogrammus aeglefinus) | 15 | C |
| 03025300 | Coalfish (pollachius virens) | 15 | C |
| 03025400 | Hake (merluccius spp., urophycis spp.) | 15 | C |
| 03025500 | Alaska pollock (theragra chalcogramma) | 15 | C |
| 03025600 | Blue whitings (micromesistius poutassou, micromesistius australis) | 15 | C |
| 03025900 | Other | 15 | C |
| 03027100 | Tilapia (oreochromis spp.) | 15 | C |
| 03027200 | Catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.) | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 03027300 | Carp (cyprinus carpio, carassius carassius, ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus) | 15 | C |
| 03027400 | Eels (anguilla spp.) | 15 | C |
| 03027900 | Other | 15 | C |
| 03028100 | Dogfish and other sharks | 15 | C |
| 03028200 | Rays (rajidae) | 15 | C |
| 03028300 | Antarctic toothfish and black toothfish (black hake, deep cod, black nototenia) * (Dissostichus spp.) | 15 | C |
| 03028400 | Sea bass (dicentrarchus spp.) | 15 | C |
| 03028500 | Seabream (golden, sparidae) * (sparidae) | 15 | C |
| 03028910 | Snappers (lutjanus spp. ) | 15 | C |
| 03028920 | Dolphinfish (coryphaena hippurus) | 15 | C |
| 03028930 | Groupers (epinephelus spp., paralabrax spp. ) | 15 | C |
| 03028940 | Croakers (sciaena spp. ) | 15 | C |
| 03028950 | Marlin (makaira spp., spearfish. ) | 15 | C |
| 03028960 | Other tilapia, except those classified under tariff item 0302.71.00 | 15 | C |
| 03028970 | Groupers (epinephelus guaza) | 15 | C |
| 03028990 | Other | 15 | C |
| 03029000 | Livers and roes | 15 | C |
| 03031100 | Red salmon (Oncorhynchus nerka) | 5 | C |
| 03031200 | Other pacific salmon (oncorhynchus gorbuscha, oncorhynchus keta, oncorhynchus tschawytscha, oncorhynchus kisutch, oncorhynchus masou and oncorhynchus rhodurus) | 5 | C |
| 03031300 | Atlantic salmon (salmo salar) and danube salmon (hucho hucho) | 5 | C |
| 03031400 | Trout (salmo trutta, oncorhynchus mykiss, oncorhynchus clarki, oncorhynchus aguabonita, oncorhynchus gilae, oncorhynchus apache and oncorhynchus chrysogaster) | 15 | C |
| 03031900 | Other | 15 | C |
| 03032300 | Tilapia (oreochromis spp.) | 15 | C |
| 03032400 | Catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.) | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 03032500 | Carp (cyprinus carpio, carassius carassius, ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus) | 15 | C |
| 03032600 | Eels (anguilla spp.) | 15 | C |
| 03032900 | Other | 15 | C |
| 03033100 | Halibut (reinhardtius hippoglossoides, hippoglossus hippoglossus, hippoglossus stenolepis) | 15 | C |
| 03033200 | Plaice (pleuronectes platessa) | 15 | C |
| 03033300 | Sole (solea spp.) | 15 | C |
| 03033400 | Turbot (psetta maxima) | 15 | C |
| 03033900 | Other | 15 | C |
| 03034100 | Albacore or longfinned tunas (thunnus alalunga) | 15 | A |
| 03034200 | Yellowfin tunas (thunnus albacares) | 15 | A |
| 03034300 | Skipjack or stripe-bellied bonito | 15 | A |
| 03034400 | Bigeye tunas (thunnus obesus) | 15 | A |
| 03034500 | Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | 15 | A |
| 03034600 | Southern bluefin tunas (thunnus maccoyii) | 15 | A |
| 03034900 | Other | 15 | A |
| 03035100 | Herrings (clupea harengus, clupea pallasii) | 10 | C |
| 03035300 | Sardines (sardina pilchardus, sardinops spp.), sardinella (sardinella spp.), brisling or sprats (sprattus sprattus) | 15 | A |
| 03035400 | Mackerel (scomber scombrus, scomber australasicus, scomber japonicus) | 10 | A |
| 03035500 | Jack and horse mackerel (trachurus spp.) | 15 | C |
| 03035600 | Cobia (rachycentron canadum) | 15 | C |
| 03035700 | Swordfish (xiphias gladius) | 15 | C |
| 03036300 | Cod (gadus morhua, gadus ogac, gadus macrocephalus) | 15 | C |
| 03036400 | Haddock (melanogrammus aeglefinus) | 15 | C |
| 03036500 | Coalfish (pollachius virens) | 15 | C |
| 03036600 | Hake (merluccius spp., urophycis spp.) | 8 | C |
| 03036700 | Alaska pollock (theragra chalcogramma) | 15 | C |
| 03036800 | Blue whitings (micromesistius poutassou, micromesistius australis) | 15 | C |
| 03036900 | Other | 15 | C |
| 03038100 | Dogfish and other sharks | 15 | C |
| 03038200 | Rays (rajidae) | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 03038300 | Antarctic toothfish and black toothfish (black hake, deep cod, black nototenia) * (Dissostichus spp.) | 15 | C |
| 03038400 | Sea bass (dicentrarchus spp.) | 15 | C |
| 03038900 | Other | 15 | C |
| 03039000 | Livers and roes | 15 | C |
| 03043100 | Tilapia (oreochromis spp.) | 15 | C |
| 03043200 | Catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.) | 15 | C |
| 03043300 | Nile perch (lates niloticus) | 15 | C |
| 03043900 | Other | 15 | C |
| 03044100 | Pacific salmon (oncorhynchus nerka, oncorhynchus gorbuscha, oncorhynchus keta, oncorhynchus tschawytscha, oncorhynchus kisutch, oncorhynchus masou and oncorhynchus rhodurus), atlantic salmon (salmo salar) and danube salmon (huchohucho) | 15 | C |
| 03044200 | Trout (salmo trutta, oncorhynchus mykiss, oncorhynchus clarki, oncorhynchus aguabonita, oncorhynchus gilae, oncorhynchus apache and oncorhynchus chrysogaster) | 15 | C |
| 03044300 | Flat fish (pleuronectidae, bothidae, cynoglossidae, soleidae, scophthalmidae and citharidae) | 15 | C |
| 03044400 | Fish of the families bregmacerotidae, euclichthyidae, gadidae, macrouridae, melanonidae, merlucciidae, moridae and muraenolepididae | 15 | C |
| 03044500 | Swordfish (xiphias gladius) | 15 | C |
| 03044600 | Antarctic toothfish and toothfish (patagonian toothfish, patagonian toothfish, nototenia black) * (dissostichus spp.) | 15 | C |
| 03044900 | Other | 15 | C |
| 03045100 | Tilapias (oreochromis spp.), catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.), carp (cyprinus carpio, carassius carassius, ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus), eels (anguilla spp.), nile perch (lates niloticus) and snakeheads (channa spp.) | 15 | C |
| 03045200 | Salmonidae | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 03045300 | Fish of the families bregmacerotidae, euclichthyidae, gadidae, macrouridae, melanonidae, merlucciidae, moridae and muraenolepididae | 15 | C |
| 03045400 | Swordfish (xiphias gladius) | 15 | C |
| 03045500 | Antarctic toothfish and black toothfish (black hake, deep cod, black nototenia) * (Dissostichus spp.) | 15 | C |
| 03045900 | Other | 15 | C |
| 03046100 | Tilapia (oreochromis spp.) | 15 | C |
| 03046200 | Catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.) | 15 | C |
| 03046300 | Nile perch (lates niloticus) | 15 | C |
| 03046900 | Other | 15 | C |
| 03047100 | Cod (gadus morhua, gadus ogac, gadus macrocephalus) | 15 | C |
| 03047200 | Haddock (melanogrammus aeglefinus) | 15 | C |
| 03047300 | Coalfish (pollachius virens) | 15 | C |
| 03047400 | Hake (merluccius spp., urophycis spp.) | 15 | C |
| 03047500 | Alaska pollock (theragra chalcogramma) | 15 | C |
| 03047900 | Other | 15 | C |
| 03048100 | Pacific salmon (oncorhynchus nerka, oncorhynchus gorbuscha, oncorhynchus keta, oncorhynchus tschawytscha, oncorhynchus kisutch, oncorhynchus masou and oncorhynchus rhodurus), atlantic salmon (salmo salar) and danube salmon (huchohucho) | 15 | C |
| 03048200 | Trout (salmo trutta, oncorhynchus mykiss, oncorhynchus clarki, oncorhynchus aguabonita, oncorhynchus gilae, oncorhynchus apache and oncorhynchus chrysogaster) | 15 | C |
| 03048300 | Flat fish (pleuronectidae, bothidae, cynoglossidae, soleidae, scophthalmidae and citharidae) | 15 | C |
| 03048400 | Swordfish (xiphias gladius) | 15 | C |
| 03048500 | Antarctic toothfish and black toothfish (black hake, deep cod, black nototenia) * (Dissostichus spp.) | 15 | C |
| 03048600 | Herrings (clupea harengus, clupea pallasii) | 15 | C |
| 03048700 | Tunas (of the genus thunnus), skipjack or stripe-bellied bonito (euthynnus (katsuwonus) pelamis) | 15 | C |
| 03048910 | Snappers (lutjanus spp. ) | 15 | C |
| 03048920 | Dolphinfish (coryphaena hippurus) | 15 | C |
| 03048930 | Groupers (epinephelus spp., paralabrax spp. ) | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 03048940 | Croakers (sciaena spp. ) | 15 | C |
| 03048950 | Marlin (makaira spp. , spearfish . ) | 15 | C |
| 03048960 | Other tilapia, except those classified under tariff item 0304.61.00 | 15 | C |
| 03048970 | Groupers (epinephelus guaza) | 15 | C |
| 03048990 | Other | 15 | C |
| 03049100 | Swordfish (xiphias gladius) | 15 | C |
| 03049200 | Antarctic toothfish and black toothfish (black hake, deep cod, black nototenia) * (Dissostichus spp.) | 15 | C |
| 03049300 | Tilapias (oreochromis spp.), catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.), carp (cyprinus carpio, carassius carassius, ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus), eels (anguilla spp.), nile perch (lates niloticus) and snakeheads (channa spp.) | 15 | C |
| 03049400 | Alaska pollock (theragra chalcogramma) | 15 | C |
| 03049500 | Fish of the families bregmacerotidae, euclichthyidae, gadidae, macrouridae, melanonidae, merlucciidae, moridae and muraenolepididae, other than alaska pollack (theragra chalcogramma) | 15 | C |
| 03049900 | Other | 15 | C |
| 03051000 | Flours, meals and pellets of fish, fit for human consumption | 15 | A |
| 03052000 | Livers and roes, dried, smoked, salted or in brine | 15 | C |
| 03053100 | Tilapias (oreochromis spp.), catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.), carp (cyprinus carpio, carassius carassius, ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus), eels (anguilla spp.), nile perch (lates niloticus) and snakeheads (channa spp.) | 10 | C |
| 03053200 | Fish of the families bregmacerotidae, euclichthyidae, gadidae, macrouridae, melanonidae, merlucciidae, moridae and muraenolepididae | 10 | C |
| 03053900 | Other | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 03054100 | Pacific salmon (oncorhynchus nerka, oncorhynchus gorbuscha, oncorhynchus keta, oncorhynchus tschawytscha, oncorhynchus kisutch, oncorhynchus masou and oncorhynchus rhodurus), atlantic salmon (salmo salar) and danube salmon (huchohucho) | 5 | C |
| 03054200 | Herrings (clupea harengus, clupea pallasii) | 15 | C |
| 03054300 | Trout (salmo trutta, oncorhynchus mykiss, oncorhynchus clarki, oncorhynchus aguabonita, oncorhynchus gilae, oncorhynchus apache and oncorhynchus chrysogaster) | 10 | C |
| 03054400 | Tilapias (oreochromis spp.), catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.), carp (cyprinus carpio, carassius carassius, ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus), eels (anguilla spp.), nile perch (lates niloticus) and snakeheads (channa spp.) | 10 | C |
| 03054900 | Other | 10 | C |
| 03055100 | Cod (gadus morhua, gadus ogac, gadus macrocephalus) | 0 | A |
| 03055900 | Other | 0 | A |
| 03056100 | Herrings (clupea harengus, clupea pallasii) | 10 | C |
| 03056200 | Cod (gadus morhua, gadus ogac, gadus macrocephalus) | 5 | C |
| 03056300 | Anchovies (engraulis spp.) | 15 | C |
| 03056400 | Tilapias (oreochromis spp.), catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.), carp (cyprinus carpio, carassius carassius, ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus), eels (anguilla spp.), nile perch (lates niloticus) and snakeheads (channa spp.) | 5 | C |
| 03056900 | Other | 5 | C |
| 03057110 | Smoked | 10 | C |
| 03057120 | Dried, including salted, not smoked; Salted, not dried or smoked; in brine | 5 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 03057210 | Of the heading 0305.51.00 | 0 | A |
| 03057220 | Of the heading 0305.41.00, 0305.59.00, 0305.62.00, 0305.64.00 or 0305.69.00 | 5 | C |
| 03057230 | Of heading 0305.49.00 or 0305.61.00 | 10 | C |
| 03057240 | Of heading 0305.42.00 or 0305.63.00 | 15 | C |
| 03057910 | Of the heading 0305.51.00 | 0 | A |
| 03057920 | Of the heading 0305.41.00, 0305.59.00, 0305.62.00, 0305.64.00 or 0305.69.00 | 5 | C |
| 03057930 | Of heading 0305.49.00 or 0305.61.00 | 10 | C |
| 03057940 | Of heading 0305.42.00 or 0305.63.00 | 15 | C |
| 03061111 | Whole, but not smoked | 15 | C |
| 03061112 | Heads, not smoked | 15 | C |
| 03061113 | Tails, not smoked | 15 | C |
| 03061114 | Whole, heads and tails, smoked, whether or not cooked before or during the smoking | 15 | C |
| 03061121 | Smoked, whether or not cooked before or during the smoking | 15 | C |
| 03061129 | Other | 15 | C |
| 03061210 | Smoked, whether or not peeled or cooked before or during the smoking | 15 | C |
| 03061290 | Other | 5 | C |
| 03061410 | Smoked, whether or not peeled or cooked before or during the smoking | 15 | C |
| 03061490 | Other | 15 | C |
| 03061510 | Smoked, whether or not peeled or cooked before or during the smoking | 15 | C |
| 03061590 | Other | 15 | C |
| 03061610 | Smoked, whether or not peeled or cooked before or during the smoking | 15 | C |
| 03061690 | Other | 15 | C |
| 03061711 | Grown, but not smoked | 15 | C |
| 03061712 | Grown, smoked, whether or not peeled or cooked before or during the smoked | 15 | C |
| 03061713 | Other, smoked, whether or not peeled or cooked before or during the smoked | 15 | C |
| 03061719 | Other | 15 | C |
| 03061791 | Smoked, whether or not peeled or cooked before or during the smoked | 15 | C |
| 03061799 | Other | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 03061910 | Smoked, whether or not peeled or cooked before or during the smoked | 15 | C |
| 03061990 | Other, including flours, meals and " pellets " of crustaceans, fit for human consumption | 15 | C |
| 03062110 | Smoked, whether or not peeled or cooked before or during the smoked | 15 | C |
| 03062190 | Other | 15 | C |
| 03062210 | Live, fresh or chilled | 5 | C |
| 03062290 | Other | 15 | C |
| 03062410 | Smoked, whether or not peeled or cooked before or during the smoked | 15 | C |
| 03062490 | Other | 15 | C |
| 03062510 | Smoked, whether or not peeled or cooked before or during the smoking | 15 | C |
| 03062590 | Other | 15 | C |
| 03062610 | Shrimps and prawns | 15 | C |
| 03062691 | Live, fresh or chilled | 0 | A |
| 03062699 | Other | 15 | C |
| 03062710 | Shrimps and prawns | 15 | A |
| 03062791 | Live, fresh or chilled | 0 | A |
| 03062799 | Other | 15 | C |
| 03062910 | Flours, meals and pellets | 15 | C |
| 03062991 | Smoked, whether or not peeled or cooked before or during the smoked | 15 | C |
| 03062999 | Other | 15 | C |
| 03071100 | Live, fresh or chilled | 15 | C |
| 03071910 | Smoked, whether or not peeled or cooked before or during the smoked | 10 | C |
| 03071990 | Other | 15 | C |
| 03072100 | Live, fresh or chilled | 15 | C |
| 03072910 | Smoked, whether or not peeled or cooked before or during the smoking | 10 | C |
| 03072990 | Other | 15 | C |
| 03073100 | Live, fresh or chilled | 15 | C |
| 03073910 | Smoked, whether or not peeled or cooked before or during the smoking | 10 | C |
| 03073990 | Other | 15 | C |
| 03074100 | Live, fresh or chilled | 15 | C |
| 03074911 | Smoked, whether or not peeled or cooked before or during the smoked | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 03074919 | Other | 15 | A |
| 03074991 | Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 10 | C |
| 03074999 | Other | 15 | C |
| 03075100 | Live, fresh or chilled | 15 | C |
| 03075910 | Smoked, whether or not peeled or cooked before or during the smoked | 10 | C |
| 03075990 | Other | 15 | C |
| 03076010 | Smoked, whether or not peeled or cooked before or during the smoked | 10 | C |
| 03076090 | Other | 15 | C |
| 03077100 | Live, fresh or chilled | 15 | C |
| 03077910 | Smoked, whether or not peeled or cooked before or during the smoked | 10 | C |
| 03077990 | Other | 15 | C |
| 03078100 | Live, fresh or chilled | 15 | C |
| 03078910 | Smoked, whether or not peeled or cooked before or during the smoked | 10 | C |
| 03078990 | Other | 15 | C |
| 03079100 | Live, fresh or chilled | 15 | C |
| 03079910 | Smoked, whether or not peeled or cooked before o during the smoked | 10 | C |
| 03079990 | Other | 15 | C |
| 03081100 | Live, fresh or chilled | 15 | C |
| 03081910 | Smoked, whether or not peeled or cooked before or during the smoked | 10 | C |
| 03081990 | Other | 15 | C |
| 03082100 | Live, fresh or chilled | 15 | C |
| 03082910 | Smoked, whether or not peeled or cooked before or during the smoked | 10 | C |
| 03082990 | Other | 15 | C |
| 03083010 | Live, fresh or refrigerated | 15 | C |
| 03083091 | Smoked, whether in shell or not, whether or not cooked before or during the smoking process | 10 | C |
| 03083099 | Other | 15 | C |
| 03089010 | Flours, meals and "pellets" of aquatic invertebrates | 15 | A |
| 03089091 | Smoked, whether or not peeled or cooked before or during the smoked | 10 | C |
| 03089099 | Other | 15 | C |
| 04011000 | Of a fat content, by weight, not exceeding 1% | 60 | X |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 04012000 | Containing more than 1% but not exceeding 6% fat by weight | 60 | X |
| 04014010 | Milk | 20 | X |
| 04014020 | Cream | 60 | X |
| 04015010 | Milk | 20 | X |
| 04015020 | Cream | 30 | X |
| 04021010 | Of goats | 4 | X |
| 04021091 | In containers holding not more than 1 kg (for household use only), other than goods of heading 0402.10.92 | 50 | X |
| 04021092 | For infant use, put up in packings for retail sale, composed of full cream milk, skimmed milk, lactose, lecithin, vitamins and mineral salts | 50 | X |
| 04021093 | In containers of a net content exceeding 2.27 kilos net | 50 | X |
| 04021099 | Other | 50 | X |
| 04022110 | Of goats | 5 | X |
| 04022191 | For infant use, put up in packings for retail sale, composed of full cream milk, lactose, lecithin, vitamins and mineral salts | 50 | X |
| 04022192 | In containers of a net content exceeding 2.27 kilos net | 50 | X |
| 04022199 | Other | 50 | X |
| 04022910 | Of goats | 5 | X |
| 04022991 | For infant use, put up in packings for retail sale, composed of full cream milk, lactose, lecithin, vitamins and mineral salts | 50 | X |
| 04022992 | In containers of a net content exceeding 2.27 kilos net | 50 | X |
| 04022999 | Other | 50 | X |
| 04029111 | Evaporated | 10 | X |
| 04029119 | Other | 5 | X |
| 04029191 | Evaporated, of a fat content not exceeding 1.5% by weight | 155 | X |
| 04029192 | Evaporated, of a fat content exceeding 1.5% by weight | 155 | X |
| 04029199 | Other | 155 | X |
| 04029911 | Evaporated | 10 | X |
| 04029919 | Other | 5 | X |
| 04029991 | Evaporated, of a fat content not exceeding 1.5% by weight | 155 | X |
| 04029992 | Evaporated, of a fat content exceeding 1.5% by weight | 155 | X |
| 04029993 | Condensed milk | 155 | X |
| 04029999 | Other | 155 | X |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 04031010 | Not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruits, nuts or cocoa | 15 | X |
| 04031021 | Of a fat content, by weight, not exceeding 1.5% (skimmed) | 15 | X |
| 04031022 | Of a fat content, by weight, exceeding 1.5% | 30 | X |
| 04031031 | Less than 50% by weight | 15 | X |
| 04031032 | 50% or more by weight | 10 | X |
| 04031090 | Other | 15 | X |
| 04039011 | Cream | 30 | X |
| 04039012 | Buttermilk | 20 | X |
| 04039013 | Curd | 30 | X |
| 04039019 | Other | 30 | X |
| 04039021 | In powder, granules or other solid forms, in containers holding not more than 1 kg (for household use only), of a fat content, by weight, not exceeding 1.5% | 30 | X |
| 04039022 | In powder, granules or other solid forms, in containers holding more than 1 kg, of a fat content, by weight, not exceeding 1.5% | 50 | X |
| 04039023 | In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% | 50 | X |
| 04039024 | Buttermilk | 30 | X |
| 04039029 | Other | 30 | X |
| 04039031 | In powder, granules or other solid forms | 5 | X |
| 04039039 | Other | 30 | X |
| 04039041 | Less than 50% by weight | 22.5 | X |
| 04039042 | 50% or more by weight | 10 | X |
| 04039090 | Other | 120 | X |
| 04041011 | In powder, granules or other solid forms, whether or not containing added sugar or other sweetening matter | 5 | A |
| 04041019 | Other | 30 | A |
| 04041091 | Not concentrated or containing added sugar or other sweetening matter | 30 | A |
| 04041099 | Other | 30 | A |
| 04049010 | In powder, granules or other solid forms, whether or not containing added sugar or other sweetening matter | 120 | X |
| 04049020 | Other, sugary or otherwise sweetened | 30 | X |
| 04049092 | Milk (fluid) in aseptic packages for long without refrigeration, lactose-free | 60 | X |
| 04049099 | Other | 120 | X |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 04051000 | Butter | 15 | X |
| 04052010 | Of a milkfat content by weight of 75% or more | 15 | X |
| 04052090 | Other | 10 | X |
| 04059010 | Butter oil | 0 | A |
| 04059090 | Other | 15 | X |
| 04061010 | Mozzarella | 30 | X |
| 04061090 | Other | 30 | X |
| 04062010 | Type " cheddar " dehydrated | 30 | E |
| 04062020 | Mozzarella | 15 | X |
| 04062090 | Other | 30 | X |
| 04063000 | Processed cheese, not grated or powdered | 30 | X |
| 04064000 | Blue-veined cheese and other cheese containing veins produced by penicillium roqueforti | 15 | X |
| 04069011 | For industrial use, whole, in containers holding 20 kg or more | 30 | X |
| 04069019 | Other | 30 | X |
| 04069020 | Muenster | 15 | X |
| 04069090 | Other | 20 | X |
| 04071100 | Of fowls of the species gallus domesticus | 5 | A |
| 04071900 | Other | 5 | A |
| 04072100 | Of fowls of the species gallus domesticus | 15 | X |
| 04072900 | Other | 15 | E |
| 04079000 | Other | 15 | E |
| 04081100 | Dried | 15 | G |
| 04081900 | Other | 15 | G |
| 04089100 | Dried | 15 | G |
| 04089900 | Other | 15 | G |
| 04090000 | Natural honey | 15 | E |
| 04100000 | Edible products of animal origin, not elsewhere specified or included. | 15 | C |
| 05010000 | Human hair, unworked, whether or not washed; waste of human hair | 15 | A |
| 05021000 | Pigs', hogs' or boars' bristles and hair and waste thereof | 15 | A |
| 05029000 | Other | 15 | A |
| 05040010 | Sausage casings | 0 | A |
| 05040020 | Stomachs and bladders, edible | 15 | C |
| 05040090 | Other | 15 | C |
| 05051000 | Feathers of a kind used for stuffing; down | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 05059000 | Other | 15 | C |
| 05061010 | Whalebone | 10 | A |
| 05061090 | Other | 15 | A |
| 05069010 | Whalebone | 10 | C |
| 05069090 | Other | 15 | C |
| 05071000 | Ivory; ivory powder and waste | 10 | C |
| 05079010 | Horns | 15 | C |
| 05079020 | Whalebone hair | 10 | C |
| 05079030 | Horn-cores | 15 | C |
| 05079040 | Tortoiseshell | 15 | C |
| 05079090 | Other | 15 | C |
| 05080010 | Coral | 10 | C |
| 05080020 | Mother-of-pearl | 15 | C |
| 05080030 | Cuttlefish bones | 10 | C |
| 05080090 | Other | 15 | C |
| 05100010 | Ambergris, castoreum, civet and musk; cantharides | 10 | C |
| 05100020 | Testicles | 15 | C |
| 05100090 | Other | 15 | C |
| 05111000 | Bovine semen | 0 | A |
| 05119110 | Fish scales and waste thereof | 15 | A |
| 05119120 | Spawn | 0 | A |
| 05119190 | Other | 15 | A |
| 05119910 | Cochineal, raw or simply prepared | 10 | C |
| 05119920 | Eggs and roes | 0 | A |
| 05119930 | Animal embryos and semen | 0 | A |
| 05119940 | Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material | 10 | C |
| 05119950 | Natural sponges of animal origin | 15 | C |
| 05119990 | Other | 0 | A |
| 06011000 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant | 0 | A |
| 06012000 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots | 0 | A |
| 06021000 | Unrooted cuttings and slips | 0 | A |
| 06022010 | Seedlings | 0 | A |
| 06022090 | Other | 0 | A |
| 06023000 | Rhododendrons and azaleas, grafted or not | 0 | A |
| 06024000 | Roses, grafted or not | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 06029010 | Mushroom spawn | 0 | A |
| 06029090 | Other | 0 | A |
| 06031100 | Roses | 15 | E |
| 06031200 | Carnations | 15 | E |
| 06031300 | Orchids | 15 | E |
| 06031400 | Chrysanthemums | 15 | G |
| 06031500 | Lilies (lilium spp.) | 15 | G |
| 06031910 | Ginger | 15 | E |
| 06031920 | Bird of paradise | 15 | G |
| 06031930 | Calas | 15 | G |
| 06031950 | Sysophilia | 15 | G |
| 06031960 | Gerberas | 15 | E |
| 06031970 | Statices | 15 | G |
| 06031980 | Alstroemerias | 15 | G |
| 06031991 | Agapanthus | 15 | G |
| 06031992 | Gladioli | 15 | G |
| 06031993 | Anthuriums | 15 | G |
| 06031994 | Heliconias | 15 | G |
| 06031999 | Other | 15 | G |
| 06039010 | Flower arrangements | 15 | E |
| 06039090 | Other | 15 | G |
| 06042010 | Christmas trees | 5 | E |
| 06042090 | Other | 15 | E |
| 06049010 | Mosses and lichens | 15 | E |
| 06049020 | Arrangements | 15 | E |
| 06049090 | Other | 15 | E |
| 07011000 | For sowing | 0 | A |
| 07019000 | Other | 81 | X |
| 07020000 | Tomatoes, fresh or chilled | 15 | G |
| 07031011 | For sowing | 0 | A |
| 07031019 | Other | 72 | X |
| 07031051 | For sowing | 0 | A |
| 07031059 | Other | 30 | G |
| 07032000 | Garlic | 0 | A |
| 07039000 | Leeks and other alliaceous vegetables | 15 | E |
| 07041000 | Cauliflower and broccoli ( " broccoli" ) | 15 | E |
| 07042000 | Brussels sprouts | 15 | E |
| 07049010 | Savoy cabbage | 30 | E |
| 07049090 | Other | 15 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 07051100 | Cabbage lettuce (head lettuce) | 15 | E |
| 07051900 | Other | 15 | E |
| 07052100 | Witloof chicory (cichorium intybus var. foliosum) | 15 | E |
| 07052900 | Other | 15 | E |
| 07061000 | Carrots and turnips | 15 | G |
| 07069000 | Other | 15 | C |
| 07070000 | Cucumbers and gherkins, fresh or chilled | 15 | G |
| 07081000 | Peas (pisum sativum) | 0 | A |
| 07082000 | Beans (vigna spp., phaseolus spp.) | 15 | C |
| 07089000 | Other | 15 | C |
| 07092000 | Asparagus | 15 | E |
| 07093000 | Aubergines | 15 | E |
| 07094000 | Celery, other than celeriac | 15 | C |
| 07095100 | Mushrooms of the genus agaricus | 15 | C |
| 07095900 | Other | 15 | C |
| 07096010 | Sweet peppers (chiles) | 15 | G |
| 07096020 | Tabasco pepper (capsicum frutescens l.) | 15 | G |
| 07096090 | Other | 15 | G |
| 07097000 | Spinach, new zealand spinach and orache spinach (garden spinach) | 15 | E |
| 07099100 | Globe artichokes | 15 | C |
| 07099200 | Olives | 10 | E |
| 07099300 | Pumpkins, squash and gourds (cucurbita spp.) | 15 | E |
| 07099910 | Capers | 10 | E |
| 07099920 | Sweet corn (zea mays var. saccharata) | 15 | G |
| 07099990 | Other | 15 | E |
| 07101000 | Potatoes | 30 | X |
| 07102100 | Peas (pisum sativum) | 0 | A |
| 07102200 | Beans (vigna spp., phaseolus spp.) | 0 | A |
| 07102900 | Other | 0 | A |
| 07103000 | Spinach, new zealand spinach and orache spinach (garden spinach) | 15 | E |
| 07104000 | Sweetcorn | 15 | E |
| 07108010 | Olives | 10 | E |
| 07108020 | Capers | 10 | E |
| 07108030 | Onions | 15 | E |
| 07108040 | Fungi, mushrooms and truffles | 15 | E |
| 07108050 | Garlic | 10 | E |
| 07108060 | Tomatoes | 15 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 07108091 | Celery | 15 | E |
| 07108092 | Lettuces | 15 | E |
| 07108093 | Cabbage (savoy cabbage or common cabbage) | 15 | E |
| 07108094 | Carrots | 15 | E |
| 07108095 | Beetroot | 15 | E |
| 07108096 | Headed broccoli. | 15 | E |
| 07108097 | Cauliflower | 15 | E |
| 07108098 | Brussels sprouts | 15 | E |
| 07108099 | Other | 15 | E |
| 07109000 | Mixtures of vegetables | 15 | G |
| 07112000 | Olives | 10 | C |
| 07114000 | Cucumbers and gherkins | 0 | A |
| 07115100 | Mushrooms of the genus agaricus | 15 | C |
| 07115900 | Other | 15 | C |
| 07119011 | Onions | 15 | X |
| 07119012 | Tomatoes | 15 | E |
| 07119013 | Garlic | 0 | A |
| 07119014 | Celery | 15 | E |
| 07119015 | Capers | 10 | C |
| 07119019 | Other | 0 | A |
| 07119090 | Other | 0 | A |
| 07122010 | Powdered, in containers of a net content of 5 kg or more | 0 | A |
| 07122090 | Other | 0 | A |
| 07123100 | Mushrooms of the genus agaricus | 0 | A |
| 07123200 | Wood ears (auricularia spp.) | 0 | A |
| 07123300 | Jelly fungi (tremella spp.) | 0 | A |
| 07123900 | Other | 0 | A |
| 07129010 | Tomatoes | 15 | E |
| 07129020 | Powdered garlic | 10 | E |
| 07129030 | Potatoes, whether or not cut or sliced but not further prepared | 10 | E |
| 07129090 | Other | 0 | A |
| 07131010 | For sowing | 0 | A |
| 07131090 | Other | 0 | A |
| 07132000 | Chickpeas (garbanzos) | 0 | A |
| 07133110 | For sowing | 0 | A |
| 07133120 | Pink or pinto beans | 15 | G |
| 07133190 | Other | 15 | G |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 07133210 | For sowing | 0 | A |
| 07133220 | Pink or pinto beans | 15 | G |
| 07133290 | Other | 15 | G |
| 07133310 | For sowing | 0 | A |
| 07133320 | Pink or pinto beans | 15 | G |
| 07133330 | Red beans | 15 | G |
| 07133390 | Other | 15 | G |
| 07133410 | For sowing | 0 | A |
| 07133490 | Other | 15 | E |
| 07133510 | For sowing | 0 | A |
| 07133590 | Other | 15 | E |
| 07133910 | For sowing | 0 | A |
| 07133990 | Other | 15 | E |
| 07134000 | Lentils | 0 | A |
| 07135000 | Broad beans (Vicia faba var. major) horse beans (Vicia faba var. equina), and field beans (Vicia faba var. minor) | 0 | A |
| 07136010 | For sowing | 0 | A |
| 07136090 | Other | 15 | E |
| 07139010 | For sowing | 0 | A |
| 07139090 | Other | 15 | C |
| 07141000 | Manioc roots (cassava) | 15 | E |
| 07142000 | Sweet potatoes | 15 | G |
| 07143010 | Cush-cush yam (dioscorea trifida) | 15 | G |
| 07143020 | Yams (dioscorea alata) | 15 | E |
| 07143090 | Other | 15 | G |
| 07144010 | Dasheens (Colocasia esculenta) | 15 | G |
| 07144090 | Other | 15 | G |
| 07145010 | Taro (cocoyam) (xanthosoma saggitifolium) | 15 | G |
| 07145090 | Other | 15 | G |
| 07149000 | Other | 15 | G |
| 08011100 | Dried | 15 | A |
| 08011200 | In the inner shell (endocarp) | 15 | A |
| 08011900 | Other | 15 | A |
| 08012110 | Fresh | 15 | A |
| 08012120 | Dried | 10 | A |
| 08012210 | Fresh | 15 | A |
| 08012220 | Dried | 10 | A |
| 08013100 | In shell | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 08013200 | Shelled | 10 | E |
| 08021100 | In shell | 10 | A |
| 08021200 | Shelled | 2 | A |
| 08022100 | In shell | 10 | A |
| 08022200 | Shelled | 10 | A |
| 08023100 | In shell | 5 | A |
| 08023200 | Shelled | 0 | A |
| 08024100 | In shell | 15 | C |
| 08024200 | Shelled | 10 | C |
| 08025100 | In shell | 2 | A |
| 08025200 | Shelled | 2 | A |
| 08026100 | In shell | 10 | C |
| 08026200 | Shelled | 10 | G |
| 08027000 | Kola nuts (cola spp.) | 10 | C |
| 08028000 | Areca nuts | 10 | C |
| 08029000 | Other | 10 | G |
| 08031010 | Fresh | 15 | D |
| 08031020 | Dried | 10 | C |
| 08039011 | Fresh | 15 | C |
| 08039012 | Dried | 15 | C |
| 08039090 | Other | 15 | C |
| 08041010 | Fresh | 15 | C |
| 08041020 | Dried | 10 | C |
| 08042000 | Figs | 10 | C |
| 08043000 | Pineapple (pineapple) | 15 | C |
| 08044000 | Avocados | 15 | G |
| 08045010 | Fresh | 15 | E |
| 08045020 | Dried | 10 | E |
| 08051000 | Oranges | 15 | E |
| 08052000 | Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids ( citrus ) | 15 | C |
| 08054010 | Fresh | 15 | E |
| 08054020 | Dried | 10 | E |
| 08055010 | Fresh | 15 | E |
| 08055020 | Dried | 10 | E |
| 08059000 | Other | 15 | C |
| 08061000 | Fresh | 0 | A |
| 08062000 | Dried, including raisins | 2 | A |
| 08071100 | Watermelons | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 08071900 | Other | 15 | C |
| 08072000 | Papayas | 15 | C |
| 08081000 | Apples | 0 | A |
| 08083000 | Pears | 5 | C |
| 08084000 | Quinces | 15 | A |
| 08091000 | Apricots | 10 | A |
| 08092100 | Sour cherries (prunus cerasus) | 1 | A |
| 08092900 | Other | 1 | A |
| 08093000 | Peaches, including nectarines | 2 | A |
| 08094000 | Plums and sloes | 0 | A |
| 08101000 | Strawberries | 15 | C |
| 08102000 | Raspberries, blackberries, mulberries and loganberries | 15 | C |
| 08103000 | Black, white or red currants and gooseberries | 15 | C |
| 08104000 | Cranberries, bilberries and other fruits of the genus vaccinium | 15 | C |
| 08105000 | Kiwifruit | 15 | C |
| 08106000 | Durians | 10 | A |
| 08107000 | Persimmons | 10 | C |
| 08109010 | Tropical | 15 | E |
| 08109020 | Non-tropical | 10 | E |
| 08111000 | Strawberries | 15 | C |
| 08112010 | Containing added sugar or other sweetening matter | 0 | A |
| 08112090 | Other | 15 | C |
| 08119011 | Tropical | 15 | E |
| 08119019 | Other | 10 | E |
| 08119021 | Tropical | 15 | E |
| 08119029 | Other | 10 | E |
| 08121010 | Cherries | 0 | A |
| 08121090 | Other | 0 | A |
| 08129011 | Strawberries | 15 | C |
| 08129019 | Other | 10 | C |
| 08129020 | Tropical | 15 | C |
| 08131000 | Apricots | 10 | C |
| 08132000 | Plums | 5 | C |
| 08133010 | In pieces | 10 | C |
| 08133090 | Other | 10 | C |
| 08134000 | Other fruits | 10 | E |
| 08135000 | Mixtures of nuts or dried fruits of this Chapter | 5 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 08140000 | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions: | 15 | C |
| 09011110 | Raw, in berries | 30 | X |
| 09011120 | Parchment coffee | 30 | X |
| 09011130 | Café oro (unroasted coffee beans) | 30 | X |
| 09011190 | Other | 30 | X |
| 09011200 | Decaffeinated | 30 | X |
| 09012100 | Not decaffeinated | 54 | X |
| 09012200 | Decaffeinated | 54 | X |
| 09019000 | Other | 30 | X |
| 09021000 | Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | 15 | E |
| 09022000 | Other green tea (not fermented) | 0 | A |
| 09023000 | Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg | 0 | A |
| 09024000 | Other black tea (fermented) and other partly fermented tea | 0 | A |
| 09030000 | Maté | 15 | A |
| 09041110 | Black pepper | 0 | A |
| 09041190 | Other | 10 | A |
| 09041200 | Crushed or ground | 10 | E |
| 09042100 | Dried, neither crushed nor ground | 10 | C |
| 09042200 | Crushed or ground | 10 | C |
| 09051000 | Neither crushed nor ground | 0 | A |
| 09052000 | Crushed or ground | 0 | A |
| 09061100 | Cinnamon (cinnamomum zeylanicum blume) | 0 | A |
| 09061900 | Other | 0 | A |
| 09062000 | Crushed or ground | 15 | E |
| 09071000 | Neither crushed nor ground | 0 | A |
| 09072000 | Crushed or ground | 15 | A |
| 09081100 | Neither crushed nor ground | 0 | A |
| 09081200 | Crushed or ground | 15 | A |
| 09082100 | Neither crushed nor ground | 0 | A |
| 09082200 | Crushed or ground | 15 | A |
| 09083110 | Amoms | 0 | A |
| 09083120 | Cardamoms | 0 | A |
| 09083210 | Amoms | 15 | E |
| 09083220 | Cardamoms | 15 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 09092100 | Neither crushed nor ground | 10 | A |
| 09092200 | Crushed or ground | 15 | A |
| 09093100 | Neither crushed nor ground | 0 | A |
| 09093200 | Crushed or ground | 0 | A |
| 09096110 | Seeds of anise or badian | 10 | A |
| 09096190 | Other | 0 | A |
| 09096200 | Crushed or ground | 15 | A |
| 09101100 | Neither crushed nor ground | 0 | A |
| 09101200 | Crushed or ground | 15 | C |
| 09102010 | Neither crushed nor ground | 0 | A |
| 09102020 | Crushed or ground | 15 | C |
| 09103000 | Turmeric (curcuma) | 0 | A |
| 09109110 | Neither crushed nor ground | 0 | A |
| 09109120 | Crushed or ground | 15 | C |
| 09109910 | Thyme | 0 | A |
| 09109920 | Bay leaves | 0 | A |
| 09109930 | Curry | 0 | A |
| 09109990 | Other | 0 | A |
| 10011100 | For sowing | 0 | A |
| 10011900 | Other | 0 | A |
| 10019100 | For sowing | 0 | A |
| 10019900 | Other | 0 | A |
| 10021000 | For sowing | 0 | A |
| 10029000 | Other | 0 | A |
| 10031000 | For sowing | 0 | A |
| 10039000 | Other | 0 | A |
| 10041000 | For sowing | 0 | A |
| 10049000 | Other | 0 | A |
| 10051000 | For sowing | 0 | A |
| 10059010 | Popping corn (zea mays everta) | 10 | E |
| 10059020 | Yellow maize (corn) | 0 | A |
| 10059030 | White maize (corn) | 0 | A |
| 10059090 | Other | 0 | A |
| 10061010 | For sowing | 0 | A |
| 10061090 | Other | 90 | X |
| 10062010 | Parboiled rice ("parboiled rice") | 90 | X |
| 10062090 | Other | 90 | X |
| 10063010 | Parboiled rice ("parboiled rice") | 90 | X |
| 10063090 | Other | 90 | X |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 10064000 | Broken rice | 90 | X |
| 10071000 | For sowing | 0 | A |
| 10079000 | Other | 15 | G |
| 10081000 | Buckwheat | 10 | C |
| 10082100 | For sowing | 0 | A |
| 10082900 | Other | 0 | A |
| 10083000 | Canary seed | 5 | A |
| 10084000 | Fonio (digitaria spp.) | 10 | C |
| 10085000 | Quinoa (chenopodium quinoa) | 10 | A |
| 10086000 | Triticale | 10 | C |
| 10089000 | Other cereals | 10 | C |
| 11010000 | Wheat or meslin (meslin) | 25 | X |
| 11022010 | Pregelatinised | 0 | A |
| 11022090 | Other | 10 | G |
| 11029010 | Barley flour | 10 | C |
| 11029020 | Oatmeal | 10 | C |
| 11029030 | Rice Flour | 15 | G |
| 11029040 | Rye flour | 0 | A |
| 11029090 | Other | 10 | E |
| 11031100 | Of wheat | 0 | A |
| 11031310 | Pregelatinised meal (for example meal used as additive in the brewing industry) | 10 | G |
| 11031390 | Other | 15 | G |
| 11031910 | Of oats | 0 | A |
| 11031920 | Rice | 0 | A |
| 11031990 | Other | 0 | A |
| 11032010 | Of wheat | 0 | A |
| 11032090 | Other | 0 | A |
| 11041200 | Of oats | 0 | A |
| 11041910 | Of barley | 0 | A |
| 11041990 | Other | 0 | A |
| 11042211 | Stabilized by heat treatment for enzyme inactivation | 0 | A |
| 11042219 | Other | 0 | A |
| 11042310 | Of popping corn (zea mays everta) | 15 | E |
| 11042390 | Other | 40 | E |
| 11042910 | Of barley | 0 | A |
| 11042990 | Other | 0 | A |
| 11043000 | Germ of cereals, whole, rolled, flaked or ground | 15 | C |
| 11051000 | Flour, meal and powder | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 11052010 | Flakes and granules | 15 | E |
| 11052020 | Pellets | 15 | E |
| 11061000 | Of the vegetables of heading 07.13 | 10 | A |
| 11062000 | Of sago or of the roots or tubers of heading 07.14 | 10 | A |
| 11063000 | Of the products of chapter 8 | 10 | A |
| 11071010 | Neither crushed nor ground | 0 | A |
| 11071020 | Crushed or ground | 5 | A |
| 11072010 | Neither crushed nor ground | 0 | A |
| 11072020 | Crushed or ground | 10 | A |
| 11081100 | Wheat starch | 5 | A |
| 11081200 | Maize (corn) starch | 0 | A |
| 11081300 | Potato starch | 15 | A |
| 11081400 | Manioc (cassava) starch | 15 | A |
| 11081900 | Other starches | 15 | E |
| 11082000 | Inulin | 15 | A |
| 11090000 | Wheat gluten, whether or not dried | 0 | A |
| 12011000 | For sowing | 0 | A |
| 12019000 | Other | 0 | A |
| 12023000 | For sowing | 0 | A |
| 12024100 | In shell | 0 | A |
| 12024200 | Shelled, whether or not broken. | 5 | C |
| 12030000 | Copra | 15 | A |
| 12040010 | For sowing | 0 | A |
| 12040090 | Other | 15 | A |
| 12051010 | For sowing | 15 | A |
| 12051090 | Other | 15 | A |
| 12059010 | For sowing | 0 | A |
| 12059090 | Other | 15 | A |
| 12060010 | For sowing | 0 | A |
| 12060090 | Other | 15 | A |
| 12071010 | For sowing | 0 | A |
| 12071090 | Other | 5 | A |
| 12072100 | For sowing | 0 | A |
| 12072900 | Other | 5 | A |
| 12073000 | Castor oil seeds | 5 | A |
| 12074010 | For sowing | 0 | A |
| 12074090 | Other | 0 | A |
| 12075000 | Mustard seed | 0 | A |
| 12076000 | Safflower (carthamus tinctorius) seeds | 5 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 12077000 | Melon seeds | 0 | A |
| 12079100 | Poppy seeds | 5 | A |
| 12079911 | Shea nuts (karite nuts) | 0 | A |
| 12079919 | Other | 0 | A |
| 12079990 | Other | 5 | A |
| 12081000 | Of soya beans | 15 | A |
| 12089010 | Of cotton seeds | 15 | A |
| 12089020 | Of ground-nut seeds | 15 | A |
| 12089030 | Of castor oil seeds | 15 | A |
| 12089040 | Of linseed | 15 | A |
| 12089050 | Of other edible oil seeds and oleaginous fruits | 15 | A |
| 12089090 | Other | 10 | A |
| 12091000 | Sugar beet seed | 0 | A |
| 12092100 | Lucerne (alfalfa) seed | 0 | A |
| 12092200 | Clover (trifolium spp.) seed | 0 | A |
| 12092300 | Fescue seed | 0 | A |
| 12092400 | Kentucky blue grass (poa pratensis l.) seed | 0 | A |
| 12092500 | Ryegrass (lolium multiflorum lam., lolium perenne l.) seed | 0 | A |
| 12092910 | Beetroot seeds | 0 | A |
| 12092920 | Seeds of timothy (phleum pratensis ) | 0 | A |
| 12092990 | Other | 0 | A |
| 12093010 | Petunia | 0 | A |
| 12093090 | Other | 0 | A |
| 12099100 | Vegetable seeds | 0 | A |
| 12099900 | Other | 0 | A |
| 12101000 | Hop cones, neither ground nor powdered nor in the form of pellets | 0 | A |
| 12102000 | Hop cones, ground, powdered or in the form of pellets; lupulin | 0 | A |
| 12112000 | Ginseng roots | 15 | A |
| 12113000 | Coca leaves | 15 | A |
| 12114000 | Poppy straw | 15 | A |
| 12119010 | Naranjillas (solanum quitoense) | 15 | A |
| 12119020 | Other plants, parts of plants, seeds and fruits of a kind used in pharmacy | 5 | A |
| 12119090 | Other | 15 | A |
| 12122100 | Fit for human consumption | 15 | A |
| 12122910 | Mainly used in farmaceutical, cosmetics preparations | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 12122990 | Other | 10 | A |
| 12129100 | Sugar beet | 15 | A |
| 12129210 | Seeds | 15 | A |
| 12129290 | Other | 15 | A |
| 12129300 | Sugar cane | 15 | C |
| 12129400 | Chicory roots | 15 | A |
| 12129930 | Apricot, peach (including nectarine) or plum stones and kernels | 15 | A |
| 12129990 | Other | 15 | A |
| 12130000 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets | 15 | C |
| 12141000 | Lucerne (alfalfa) meal and pellets | 0 | A |
| 12149000 | Other | 15 | C |
| 13012000 | Gum arabic | 0 | A |
| 13019010 | Natural balsams | 15 | A |
| 13019020 | Cannabis resin and other narcotics | 15 | A |
| 13019090 | Other | 0 | A |
| 13021110 | Raw opium | 15 | A |
| 13021120 | For medical use | 0 | A |
| 13021190 | Other | 15 | A |
| 13021200 | Of liquorice | 10 | A |
| 13021300 | Of hops | 0 | A |
| 13021910 | For medicinal use (subject to approval of the ministry of health and compliance with other regulations) | 5 | A |
| 13021920 | Extract and tinctures of cannabis | 15 | A |
| 13021930 | Concentrates of poppy straw and other narcotics | 15 | A |
| 13021940 | Sleep-inducing substances | 15 | A |
| 13021950 | For the preparation of insecticides and fungicides | 0 | A |
| 13021960 | Vanilla oleoresin or extract | 0 | A |
| 13021990 | Other | 0 | A |
| 13022000 | Pectic substances, pectinates and pectates | 0 | A |
| 13023100 | Agar-agar | 0 | A |
| 13023200 | Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | 0 | A |
| 13023900 | Other | 0 | A |
| 14011000 | Bamboo | 0 | A |
| 14012000 | Rattans | 0 | A |
| 14019010 | Osier | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 14019020 | Reeds | 15 | A |
| 14019090 | Other | 15 | A |
| 14042000 | Cotton linters | 0 | A |
| 14049010 | Tagua | 15 | A |
| 14049091 | Kapok | 10 | A |
| 14049092 | Vegetable hair and other padding materials | 10 | A |
| 14049093 | Broomcorn (sorghum vulgare var technicum) | 0 | A |
| 14049094 | Annatto, neither crushed nor ground | 10 | C |
| 14049095 | Annatto, crushed or ground | 15 | C |
| 14049096 | Other vegetable products used for dyeing | 0 | A |
| 14049099 | Other | 15 | A |
| 15011000 | Lard | 15 | E |
| 15012000 | Other pig fat | 15 | E |
| 15019000 | Other | 0 | A |
| 15021010 | Of bovine species | 0 | A |
| 15021090 | Other | 0 | A |
| 15029000 | Other | 0 | A |
| 15030010 | Inedible lard stearin | 10 | E |
| 15030020 | Edible lard oil and lard stearin | 15 | E |
| 15030030 | Tallow oil | 15 | E |
| 15030040 | Oleo-oil | 15 | E |
| 15030090 | Other | 30 | E |
| 15041000 | Fish-liver oils and their fractions | 10 | E |
| 15042000 | Fats and oils and their fractions, of fish, other than liver oils | 10 | E |
| 15043010 | Sperm oil | 15 | E |
| 15043090 | Other | 10 | E |
| 15050000 | Wool grease and fatty substances derived therefrom, including lanolin | 0 | A |
| 15060000 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified | 0 | A |
| 15071000 | Crude oil, whether or not degummed | 0 | A |
| 15079000 | Other | 10 | X |
| 15081000 | Crude oil | 10 | G |
| 15089000 | Other | 10 | G |
| 15091000 | Virgin | 10 | G |
| 15099000 | Other | 10 | G |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 15100000 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of such oils or fractions with oils or fractions of heading 15.09 | 10 | G |
| 15111000 | Crude oil | 20 | X |
| 15119010 | Palm stearin with an iodine index not exceeding 48 | 20 | X |
| 15119090 | Other | 20 | X |
| 15121100 | Crude oils | 10 | G |
| 15121900 | Other | 30 | X |
| 15122100 | Crude oil, whether or not gossypol has been removed | 10 | G |
| 15122900 | Other | 10 | X |
| 15131100 | Crude oil | 10 | G |
| 15131900 | Other | 30 | X |
| 15132100 | Crude oils | 20 | X |
| 15132900 | Other | 20 | X |
| 15141100 | Crude oil | 10 | G |
| 15141900 | Other | 10 | G |
| 15149100 | Crude oil | 10 | G |
| 15149900 | Other | 10 | G |
| 15151100 | Crude oil | 10 | G |
| 15151900 | Other | 10 | G |
| 15152100 | Crude oil | 0 | A |
| 15152900 | Other | 30 | X |
| 15153010 | Crude oil | 0 | A |
| 15153090 | Other | 10 | E |
| 15155010 | Crude oil | 10 | G |
| 15155090 | Other | 10 | G |
| 15159010 | Jojoba oil and its fractions | 10 | G |
| 15159030 | Tung oil and its fractions | 10 | G |
| 15159041 | Crude | 10 | X |
| 15159049 | Other | 10 | X |
| 15159090 | Other | 10 | X |
| 15161000 | Animal fats and oils and their fractions | 15 | X |
| 15162010 | Hydrogenated vegetable oils used in the food industry | 10 | X |
| 15162020 | Hydrogenated castor oil | 0 | A |
| 15162090 | Other | 15 | X |
| 15171000 | Margarine, excluding liquid margarine | 20 | X |
| 15179010 | Preparations of fat blends containing added flavoring, to develop food products | 30 | X |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 15179020 | Preparations of hydrogenated vegetable oils with added magnesium carbonate mold release confectionery and bakery | 10 | X |
| 15179090 | Other | 10 | X |
| 15180011 | Linoxyn | 0 | A |
| 15180012 | Of linseed | 0 | A |
| 15180013 | Dehydrated vegetable oils, powdered | 0 | A |
| 15180019 | Other | 0 | A |
| 15180091 | Cooking oils used in the preparation of animal feed | 0 | A |
| 15180099 | Other | 0 | A |
| 15200000 | Glycerol, crude; glycerol waters and glycerol lyes | 0 | A |
| 15211000 | Vegetable waxes | 0 | A |
| 15219000 | Other | 0 | A |
| 15220010 | Degras | 15 | G |
| 15220020 | Residues from the treatment of vegetable oils | 15 | G |
| 15220090 | Other | 10 | G |
| 16010011 | In airtight containers or vacuum packed | 30 | X |
| 16010012 | Other, airtight packing or vacumm packed | 25 | X |
| 16010019 | Other | 25 | X |
| 16010021 | In airtight containers or vacuum packed | 30 | X |
| 16010029 | Other | 30 | X |
| 16010031 | In airtight containers or vacuum packed | 30 | X |
| 16010032 | Other, airtight packing or vacumm packed | 30 | X |
| 16010039 | Other | 25 | X |
| 16010041 | In airtight containers or vacuum packed | 30 | X |
| 16010042 | Other, airtight packing or vacumm packed | 30 | X |
| 16010049 | Other | 30 | X |
| 16010091 | In airtight containers or vacuum packed | 30 | X |
| 16010099 | Other | 30 | X |
| 16021010 | Meat and offal of bovine | 10 | X |
| 16021020 | Meat and edible offal of poultry of heading 01.05 | 10 | X |
| 16021030 | Of meat and offal of swine | 10 | X |
| 16021080 | Other | 10 | X |
| 16021090 | Mixtures | 10 | X |
| 16022000 | Of liver of any animal | 10 | G |
| 16023111 | Frozen whole | 10 | X |
| 16023119 | Other | 10 | X |
| 16023191 | Frozen whole | 10 | X |
| 16023199 | Other | 10 | X |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 16023210 | Legs and thighs, whether or not joined | 10 | X |
| 16023290 | Other | 10 | X |
| 16023900 | Other | 10 | X |
| 16024111 | In airtight containers or vacuum packed | 70 | X |
| 16024119 | Other | 70 | X |
| 16024190 | Other | 30 | X |
| 16024210 | In airtight containers or vacuum packed | 70 | X |
| 16024290 | Other | 70 | X |
| 16024911 | Pork paté (devilled ham) | 0 | A |
| 16024912 | Preserved hams in containers holding less than 1 kg | 0 | A |
| 16024913 | Preserved hams in containers holding 1 kg or more | 70 | X |
| 16024914 | Pig fat, whether or not containing lean meat | 30 | X |
| 16024915 | Pig tails, snouts, trotters and ears | 0 | A |
| 16024919 | Other | 70 | X |
| 16024990 | Other | 30 | X |
| 16025000 | Of bovine animals | 10 | G |
| 16029000 | Other, including preparations of blood of any animal | 10 | G |
| 16030010 | Of meat | 10 | A |
| 16030020 | Of fish | 15 | A |
| 16030090 | Other | 15 | A |
| 16041100 | Salmon | 15 | A |
| 16041210 | In airtight containers or vacuum packed | 5 | C |
| 16041290 | Other | 10 | C |
| 16041300 | Sardines, sardinella and brisling or sprats | 0 | A |
| 16041410 | Cooked loins of tuna, frozen | 0 | A |
| 16041490 | Other | 0 | A |
| 16041500 | Mackerel | 5 | B |
| 16041600 | Anchovies | 5 | C |
| 16041710 | In airtight containers or vacuum packed | 0 | A |
| 16041790 | Other | 5 | C |
| 16041910 | Cod, in airtight containers or vacuum packed | 5 | C |
| 16041920 | Other fish, in airtight containers or vacuum packed | 0 | A |
| 16041990 | Other | 5 | C |
| 16042010 | Homogenised preparations for infant use | 10 | C |
| 16042020 | Other preparations, not in airtight containers or vacuum packed | 15 | C |
| 16042091 | Tuna | 0 | A |
| 16042092 | Cod | 0 | A |
| 16042093 | Salmon | 5 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 16042094 | Sardines | 0 | A |
| 16042099 | Other | 0 | A |
| 16043100 | Caviar | 15 | C |
| 16043200 | Caviar substitutes | 15 | C |
| 16051000 | Crabs (except macrura) | 15 | C |
| 16052100 | Not in airtight container | 15 | C |
| 16052900 | Other | 15 | C |
| 16053000 | Lobster | 15 | C |
| 16054010 | Lobsters | 15 | C |
| 16054090 | Other | 15 | C |
| 16055100 | Oysters | 10 | C |
| 16055200 | Vieiras, volandeiras and other molluscs of the genera Pecten, Chlamys or Placopecten | 10 | C |
| 16055300 | Mussels | 10 | C |
| 16055400 | Cuttle fish and squid | 10 | C |
| 16055500 | Octopus | 10 | C |
| 16055600 | Clams, cockles and arkshells | 10 | C |
| 16055700 | Abalone | 10 | C |
| 16055800 | Snails, other than sea snails | 10 | C |
| 16055900 | Other | 10 | C |
| 16056100 | Sea cucumbers | 10 | C |
| 16056200 | Sea urchins | 10 | C |
| 16056300 | Jellyfish | 10 | C |
| 16056900 | Other | 10 | C |
| 17011200 | Beet sugar | 30 | X |
| 17011300 | Cane sugar specified in subheading note 2 to this chapter | 144 | X |
| 17011400 | Other cane sugar | 144 | X |
| 17019110 | Sugar candy | 15 | X |
| 17019190 | Other | 30 | X |
| 17019910 | Sugar candy | 15 | X |
| 17019990 | Other | 144 | X |
| 17021100 | Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter | 0 | A |
| 17021900 | Other | 0 | A |
| 17022000 | Maple sugar and maple syrup | 15 | X |
| 17023010 | Commercial glucose, not powdered | 0 | A |
| 17023020 | Glucose syrup | 30 | X |
| 17023090 | Other | 15 | X |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 17024010 | Commercial glucose, not powdered | 0 | A |
| 17024020 | Glucose syrup | 30 | X |
| 17024090 | Other | 15 | X |
| 17025000 | Chemically pure fructose | 15 | X |
| 17026010 | Fructose or levulose, in solid form | 0 | A |
| 17026090 | Other | 30 | X |
| 17029011 | Chemically pure maltose | 15 | X |
| 17029012 | Maltodextrine | 0 | A |
| 17029019 | Other | 15 | X |
| 17029021 | Single | 10 | X |
| 17029029 | Other | 10 | X |
| 17029030 | Cane honey | 15 | X |
| 17029040 | Maple honey | 15 | X |
| 17029050 | Caramel colouring | 0 | A |
| 17029090 | Other | 15 | X |
| 17031010 | Edible | 15 | X |
| 17031090 | Other | 15 | X |
| 17039010 | Edible | 15 | X |
| 17039090 | Other | 15 | X |
| 17041000 | Chewing gum, whether or not sugar-coated | 15 | G |
| 17049010 | Candies, caramels, gums containing sugar and boiled sweets | 15 | G |
| 17049020 | Nougat | 15 | G |
| 17049030 | Popcorn or toasted maize coated with sugar or honey | 15 | G |
| 17049040 | Throat pastilles or cough drops consisting essentially of sugar and medicinal flavouring substances | 5 | G |
| 17049090 | Other | 10 | G |
| 18010000 | Cocoa beans, whole or broken, raw or roasted | 15 | E |
| 18020000 | Cocoa shells, husks, skins and other cocoa waste | 15 | E |
| 18031000 | Not defatted | 10 | E |
| 18032000 | Wholly or partly defatted | 10 | E |
| 18040000 | Cocoa butter, fat and oil | 10 | E |
| 18050000 | Cocoa powder, not containing added sugar or other sweetening matter | 0 | A |
| 18061000 | Cocoa powder, containing added sugar or other sweetening matter | 10 | E |
| 18062010 | Based liquid corn syrup and almond oil , partially hydrogenated palm, of a kind used for filling and decorating pastries preparations | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 18062090 | Other | 15 | E |
| 18063100 | Filled | 5 | E |
| 18063200 | Not filled | 5 | E |
| 18069010 | Dietetic preparations containing 50% or more by weight of cocoa | 10 | G |
| 18069020 | Other dietetic preparations in powder form | 5 | G |
| 18069090 | Other | 15 | G |
| 19011011 | For infant feeding ("infant formula") | 0 | A |
| 19011019 | Other | 5 | C |
| 19011020 | Dietetic preparations with a basis of cereals, flours or starches containing milk, milk derivatives or eggs | 5 | E |
| 19011030 | Cereal preparations not containing milk or egg | 10 | E |
| 19011090 | Other | 5 | X |
| 19012020 | Manioc flour | 15 | G |
| 19012091 | Not containing added sugar or other sweetening matter | 15 | G |
| 19012099 | Other | 10 | X |
| 19019010 | Malt extract | 0 | A |
| 19019021 | Based on cereals, flours or starches containing eggs or milk or other dairy products | 0 | A |
| 19019022 | Cereal-based dietary preparation, not containing milk, other dairy products or egg | 0 | A |
| 19019023 | Modified milk and preparations based on natural milk constituents | 30 | X |
| 19019029 | Other | 15 | X |
| 19019040 | Malted milk | 10 | X |
| 19019050 | Ice cream powders | 0 | A |
| 19019061 | Not containing added sugar or other sweetening matter | 15 | X |
| 19019069 | Other | 10 | X |
| 19019090 | Other | 10 | X |
| 19021100 | Containing egg | 10 | X |
| 19021900 | Other | 10 | X |
| 19022000 | Stuffed pasta, whether or not cooked or otherwise prepared | 10 | X |
| 19023000 | Other edible pasta | 10 | X |
| 19024000 | Couscous | 15 | A |
| 19030000 | Tapioca and substitutes therefor prepared with starch, in the form of flakes, grains, pearls or siftings or similar forms | 10 | C |
| 19041010 | Popcorn | 10 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 19041021 | With added sugar or other sweetener | 10 | E |
| 19041022 | Grape-nuts in containers with a net content of at least 4 pounds | 0 | A |
| 19041023 | Corn (maize) flakes, cones and the like, obtained by swelling or roasting | 10 | E |
| 19041024 | Other maize (corn) snacks, whether or not cheese flavoured | 10 | E |
| 19041029 | Other | 10 | E |
| 19041090 | Other | 10 | E |
| 19042000 | Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | 10 | G |
| 19043000 | Bulgur wheat | 15 | C |
| 19049010 | Precooked rice | 15 | X |
| 19049090 | Other | 15 | X |
| 19051000 | Crispbread (also known as knäckebrot) | 10 | E |
| 19052000 | Gingerbread and the like | 10 | E |
| 19053110 | Containing cocoa , ice cream sandwich | 10 | X |
| 19053190 | Other | 10 | X |
| 19053200 | Waffles and wafers, whether or not stuffed | 10 | G |
| 19054000 | Toasted bread and similar toasted products | 10 | E |
| 19059010 | Communion wafers | 0 | A |
| 19059021 | Bread and ship's biscuits | 10 | G |
| 19059029 | Other | 10 | G |
| 19059030 | Soda or salted biscuits | 10 | G |
| 19059040 | Other biscuits | 10 | X |
| 19059050 | Maize (corn) snacks, whether or not cheese flavoured | 10 | G |
| 19059060 | Other frozen bakery products | 10 | G |
| 19059090 | Other | 10 | G |
| 20011000 | Cucumbers and gherkins | 0 | A |
| 20019010 | Olives, including stuffed | 10 | G |
| 20019020 | Capers | 10 | G |
| 20019030 | Sweet corn (zea mays var. saccharata) | 15 | G |
| 20019041 | Sweet | 0 | A |
| 20019049 | Other | 10 | G |
| 20019050 | Tomatoes | 15 | G |
| 20019061 | Of tropical fruits | 15 | G |
| 20019062 | Of non-tropical fruits | 15 | G |
| 20019063 | Onions | 15 | G |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 20019069 | Other | 15 | G |
| 20019070 | Mixed vegetable pickles | 0 | A |
| 20019080 | Piccallilies | 15 | G |
| 20019090 | Other | 15 | G |
| 20021000 | Tomatoes, whole or in pieces | 10 | G |
| 20029011 | Purées | 81 | X |
| 20029012 | Uncooked paste or pulp | 81 | X |
| 20029013 | Crushed tomatoes packaged for retail sale | 30 | X |
| 20029014 | Mash tomato packaged for retail sale | 30 | X |
| 20029015 | Pasta packaged for retail sale | 30 | X |
| 20029019 | Other | 81 | X |
| 20029021 | Juice | 25 | X |
| 20029029 | Other | 25 | X |
| 20031000 | Mushrooms of the genus agaricus | 5 | C |
| 20039010 | Truffles | 10 | E |
| 20039090 | Other | 0 | A |
| 20041000 | Potatoes | 10 | X |
| 20049011 | Peas: | 10 | G |
| 20049012 | String beans, unshelled | 10 | G |
| 20049013 | Peas ( peas , peas ) * stick , pigeonpea and pigeonpea ( cajanus cajan) | 0 | A |
| 20049019 | Other | 15 | G |
| 20049021 | Onions and shallots | 15 | G |
| 20049022 | Garlic | 15 | G |
| 20049029 | Other | 15 | G |
| 20049031 | Headed broccoli. | 10 | G |
| 20049032 | Cauliflower | 10 | G |
| 20049033 | Brussels sprouts | 10 | G |
| 20049034 | Cabbages | 10 | G |
| 20049039 | Other | 10 | G |
| 20049040 | Lettuces | 10 | G |
| 20049051 | Carrots | 15 | G |
| 20049052 | Salad beets | 10 | G |
| 20049059 | Other | 15 | G |
| 20049060 | Peppers | 5 | G |
| 20049071 | Olives | 10 | G |
| 20049072 | Capers | 10 | G |
| 20049081 | Sweet corn (zea mays var. saccharata) | 15 | G |
| 20049082 | Asparagus | 10 | G |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 20049089 | Other | 15 | G |
| 20049091 | Olives, whether or not stuffed, with peppers or capers | 10 | G |
| 20049092 | Sweet corn (zea mays var. saccharata) with peppers | 15 | G |
| 20049099 | Other | 10 | G |
| 20051000 | Homogenized vegetables | 10 | G |
| 20052010 | Potato chips | 10 | X |
| 20052020 | Potatoes based preparation except products from heading 11.05 | 10 | X |
| 20052090 | Other | 54 | X |
| 20054000 | Peas (pisum sativum) | 0 | A |
| 20055110 | Prepared with meat, offal or sausages | 0 | A |
| 20055120 | Pork and beans | 0 | A |
| 20055190 | Other | 10 | G |
| 20055900 | Other | 15 | G |
| 20056000 | Asparagus | 10 | E |
| 20057000 | Olives | 10 | E |
| 20058000 | Sweet corn (zea mays var. saccharata) | 10 | E |
| 20059100 | Bamboo shoots | 15 | E |
| 20059911 | Onions | 15 | G |
| 20059912 | Garlic | 15 | G |
| 20059919 | Other | 10 | G |
| 20059920 | Cabbages, cauliflower, kohlrabi, kale and other products of the genus brassica, unmixed | 15 | G |
| 20059931 | Carrots | 10 | G |
| 20059932 | Salad beets | 15 | G |
| 20059939 | Other | 15 | G |
| 20059940 | Peppers | 0 | A |
| 20059950 | Capers | 10 | G |
| 20059961 | Peas ( peas , peas ) * stick , pigeonpea and pigeonpea ( cajanus cajan) | 0 | A |
| 20059969 | Other | 15 | G |
| 20059970 | Unmixed vegetables (other) | 15 | G |
| 20059980 | Sauerkraut | 15 | G |
| 20059991 | Olives (whether or not stuffed) with capers | 10 | G |
| 20059992 | Sweet corn (zea mays var. saccharata) with peppers | 15 | G |
| 20059993 | Preparations pigeonpea or pigeonpea ( cajanus cajan) , with or without coconut | 0 | A |
| 20059999 | Other | 10 | G |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 20060000 | Vegetables, fruit, nuts, fruit- peel and other parts of plants, preserved by sugar (drained, glacé or crystallized) . | 15 | E |
| 20071000 | Homogenised preparations | 15 | E |
| 20079100 | Of citrus fruit | 15 | E |
| 20079910 | Paste and puree of pear, apple, apricot or peach, for industry in packing of a net content of 5 kg or more | 10 | E |
| 20079990 | Other | 10 | E |
| 20081110 | Butter | 10 | G |
| 20081190 | Other | 10 | G |
| 20081911 | Cashew nuts, including mixtures thereof in which cashew nuts are the main ingredient by weight | 10 | E |
| 20081912 | Mixtures, in which groundnuts are the main ingredient by weight | 10 | E |
| 20081913 | Almond butter | 0 | A |
| 20081919 | Other | 15 | E |
| 20081921 | Of toasted almonds, with no added sugar or other sweetener | 0 | A |
| 20081922 | Of sesame seeds, toasted | 10 | E |
| 20081929 | Other | 15 | E |
| 20081990 | Other | 10 | E |
| 20082000 | Pineapple ( pineapple ) | 15 | G |
| 20083000 | Citrus fruit | 15 | G |
| 20084000 | Pears | 10 | E |
| 20085000 | Apricots | 0 | A |
| 20086000 | Cherries | 10 | E |
| 20087000 | peaches*, including nectarines | 10 | E |
| 20088000 | Strawberries | 15 | E |
| 20089100 | Palm hearts | 15 | G |
| 20089300 | Cranberries (vaccinium macrocarpon, vaccinium oxycoccos, vaccinium vitis-idaea) | 10 | E |
| 20089711 | Presented in containers of a net content not less than 50 pounds | 0 | A |
| 20089719 | Other | 10 | G |
| 20089790 | Other | 15 | G |
| 20089921 | Sweet potatoes | 10 | G |
| 20089922 | Yams | 15 | G |
| 20089923 | Manioc (cassava) | 15 | G |
| 20089929 | Other | 15 | G |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 20089930 | Other, of tropical fruits | 15 | G |
| 20089940 | Other, of non-tropical fruits | 15 | G |
| 20089990 | Other | 10 | G |
| 20091100 | Frozen | 10 | G |
| 20091200 | Not frozen, with a brix value not exceeding 20 | 10 | G |
| 20091910 | Juice concentrate | 10 | E |
| 20091990 | Other | 10 | G |
| 20092100 | With a brix value not exceeding 20 | 10 | G |
| 20092910 | Concentrated juice | 10 | G |
| 20092990 | Other | 10 | G |
| 20093100 | With a brix value not exceeding 20 | 10 | G |
| 20093900 | Other | 10 | G |
| 20094100 | With a brix value not exceeding 20 | 10 | X |
| 20094900 | Other | 10 | X |
| 20095000 | Tomato juice | 10 | G |
| 20096100 | With a brix value not exceeding 30 | 10 | E |
| 20096910 | Concentrate, whether or not powdered | 0 | A |
| 20096920 | Grape must | 10 | E |
| 20096990 | Other | 10 | E |
| 20097100 | With a brix value not exceeding 20 | 10 | X |
| 20097910 | Concentrate, whether or not frozen | 0 | A |
| 20097920 | Without additives or preservatives, or only with added ascorbic acid (vitamin c) | 10 | G |
| 20097990 | Other | 10 | X |
| 20098100 | Cranberry (vaccinium macrocarpon, vaccinium oxycoccos, vaccinium vitis-idaea) juice | 0 | A |
| 20098911 | Concentrate | 10 | G |
| 20098919 | Other | 10 | X |
| 20098920 | Vegetable without tomato, even concentrated | 15 | X |
| 20098931 | Of tropical fruits | 10 | G |
| 20098932 | Pear | 0 | A |
| 20098933 | Peach | 0 | A |
| 20098934 | Apricot | 0 | A |
| 20098939 | Other | 0 | A |
| 20098991 | Of tropical fruits | 10 | X |
| 20098992 | Peach | 10 | X |
| 20098993 | Apricot | 10 | X |
| 20098994 | Pear | 10 | X |
| 20098999 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 20099011 | Of vegetables, not containing tomato | 10 | X |
| 20099012 | Of vegetables, containing tomato | 10 | X |
| 20099013 | Of tropical fruits | 10 | E |
| 20099019 | Other | 0 | A |
| 20099021 | Containing tomato | 10 | X |
| 20099029 | Other | 10 | H |
| 20099030 | Prune and cranberry juice | 10 | X |
| 20099040 | Apple and grape juices, with added vitamin c only and no other additives or preservatives, not concentrated | 10 | X |
| 20099090 | Other | 10 | H |
| 21011110 | Instant (soluble) coffee | 10 | X |
| 21011190 | Other | 30 | X |
| 21011210 | Coffee pastes | 30 | X |
| 21011220 | Instant (soluble) coffee | 10 | X |
| 21011290 | Other | 30 | X |
| 21012010 | Preparations with a basis of tea extracts, powder, industrial transformation, of a kind used in the beverage industry, in packaging net content exceeding 3.5 kg | 15 | G |
| 21012090 | Other | 15 | G |
| 21013000 | Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | 30 | E |
| 21021010 | For brewing | 0 | A |
| 21021090 | Other | 10 | E |
| 21022000 | Inactive yeasts; other single-cell micro-organisms, dead | 0 | A |
| 21023000 | Prepared baking powders | 10 | E |
| 21031000 | Soy sauce | 10 | E |
| 21032010 | Ketchup, with or without hot spices | 50 | X |
| 21032020 | Spaghetti sauce | 30 | X |
| 21032030 | Barbecue sauce | 10 | X |
| 21032091 | With a dry tomato extract content of 5% or more by weight | 50 | X |
| 21032099 | Other | 25 | X |
| 21033010 | Mustard flour and meal | 0 | A |
| 21033020 | Prepared mustard | 10 | E |
| 21039010 | Preparations for sauces | 10 | E |
| 21039021 | Mayonnaise, whether or not mixed | 10 | E |
| 21039022 | Worcester sauce (english) | 10 | E |
| 21039029 | Other | 10 | E |
| 21039031 | Mixed seasonings used in industrial sausage-making | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 21039039 | Other | 0 | A |
| 21041011 | Based on meat, including its extracts and juices | 10 | G |
| 21041012 | Based on fish, crustaceans and molluscs, including their extracts and juices | 10 | G |
| 21041013 | Of leguminous or green vegetables, not containing tomato | 10 | G |
| 21041019 | Other | 10 | G |
| 21041021 | Of chicken with noodles or other pasta, except those containing oriental type, pre-cooked, dehydrated noodles | 10 | E |
| 21041022 | Containing fish, crustaceans or molluscs or including their extracts or juices | 0 | A |
| 21041023 | Containing meat, or extracts and juices thereof | 0 | A |
| 21041024 | Of leguminous plants or vegetables, not containing tomato (vegetarian) | 0 | A |
| 21041029 | Other | 5 | E |
| 21041030 | Homogenised and dehydrated broths, as paste or powder | 0 | A |
| 21041091 | Of fish, crustaceans or molluscs | 5 | G |
| 21041092 | Of beef with vegetables; of chicken of all kinds; of turkey of all kinds | 5 | G |
| 21041093 | Of leguminous or green vegetables (vegetarian), containing tomato; of peas, of black beans; of minestrone | 10 | G |
| 21041094 | Other leguminous and green vegetables (vegetarian), not containing tomato | 5 | G |
| 21041095 | Of beef (meat or offal),with spaghetti and other pasta, except minestrone | 10 | G |
| 21041096 | Other meat | 10 | G |
| 21041099 | Other | 5 | G |
| 21042000 | Homogenized composite food preparations | 5 | C |
| 21050000 | Ice cream, whether or not containing cocoa | 15 | X |
| 21061000 | Protein concentrates and textured protein substances | 0 | A |
| 21069011 | Post-mix syrup, naturally or artificially flavoured, for carbonated beverages of the kind used in dispensing machines to make carbonated beverages in snack bars, restaurants, cinemas, schools and other public outlets | 0 | A |
| 21069012 | Other syrups or concentrates, with natural or artificial flavourings, for the industrial production of carbonated beverages | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 21069013 | Other syrups or concentrates, with natural fruit flavourings, excluding strawberry | 15 | E |
| 21069014 | Syrups or concentrates, with a natural flavouring of strawberry, except those for carbonated beverages | 15 | E |
| 21069015 | Preparations based on aromatic bitter extracts, whether or not in powdered form, for flavouring alcoholic beverages | 15 | E |
| 21069016 | Preparations based on eggs ("egg nog") | 0 | A |
| 21069017 | Milk-substitute dietary preparations with a protein base | 5 | E |
| 21069019 | Other | 10 | E |
| 21069020 | Chewing gums (chicle) for diabetics | 10 | E |
| 21069030 | Ice cream powders | 0 | A |
| 21069041 | With added sugar or other sweetener | 10 | G |
| 21069049 | Other | 5 | E |
| 21069050 | Mixtures of plants or parts of plants, seeds or fruits (whole, cut, in parts or powdered) for infusions or teas | 0 | A |
| 21069061 | Intended to improve the digestion | 0 | A |
| 21069062 | Based on vitamins or minerals | 5 | E |
| 21069069 | Other | 10 | E |
| 21069070 | Prepared food stabilisers, emulsifiers or antioxidants | 0 | A |
| 21069080 | Artificial flavourings for industrial preparation | 0 | A |
| 21069091 | Preparations for sausages with a protein base | 15 | E |
| 21069092 | Hydrolysed protein | 0 | A |
| 21069093 | Royal jelly | 10 | E |
| 21069094 | Electrolyte preparations in powder, used for the recovery of loss of fluids and minerals | 0 | A |
| 21069099 | Other | 10 | E |
| 22011000 | Mineral waters and aerated waters | 10 | E |
| 22019010 | Ice and snow | 10 | C |
| 22019020 | Drinking water | 10 | C |
| 22019090 | Other | 15 | C |
| 22021010 | Carbonated beverages | 10 | X |
| 22021090 | Other | 10 | X |
| 22029011 | Based on milk, with or without cocoa | 10 | X |
| 22029019 | Other | 15 | G |
| 22029020 | Coffee-flavoured diet beverages | 15 | G |
| 22029030 | Other diet beverages; restorative tonics | 5 | G |
| 22029040 | Aqueous electrolytic solutions based on sugars and chemicals, used to replace lost liquids and minerals | 5 | G |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 22029090 | Other | 10 | H |
| 22029090 AA | Only aloe beverage | 10 | A |
| 22030000 | Beer made from malt | 15 | E |
| 22041000 | Sparkling wine | 10 | C |
| 22042100 | In containers exceeding 2 liters or less | 15 | C |
| 22042900 | Other | 15 | C |
| 22043000 | Other grape musts | 15 | C |
| 22051011 | With an alcoholic strength of over 20% by volume | 15 | C |
| 22051019 | Other | 15 | C |
| 22051020 | Restorative tonic wines containing added vitamins, quinine hydrochloride and calcium pantothenate | 5 | C |
| 22051030 | Aqueous dilution of wine with vegetable or fruit juices, whether or not flavoured, containing added carbon dioxide and with an alcoholic strength of not more than 6% by volume | 15 | C |
| 22051040 | Sangrias and other wines flavoured with vegetables or fruit, with no added carbon dioxide | 15 | C |
| 22051091 | With an alcoholic strength of over 20% by volume | 15 | C |
| 22051099 | Other | 15 | C |
| 22059011 | With an alcoholic strength of over 20% by volume | 15 | C |
| 22059019 | Other | 15 | C |
| 22059020 | Restorative tonic wines containing added vitamins, quinine chlorohydrate and calcium pantothenate | 5 | C |
| 22059030 | Punches and other wines flavoured with vegetables or fruit | 15 | C |
| 22059091 | With an alcoholic strength of over 20% by volume | 15 | C |
| 22059099 | Other | 15 | C |
| 22060000 | Other fermented beverages (for example, cider , perry , mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages , not elsewhere specified or included elsewhere | 15 | E |
| 22071011 | For use in the manufacture of biofuels | 30 | X |
| 22071019 | Other | 15 | X |
| 22071020 | Rectified alcohol for the pharmaceutical industry | 0 | A |
| 22071091 | For use in the manufacture of biofuels | 30 | X |
| 22071099 | Other | 15 | X |
| 22072000 | Ethyl alcohol and other spirits, denatured, of any strength | 0 | A |
| 22082010 | With an alcoholic strength by volume of 60 % vol. or higher | 15 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 22082090 | Other | 15 | E |
| 22083010 | With an alcoholic strength by volume of 60 % vol. or higher | 15 | E |
| 22083090 | Other | 15 | E |
| 22084010 | Rum | 15 | A |
| 22084090 | Other | 15 | A |
| 22085000 | Gin and geneva | 15 | E |
| 22086010 | With an alcoholic strength by volume of 60 % vol. or higher | 15 | E |
| 22086090 | Other | 15 | E |
| 22087000 | Spirits | 15 | E |
| 22089011 | "tequila" and "mescal" (in original containers for retail sale) | 10 | E |
| 22089012 | Other, with an alcoholic strength of over 60° gl (in original containers for retail sale) | 15 | E |
| 22089013 | Other, with an alcoholic strength of no more than 60% vol with CIF value higher than B/2.5 per liter (in original containers for retail sale) | 15 | E |
| 22089014 | Other, with an alcoholic strength of no more than 60% vol with a CIF value of B/2.5 or less per liter, except those presented in bulk (in original containers for retail sale) | 15 | E |
| 22089015 | Other, with an alcoholic strength of no more than 60% vol with a CIF value of B/2.5 or less per liter, provided it is present in bulk | 15 | E |
| 22089016 | Concentrates for the industrial preparation of alcoholic beverages | 15 | E |
| 22089019 | Other | 15 | E |
| 22089021 | With an alcoholic strength of over 60° gl: (in original containers for retail sale) | 15 | E |
| 22089022 | Other, with an alcoholic strength of no more than 60% vol with CIF value higher than B/2.5 per liter (in original containers for retail sale) | 15 | E |
| 22089023 | Other, with an alcoholic strength of no more than 60% vol with a CIF value of B/2.5 or less per liter, except those presented in bulk (in original containers for retail sale) | 15 | E |
| 22089024 | Other, with an alcoholic strength of no more than 60% vol with a CIF value of B/2.5 or less per liter, provided it is present in bulk | 15 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 22089029 | Other | 15 | E |
| 22089030 | Aqueous dilution of vegetable or fruit juices, mixed with any distilled product, containing added carbon dioxide, with an alcoholic strength not exceeding 6% by volume (in original containers for retail sale) | 15 | E |
| 22089041 | Mixed rum and cola beverages with an alcoholic strength of no more than 20% by volume (in original containers for retail sale) | 15 | E |
| 22089042 | Other, with an alcoholic strength of over 60% by volume (in original containers for retail sale) | 15 | E |
| 22089043 | Other, with an alcoholic strength of over 20% but no more than 60% by volume (in original containers for retail sale) | 15 | E |
| 22089044 | With an alcoholic strength of no more than 20% by volume (in original containers for retail sale) | 15 | E |
| 22089049 | Other | 15 | E |
| 22089091 | With an alcoholic strength of no more than 20% by volume (in original containers for retail sale) | 15 | E |
| 22089092 | Concentrates for the industrial preparation of alcoholic beverages | 15 | E |
| 22089099 | Other | 15 | E |
| 22090000 | Vinegar and substitutes for vinegar obtained from acetic acid | 10 | C |
| 23011000 | Flours, meals and pellets, of meat or meat offal; greaves | 15 | E |
| 23012010 | Fish flour | 15 | A |
| 23012090 | Other | 15 | E |
| 23021000 | Of maize (corn) | 15 | B |
| 23023000 | Of wheat | 15 | A |
| 23024010 | Of rice | 15 | B |
| 23024090 | Other | 15 | E |
| 23025000 | Of leguminous plants | 10 | B |
| 23031011 | For food use, including human consumption | 0 | A |
| 23031019 | Other | 15 | A |
| 23031090 | Other | 15 | A |
| 23032000 | Beet-pulp, bagasse and other waste of sugar manufacture | 15 | B |
| 23033000 | Brewing or distilling dregs and waste | 15 | B |
| 23040010 | Flour | 0 | A |
| 23040090 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 23050000 | Oil cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil | 15 | B |
| 23061000 | Of cotton seeds | 15 | C |
| 23062000 | Of flax seeds | 15 | B |
| 23063000 | Of sunflower seeds | 15 | B |
| 23064100 | With a low erucic acid content | 10 | C |
| 23064900 | Other | 10 | C |
| 23065000 | Of coconut or copra | 15 | C |
| 23066000 | Of palm nuts or kernels | 15 | E |
| 23069010 | Of maize (corn) germ | 15 | C |
| 23069090 | Other | 15 | B |
| 23070000 | Wine lees; argol | 15 | B |
| 23080010 | Acorns and horse-chestnuts | 15 | C |
| 23080090 | Other | 15 | C |
| 23091000 | Dog or cat food, put up for retail sale | 10 | E |
| 23099010 | Animal feed preparations containing added molasses or sugar | 0 | A |
| 23099021 | Fortified oats | 0 | A |
| 23099022 | Milk substitutes for animal feed | 0 | A |
| 23099023 | Other preparations used for calf rearing | 0 | A |
| 23099029 | Other | 0 | A |
| 23099030 | Based complementary protein concentrate food | 0 | A |
| 23099040 | Other premixes, including supplements, mixtures or preparations based on one or more of the following ingredients: vitamins, minerals, antibiotics, etc. | 0 | A |
| 23099050 | Other ingredients for food preparations (for example, preparations consisting of various mineral substances; preparations basis for the preparation of premixes not specified or included elsewhere) | 0 | A |
| 23099091 | Food preparations for birds | 15 | E |
| 23099092 | Food preparations for fish | 15 | G |
| 23099099 | Other | 15 | G |
| 24011010 | Virginia | 0 | A |
| 24011020 | Burley | 0 | A |
| 24011030 | Turkish (oriental) | 0 | A |
| 24011090 | Other | 0 | A |
| 24012010 | Virginia | 0 | A |
| 24012020 | Burley | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 24012030 | Turkish (oriental) | 0 | A |
| 24012090 | Other | 0 | A |
| 24013010 | Virginia | 15 | E |
| 24013020 | Burley | 15 | E |
| 24013030 | Turkish (oriental) | 15 | E |
| 24013090 | Other | 15 | E |
| 24021000 | Cigars, cheroots and cigarillos, containing tobacco | 15 | G |
| 24022000 | Cigarettes containing tobacco | 15 | X |
| 24029000 | Other | 15 | G |
| 24031100 | Water pipe tobacco specified in subheading note 1 to this chapter | 15 | G |
| 24031910 | Stings for the manufacture of cigarettes | 15 | G |
| 24031990 | Other | 15 | G |
| 24039100 | "homogenised" or "reconstituted" tobacco | 15 | G |
| 24039900 | Other | 15 | G |
| 25010010 | Sea water | 15 | G |
| 25010020 | Pure sodium chloride (ar) | 15 | E |
| 25010030 | Table or kitchen salt | 81 | G |
| 25010040 | Industrial refined salt in containers of no less than 20kg | 0 | A |
| 25010091 | Prepared for animal feed | 15 | G |
| 25010099 | Other | 81 | G |
| 25020000 | Unroasted iron pyrites | 10 | C |
| 25030000 | Sulphur of all kinds, other than sublimed sulfur, precipitated sulfur and colloidal | 0 | A |
| 25041000 | In powder or in flakes | 10 | C |
| 25049000 | Other | 0 | A |
| 25051000 | Silica sands and quartz sands | 0 | A |
| 25059000 | Other | 10 | C |
| 25061000 | Quartz | 10 | C |
| 25062010 | Crude or roughly trimmed | 10 | C |
| 25062090 | Other | 10 | C |
| 25070000 | Kaolin and other kaolinic clays, whether or not calcined | 0 | A |
| 25081000 | Bentonite | 0 | A |
| 25083000 | Fire clays | 0 | A |
| 25084010 | Bleaching earth and fuller's earth | 0 | A |
| 25084090 | Other | 0 | A |
| 25085000 | Andalusite, kyanite and sillimanite | 0 | A |
| 25086000 | Mullite | 0 | A |
| 25087000 | Chamotte or dinas earths | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 25090000 | Chalk | 0 | A |
| 25101000 | Unground | 0 | A |
| 25102000 | Ground | 0 | A |
| 25111000 | Natural barium sulphate (barytes) | 0 | A |
| 25112010 | Not calcined | 10 | C |
| 25112020 | Calcined | 15 | C |
| 25120000 | Siliceous fossil meals (for example kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, with an apparent specific gravity of 1 or less | 0 | A |
| 25131010 | Crude or in irregular pieces, whether or not crushed or ground | 0 | A |
| 25131090 | Other | 10 | C |
| 25132010 | Crude or in irregular pieces | 0 | A |
| 25132090 | Other | 10 | C |
| 25140000 | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into square or rectangular blocks or slabs | 15 | E |
| 25151100 | Crude or roughly trimmed | 10 | E |
| 25151200 | Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs | 0 | A |
| 25152000 | Ecaussine and other calcareous monumental or building stone; alabaster | 10 | E |
| 25161100 | Crude or roughly trimmed | 0 | A |
| 25161200 | Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs | 0 | A |
| 25162010 | Crude or roughly trimmed | 15 | C |
| 25162020 | Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs | 15 | C |
| 25169000 | Other monumental or building stone | 15 | C |
| 25171010 | Filtering gravel | 0 | A |
| 25171090 | Other | 10 | A |
| 25172000 | Macadam of slag, dross or similar industrial waste whether or not incorporating the materials cited in subheading 2517.10 | 10 | A |
| 25173000 | Tarred macadam | 10 | A |
| 25174100 | Of marble | 0 | A |
| 25174900 | Other | 10 | E |
| 25181000 | Dolomite, not calcined or sintered, called "crude" | 0 | A |
| 25182000 | Calcined or sintered dolomite | 10 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 25183000 | Dolomite ramming mix | 10 | A |
| 25191000 | Natural magnesium carbonate (magnesite) | 0 | A |
| 25199000 | Other | 10 | C |
| 25201000 | Gypsum; anhydrite | 0 | A |
| 25202000 | Plasters | 0 | A |
| 25210000 | Limestone flux; stones for the manufacture of lime or cement | 10 | A |
| 25221000 | Quicklime | 15 | E |
| 25222000 | Slaked lime | 15 | E |
| 25223000 | Hydraulic lime | 15 | C |
| 25231000 | Cement clinkers (not powdered) | 0 | A |
| 25232100 | White cement, whether or not artificially coloured | 10 | C |
| 25232900 | Other | 10 | E |
| 25233000 | Aluminous cements | 10 | E |
| 25239000 | Other hydraulic cements | 10 | E |
| 25241000 | Crocidolite | 0 | A |
| 25249010 | Actinolite | 0 | A |
| 25249020 | Anthophyllite | 0 | A |
| 25249030 | Tremolite | 0 | A |
| 25249040 | Amosite (brown asbestos) | 0 | A |
| 25249050 | Chrysotile (white asbestos) | 0 | A |
| 25249090 | Other | 0 | A |
| 25251000 | Crude mica and mica rifted into sheets or splittings | 10 | C |
| 25252000 | Mica powder | 0 | A |
| 25253000 | Mica waste | 10 | C |
| 25261000 | Neither crushed nor ground | 10 | C |
| 25262000 | Crushed or ground | 0 | A |
| 25280010 | Narural sodium borates and their concentrates (whether or not calcinated) | 10 | C |
| 25280090 | Other | 10 | C |
| 25291000 | Feldspar | 0 | A |
| 25292100 | Containing 97% or less calcium fluoride by weight | 0 | A |
| 25292200 | Containing more than 97% calcium fluoride | 0 | A |
| 25293000 | Leucite; nepheline and nepheline syenite | 10 | C |
| 25301000 | Vermiculite, perlite and chlorites, unexpanded | 5 | C |
| 25302000 | Kieserite and epsomite (natural magnesium sulphates) | 0 | A |
| 25309010 | Natural cryolite; natural chiolite | 10 | C |
| 25309020 | Natural micaceous iron oxides | 0 | A |
| 25309090 | Other | 5 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 26011100 | Non-agglomerated | 10 | C |
| 26011200 | Agglomerated | 10 | C |
| 26012000 | Roasted iron pyrites (pyrites ashes) | 10 | C |
| 26020000 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight | 10 | C |
| 26030000 | Copper ores and concentrates | 10 | C |
| 26040000 | Nickel ores and concentrates | 10 | C |
| 26050000 | Cobalt ores and concentrates | 10 | C |
| 26060000 | Aluminium ores and concentrates | 10 | C |
| 26070000 | Lead ores and concentrates | 10 | C |
| 26080000 | Zinc ores and concentrates | 10 | C |
| 26090000 | Tin ores and concentrates | 10 | C |
| 26100000 | Chromium ores and concentrates | 10 | C |
| 26110000 | Tungsten ores and concentrates | 10 | C |
| 26121000 | Uranium ores and concentrates | 10 | C |
| 26122000 | Thorium ores and concentrates | 10 | C |
| 26131000 | Roasted | 0 | A |
| 26139000 | Other | 0 | A |
| 26140000 | Titanium ores and concentrates | 10 | C |
| 26151000 | Zirconium ores and concentrates | 10 | C |
| 26159000 | Other | 10 | C |
| 26161000 | Silver ores and concentrates | 10 | A |
| 26169010 | Gold ores and concentrates | 0 | A |
| 26169090 | Other | 10 | A |
| 26171000 | Antimony ores and concentrates | 10 | C |
| 26179000 | Other | 15 | C |
| 26180000 | Granulated slag (slag sand) from the manufacture of iron or steel | 0 | A |
| 26190000 | Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel | 10 | C |
| 26201100 | Hard zinc spelter | 10 | C |
| 26201900 | Other | 10 | C |
| 26202100 | Leaded gasoline sludges and leaded anti-knock compound sludges | 10 | C |
| 26202900 | Other | 10 | C |
| 26203000 | Containing mainly copper | 10 | C |
| 26204000 | Containing mainly aluminium | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 26206000 | Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | 10 | C |
| 26209100 | Containing antimony, beryllium, cadmium, chromium or their mixtures | 10 | C |
| 26209910 | Residues of carnallite | 15 | C |
| 26209920 | Containing mainly vanadium | 10 | C |
| 26209990 | Other | 10 | C |
| 26211000 | Ash and residues from the incineration of municipal waste | 10 | C |
| 26219000 | Other | 10 | C |
| 27011100 | Anthracite | 10 | C |
| 27011200 | Bituminous coal | 0 | A |
| 27011900 | Other coal | 10 | C |
| 27012000 | Briquettes, ovoids and similar solid fuels manufactured from coal | 10 | C |
| 27021000 | Lignites, whether or not pulverised, but not agglomerated | 10 | C |
| 27022000 | Agglomerated lignite | 10 | E |
| 27030000 | Peat (including peat litter), whether or not agglomerated | 10 | A |
| 27040010 | Retort carbon | 15 | B |
| 27040090 | Other | 10 | B |
| 27050000 | Coal gas, water gas, producer gas and similar gases, other than petroleum gas and other gaseous hydrocarbons | 15 | A |
| 27060000 | Tars distilled from coal, lignite or peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars | 15 | C |
| 27071000 | Benzol (benzene) | 0 | A |
| 27072000 | Toluol (toluene) | 0 | A |
| 27073000 | Xylol (xylenes) | 0 | A |
| 27074000 | Naphthalene | 0 | A |
| 27075000 | Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°c by the astm d 86 method | 15 | C |
| 27079100 | Creosote oils | 10 | C |
| 27079910 | Solvent naphtha | 15 | C |
| 27079990 | Other | 0 | A |
| 27081000 | Pitch | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 27082000 | Pitch coke | 10 | C |
| 27090010 | Crude petroleum | 0 | A |
| 27090090 | Other | 0 | A |
| 27101211 | Quality less than or equal to 87 octane | 0 | A |
| 27101212 | Superior in quality to 87 octane, but less than or equal to 91 octane | 0 | A |
| 27101213 | Superior in quality to 91 octane | 0 | A |
| 27101214 | Of aircraft | 0 | A |
| 27101215 | Top quality 87 octane but less than or equal to 91 octane, containing 5% of national production of anhydrous ethanol | 0 | A |
| 27101216 | Top quality 91 octane, containing 5% of national production of anhydrous ethanol | 0 | A |
| 27101219 | Other | 0 | A |
| 27101220 | Leaded gasoline | 0 | A |
| 27101291 | White spirit | 0 | A |
| 27101292 | Petroleum naphtha (“petroleum ether") | 0 | A |
| 27101293 | Fuel for reactors and turbines (jet fuel) | 0 | A |
| 27101299 | Other | 0 | A |
| 27101910 | Kerosene | 0 | A |
| 27101921 | Diesel-type fuels for motor vehicles | 0 | A |
| 27101922 | Marine diesel | 30 | A |
| 27101929 | Other | 30 | A |
| 27101930 | Other heavy fuel oils, including prepared fuel oils (for example bunker c, low viscosity) | 0 | A |
| 27101991 | Base mineral oils, whether or not coloured, excluding compound oils, not packaged for direct retail sale | 0 | A |
| 27101992 | Lubricating oils for electrical transformers or circuit breakers; aviation lubricating oils | 10 | C |
| 27101993 | Nationally produced lubricating oils | 10 | C |
| 27101994 | Brake and hydraulic transmission fluids | 10 | C |
| 27101995 | Lubricating greases | 5 | C |
| 27101996 | Spindle oils | 5 | C |
| 27101999 | Other | 5 | C |
| 27102000 | Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils | 5 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 27109110 | Oily mixtures (of the type from bilge water or ballast water mixed with residues of hydrocarbons or petroleum oils) obtained from ships | 0 | A |
| 27109190 | Other | 10 | C |
| 27109910 | Oily mixtures (of the type from bilge water or ballast water mixed with residues of hydrocarbons or petroleum oils) obtained from ships | 0 | A |
| 27109990 | Other | 10 | C |
| 27111100 | Natural gas | 0 | A |
| 27111200 | Propane | 0 | A |
| 27111300 | Butanes | 0 | A |
| 27111400 | Ethylene, propylene, butylene and butadiene | 0 | A |
| 27111900 | Other | 0 | A |
| 27112100 | Natural gas | 0 | A |
| 27112900 | Other | 0 | A |
| 27121000 | Petroleum jelly | 10 | A |
| 27122000 | Paraffin having an oil content less than 0,75% by weight | 0 | A |
| 27129010 | Paraffin with an oil content of 0,75% or more by weight | 0 | A |
| 27129090 | Other | 10 | A |
| 27131100 | Not calcined | 0 | A |
| 27131200 | Calcined | 10 | C |
| 27132000 | Petroleum bitumen | 10 | A |
| 27139000 | Other residues of petroleum oils or of oils obtained from bituminous minerals | 10 | C |
| 27141000 | Bituminous or oil shale and tar sands | 10 | C |
| 27149000 | Other | 10 | A |
| 27150011 | Penetration grade asphalt | 0 | A |
| 27150012 | Cut-back asphalt | 0 | A |
| 27150013 | Asphalt cement for roads | 0 | A |
| 27150019 | Other | 0 | A |
| 27150090 | Other | 10 | C |
| 27160000 | Electrical energy | 0 | A |
| 28011000 | Chlorine | 0 | A |
| 28012000 | Iodine | 0 | A |
| 28013000 | Fluorine; bromine | 5 | A |
| 28020000 | Sulphur, sublimed or precipitated; colloidal sulphur | 0 | A |
| 28030000 | Carbon (carbon blacks and other forms of carbon not specified or included elsewhere) | 0 | A |
| 28041000 | Hydrogen | 5 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 28042100 | Argon | 0 | A |
| 28042910 | Neon | 0 | A |
| 28042990 | Other | 5 | A |
| 28043000 | Nitrogen | 5 | A |
| 28044000 | Oxygen | 15 | C |
| 28045000 | Boron; tellurium | 0 | A |
| 28046100 | Containing not less than 99.99% silicon | 0 | A |
| 28046900 | Other | 5 | A |
| 28047000 | Phosphorus | 0 | A |
| 28048000 | Arsenic | 0 | A |
| 28049000 | Selenium | 0 | A |
| 28051100 | Sodium | 5 | A |
| 28051200 | Calcium | 5 | A |
| 28051900 | Other | 5 | A |
| 28053000 | Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed | 5 | A |
| 28054000 | Mercury | 5 | A |
| 28061000 | Hydrogen chloride (hydrochloric acid) | 0 | A |
| 28062000 | Chlorosulphuric acid | 0 | A |
| 28070010 | Reagent grade sulfuric acid | 0 | A |
| 28070090 | Other | 0 | A |
| 28080000 | Nitric acid; sulphonitric acids | 0 | A |
| 28091000 | Diphosphorus pentoxide | 0 | A |
| 28092000 | Phosphoric acid and polyphosphoric acids | 0 | A |
| 28100000 | Oxides of boron; boric acids | 0 | A |
| 28111100 | Hydrogen fluoride (hydrofluoric acid) | 0 | A |
| 28111910 | Hydrogen cyanide (CAS 74908) | 0 | A |
| 28111920 | Perchloric acid (cas 7601-90-3) with a concentration greater than or equal to 72% | 0 | A |
| 28111990 | Other | 0 | A |
| 28112100 | Carbon dioxide | 15 | A |
| 28112200 | Silicon dioxide | 0 | A |
| 28112910 | Sulphur dioxide (sulphuric anhydride) | 0 | A |
| 28112990 | Other | 0 | A |
| 28121010 | Of phosphorus | 0 | A |
| 28121020 | Of sulphur | 0 | A |
| 28121090 | Other | 5 | A |
| 28129000 | Other | 0 | A |
| 28131000 | Carbon disulphide | 5 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 28139000 | Other | 5 | A |
| 28141000 | Anhydrous ammonia | 0 | A |
| 28142000 | Ammonia in aqueous solution | 0 | A |
| 28151100 | Solid | 0 | A |
| 28151200 | In aqueous solution (soda lye or liquid soda) | 0 | A |
| 28152000 | Potassium hydroxide (caustic potash) | 0 | A |
| 28153000 | Peroxides of sodium or potassium | 0 | A |
| 28161000 | Hydroxide and peroxide of magnesium | 0 | A |
| 28164000 | Oxides, hydroxides and peroxides, of strontium or barium | 0 | A |
| 28170000 | Zinc oxide; zinc peroxide | 0 | A |
| 28181000 | Artificial corundum, whether or not chemically defined | 0 | A |
| 28182000 | Aluminium oxide, other than artificial corundum | 0 | A |
| 28183000 | Aluminium hydroxide | 0 | A |
| 28191000 | Chromium trioxide | 0 | A |
| 28199000 | Other | 0 | A |
| 28201000 | Manganese dioxide | 0 | A |
| 28209000 | Other | 5 | A |
| 28211000 | Iron oxides and hydroxides | 0 | A |
| 28212000 | Earth colours | 0 | A |
| 28220000 | Cobalt oxides and hydroxides; commercial cobalt oxides | 5 | A |
| 28230000 | Titanium oxides | 0 | A |
| 28241000 | Lead monoxide (litharge, massicot) | 0 | A |
| 28249010 | Red lead and orange lead | 0 | A |
| 28249090 | Other | 5 | A |
| 28251000 | Hydrazine and hydroxylamine and their inorganic salts | 0 | A |
| 28252000 | Lithium oxide and hydroxide | 0 | A |
| 28253000 | Vanadium oxides and hydroxides | 0 | A |
| 28254000 | Nickel oxides and hydroxides | 0 | A |
| 28255000 | Copper oxides and hydroxides | 0 | A |
| 28256000 | Germanium oxides and zirconium dioxide | 0 | A |
| 28257000 | Molybdenum oxides and hydroxides | 0 | A |
| 28258000 | Antimony oxides | 0 | A |
| 28259010 | Calcium hydroxide | 0 | A |
| 28259090 | Other | 5 | A |
| 28261200 | Of aluminium | 0 | A |
| 28261910 | Of ammonium or sodium | 0 | A |
| 28261990 | Other | 5 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 28263000 | Sodium hexafluoroaluminate (synthetic cryolite) | 0 | A |
| 28269010 | Fluorosilicate of sodium or of potassium | 0 | A |
| 28269090 | Other | 5 | A |
| 28271000 | Ammonium chloride | 0 | A |
| 28272000 | Calcium chloride | 0 | A |
| 28273100 | Of magnesium | 0 | A |
| 28273200 | Of aluminium | 0 | A |
| 28273500 | Of nickel | 0 | A |
| 28273910 | Of iron | 0 | A |
| 28273920 | Of cobalt | 0 | A |
| 28273930 | Of zinc | 0 | A |
| 28273990 | Other | 0 | A |
| 28274100 | Of copper | 0 | A |
| 28274900 | Other | 0 | A |
| 28275100 | Bromides of sodium or of potassium | 0 | A |
| 28275900 | Other | 0 | A |
| 28276000 | Iodides and iodide oxides | 0 | A |
| 28281000 | Commercial calcium hypochlorite and other calcium hypochlorites | 0 | A |
| 28289010 | Sodium hypochlorite | 0 | A |
| 28289020 | Other hypochlorite | 0 | A |
| 28289090 | Other | 0 | A |
| 28291100 | Of sodium | 0 | A |
| 28291900 | Other | 0 | A |
| 28299010 | Potassium bromate (CAS 7758-01-2) | 5 | A |
| 28299020 | Potassium iodate (CAS 7758-05-6) | 5 | A |
| 28299030 | Calcium iodate (CAS 7789-80-2) | 5 | A |
| 28299090 | Other | 5 | A |
| 28301000 | Sodium sulphides | 0 | A |
| 28309010 | Zinc sulphide | 0 | A |
| 28309020 | Cadmium sulfide | 0 | A |
| 28309090 | Other | 5 | A |
| 28311000 | Of sodium | 0 | A |
| 28319000 | Other | 5 | A |
| 28321000 | Sodium sulphites | 0 | A |
| 28322000 | Other sulphites | 0 | A |
| 28323000 | Thiosulphates | 0 | A |
| 28331100 | Disodium sulphate | 0 | A |
| 28331900 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 28332100 | Of magnesium | 0 | A |
| 28332200 | Of aluminium | 5 | A |
| 28332400 | Of nickel | 0 | A |
| 28332500 | Of copper | 0 | A |
| 28332700 | Of barium | 0 | A |
| 28332910 | Of chromic | 0 | A |
| 28332920 | Of zinc | 0 | A |
| 28332990 | Other | 0 | A |
| 28333010 | Of aluminium | 0 | A |
| 28333090 | Other | 5 | A |
| 28334000 | Peroxosulphates (persulphates) | 0 | A |
| 28341000 | Nitrites | 0 | A |
| 28342100 | Of potassium | 0 | A |
| 28342900 | Other | 0 | A |
| 28351000 | Phosphinates (hypophosphites) and phosphonates (phosphites) | 0 | A |
| 28352200 | Of mono- or disodium | 0 | A |
| 28352400 | Of potassium | 0 | A |
| 28352500 | Calcium hydrogenorthophosphate (dicalcium phosphate) | 0 | A |
| 28352600 | Other phosphates of calcium | 0 | A |
| 28352910 | Of trisodium | 0 | A |
| 28352990 | Other | 0 | A |
| 28353100 | Sodium triphosphate (sodium tripolyphosphate) | 0 | A |
| 28353900 | Other | 0 | A |
| 28362000 | Disodium carbonate | 0 | A |
| 28363000 | Sodium hydrogen carbonate (sodium bicarbonate) | 0 | A |
| 28364000 | Potassium carbonate | 0 | A |
| 28365000 | Calcium carbonate | 0 | A |
| 28366000 | Barium carbonate | 0 | A |
| 28369100 | Lithium carbonates | 0 | A |
| 28369200 | Strontium carbonate | 0 | A |
| 28369910 | Commercial ammonium carbonate and other ammonium carbonates | 0 | A |
| 28369920 | Lead carbonates | 0 | A |
| 28369990 | Other | 0 | A |
| 28371100 | Of sodium | 0 | A |
| 28371910 | Potassium cyanide | 0 | A |
| 28371990 | Other | 5 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 28372010 | Sodium cyanotrihydroborate | 0 | A |
| 28372090 | Other | 5 | A |
| 28391100 | Metasilicates | 0 | A |
| 28391900 | Other | 0 | A |
| 28399010 | Of potassium | 0 | A |
| 28399090 | Other | 0 | A |
| 28401100 | Anhydrous | 0 | A |
| 28401900 | Other | 0 | A |
| 28402000 | Other borates | 0 | A |
| 28403000 | Peroxoborates (perborates) | 0 | A |
| 28413000 | Sodium dichromate | 0 | A |
| 28415010 | Chromates of zinc or of lead | 0 | A |
| 28415020 | Ammonium dichromate (cas 7789-09-5) | 0 | A |
| 28415090 | Other | 0 | A |
| 28416100 | Potassium permanganate | 0 | A |
| 28416900 | Other | 5 | A |
| 28417000 | Molybdates | 0 | A |
| 28418000 | Tungstates (wolframates) | 0 | A |
| 28419010 | Aluminates | 0 | A |
| 28419090 | Other | 5 | C |
| 28421000 | Double or complex silicates, including aluminosilicates, whether or not chemically defined | 0 | A |
| 28429010 | Salts of inorganic acids of non-metallic elements or of peroxoacids not included in other headings | 0 | A |
| 28429020 | Double or complex chlorides (chlorosalts) | 5 | A |
| 28429030 | Double or complex iodides (iodosalts) | 5 | A |
| 28429040 | Double or complex salts containing sulphur | 0 | A |
| 28429050 | Double or complex phosphates (phosphosalts) and double or complex silicates | 0 | A |
| 28429091 | Fulminates, cyanates and thiocyanates | 5 | A |
| 28429099 | Other | 0 | A |
| 28431000 | Colloidal precious metals | 5 | A |
| 28432100 | Silver nitrate | 0 | A |
| 28432900 | Other | 5 | A |
| 28433000 | Gold compounds | 5 | A |
| 28439000 | Other compounds; amalgams | 5 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 28441000 | Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds | 5 | A |
| 28442000 | Uranium enriched in u235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in u235, plutonium or compounds of these products | 5 | A |
| 28443000 | Uranium depleted in u235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in u235, thorium or compounds of these products | 5 | A |
| 28444000 | Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues | 5 | A |
| 28445000 | Spent (irradiated) fuel elements (cartridges) of nuclear reactors | 5 | A |
| 28451000 | Heavy water (deuterium oxide) | 5 | A |
| 28459000 | Other | 5 | A |
| 28461000 | Cerium compounds | 0 | A |
| 28469000 | Other | 5 | A |
| 28470010 | With a concentration above 70% by weight (cas 7722-84-1) | 0 | A |
| 28470090 | Other | 0 | A |
| 28480000 | Phosphides, whether or not chemically defined, excluding ferrophosphorus | 5 | A |
| 28491000 | Of calcium | 0 | A |
| 28492000 | Of silicon | 0 | A |
| 28499000 | Other | 5 | A |
| 28500000 | Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49. | 5 | A |
| 28521010 | Oxides, hydroxides, peroxides, sulfides, polysulfides, cyanides, oxides, phosphides, carbides, hydrides, nitrides, azides, silicides and borides, fulminates, cyanates and thiocyanates | 5 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 28521020 | Peptones and other protein | 6 | A |
| 28521030 | Albuminoid compounds of subheading 3502.90 | 15 | A |
| 28521090 | Other | 0 | A |
| 28529010 | Albuminoid compounds of subheading 3502.90 | 15 | C |
| 28529090 | Other: | 0 | A |
| 28530010 | Distilled and conductivity water and water of similar purity | 5 | A |
| 28530020 | Bromine cyanide | 0 | A |
| 28530031 | Of sodium | 5 | A |
| 28530039 | Other | 5 | A |
| 28530091 | Cyanogen chloride | 5 | A |
| 28530099 | Other | 5 | A |
| 29011000 | Saturated | 0 | A |
| 29012100 | Ethylene | 0 | A |
| 29012200 | Propene (propylene) | 0 | A |
| 29012300 | Butene (butylene) and isomers thereof | 0 | A |
| 29012400 | Buta-1,3-diene and isoprene | 0 | A |
| 29012910 | Acetylene | 0 | A |
| 29012990 | Other | 0 | A |
| 29021100 | Cyclohexane | 0 | A |
| 29021910 | For agricultural use | 0 | A |
| 29021990 | Other | 2 | A |
| 29022000 | Benzene | 0 | A |
| 29023000 | Toluene | 0 | A |
| 29024100 | O-xylene | 0 | A |
| 29024200 | M-xylene | 0 | A |
| 29024300 | P-xylene | 0 | A |
| 29024400 | Mixed xylene isomers | 0 | A |
| 29025000 | Styrene | 0 | A |
| 29026000 | Ethylbenzene | 0 | A |
| 29027000 | Cumene | 0 | A |
| 29029000 | Other | 0 | A |
| 29031100 | Chloromethane (methyl chloride) and chloroethane (ethyl chloride) | 0 | A |
| 29031200 | Dichloromethane (methylene chloride) | 0 | A |
| 29031300 | Chloroform (trichloromethane) | 0 | A |
| 29031400 | Carbon tetrachloride | 5 | A |
| 29031500 | Ethylene dichloride (iso) (1, 2-dichloroethane) | 0 | A |
| 29031910 | 1,1,1,-Trichloroethane (methyl chloroform) | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 29031990 | Other | 0 | A |
| 29032100 | Vinyl chloride (chloroethylene) | 0 | A |
| 29032200 | Trichloroethylene | 0 | A |
| 29032300 | Tetrachloroethylene (perchloroethylene) | 0 | A |
| 29032900 | Other | 0 | A |
| 29033100 | Ethylene dibromide (iso) (1,2-dibromoethane) | 0 | A |
| 29033910 | 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1-propene (CAS 382-21-8) | 0 | A |
| 29033921 | Difluoromethane | 0 | A |
| 29033922 | Trifluoromethane | 0 | A |
| 29033929 | Other | 0 | A |
| 29033931 | Difluoroethane | 0 | A |
| 29033932 | Trifluoroethane | 0 | A |
| 29033933 | Tetrafluoroethane | 0 | A |
| 29033934 | Pentafluoroethane | 0 | A |
| 29033939 | Other | 0 | A |
| 29033940 | Methyl bromide | 0 | A |
| 29033990 | Other | 0 | A |
| 29037100 | Chlorodifluoromethane | 0 | A |
| 29037200 | Dichlorotrifluoroethanes | 0 | A |
| 29037300 | Dichlorofluoroethanes | 0 | A |
| 29037400 | Chlorodifluoroethanes | 0 | A |
| 29037500 | Dichloropentafluoropropanes | 0 | A |
| 29037610 | Bromochlorodifluoromethane | 15 | C |
| 29037620 | Bromotrifluoromethane | 15 | C |
| 29037630 | Dibromotetrafluoroethanes | 15 | C |
| 29037710 | Trichlorofluoromethane | 5 | A |
| 29037720 | Dichlorodifluoromethane | 5 | A |
| 29037730 | Trichlorotrifluoroethanes | 5 | A |
| 29037741 | Dichlorotetrafluoroethanes | 5 | A |
| 29037742 | Chloropentafluoroethanes | 5 | A |
| 29037751 | Chlorotrifluoromethane | 5 | A |
| 29037752 | Pentachlorofluoroethane | 5 | A |
| 29037753 | Tetrachlorodifluoroethanes | 5 | A |
| 29037754 | Other chlorofluoroethanes | 5 | A |
| 29037755 | Hetachlorofluoropropanes, hexachlorodifluoropropanes | 5 | A |
| 29037756 | Pentachlorotrifluoropropanes, tetrachlorotetrafluoropropanes | 5 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 29037757 | Trichloropentafluoropropanes, dichlorohexafluoropropanes | 5 | A |
| 29037758 | Chloroheptafluoropropanes | 5 | A |
| 29037759 | Other chlorofluoropropanes | 5 | A |
| 29037790 | Other | 5 | A |
| 29037800 | Other perhalogenated derivatives | 5 | A |
| 29037911 | Dichlorodifluoromethane | 5 | A |
| 29037919 | Other | 5 | A |
| 29037922 | 2-chloro -1 ,1,1,2 - tetrafluoroethane | 5 | A |
| 29037925 | Trichlorofluoroethanes | 5 | A |
| 29037929 | Other | 5 | A |
| 29037930 | Dibromochloropropane (DBCP) | 5 | A |
| 29037960 | Bromofluoromethane | 5 | A |
| 29037990 | Other | 5 | A |
| 29038100 | 1,2,3,4,5,6-hexachlorocyclohexane (hch (iso)), including lindane (iso, inn) | 0 | A |
| 29038210 | Aldrin (iso) | 0 | A |
| 29038220 | Chlordane (iso) | 0 | A |
| 29038230 | Heptachlor (iso) | 0 | A |
| 29038910 | Camphechlor (toxaphene) | 0 | A |
| 29038920 | Mirex | 0 | A |
| 29038990 | Other | 0 | A |
| 29039100 | Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene | 0 | A |
| 29039210 | Hexachlorobenzene (iso) | 0 | A |
| 29039220 | Ddt (iso) (clofenotane (dcl), 1,1,1-trichloro- 2 ,2-bis (p - chlorophenyl) ethane) | 0 | A |
| 29039910 | Pentachlorobenzene | 0 | A |
| 29039920 | Hexabromobiphenyl (cas 36355-01-8) | 0 | A |
| 29039990 | Other | 0 | A |
| 29041000 | Derivatives containing only sulpho groups, their salts and ethyl esters | 0 | A |
| 29042000 | Derivatives containing only nitro or only nitroso | 0 | A |
| 29049010 | Trichloronitromethane (Chloropicrin) (CAS 76062) | 0 | A |
| 29049020 | Perfluorooctane sulfonate | 0 | A |
| 29049090 | Other | 0 | A |
| 29051100 | Methanol (methyl alcohol) | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 29051200 | Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) | 0 | A |
| 29051300 | Butan-1-ol (n-butyl alcohol) | 0 | A |
| 29051400 | Other butanols | 0 | A |
| 29051600 | Octanol (octyl alcohol) and isomers thereof | 0 | A |
| 29051700 | Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) | 0 | A |
| 29051910 | Sodium methoxide and potassium t-butoxide | 0 | A |
| 29051991 | Pinacol ílico alcohol (cas 464-07-3) | 0 | A |
| 29051999 | Other | 0 | A |
| 29052200 | Acyclic terpene alcohols | 0 | A |
| 29052900 | Other | 0 | A |
| 29053100 | Ethylene glycol (ethanediol) | 0 | A |
| 29053200 | Propylene glycol (propane-1, 2-diol) | 0 | A |
| 29053900 | Other | 0 | A |
| 29054100 | 2-ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane) | 0 | A |
| 29054200 | Pentaerythritol | 0 | A |
| 29054300 | Mannitol | 0 | A |
| 29054400 | D-glucitol (sorbitol) | 0 | A |
| 29054500 | Glycerol | 0 | A |
| 29054910 | Glycerol esters | 0 | A |
| 29054990 | Other | 5 | A |
| 29055100 | Ethchlorvynol (inn) | 0 | A |
| 29055900 | Other | 0 | A |
| 29061100 | Menthol | 0 | A |
| 29061200 | Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols | 0 | A |
| 29061300 | Sterols and inositols | 0 | A |
| 29061910 | Terpineols | 0 | A |
| 29061990 | Other | 0 | A |
| 29062100 | Benzyl alcohol | 0 | A |
| 29062900 | Other | 0 | A |
| 29071100 | Phenol (hydroxybenzene) and its salts | 0 | A |
| 29071200 | Cresols and their salts | 0 | A |
| 29071300 | Octylphenol, nonylphenol and their isomers; salts thereof | 0 | A |
| 29071500 | Naphthols and their salts | 0 | A |
| 29071910 | Xylenols and its salts | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 29071990 | Other | 0 | A |
| 29072100 | Resorcinol and its salts | 0 | A |
| 29072200 | Hydroquinone and its salts | 0 | A |
| 29072300 | 4, 4'-isopropylidenediphenol (bisphenol a, diphenylolpropane) and its salts | 0 | A |
| 29072910 | Phenol-alcohols | 0 | A |
| 29072990 | Other | 0 | A |
| 29081100 | Pentachlorophenol (iso) | 0 | A |
| 29081900 | Other | 0 | A |
| 29089100 | Dinoseb (iso) and its salts | 0 | A |
| 29089200 | 4,6-dinitro-o-cresol (dnoc (iso)) and its salts | 0 | A |
| 29089910 | Derivatives containing only sulpho groups, their salts and esters | 0 | A |
| 29089991 | Picric acid (trinitrophenol) (cas 88-89-1) | 0 | A |
| 29089999 | Other | 0 | A |
| 29091100 | Diethyl ether (diethyl oxide) | 0 | A |
| 29091900 | Other | 0 | A |
| 29092000 | Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | 0 | A |
| 29093010 | Ethers octabromodiphenyl | 0 | A |
| 29093020 | Pentabromodiphenyl ether | 0 | A |
| 29093090 | Other | 0 | A |
| 29094100 | 2.2'-oxydiethanol (diethylene glycol) | 0 | A |
| 29094300 | Monobutyl ethers of ethylene glycol or of diethylene glycol | 0 | A |
| 29094410 | Monomethyl ethers of ethylene glycol or of diethylene glycol | 0 | A |
| 29094490 | Other | 0 | A |
| 29094900 | Other | 0 | A |
| 29095000 | Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives | 0 | A |
| 29096000 | Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives | 0 | A |
| 29101000 | Oxirane (ethylene oxide) | 0 | A |
| 29102000 | Methyloxirane (propylene oxide) | 0 | A |
| 29103000 | 1-chloro-2, 3-epoxypropane (epichlorohydrin) | 0 | A |
| 29104000 | Dieldrin (iso, inn) | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 29109010 | Endrin (iso) | 0 | A |
| 29109090 | Other | 0 | A |
| 29110000 | Acetals and semiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives | 0 | A |
| 29121100 | Methanal (formaldehyde) | 0 | A |
| 29121200 | Ethanal (acetaldehyde) | 0 | A |
| 29121910 | Butanal (butyraldehyde, normal isomer) | 0 | A |
| 29121990 | Other | 0 | A |
| 29122100 | Benzaldehyde (benzoic aldehyde) | 0 | A |
| 29122900 | Other | 0 | A |
| 29124100 | Vanillin (4-hydroxy-3-methoxybenzaldehyde) | 0 | A |
| 29124200 | Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde) | 0 | A |
| 29124910 | Aldehyde-alcohols | 0 | A |
| 29124990 | Other | 0 | A |
| 29125000 | Cyclic polymers of aldehydes | 0 | A |
| 29126000 | Paraformaldehyde | 0 | A |
| 29130000 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12 | 0 | A |
| 29141100 | Acetone | 0 | A |
| 29141200 | Butanone (methyl ethyl ketone) | 0 | A |
| 29141300 | 4-methylpentan-2-one (methyl isobutyl ketone) | 0 | A |
| 29141900 | Other | 0 | A |
| 29142200 | Cyclohexanone and methylcyclohexanones | 0 | A |
| 29142300 | Ionones and methylionones | 0 | A |
| 29142910 | Camphor | 0 | A |
| 29142990 | Other | 0 | A |
| 29143100 | Phenylacetone (phenylpropan-2-one) | 0 | A |
| 29143900 | Other | 0 | A |
| 29144000 | Ketone- alcohols and ketone- aldehydes | 0 | A |
| 29145000 | Ketone-phenols and ketones with other oxygen function | 0 | A |
| 29146100 | Anthraquinone | 0 | A |
| 29146900 | Other | 0 | A |
| 29147010 | Chlordecone | 0 | A |
| 29147090 | Other | 0 | A |
| 29151100 | Formic acid | 0 | A |
| 29151200 | Salts of formic acid | 0 | A |
| 29151300 | Esters of formic acid | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 29152100 | Acetic acid | 5 | C |
| 29152400 | Acetic anhydride | 0 | A |
| 29152910 | Sodium acetate | 0 | A |
| 29152920 | Cobalt acetates | 0 | A |
| 29152990 | Other | 0 | A |
| 29153100 | Ethyl acetate | 0 | A |
| 29153200 | Vinyl acetate | 0 | A |
| 29153300 | N-butyl acetate | 0 | A |
| 29153600 | Dinoseb (iso) acetate | 0 | A |
| 29153910 | Isobutyl acetate | 0 | A |
| 29153920 | Acetic acid 2 - ethoxyethyl | 0 | A |
| 29153990 | Other | 0 | A |
| 29154000 | Mono-, di- or trichloroacetic acids, their salts and esters | 0 | A |
| 29155000 | Propionic acid, its salts and esters | 0 | A |
| 29156000 | Butanoic acids, pentanoic acids, their salts and esters | 0 | A |
| 29157000 | Palmitic acid, stearic acid, their salts and esters | 0 | A |
| 29159000 | Other | 0 | A |
| 29161100 | Acrylic acid and its salts | 0 | A |
| 29161200 | Esters of acrylic acid | 0 | A |
| 29161300 | Methacrylic acid and its salts | 0 | A |
| 29161400 | Esters of methacrylic acid | 0 | A |
| 29161500 | Oleic, linoeic or linolenic acids, their salts and esters | 0 | A |
| 29161600 | Binapacryl (iso) | 0 | A |
| 29161900 | Other | 0 | A |
| 29162000 | Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 0 | A |
| 29163100 | Benzoic acid; its salts and esters | 0 | A |
| 29163200 | Benzoyl peroxide and benzoyl chloride | 0 | A |
| 29163400 | Phenylacetic acid and its salts | 0 | A |
| 29163910 | Esters of phenylacetic acid | 0 | A |
| 29163990 | Other | 0 | A |
| 29171100 | Oxalic acid, its salts and esters | 0 | A |
| 29171210 | Dioctyl adipate, di-isobutyl adepate, didecyl adepate and di-isodecyl adepate | 0 | A |
| 29171290 | Other | 0 | A |
| 29171300 | Azelaic acid, sebacic acid, their salts and esters | 0 | A |
| 29171400 | Maleic anhydride | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 29171900 | Other | 0 | A |
| 29172000 | Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 0 | A |
| 29173210 | Grade purity exceeding 99 % | 0 | A |
| 29173290 | Other | 0 | A |
| 29173300 | Dinonyl or didecyl orthophthalates | 0 | A |
| 29173410 | Dibutyl orthophthalates | 0 | A |
| 29173490 | Other | 0 | A |
| 29173500 | Phthalic anhydride | 0 | A |
| 29173600 | Terephthalic acid and its salts | 0 | A |
| 29173700 | Dimethyl terephthalate | 0 | A |
| 29173900 | Other | 0 | A |
| 29181100 | Lactic acid, its salts and esters | 0 | A |
| 29181200 | Tartaric acid | 0 | A |
| 29181300 | Salts and esters of tartaric acid | 0 | A |
| 29181400 | Citric acid | 0 | A |
| 29181500 | Salts and esters of citric acid | 0 | A |
| 29181600 | Gluconic acid, its salts and esters | 0 | A |
| 29181800 | Chlorobenzilate (iso) | 0 | A |
| 29181910 | Phenylglycolic acid (mandelic acid), its salts and esters | 0 | A |
| 29181990 | Other | 0 | A |
| 29182100 | Salicylic acid and its salts | 0 | A |
| 29182200 | O-acetylsalicylic acid, its salts and esters | 0 | A |
| 29182300 | Other esters of salicylic acid and their salts | 0 | A |
| 29182900 | Other | 0 | A |
| 29183000 | Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 0 | A |
| 29189100 | 2,4,5-t (iso) (2,4,5 trichlorophenoxyacetic acid), its salts and esters | 0 | A |
| 29189900 | Other | 0 | A |
| 29191000 | Tris(2,3-dibromopropyl) phosphate | 0 | A |
| 29199000 | Other | 0 | A |
| 29201110 | Parathion (iso) | 0 | A |
| 29201120 | Parathion -methyl (iso) (methyl parathion) | 0 | A |
| 29201900 | Other | 0 | A |
| 29209011 | Trimethyl phosphite (cas 121-45-9) | 0 | A |
| 29209012 | Triethyl phosphite (cas 122-52-1) | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 29209013 | Dimethyl phosphite (cas 868-85-9) | 0 | A |
| 29209014 | Diethyl phosphite (cas 762-04-9) | 0 | A |
| 29209019 | Other | 0 | A |
| 29209020 | Endosulfan | 0 | A |
| 29209090 | Other | 0 | A |
| 29211100 | Methylamine, di- or trimethylamine and their salts | 0 | A |
| 29211910 | Diethylamine and its salts | 0 | A |
| 29211921 | Bis (2-chloroethyl) ethylamine (hn1 nitrogen mustard) (cas 538-07-8) | 0 | A |
| 29211922 | Bis (2-chloroethyl) methylamine (nitrogen mustard hn2) (cas 51-75-2) | 0 | A |
| 29211923 | Tris (2- chloroethyl) amine (nitrogen mustard hn3) (cas 555-77-1) | 0 | A |
| 29211924 | Chlorides of n, n -dialkyl (methyl, ethyl, propyl (normal or isopropyl)) aminoethyl -2 and corresponding protonated salts | 0 | A |
| 29211929 | Other | 0 | A |
| 29211990 | Other | 0 | A |
| 29212100 | Ethylenediamine and its salts | 0 | A |
| 29212200 | Hexamethylenediamine and its salts | 0 | A |
| 29212900 | Other | 0 | A |
| 29213000 | Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof | 0 | A |
| 29214100 | Aniline and its salts | 0 | A |
| 29214200 | Aniline derivatives and their salts | 0 | A |
| 29214310 | Trifluralin (a, a, a-trifluoro- 2,6-dinitro-N, N-dipropyl-p-toluidine) | 0 | A |
| 29214320 | Toluidine | 0 | A |
| 29214330 | Chloromethylaniline | 0 | A |
| 29214390 | Other | 0 | A |
| 29214400 | Diphenylamine and its derivatives; salts thereof | 0 | A |
| 29214500 | 1-naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof | 0 | A |
| 29214600 | Amphetamine (inn), benzphetamine (inn), dexamphetamine (inn), ethylamphetamine (inn), phencamphamine (inn), phentermine (inn, lephetamine (inn), levamphetamine (inn) and mefenorex (inn); salts thereof | 0 | A |
| 29214900 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 29215100 | O-, m-, p-phenylenediamine, diaminotoluenes and their derivatives; salts thereof | 0 | A |
| 29215900 | Other | 0 | A |
| 29221100 | Monoethanolamine and its salts: | 0 | A |
| 29221200 | Diethanolamine and its salts | 0 | A |
| 29221300 | Triethanolamine and its salts | 0 | A |
| 29221400 | Dextropropoxyphene (inn) and its salts | 0 | A |
| 29221911 | N, n- dimethylaminoethanol (cas 108-01-0) and corresponding protonated salts | 0 | A |
| 29221912 | N, n- diethylaminoethanol (cas 100-37-8) and corresponding protonated salts | 0 | A |
| 29221919 | Other | 0 | A |
| 29221920 | Ethyldiethanolamine (cas 139-87-7) | 0 | A |
| 29221930 | Methyldiethanolamine (cas 105-59-9) | 0 | A |
| 29221990 | Other | 0 | A |
| 29222100 | Aminonaphtholsulphonic acids and their salts | 0 | A |
| 29222910 | Anisidines, dianisidines, phenetidines, and their salts | 0 | A |
| 29222990 | Other | 0 | A |
| 29223100 | Amfepramone (inn), methadone (inn) and normethadone (inn); salts thereof | 0 | A |
| 29223900 | Other | 0 | A |
| 29224100 | Lysine and its esters; salts thereof | 0 | A |
| 29224200 | Glutamic acid and its salts | 0 | A |
| 29224300 | Anthranilic acid and its salts | 0 | A |
| 29224400 | Tilidine (inn) and its salts | 0 | A |
| 29224900 | Other | 0 | A |
| 29225000 | Amino -alcohol- phenols, amino-acid- phenols and other amino-compounds with oxygen function | 0 | A |
| 29231000 | Choline and its salts | 0 | A |
| 29232000 | Lecithins and other phosphoaminolipids | 0 | A |
| 29239000 | Other | 0 | A |
| 29241100 | Meprobamate (inn) | 0 | A |
| 29241210 | Fluoroacetamide (iso) | 0 | A |
| 29241220 | Phosphamidon (ISO) | 0 | A |
| 29241230 | Monocrotophos (iso) | 0 | A |
| 29241900 | Other | 0 | A |
| 29242100 | Ureines and their derivatives; salts thereof | 0 | A |
| 29242300 | 2-acetamidobenzoic acid (n-acetylanthranilic acid) and its salts | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 29242400 | Ethinamate (inn) | 0 | A |
| 29242900 | Other | 0 | A |
| 29251100 | Saccharin and its salts | 0 | A |
| 29251200 | Glutethimide (inn) | 0 | A |
| 29251900 | Other | 0 | A |
| 29252100 | Chlordimeform (iso) | 0 | A |
| 29252900 | Other | 0 | A |
| 29261000 | Acrylonitrile | 0 | A |
| 29262000 | 1-cyanoguanidine (dicyandiamide) | 0 | A |
| 29263000 | Fenproporex (inn) and its salts; methadone (inn) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane) | 0 | A |
| 29269000 | Other | 0 | A |
| 29270000 | Diazo-, azo- and azoxy-compounds | 0 | A |
| 29280000 | Organic derivatives of hydrazine or of hydroxylamine | 0 | A |
| 29291000 | Isocyanates | 0 | A |
| 29299010 | Dihalides n, n -dialkyl (methyl, ethyl, propyl (normal or iso)) phosphoramidic | 0 | A |
| 29299020 | N, n -dialkyl (methyl, ethyl, propyl (normal or iso)) phosphoramidates dialkyl (methyl , ethyl, propyl ( normal propyl or isopropyl ) | 0 | A |
| 29299090 | Other | 0 | A |
| 29302000 | Thiocarbamates and dithiocarbamates | 0 | A |
| 29303000 | Thiuram mono-, di- or tetrasulphides | 0 | A |
| 29304000 | Methionine | 0 | A |
| 29305010 | Methamidophos (iso) | 0 | A |
| 29305020 | Captafol (iso) | 0 | A |
| 29309020 | Dithiocarbonates (xanthates) | 0 | A |
| 29309031 | 2-chloroethyl chloromethyl sulfide (CAS 2625-76-5) | 0 | A |
| 29309032 | bis(2-chloroethyl) sulfide (CAS 505-60-2) | 0 | A |
| 29309033 | Bis (2- chloroethylthio) methane (cas 63869-13-6) | 0 | A |
| 29309034 | 1,2- bis (2 - chloroethylthio) ethane (cas 3563-36-8) | 0 | A |
| 29309035 | 1,3-Bis(2-chloroethylthio) - n-propane (CAS 63905-10-2) | 0 | A |
| 29309036 | 1,4-Bis(2-chloroethylthio) - n - butane (CAS 142868-93-7) | 0 | A |
| 29309037 | 1,5-bis(2-chloroethylthio) - n - pentane (CAS 142868-94-8) | 0 | A |
| 29309038 | Bis (2- cloroetiltiometil) ether (cas 63918-90-1) and bis (2 - cloroetiltioetil) ether (cas 63918-89-8 ) | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 29309039 | Other | 0 | A |
| 29309041 | Vx (s -2- o-ethyl diisopropilaminoetilmetilfosfonotiolato) (cas 50782-69-9) | 0 | A |
| 29309049 | Other | 0 | A |
| 29309091 | Amitón (phosphorothiolate o, o -diethyl s -2- (diethylamino) ethyl) (cas 78-53-5) and corresponding alkylated or protonated salts | 0 | A |
| 29309092 | N, n -dialkyl (methyl, ethyl, propyl (normal or iso propyl)) aminoetanoltioles -2 and corresponding protonated salts | 0 | A |
| 29309093 | Thiodiglycol (cas 111-48-8) | 0 | A |
| 29309094 | Fonophos (O-Ethyl S-phenyl ethyl phosphonothiolothionate) (CAS 944-22-9) | 0 | A |
| 29309099 | Other | 0 | A |
| 29311010 | Tetraethyl lead | 6 | A |
| 29311020 | Tetramethyl lead | 0 | A |
| 29312000 | Tributyltin compounds | 0 | A |
| 29319010 | Arsenic organ compounds | 6 | A |
| 29319090 | Other | 0 | A |
| 29321100 | Tetrahydrofuran | 0 | A |
| 29321200 | 2-furaldehyde (furfuraldehyde) | 0 | A |
| 29321300 | Furfuryl alcohol and tetrahydrofurfuryl alcohol | 0 | A |
| 29321900 | Other | 0 | A |
| 29322010 | Coumarin, methylcoumarins and ethylcoumarins | 0 | A |
| 29322090 | Other lactones | 0 | A |
| 29329100 | Isosafrole | 0 | A |
| 29329200 | 1-(1, 3 -benzodioxol-5-yl) propan-2-one | 0 | A |
| 29329300 | Piperonal | 0 | A |
| 29329400 | Safrole | 0 | A |
| 29329500 | Tetrahydrocannabinols (all isomers) | 0 | A |
| 29329900 | Other | 0 | A |
| 29331100 | Phenazone (antipyrin) and its derivatives | 0 | A |
| 29331900 | Other | 0 | A |
| 29332100 | Hydantoin and its derivatives | 0 | A |
| 29332900 | Other | 0 | A |
| 29333100 | Pyridine and its salts | 0 | A |
| 29333200 | Piperidine and its salts | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 29333300 | Alfentanil (inn), anileridine (inn), bezitramide (inn), bromazepam (inn), difenoxin (inn), diphenoxylate (inn), dipipanone (inn), fentanyl (inn), ketobemidone (inn), methylphenidate (inn), pentazocine (inn), pethidine (inn), pethidine (inn) intermediate a, phencyclidine (inn), (pcp), phenoperidine (inn), pipradrol (inn), piritramide (inn), propiram (inn) and trimeperidine (inn); salts thereof | 8 | A |
| 29333910 | Isonicotinic acid and its derivatives | 0 | A |
| 29333990 | Other | 6 | A |
| 29334100 | Levorphanol (inn) and its salts | 0 | A |
| 29334900 | Other | 0 | A |
| 29335200 | Malonylurea (barbituric acid) and its salts | 0 | A |
| 29335300 | Allobarbital (inn), amobarbital (inn), barbital (inn), butalbital (inn), butobarbital, cyclobarbital (inn), methylphenobarbital (inn), pentobarbital (inn), phenobarbital (inn), secbutabarbital (inn), secobarbital (inn) and vinylbital (inn); salts thereof | 0 | A |
| 29335400 | Other derivatives of malonylurea (barbituric acid); salts thereof | 0 | A |
| 29335500 | Loprazolam (inn), mecloqualone (inn), methaqualone (inn) and zipeprol (dci); salts thereof | 0 | A |
| 29335900 | Other | 0 | A |
| 29336100 | Melamine | 0 | A |
| 29336900 | Other | 0 | A |
| 29337100 | 6-hexanolactam (epsilon-caprolactam) | 0 | A |
| 29337200 | Clobazam (inn) and methyprylon (inn) | 0 | A |
| 29337900 | Other lactams | 0 | A |
| 29339100 | Alprazolam (inn), camazepam (inn), chlordiazepoxide (inn), clonazepam (inn), clorazepate, delorazepam (inn), diazepam (inn), estazolam (inn), ethyl loflazepate (inn), fludiazepam (inn), flunitrazepam (inn), flurazepam (inn), halazepam (inn), lorazepam (inn), lormetazepam (inn), mazindol (inn), medazepam (inn), midazolam (inn), nimetazepam (inn), nitrazepam (inn), nordazepam (inn), oxazepam (inn), pinazepam (inn), prazepam (inn), pyrovalerone (inn), temazepam (inn), tetrazepam (inn) and triazolam (inn); salts thereof | 0 | A |
| 29339900 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 29341000 | Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure | 0 | A |
| 29342000 | Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused | 0 | A |
| 29343000 | Compounds containing in the structure a phenolthiazine ring-system (whether or not hydrogenated), not further fused | 0 | A |
| 29349100 | Aminorex (inn), brotizolam (inn), clotiazepam (inn), cloxazolam (inn), dextromoramide (inn), haloxazolam (inn), ketazolam (inn), mesocarb (inn), oxazolam (inn), pemoline (inn), phendimetrazine (inn), phenmetrazine (inn) and sufentanil (inn); salts thereof | 0 | A |
| 29349910 | Sultones and sultams | 0 | A |
| 29349920 | Isatoic anhydride | 6 | A |
| 29349990 | Other | 0 | A |
| 29350000 | Sulphonamides | 0 | A |
| 29362110 | Retinyl palmitate | 0 | A |
| 29362190 | Other | 0 | A |
| 29362200 | Vitamin b1 and its derivatives | 0 | A |
| 29362300 | Vitamin b2 and its derivatives | 0 | A |
| 29362400 | D- or dl-pantothenic acid (vitamin b3 or vitamin b5) and its derivatives | 0 | A |
| 29362500 | Vitamin b6 and its derivatives | 0 | A |
| 29362600 | Vitamin b12 and its derivatives | 0 | A |
| 29362700 | Vitamin c and its derivatives | 0 | A |
| 29362800 | Vitamin e and its derivatives | 0 | A |
| 29362900 | Other vitamins and their derivatives | 0 | A |
| 29369010 | Provitamin unmixed | 0 | A |
| 29369090 | Other | 0 | A |
| 29371100 | Somatotropin, its derivatives and structural analogues | 0 | A |
| 29371200 | Insulin and its salts | 0 | A |
| 29371910 | Pituitary (anterior) or similar hormones and their derivatives | 0 | A |
| 29371990 | Other | 5 | A |
| 29372100 | Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone) | 0 | A |
| 29372200 | Halogenated derivatives of corticosteroidal hormones | 0 | A |
| 29372300 | Oestrogens and progestogens | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 29372900 | Other | 5 | A |
| 29375000 | Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues | 5 | A |
| 29379011 | Epinephrine (adrenaline) | 5 | A |
| 29379019 | Other | 5 | A |
| 29379020 | Derivatives of amino acids | 5 | A |
| 29379090 | Other | 5 | A |
| 29381000 | Rutoside (rutin) and its derivatives | 5 | A |
| 29389000 | Other | 5 | A |
| 29391110 | Morphine | 0 | A |
| 29391120 | Hydromorphone (dihydromorphinone) | 0 | A |
| 29391130 | Heroin (diacetylmorphine) | 0 | A |
| 29391190 | Other | 5 | A |
| 29391900 | Other | 5 | A |
| 29392010 | Quinine and its salts | 0 | A |
| 29392090 | Other | 0 | A |
| 29393000 | Caffeine and its salts | 0 | A |
| 29394100 | Ephedrine and its salts | 0 | A |
| 29394200 | Pseudoephedrine (inn) and its salts | 0 | A |
| 29394300 | Cathine (inn) and its salts | 0 | A |
| 29394400 | Norephedrine and its salts | 0 | A |
| 29394900 | Other | 0 | A |
| 29395100 | Fenethylline (inn) and its salts | 0 | A |
| 29395900 | Other | 0 | A |
| 29396100 | Ergometrine (inn) and its salts | 0 | A |
| 29396200 | Ergotamine (inn) and its salts | 0 | A |
| 29396300 | Lysergic acid and its salts | 5 | A |
| 29396910 | Lsd (lysergic acid diethylamine ) | 0 | A |
| 29396990 | Other | 5 | A |
| 29399110 | Cocaine, its salts and derivatives | 5 | A |
| 29399120 | Emetine, its salts and derivatives | 5 | A |
| 29399130 | Diethyltriptamine (det) and dimethyltriptamine (dmt) | 0 | A |
| 29399140 | Mescaline, psilocin | 0 | A |
| 29399190 | Other | 0 | A |
| 29399900 | Other | 0 | A |
| 29400000 | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39 | 6 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 29411000 | Penicillins and their derivatives with a penicillanic acid structure; salts thereof | 0 | A |
| 29412000 | Streptomycins and their derivatives; salts thereof | 0 | A |
| 29413000 | Tetracyclines and their derivatives; salts thereof | 0 | A |
| 29414000 | Chloramphenicol and its derivatives; salts thereof | 0 | A |
| 29415000 | Erythromycin and its derivatives; salts thereof | 0 | A |
| 29419000 | Other | 0 | A |
| 29420000 | Other organic compounds | 0 | A |
| 30012000 | Extracts of glands or other organs or of their secretions | 0 | A |
| 30019010 | Human bones, organs and tissues, for grafts or transplants | 0 | A |
| 30019020 | Glands and other organs, dried, whether or not powdered | 0 | A |
| 30019090 | Other | 0 | A |
| 30021010 | Antisnakebite sera, other than anticobra or anti-coral snake sera | 0 | A |
| 30021090 | Other | 0 | A |
| 30022000 | Vaccines for use in medicine | 0 | A |
| 30023000 | Vaccines for veterinary | 0 | A |
| 30029010 | Saxitoxin (CAS 35523898) | 0 | A |
| 30029020 | Ricin (cas 9009-86-3) | 0 | A |
| 30029090 | Other | 0 | A |
| 30031010 | For human use | 0 | A |
| 30031020 | For veterinary use | 0 | A |
| 30032010 | For human use | 0 | A |
| 30032020 | For veterinary use | 0 | A |
| 30033100 | Containing insulin | 0 | A |
| 30033910 | For human use | 0 | A |
| 30033920 | For veterinary use | 0 | A |
| 30034011 | Containing ephedrine and its salts | 0 | A |
| 30034012 | Containing pseudoephedrine and its salts | 0 | A |
| 30034013 | Containing norephedrine and its salts | 0 | A |
| 30034019 | Other | 0 | A |
| 30034021 | Containing ephedrine and its salts | 0 | A |
| 30034022 | Containing pseudoephedrine and its salts | 0 | A |
| 30034023 | Containing norephedrine and its salts | 0 | A |
| 30034029 | Other | 0 | A |
| 30039011 | For human use | 0 | A |
| 30039012 | For veterinary use | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 30039021 | For human use | 0 | A |
| 30039022 | For veterinary use | 0 | A |
| 30039091 | For human use | 0 | A |
| 30039092 | For veterinary use | 0 | A |
| 30041010 | For human use | 0 | A |
| 30041020 | For veterinary use | 0 | A |
| 30042010 | For human use | 0 | A |
| 30042020 | For veterinary use | 0 | A |
| 30043100 | Containing insulin | 0 | A |
| 30043210 | For human use | 0 | A |
| 30043220 | For veterinary use | 0 | A |
| 30043910 | For human use | 0 | A |
| 30043920 | For veterinary use | 0 | A |
| 30044011 | Containing ephedrine and its salts | 0 | A |
| 30044012 | Containing pseudoephedrine and its salts | 0 | A |
| 30044013 | Containing norephedrine and its salts | 0 | A |
| 30044019 | Other | 0 | A |
| 30044021 | Containing ephedrine and its salts | 0 | A |
| 30044022 | Containing pseudoephedrine and its salts | 0 | A |
| 30044023 | Containing norephedrine and its salts | 0 | A |
| 30044029 | Other | 0 | A |
| 30045010 | For human use | 0 | A |
| 30045020 | For veterinary use | 0 | A |
| 30049010 | For veterinary use | 0 | A |
| 30049091 | Antimalarial, antidysentery and anthelmintic medicaments | 0 | A |
| 30049092 | Anaesthetics | 0 | A |
| 30049093 | Rehydration salts or sugars, whether or not in solution | 0 | A |
| 30049099 | Other | 0 | A |
| 30051000 | Adhesive dressings and other articles having an adhesive layer | 5 | C |
| 30059010 | Cotton swabs | 0 | A |
| 30059090 | Other | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 30061000 | Sterile surgical catgut, similar sterile ligatures for surgical suture materials (including sterile absorbable suture surgical or dental ) and sterile tissue adhesives for use in organic surgical wound closure ; sterile laminaria ; hemostatic absorbable sterile surgical or dental ; adhesion barriers sterile surgical or dental , whether or not absorbable | 0 | A |
| 30062000 | Blood-grouping reagents | 0 | A |
| 30063010 | Opacifying preparations | 0 | A |
| 30063020 | Diagnostic reagents | 0 | A |
| 30064000 | Cements and other dental fillings; cements for bone reconstruction | 0 | A |
| 30065000 | First-aid boxes and kits | 0 | A |
| 30066000 | Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides | 0 | A |
| 30067000 | Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments | 6 | C |
| 30069100 | Appliances identifiable for ostomy use | 6 | A |
| 30069200 | Pharmaceuticals waste | 6 | A |
| 31010000 | Fertilizers of animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable origin | 0 | A |
| 31021000 | Urea, whether or not in aqueous solution | 0 | A |
| 31022100 | Ammonium sulphate | 0 | A |
| 31022900 | Other | 0 | A |
| 31023000 | Ammonium nitrate, whether or not in aqueous solution | 0 | A |
| 31024000 | Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances | 0 | A |
| 31025000 | Sodium nitrate | 0 | A |
| 31026000 | Double salts and mixtures of calcium nitrate and ammonium nitrate | 0 | A |
| 31028000 | Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution | 0 | A |
| 31029010 | Calcium cyanamide | 0 | A |
| 31029090 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 31031000 | Superphosphates | 0 | A |
| 31039010 | Slag | 0 | A |
| 31039090 | Other | 0 | A |
| 31042000 | Potassium chloride | 0 | A |
| 31043000 | Potassium sulphate | 0 | A |
| 31049010 | Carnallite, sylvite and other natural potassium salts, in raw form | 0 | A |
| 31049090 | Other | 0 | A |
| 31051000 | Products of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | 0 | A |
| 31052000 | Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium | 0 | A |
| 31053000 | Diammonium hydrogenorthophosphate (diammonium phosphate) | 0 | A |
| 31054000 | Ammonium dihygrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | 0 | A |
| 31055100 | Containing nitrates and phosphates | 0 | A |
| 31055900 | Other | 0 | A |
| 31056000 | Mineral or chemical fertilizers containing the two fertilizing elements: phosphorus and potassium | 0 | A |
| 31059000 | Other | 0 | A |
| 32011000 | Quebracho extract | 0 | A |
| 32012000 | Wattle extract | 0 | A |
| 32019000 | Other | 0 | A |
| 32021000 | Synthetic organic tanning substances | 0 | A |
| 32029000 | Other | 0 | A |
| 32030000 | Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in note 3 to this chapter based on colouring matter of vegetable or animal origin | 0 | A |
| 32041111 | On a backing of polyolefins | 15 | C |
| 32041112 | On a backing of halogenated polyolefins | 6 | C |
| 32041113 | On a backing of rubber | 0 | A |
| 32041119 | Other | 0 | A |
| 32041190 | Other | 0 | A |
| 32041211 | On a backing of polyolefins | 6 | C |
| 32041212 | On a backing of halogenated polyolefins | 6 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 32041213 | On a backing of rubber | 0 | A |
| 32041219 | Other | 0 | A |
| 32041290 | Other | 0 | A |
| 32041311 | On a backing of polyolefins | 6 | A |
| 32041312 | On a backing of halogenated polyolefins | 6 | A |
| 32041313 | On a backing of rubber | 0 | A |
| 32041319 | Other | 0 | A |
| 32041390 | Other | 0 | A |
| 32041411 | On a backing of polyolefins | 15 | C |
| 32041412 | On a backing of halogenated polyolefins | 6 | C |
| 32041413 | On a backing of rubber | 0 | A |
| 32041419 | Other | 0 | A |
| 32041490 | Other | 0 | A |
| 32041511 | On a backing of polyolefins | 15 | C |
| 32041512 | On a backing of halogenated polyolefins | 6 | C |
| 32041513 | On a backing of rubber | 0 | A |
| 32041519 | Other | 0 | A |
| 32041590 | Other | 0 | A |
| 32041611 | On a backing of polyolefins | 6 | C |
| 32041612 | On a backing of halogenated polyolefins | 6 | C |
| 32041613 | On a backing of rubber | 0 | A |
| 32041619 | Other | 0 | A |
| 32041690 | Other | 0 | A |
| 32041711 | On a backing of polyolefins | 6 | C |
| 32041712 | On a backing of halogenated polyolefins | 0 | A |
| 32041713 | On a backing of rubber | 0 | A |
| 32041719 | Other | 0 | A |
| 32041790 | Other | 0 | A |
| 32041911 | On a backing of polyolefins | 6 | C |
| 32041912 | On a backing of halogenated polyolefins | 6 | C |
| 32041913 | On a backing of rubber | 0 | A |
| 32041919 | Other | 0 | A |
| 32041990 | Other | 0 | A |
| 32042000 | Synthetic organic products of a kind used as fluorescent brightening agents | 0 | A |
| 32049000 | Other | 0 | A |
| 32050000 | Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes | 6 | C |
| 32061110 | Powdered | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 32061121 | On a backing of polyolefins | 6 | C |
| 32061122 | On a backing of halogenated polyolefins | 6 | C |
| 32061123 | On a backing of rubber | 0 | A |
| 32061129 | Other | 0 | A |
| 32061190 | Other | 0 | A |
| 32061910 | Powdered | 0 | A |
| 32061921 | On a backing of polyolefins | 6 | C |
| 32061922 | On a backing of halogenated polyolefins | 6 | C |
| 32061923 | On a backing of rubber | 0 | A |
| 32061929 | Other | 0 | A |
| 32061990 | Other | 0 | A |
| 32062010 | Powdered | 0 | A |
| 32062021 | On a backing of polyolefins | 6 | C |
| 32062022 | On a backing of halogenated polyolefins | 6 | C |
| 32062023 | On a backing of rubber | 0 | A |
| 32062029 | Other | 0 | A |
| 32062090 | Other | 0 | A |
| 32064110 | Powdered | 0 | A |
| 32064121 | On a backing of polyolefins | 6 | C |
| 32064122 | On a backing of halogenated polyolefins | 6 | C |
| 32064123 | On a backing of rubber | 0 | A |
| 32064129 | Other | 0 | A |
| 32064190 | Other | 0 | A |
| 32064210 | Powdered | 0 | A |
| 32064221 | On a backing of polyolefins | 6 | A |
| 32064222 | On a backing of halogenated polyolefins | 6 | A |
| 32064223 | On a backing of rubber | 0 | A |
| 32064229 | Other | 0 | A |
| 32064290 | Other | 0 | A |
| 32064910 | Powdered | 0 | A |
| 32064921 | On a backing of polyolefins | 6 | C |
| 32064922 | On a backing of halogenated polyolefins | 6 | C |
| 32064923 | On a backing of rubber | 0 | A |
| 32064929 | Other | 0 | A |
| 32064930 | Metallic powders used as pigments, excluding gold and silver | 0 | A |
| 32064990 | Other | 0 | A |
| 32065000 | Inorganic products of a kind used as luminophores | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 32071000 | Prepared pigments, prepared opacifiers, prepared colours and similar preparations | 0 | A |
| 32072000 | Vitrifiable enamels and glazes, engobes (slips) and similar preparations | 0 | A |
| 32073000 | Liquid polishes (lustres) and similar preparations | 0 | A |
| 32074000 | Glass frit and other glass, in the form of powder, granules or flakes | 0 | A |
| 32081011 | Aerosols | 10 | E |
| 32081012 | For screen printing | 0 | A |
| 32081019 | Other | 10 | E |
| 32081021 | For leather | 6 | G |
| 32081022 | Insulating materials for electrical installations | 6 | G |
| 32081023 | For artists | 6 | G |
| 32081024 | For coating the inside of food containers | 0 | A |
| 32081029 | Other | 10 | E |
| 32081030 | Solutions as defined in note 4 to this chapter, without pigmenting or colouring | 0 | A |
| 32082011 | Aerosols | 6 | E |
| 32082012 | For screen printing | 0 | A |
| 32082019 | Other | 6 | E |
| 32082021 | For leather | 6 | G |
| 32082022 | Insulating materials for electrical installations | 6 | G |
| 32082023 | For artists | 6 | G |
| 32082024 | For coating the inside of food containers | 0 | A |
| 32082029 | Other | 6 | G |
| 32082030 | Solutions as defined in note 4 to this chapter, without pigmenting or colouring | 0 | A |
| 32089011 | Aerosols | 6 | G |
| 32089012 | For screen printing | 0 | A |
| 32089019 | Other | 10 | E |
| 32089021 | For leather | 6 | G |
| 32089022 | Insulating materials for electrical installations | 6 | G |
| 32089023 | For artists | 6 | G |
| 32089024 | For coating the inside of food containers | 0 | A |
| 32089029 | Other | 6 | G |
| 32089030 | Solutions as defined in note 4 to this chapter, without pigmenting or colouring | 0 | A |
| 32091011 | For screen printing | 0 | A |
| 32091019 | Other | 10 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 32091021 | For leather | 6 | G |
| 32091022 | Insulating materials for electrical installations | 6 | G |
| 32091023 | For artists | 6 | G |
| 32091029 | Other | 10 | G |
| 32099011 | For screen printing | 0 | A |
| 32099019 | Other | 10 | E |
| 32099021 | For leather | 6 | G |
| 32099022 | Insulating materials for electrical installations | 6 | G |
| 32099023 | For artists | 6 | G |
| 32099029 | Other | 6 | G |
| 32100011 | Water or distempers | 6 | G |
| 32100019 | Other | 6 | G |
| 32100021 | For leather | 6 | G |
| 32100022 | Insulating materials for electrical installations | 6 | G |
| 32100023 | For artists | 6 | G |
| 32100029 | Other | 6 | G |
| 32100090 | Other | 6 | G |
| 32110000 | Prepared driers | 0 | A |
| 32121000 | Stamping foils | 6 | C |
| 32129011 | Of aluminium | 0 | A |
| 32129019 | Other | 0 | A |
| 32129021 | Dyes of the household type for dyeing textiles of a kind manufactured in panama (excluding natural indigo for washing) | 6 | E |
| 32129022 | Dyes of the household type for dyeing footwear of a kind manufactured in panama | 6 | E |
| 32129023 | Dyes of the household type not manufactured in panama | 6 | E |
| 32129029 | Other | 6 | E |
| 32129030 | Laundry bluing (natural indigo) | 6 | E |
| 32129090 | Other | 6 | E |
| 32131010 | Sets of distempers (tempera paints) | 6 | G |
| 32131020 | Preparations suitable for children’s amusement | 6 | G |
| 32131090 | Other | 6 | G |
| 32139010 | Artists’ colours and preparations. | 6 | E |
| 32139020 | Distempers (tempera paints) | 6 | E |
| 32139030 | Preparations suitable for children’s amusement | 6 | G |
| 32139090 | Other | 6 | G |
| 32141011 | Of a kind used in building | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 32141012 | Coachbuilders’ | 10 | C |
| 32141019 | Other | 6 | C |
| 32141021 | Sealing wax for office use or for bottles in plates, sticks or similar forms | 6 | C |
| 32141029 | Other | 6 | C |
| 32141031 | Coachbuilders’ surfacing preparations | 6 | G |
| 32141039 | Other | 0 | A |
| 32141090 | Other | 6 | C |
| 32149000 | Other | 10 | E |
| 32151110 | For coding machine | 0 | A |
| 32151190 | Other | 6 | E |
| 32151910 | For coding machine | 0 | A |
| 32151990 | Other | 15 | C |
| 32159010 | Inks for tattooing (marking) animals | 5 | E |
| 32159090 | Other | 10 | E |
| 33011200 | Of orange | 0 | A |
| 33011300 | Of lemon | 0 | A |
| 33011910 | Bergamot | 0 | A |
| 33011920 | Lime | 0 | A |
| 33011990 | Other | 0 | A |
| 33012400 | Of peppermint (mentha piperita) | 0 | A |
| 33012500 | Of other mints | 0 | A |
| 33012910 | Of geranium | 0 | A |
| 33012920 | Jasmine | 0 | A |
| 33012930 | Lavender (lavender) or lavandin | 0 | A |
| 33012940 | De gamba (“ vetiver " ) | 0 | A |
| 33012990 | Other | 0 | A |
| 33013000 | Resinoids | 0 | A |
| 33019010 | Terpenic by-products of the deterpenation of essential oils | 0 | A |
| 33019020 | Aromatic aqueous distillates, put up for retail sale | 10 | E |
| 33019031 | Of a cif value of less than usd 4.43 per litre. | 15 | E |
| 33019039 | Other (of a cif value of usd 4.43 or more per litre) | 10 | E |
| 33019090 | Other | 0 | A |
| 33021011 | Bitters, tinctures and flavouring matter for the industrial preparation of alcoholic beverages | 0 | A |
| 33021019 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 33021091 | Other preparations based on extracts of aromatic bitters, of an alcoholic strength by volume not exceeding 0.5% vol, used to flavour alcoholic beverages | 6 | C |
| 33021099 | Other | 0 | A |
| 33029010 | Of a kind used in the tobacco industry | 5 | C |
| 33029020 | Of a kind used in the soap industry | 0 | A |
| 33029030 | Of a kind used in the perfume industry (perfumes, eau de cologne, orange flower water and the like) | 0 | A |
| 33029090 | Other | 0 | A |
| 33030011 | Of a cif value of less than usd 22.38 per litre. | 10 | E |
| 33030019 | Other (of a cif value of usd 22.38 or more per litre) | 5 | E |
| 33030021 | Of a cif value of less than usd 4.43 per litre. | 10 | E |
| 33030029 | Other (of a cif value of usd 4.43 or more per litre) | 5 | E |
| 33041000 | Lip make-up preparations | 6 | E |
| 33042010 | Eye-shadow of a CIF value of B/.30.00 or more per gross kilo | 5 | E |
| 33042090 | Other | 6 | E |
| 33043000 | Manicure or pedicure preparations | 10 | E |
| 33049110 | Face powder of a cif value of usd 30.00 or more per gross kilo | 5 | E |
| 33049120 | Body (talcum) powder of a CIF value of B/.10.00 or more per gross kilo | 5 | E |
| 33049190 | Other | 10 | E |
| 33049911 | Face creams of a CIF value of B/.15.00 or more per gross kilo | 5 | E |
| 33049912 | Body creams (for body and hands) of a CIF value of B/.10.00 or more per gross kilo, other than manicure and pedicure preparations | 5 | E |
| 33049919 | Other | 10 | E |
| 33049920 | Skin toners | 6 | E |
| 33049930 | Sunscreen or suntan preparations | 10 | E |
| 33049990 | Other | 10 | E |
| 33051010 | Cream (paste, solid or semi-solid) | 6 | E |
| 33051020 | Liquid, whether or not medicated | 10 | E |
| 33052000 | Preparations for permanent waving or straightening | 10 | E |
| 33053000 | Hair lacquers | 10 | E |
| 33059011 | Pomades, perfumed | 6 | E |
| 33059012 | Pomades, not perfumed | 6 | E |
| 33059019 | Other | 10 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 33059020 | Dyes and bleaches used on the hair | 10 | E |
| 33059090 | Other | 6 | E |
| 33061010 | Medicated | 6 | E |
| 33061090 | Other | 10 | E |
| 33062000 | Yarn used to clean between the teeth (dental floss) | 3 | A |
| 33069010 | Mouthwashes and dental rinses | 10 | E |
| 33069020 | Other preparations for freshening the breath | 6 | E |
| 33069090 | Other | 6 | E |
| 33071010 | Shaving creams and foams | 10 | E |
| 33071021 | Based on denatured alcohols (e.g. bay rum, menthol and the like) | 10 | E |
| 33071022 | Other lotions and colognes with CIF value greater than or equal to B /.4.43 a liter | 10 | E |
| 33071029 | Other lotions and eau de cologne | 15 | E |
| 33071090 | Other | 6 | E |
| 33072010 | With CIF value greater than or equal to B /.15.00 the gross kilo | 5 | E |
| 33072090 | Other | 10 | E |
| 33073000 | Perfumed bath salts and other bath preparations | 6 | E |
| 33074100 | ‘agarbatti’ and other odoriferous preparations which operate by burning | 10 | C |
| 33074910 | Room deodorisers, sprays and the like presented in aerosol containers | 15 | E |
| 33074990 | Other | 10 | E |
| 33079010 | Wadding, felt and nonwovens, impregnated, coated or covered with perfume | 5 | E |
| 33079020 | Wadding, felt and nonwovens, impregnated, coated or covered with cosmetics | 6 | E |
| 33079030 | Depilatories | 10 | E |
| 33079040 | Toiletry preparations for animals, whether or not medicated | 6 | E |
| 33079090 | Other | 10 | E |
| 34011110 | Bath, beauty or scented soap, whether or not containing abrasives, deodorant soap, glycerine bath soap, whether or not containing bacteriostatic substances; organic surface-active preparations used as bath, beauty or deodorant soap, whether or not containing bacteriostatic substances | 10 | X |
| 34011130 | Medicated or disinfectant, other than ordinary products containing added bacteriostatic substances | 5 | X |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 34011140 | Paper, wadding, felt and nonwovens, impregnated or covered with soap or detergent for cosmetic use | 6 | E |
| 34011190 | Other | 6 | X |
| 34011910 | Soaps and products used as soaps, for washing | 15 | X |
| 34011920 | Gelatinised, used as lubricating material | 6 | X |
| 34011930 | Paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent | 6 | X |
| 34011940 | With abrasives | 15 | X |
| 34011990 | Other | 6 | X |
| 34012010 | In powder, flakes, shavings, granules or globules, other than for cosmetic use | 15 | X |
| 34012020 | For cosmetic use, whether or not containing bacteriostatic substances | 15 | X |
| 34012030 | Medicated or disinfectant, other than ordinary products containing added bacteriostatic substances | 5 | X |
| 34012090 | Other | 15 | X |
| 34013010 | Cream, other than liquids | 0 | A |
| 34013090 | Other | 15 | G |
| 34021110 | For agricultural or veterinary use | 0 | A |
| 34021121 | Liquids or pastes | 15 | G |
| 34021129 | Other | 15 | G |
| 34021190 | Other | 0 | A |
| 34021210 | For agricultural or veterinary use | 0 | A |
| 34021221 | Liquids or pastes | 15 | G |
| 34021229 | Other | 15 | G |
| 34021290 | Other | 0 | A |
| 34021310 | For agricultural or veterinary use | 0 | A |
| 34021321 | Liquids or pastes | 15 | G |
| 34021329 | Other | 15 | G |
| 34021390 | Other | 0 | A |
| 34021910 | For agricultural or veterinary use | 0 | A |
| 34021921 | Liquids or pastes | 6 | G |
| 34021929 | Other | 15 | G |
| 34021990 | Other | 0 | A |
| 34022011 | Liquids, other than cleaning and de-greasing preparations for glass (glass windscreens or window glass) based on quaternary ammonium and other surface-active agents | 10 | X |
| 34022012 | In powder, flakes, shavings, granules and globules | 10 | X |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 34022013 | Cleaning and de-greasing preparations for glass (glass windscreens or window glass) based on quaternary ammonium | 10 | X |
| 34022019 | Other | 0 | A |
| 34022021 | Preparations for pre-washing or soaking; bleaching agents for clothes | 5 | X |
| 34022029 | Other | 5 | X |
| 34022030 | Cleaning or de-greasing preparations, other than those based on soap or other organic surface-active agents | 15 | X |
| 34022090 | Other | 0 | A |
| 34029010 | Adjuvants for dyeing and brightening of textiles | 6 | G |
| 34029021 | Liquids, other than in aerosols | 10 | X |
| 34029022 | In powder, flakes, shavings, granules and globules | 10 | X |
| 34029029 | Other | 0 | A |
| 34029030 | Auxiliary preparations for pre-washing or bleaching textile products | 10 | X |
| 34029040 | Cleaning or de-greasing preparations, other than those based on soap or other organic surface-active agents | 15 | X |
| 34029050 | For agricultural or veterinary use | 0 | A |
| 34029090 | Other | 0 | A |
| 34031100 | Preparations for the treatment of textile materials, leather, furskins or other materials | 0 | A |
| 34031910 | Lubricating oils for refrigeration compressors | 6 | C |
| 34031920 | Other lubricating greases | 10 | C |
| 34031990 | Other | 6 | C |
| 34039110 | Of a kind used for the oil or grease treatment of leather, with a basis of diethanolamines and oxidised or sulphonated oils | 0 | A |
| 34039190 | Other | 0 | A |
| 34039900 | Other | 6 | C |
| 34042000 | Of poly(oxyethylene) (polyethylene glycol) | 0 | A |
| 34049010 | Chemically modified lignite | 0 | A |
| 34049090 | Other | 0 | A |
| 34051000 | Polishes, creams and similar preparations for footwear or leather | 10 | E |
| 34052000 | Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | 10 | E |
| 34053000 | Polishes (lustres) and similar preparations for coachwork, other than metal polishes | 10 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 34054000 | Scouring pastes and powders and other scouring preparations | 15 | E |
| 34059010 | Waxes mixed with, dispersed in or dissolved in a liquid medium | 0 | A |
| 34059020 | Metal polishes | 0 | A |
| 34059090 | Other | 10 | E |
| 34060010 | Birthday candles | 10 | E |
| 34060090 | Other | 15 | E |
| 34070010 | Preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate) | 5 | A |
| 34070020 | Preparations known as "dental wax" or as "dental impression compounds" | 6 | A |
| 34070030 | Modelling pastes of a kind put up for children's amusement | 6 | A |
| 34070090 | Other | 6 | A |
| 35011000 | Casein | 0 | A |
| 35019000 | Other | 0 | A |
| 35021100 | Dried | 0 | A |
| 35021900 | Other | 0 | A |
| 35022000 | Milk albumin, including concentrates of two or more whey proteins | 15 | E |
| 35029000 | Other | 15 | C |
| 35030011 | Gelatine-based jelly | 0 | A |
| 35030012 | Gelatine in powder or in flakes, not containing added sweetening matter or otherwise flavoured | 0 | A |
| 35030019 | Other | 0 | A |
| 35030020 | Isinglass and other glues of animal origin | 0 | A |
| 35030090 | Other | 15 | C |
| 35040010 | Isolated soya proteins | 6 | C |
| 35040020 | Other preparations intended for consumption | 6 | C |
| 35040090 | Other | 6 | C |
| 35051010 | Dextrins | 0 | A |
| 35051020 | Inedible cassava (manioc) starch | 10 | E |
| 35051030 | Starches, esterified or etherified | 0 | A |
| 35051040 | Edible starches | 0 | A |
| 35051090 | Other | 0 | A |
| 35052000 | Glues | 0 | A |
| 35061000 | Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg | 10 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 35069110 | Prepared thermoplastic adhesives based on polyamides or polyesters, with a melting range of 180 ℃ to 240 ℃ | 0 | A |
| 35069120 | Hot melt adhesive based on styrene-butadiene copolymers and hydrocarbon resins with higher melting temperature to 75 ° c. | 0 | A |
| 35069190 | Other | 0 | A |
| 35069900 | Other | 0 | A |
| 35071000 | Rennet and concentrates thereof. | 0 | A |
| 35079010 | “pure” enzymes (separate); enzymatic concentrates | 0 | A |
| 35079021 | Edible prepared enzymes | 0 | A |
| 35079029 | Other | 0 | A |
| 36010000 | Propellent powders | 6 | A |
| 36020010 | Based on ammonium nitrate | 6 | A |
| 36020090 | Other | 6 | A |
| 36030000 | Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators | 6 | A |
| 36041000 | Articles for fireworks | 6 | A |
| 36049000 | Other | 6 | A |
| 36050000 | Matches, other than pyrotechnic articles of heading 36.04 | 15 | E |
| 36061000 | Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette lighters or similar lighters and of a capacity not exceeding 300 cm3 | 6 | A |
| 36069010 | Ferro-cerium and other pyrophoric alloys in all forms | 6 | A |
| 36069090 | Other | 6 | A |
| 37011000 | For x-rays | 6 | A |
| 37012000 | Instant print film | 5 | A |
| 37013010 | For mechanical reproduction (eg photolithography, photogravure, gravure ) | 0 | A |
| 37013090 | Other | 0 | A |
| 37019100 | For colour photography (polychrome) | 0 | A |
| 37019900 | Other | 0 | A |
| 37021000 | For x-rays | 6 | A |
| 37023110 | Instant print film | 5 | A |
| 37023190 | Other | 5 | A |
| 37023210 | For photography | 0 | A |
| 37023220 | Instant print film | 5 | A |
| 37023290 | Other, including microfilm | 6 | A |
| 37023910 | For photography | 5 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 37023920 | Industrial film and photomechanical film | 0 | A |
| 37023930 | Instant print film | 5 | A |
| 37023990 | Other, including microfilm | 6 | A |
| 37024110 | For photography | 5 | A |
| 37024120 | Instant print film | 5 | A |
| 37024190 | Other | 6 | A |
| 37024210 | For photography | 5 | A |
| 37024220 | Instant print film | 5 | A |
| 37024290 | Other | 6 | A |
| 37024310 | For photography | 5 | A |
| 37024320 | Instant print film | 5 | A |
| 37024390 | Other | 6 | A |
| 37024410 | For photography | 5 | A |
| 37024420 | Instant print film | 5 | A |
| 37024490 | Other | 6 | A |
| 37025210 | Of a length not exceeding 14 m | 5 | A |
| 37025220 | Of a length exceeding 14 m | 5 | A |
| 37025300 | Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides | 5 | A |
| 37025400 | Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides | 5 | A |
| 37025500 | Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m | 5 | A |
| 37025600 | Of a width exceeding 35 mm | 5 | A |
| 37029610 | For photography | 5 | A |
| 37029690 | Other | 6 | A |
| 37029710 | For photography | 5 | A |
| 37029790 | Other | 6 | A |
| 37029810 | For photography | 5 | A |
| 37029890 | Other | 6 | A |
| 37031000 | In rolls of a width exceeding 610 mm | 0 | A |
| 37032000 | Other, for colour photography (polychrome) | 0 | A |
| 37039000 | Other | 0 | A |
| 37040010 | Paper, paperboard and textiles, exposed but not developed | 6 | A |
| 37040020 | Cinematographic films | 0 | A |
| 37040030 | X-ray plates and film | 6 | A |
| 37040090 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 37051000 | For offset reproduction | 0 | A |
| 37059010 | X-ray | 6 | A |
| 37059090 | Other | 0 | A |
| 37061010 | Filmed in the republic of panama | 0 | A |
| 37061020 | Educational; personal or private | 0 | A |
| 37061091 | For re-export, without being screened in the republic of panama | 6 | A |
| 37061099 | Other | 6 | A |
| 37069010 | Filmed in the republic of panama | 0 | A |
| 37069020 | Educational; personal or private | 0 | A |
| 37069030 | For re-export, without being screened in the republic of panama | 6 | A |
| 37069091 | Of a width not exceeding 8 mm | 6 | A |
| 37069095 | Of a width from 9 mm to 16 mm | 6 | A |
| 37069099 | Other | 6 | A |
| 37071000 | Sensitising emulsions | 0 | A |
| 37079091 | Toner | 10 | C |
| 37079099 | Other | 0 | A |
| 38011000 | Artificial graphite | 0 | A |
| 38012000 | Colloidal or semi-colloidal graphite | 0 | A |
| 38013000 | Carbonaceous pastes for electrodes and similar pastes for furnace linings | 6 | A |
| 38019000 | Other | 6 | A |
| 38021000 | Activated carbon | 0 | A |
| 38029010 | Activated bauxite | 6 | A |
| 38029090 | Other | 0 | A |
| 38030000 | Tall oil, whether or not refined | 0 | A |
| 38040000 | Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03 | 0 | A |
| 38051010 | Turpentine | 6 | A |
| 38051090 | Other | 0 | A |
| 38059010 | Pine oil | 0 | A |
| 38059090 | Other | 0 | A |
| 38061000 | Rosin and resin acids | 0 | A |
| 38062000 | Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts | 0 | A |
| 38063000 | Ester gums | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 38069000 | Other | 0 | A |
| 38070010 | Wood tar and wood tar oils | 6 | A |
| 38070020 | Creosote; Acetone oil; Methylene | 0 | A |
| 38070031 | Brewers' | 6 | A |
| 38070039 | Other | 6 | A |
| 38070090 | Other | 6 | A |
| 38085010 | Used in agriculture or in livestock | 0 | A |
| 38085020 | Used as a fungicide, except those of the heading 3808.50.10 | 0 | A |
| 38085030 | Used as disinfectants, except those of the heading 3808.50.10 | 15 | E |
| 38085090 | Other | 6 | E |
| 38089110 | For agricultural use | 0 | A |
| 38089120 | Paper impregnated with insecticides | 6 | E |
| 38089191 | Coils or wicks which operate by burning | 6 | E |
| 38089192 | Fly-papers | 10 | E |
| 38089199 | Other | 10 | A |
| 38089210 | With a base of chromated copper arsenate, of the kind used for preserving wood, in containers of a net content of 125 kg or more | 0 | A |
| 38089220 | For agricultural use | 0 | A |
| 38089290 | Other | 0 | A |
| 38089300 | Herbicides, anti-sprouting products and plant-growth regulators | 0 | A |
| 38089410 | For agricultural use | 0 | A |
| 38089420 | For livestock | 0 | A |
| 38089491 | Based on surface-active agents of quaternary ammonium, pine oil or other odoriferous substances, put up for retail sale | 15 | E |
| 38089492 | Concentrated active bases, not put up for retail sale, put up in packings holding 190 kg or more | 0 | A |
| 38089499 | Other | 10 | E |
| 38089911 | For agricultural use | 0 | A |
| 38089912 | Glue-coated traps, whether or not containing toxic substances | 10 | E |
| 38089919 | Other | 10 | E |
| 38089991 | For agricultural use | 0 | A |
| 38089992 | For livestock | 0 | A |
| 38089999 | Other | 10 | E |
| 38091000 | With a basis of amylaceous substances | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 38099100 | Of a kind used in the textile or like industries | 5 | C |
| 38099200 | Of a kind used in the paper or like industries | 0 | A |
| 38099300 | Of a kind used in the leather or like industries | 6 | C |
| 38101000 | Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials | 0 | A |
| 38109000 | Other | 0 | A |
| 38111100 | Based on lead compounds | 6 | A |
| 38111900 | Other | 6 | A |
| 38112110 | Containing those exceeding 30% but not exceeding 40% oil | 0 | A |
| 38112190 | Other | 0 | A |
| 38112900 | Other | 0 | A |
| 38119000 | Other | 6 | C |
| 38121000 | Prepared rubber accelerators | 0 | A |
| 38122000 | Compound plasticisers for rubber or plastics | 6 | C |
| 38123010 | Rubber | 0 | A |
| 38123021 | Stabilizers based on organic salts of heavy metals, for poly (vinyl chloride ) ( pvc ) | 0 | A |
| 38123029 | Other | 0 | A |
| 38130000 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades | 6 | A |
| 38140010 | Solvents and thinners | 0 | A |
| 38140090 | Other | 0 | A |
| 38151100 | With nickel or nickel compounds as the active substance | 0 | A |
| 38151200 | With precious metal or precious-metal compounds as the active substance | 0 | A |
| 38151900 | Other | 0 | A |
| 38159010 | Catalysts based on methyl ethyl ketone peroxide or organic cobalt compounds | 0 | A |
| 38159090 | Other | 0 | A |
| 38160000 | Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01 | 0 | A |
| 38170010 | Mixtures of alkylbenzenes | 0 | A |
| 38170020 | Mixed alkylnaphthalenes | 0 | A |
| 38180000 | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 38190000 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals | 6 | E |
| 38200000 | Anti-freezing preparations and prepared de-icing fluids | 6 | C |
| 38210010 | Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) | 0 | A |
| 38210020 | Prepared culture media for development or maintenance of plant, human or animal cells | 0 | A |
| 38220000 | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials | 0 | A |
| 38231100 | Stearic acid | 10 | C |
| 38231200 | Oleic acid | 0 | A |
| 38231300 | Tall oil fatty acids | 0 | A |
| 38231910 | Fatty acids for the preparation of animal feed | 10 | C |
| 38231920 | Behenic acid | 0 | A |
| 38231990 | Other | 15 | C |
| 38237000 | Industrial fatty alcohols | 0 | A |
| 38241010 | Based on natural resinous products | 0 | A |
| 38241090 | Other | 0 | A |
| 38243000 | Non-agglomerated metal carbides mixed together or with metallic binders | 0 | A |
| 38244010 | Microsilica hydration-control agents and rust inhibitors | 0 | A |
| 38244090 | Other | 10 | C |
| 38245000 | Non-refractory mortars and concretes | 0 | A |
| 38246000 | Sorbitol other than of subheading 2905.44 | 15 | C |
| 38247110 | Azeotropes of the kind defined in additional note no 1 to chapter 38 | 6 | A |
| 38247180 | Other azeotropes of the kind defined in additional note no 2 to chapter 38 | 5 | A |
| 38247190 | Other | 5 | A |
| 38247200 | Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes | 6 | A |
| 38247300 | Containing hydrobromofluorocarbons (hbfcs) | 6 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 38247400 | Containing hydrochlorofluorocarbons (hcfcs), whether or not containing perfluorocarbons (pfcs) or hydrofluorocarbons (hfcs), but not containing chlorofluorocarbons (cfcs) | 5 | A |
| 38247500 | Containing carbon tetrachloride | 6 | A |
| 38247600 | Containing 1,1,1-trichloroethane (methylchloroform) | 6 | A |
| 38247700 | Containing bromomethane (methyl bromide) or bromochloromethane | 6 | A |
| 38247800 | Containing perfluorocarbons (pfcs) or hydrofluorocarbons (hfcs), but not containing chlorofluorocarbons (cfcs) or hydrochlorofluorocarbons (hcfcs) | 6 | A |
| 38247900 | Other | 6 | A |
| 38248100 | Containing oxirane (ethylene oxide) | 6 | A |
| 38248200 | Containing polychlorinated biphenyls (pcbs), polychlorinated terphenyls (pcts) or polybrominated biphenyls (pbbs) | 6 | A |
| 38248300 | Containing tris (2,3-dibromopropyl) phosphate | 6 | A |
| 38249010 | Anti-scaling preparations, anti-rust preparations | 15 | C |
| 38249020 | Water-insoluble petroleum sulfonates | 6 | C |
| 38249030 | Additives to harden varnishes or glues | 0 | A |
| 38249040 | Ink removers; stencil correctors; correction fluids | 6 | C |
| 38249050 | Compounded extenders for paints | 0 | A |
| 38249060 | Other preparations based on inorganic products, including mixtures of microelements | 0 | A |
| 38249070 | Naphthenic acids, their water-insoluble salts and their esters | 0 | A |
| 38249091 | Fusel oil | 6 | C |
| 38249092 | Dippel’s oil | 6 | C |
| 38249093 | Salt for curing or salting | 6 | C |
| 38249094 | De-horning chemicals | 5 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 38249095 | Mineral oil containing silica; thickeners distilled from petroleum; montmorillionite with organic coating; 40% chlorinated paraffin; 70% chlorinated paraffin; preparations with a basis of benzoyl peroxide; colloidal magnesium-aluminium silicate; sodium aluminosilicate; emulsifiers; cleaning solutions not containing surface-active agents; emulsifying salts; foam inhibitors; chemical preparations for the manufacture of inks not put up for retail sale; naphthenic acids, their water-insoluble salts and their esters | 0 | A |
| 38249097 | Titanates in organic solvents | 0 | A |
| 38249099 | Other | 10 | C |
| 38251000 | Municipal waste | 6 | A |
| 38252000 | Sewage sludge | 6 | A |
| 38253000 | Clinical waste | 6 | A |
| 38254100 | Halogenated | 6 | A |
| 38254900 | Other | 6 | A |
| 38255000 | Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids | 6 | A |
| 38256100 | Mainly containing organic constituents | 6 | A |
| 38256910 | Ammoniacal gas liquors and spent oxide | 6 | A |
| 38256920 | Waste from the manufacture of antibiotics | 0 | A |
| 38256990 | Other | 6 | A |
| 38259000 | Other | 6 | A |
| 38260000 | Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals. | 10 | E |
| 39011000 | Polyethylene density less than 0.94 | 0 | A |
| 39012000 | Higher density polyethylene or equal to 0.94 | 0 | A |
| 39013000 | Copolymers of ethylene and vinyl acetate | 0 | A |
| 39019000 | Other | 0 | A |
| 39021000 | Polypropylene | 0 | A |
| 39022000 | Polyisobutylene | 0 | A |
| 39023000 | Propylene copolymers | 0 | A |
| 39029000 | Other | 0 | A |
| 39031100 | Expandable | 0 | A |
| 39031900 | Other | 0 | A |
| 39032000 | Styrene-acrylonitrile (SAN) copolymers | 0 | A |
| 39033000 | Acrylonitrile-butadiene-styrene (ABS) copolymers | 0 | A |
| 39039000 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 39041000 | Poly (vinyl chloride), not mixed with other substances | 0 | A |
| 39042110 | Granules, flakes, lumps and powders of poly (vinyl chloride) (PVC) (known commercially as PVC compound) | 0 | A |
| 39042120 | In other primary forms, food or pharmaceutical grade | 0 | A |
| 39042190 | Other | 0 | A |
| 39042210 | Granules, flakes, lumps and powders of poly (vinyl chloride) (PVC) (known commercially as PVC compound) | 0 | A |
| 39042290 | Other | 0 | A |
| 39043000 | Copolymers of vinyl chloride and vinyl acetate | 0 | A |
| 39044000 | Other copolymers of vinyl chloride | 0 | A |
| 39045000 | Vinylidene chloride polymers | 0 | A |
| 39046100 | Polytetrafluoroethylene | 0 | A |
| 39046900 | Other | 0 | A |
| 39049000 | Other | 0 | A |
| 39051200 | In aqueous dispersion | 0 | A |
| 39051900 | Other | 0 | A |
| 39052100 | In aqueous dispersion | 0 | A |
| 39052900 | Other | 0 | A |
| 39053000 | Poly (vinyl alcohol), whether or not containing unhydrolyzed acetate groups | 0 | A |
| 39059100 | Copolymers | 0 | A |
| 39059900 | Other | 0 | A |
| 39061000 | Poly (methyl methacrylate) | 0 | A |
| 39069000 | Other | 0 | A |
| 39071000 | Polyacetals | 0 | A |
| 39072000 | Other polyethers | 0 | A |
| 39073000 | Epoxy resins | 0 | A |
| 39074000 | Polycarbonates | 0 | A |
| 39075010 | Liquids and pastes, including dispersions | 0 | A |
| 39075090 | Other | 0 | A |
| 39076000 | Poly (ethylene terephthalate) (pet) | 0 | A |
| 39077000 | Poly (lactic acid) | 0 | A |
| 39079110 | Liquids and pastes, including dispersions (emulsions and suspensions) and solutions | 0 | A |
| 39079190 | Other | 0 | A |
| 39079910 | In styrene solution | 0 | A |
| 39079990 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 39081000 | Polyamides -6, -11 , -12, -6.6 , -6.9 , -6.10 or -6.12 | 0 | A |
| 39089000 | Other | 0 | A |
| 39091000 | Urea resins; thiourea resins | 0 | A |
| 39092000 | Melamine resins | 0 | A |
| 39093000 | Other amino resins | 0 | A |
| 39094000 | Phenolic resins | 0 | A |
| 39095000 | Polyurethanes | 0 | A |
| 39100000 | Silicones in primary forms | 0 | A |
| 39111000 | Petroleum resins, coumarone resins, indene resins , coumarone-indene resins , polyterpenes | 0 | A |
| 39119000 | Other | 0 | A |
| 39121100 | Non-plasticised | 0 | A |
| 39121200 | Plasticised | 0 | A |
| 39122010 | Collodions and celloidin | 0 | A |
| 39122020 | Celluloid | 6 | A |
| 39122090 | Other | 0 | A |
| 39123100 | Carboxymethylcellulose and its salts | 0 | A |
| 39123900 | Other | 0 | A |
| 39129000 | Other | 0 | A |
| 39131000 | Alginic acid, its salts and esters | 0 | A |
| 39139000 | Other | 0 | A |
| 39140000 | Ion-exchangers based on polymers of headings 39.01 to 3913, in primary forms | 0 | A |
| 39151000 | Of polymers of ethylene | 0 | A |
| 39152000 | Of polymers of styrene | 0 | A |
| 39153000 | Of polymers of vinyl chloride | 0 | A |
| 39159000 | Of other plastics | 0 | A |
| 39161010 | Varillas, bar and profiles | 0 | A |
| 39161090 | Other | 6 | A |
| 39162010 | Vinyl cords for screens and windows | 6 | X |
| 39162090 | Other | 0 | A |
| 39169010 | Varillas, bar and profiles | 0 | A |
| 39169090 | Other | 6 | A |
| 39171010 | Sausage casings | 0 | A |
| 39171090 | Other | 0 | A |
| 39172120 | With a diameter not exceeding 4 inches, except for irrigation systems | 10 | E |
| 39172130 | Specially for irrigation systems | 0 | A |
| 39172140 | Straws (reeds) for packaging "multilayer" | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 39172190 | Other | 6 | X |
| 39172220 | With a diameter not exceeding 4 inches, except for irrigation systems | 6 | G |
| 39172230 | Specially for irrigation systems | 0 | A |
| 39172240 | Straws (reeds) for packaging "multilayer" | 0 | A |
| 39172290 | Other | 6 | G |
| 39172320 | With a diameter not exceeding 4 inches, except for irrigation systems | 6 | X |
| 39172330 | Specially for irrigation systems | 0 | A |
| 39172340 | Straws (reeds) for packaging "multilayer" | 0 | A |
| 39172390 | Other | 6 | X |
| 39172920 | Specially for irrigation systems | 0 | A |
| 39172940 | Straws (reeds) for packaging "multilayer" | 0 | A |
| 39172990 | Other | 6 | E |
| 39173110 | Fitted with threaded ends for connection | 0 | A |
| 39173190 | Other | 6 | G |
| 39173210 | Sausage casings | 0 | A |
| 39173220 | Specially for irrigation systems | 0 | A |
| 39173240 | Straws (reeds) for packaging "multilayer" | 0 | A |
| 39173290 | Other | 6 | X |
| 39173310 | Specially for irrigation systems | 0 | A |
| 39173390 | Other | 6 | X |
| 39173910 | With fittings | 6 | E |
| 39173991 | Sausage casings | 0 | A |
| 39173992 | Specially for irrigation systems | 0 | A |
| 39173993 | Straws (reeds) for packaging "multilayer" | 0 | A |
| 39173999 | Other | 6 | E |
| 39174000 | Fittings | 0 | A |
| 39181010 | Slabs, floor tiles and other tiles | 5 | E |
| 39181020 | Other floor coverings, in rolls | 6 | E |
| 39181090 | Other | 6 | X |
| 39189010 | Slabs, floor tiles and other tiles | 5 | X |
| 39189020 | Other floor coverings, in rolls | 6 | X |
| 39189090 | Other | 5 | X |
| 39191010 | For electrical use | 5 | X |
| 39191090 | Other | 10 | H |
| 39199010 | Polypropylene in rolls | 0 | A |
| 39199020 | Polypropylene in sheets larger than 19" x 25" | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 39199030 | Poly(vinyl chloride) in rolls or sheets larger than 19" x 25" | 0 | A |
| 39199040 | Polyesters in rolls or in sheets larger than 19" x 25" | 0 | A |
| 39199090 | Other | 10 | A |
| 39201010 | In rolls, not printed | 0 | A |
| 39201020 | Sheets for roofs with waves in the form of broken lines | 6 | X |
| 39201090 | Other | 15 | X |
| 39202010 | In rolls, not printed | 0 | A |
| 39202090 | Other | 6 | A |
| 39203010 | In rolls, not printed | 0 | A |
| 39203090 | Other | 15 | G |
| 39204300 | Containing by weight not less than 6 % of plasticisers | 0 | A |
| 39204900 | Other: | 0 | A |
| 39205110 | Diffuser sheets of the kind used in suspended ceilings | 6 | A |
| 39205190 | Other | 10 | A |
| 39205910 | Diffuser sheets of the kind used in suspended ceilings | 6 | A |
| 39205990 | Other | 10 | A |
| 39206100 | Of polycarbonates | 0 | A |
| 39206213 | Laminated, reinforced or even combined with other polymers, metallic or not | 0 | A |
| 39206214 | Other metallized | 0 | A |
| 39206219 | Other | 0 | A |
| 39206221 | Metallised | 0 | A |
| 39206229 | Other | 0 | A |
| 39206290 | Other | 0 | A |
| 39206300 | Of unsaturated polyesters | 0 | A |
| 39206900 | Of other polyesters | 0 | A |
| 39207110 | Printed | 6 | X |
| 39207120 | Not printed, with a thickness of up to 0.25 mm | 0 | A |
| 39207190 | Other | 0 | A |
| 39207300 | Of cellulose acetate | 6 | A |
| 39207910 | Of vulcanized fiber | 6 | A |
| 39207990 | Other | 6 | A |
| 39209100 | Of poly (vinyl butyral) | 0 | A |
| 39209213 | Laminated, reinforced or combined with other polymers to each other without printing and without metallization | 0 | A |
| 39209214 | No printing, metallized | 0 | A |
| 39209215 | With printing, not metallized | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 39209216 | With printing, metallized | 0 | A |
| 39209219 | Other | 0 | A |
| 39209220 | Rigid | 0 | A |
| 39209300 | Of amino-resins | 0 | A |
| 39209400 | Of phenolic resins | 0 | A |
| 39209900 | Of other plastics | 6 | A |
| 39211110 | Scouring sponges | 6 | A |
| 39211190 | Other | 0 | A |
| 39211210 | Scouring sponges | 6 | A |
| 39211290 | Other | 0 | A |
| 39211310 | Pot scourers | 6 | A |
| 39211320 | Other flexible sponge sheets | 6 | A |
| 39211390 | Other | 0 | A |
| 39211410 | Pot scourers | 6 | A |
| 39211420 | Printed sheets | 6 | A |
| 39211490 | Sheets, not printed, up to 0.25 mm in thickness | 0 | A |
| 39211910 | For the manufacture of scouring sponges | 6 | A |
| 39211990 | Other | 0 | A |
| 39219010 | Hardened, rigid sheets and plates made of laminated paper fibres (formica sheets) | 0 | A |
| 39219020 | Sheets and panels of resin agglomerates containing mineral materials other than glass fibre | 0 | A |
| 39219030 | Translucent sheets made of resin and glass fibre suitable for roofing, flat or corrugated | 6 | X |
| 39219091 | Plastic P.V.C. sheets shaped timber | 6 | X |
| 39219099 | Other | 0 | A |
| 39221011 | For babies | 6 | X |
| 39221012 | Other, of glass fibre agglomerated with plastic resins | 6 | X |
| 39221019 | Other | 6 | X |
| 39221020 | Wash-basins (sinks), not portable | 6 | X |
| 39221090 | Other | 6 | X |
| 39222000 | Lavatory seats and covers | 6 | X |
| 39229000 | Other | 6 | X |
| 39231010 | Boxes with divisions for bottles | 10 | X |
| 39231020 | Buckets | 10 | X |
| 39231040 | Cages for transporting chickens, baskets for transporting chicks | 0 | A |
| 39231050 | Boxes, cases and crates for transporting edible fruit, vegetables, plants, roots and tubers | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 39231090 | Other | 5 | X |
| 39232110 | Heat-shrinkable multilaminated or extruded bags ('Cryovac' type) | 15 | A |
| 39232120 | Aseptic bags multilaminated by thermal bonding, with a hermetic filling device and clasp, of an external diameter of no less than 30 mm and a capacity of no less than 5 kilos | 15 | A |
| 39232190 | Other | 15 | X |
| 39232910 | Of a type used in microwave ovens | 15 | X |
| 39232920 | Bags covered with starch for packing cheese; air-tight bags; bags with dosing valves; coextruded heat-shrinkable bags; coextruded bags for cooking hams | 0 | A |
| 39232930 | Security bags with self-adhesive strip closure ensuring the inviolability of the contents | 10 | X |
| 39232990 | Other | 5 | X |
| 39233010 | Transparent carboys made o f polycarbonate or pet, with raised print specifying that they are exclusively for water, with a capacity of 5 gallons (19 litres) | 0 | A |
| 39233020 | PET Containers with a capacity of 2.5 gallons | 0 | A |
| 39233040 | Sterilised carboys | 0 | A |
| 39233050 | Bottles, flasks and similar articles for cosmetics | 0 | A |
| 39233060 | Preforms made of pet | 0 | A |
| 39233090 | Other | 15 | X |
| 39234010 | Cassettes ( even with cases ) tapes and reels for typewriters and similar reels, stripped of their belts | 0 | A |
| 39234090 | Other | 0 | A |
| 39235010 | Press-on lids, thermoformed printed lids, closed by a security strip, "push & pull" dispensing lids and caps for ketchup bottles | 0 | A |
| 39235020 | Heat-shrinkable plastic strips for sealing bottles | 0 | A |
| 39235040 | Stoppers, lids, caps and other closures for cosmetics; cone-shaped stoppers bearing printed logo, in particular for packaging of liquid bleaches in 38-mm, 33-mm and 28-mm sizes; and reducing lids | 0 | A |
| 39235090 | Other | 15 | X |
| 39239021 | With a capacity of 48 units | 0 | A |
| 39239029 | Other | 6 | G |
| 39239050 | Flexible tubular containers | 0 | A |
| 39239060 | Containers for cosmetics | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 39239070 | Other containers for transporting edible fruit, vegetables, plants, roots and tubers | 0 | A |
| 39239091 | Fasteners used in packaging of soft drinks and beer (such as 'six pack') | 0 | A |
| 39239099 | Other: | 10 | X |
| 39241010 | Disposable plates | 15 | X |
| 39241020 | Disposable cups of 6 to 14 ounces | 15 | X |
| 39241030 | Disposable spoons and forks | 15 | X |
| 39241040 | Decorative trays, containers with "tupperware" type press-on lids | 10 | X |
| 39241060 | Table linen articles | 6 | X |
| 39241081 | Tableware, kitchenware items | 10 | X |
| 39241082 | Bottles | 6 | X |
| 39241090 | Other | 10 | X |
| 39249013 | Water buckets and washbowls | 5 | X |
| 39249015 | Rubbish bins and waste paper baskets, laundry baskets and similar items | 5 | X |
| 39249016 | Sponges and scourers | 10 | X |
| 39249019 | Other | 5 | X |
| 39249021 | Soap dishes, towel rails, toilet paper holders and similar articles, other than built-in or permanent fixtures | 10 | X |
| 39249029 | Other | 6 | X |
| 39249090 | Other | 6 | X |
| 39251000 | Reservoirs, tanks, vats and similar containers, with a capacity exceeding 300 litres | 3 | A |
| 39252000 | Doors, windows and their frames and thresholds | 6 | X |
| 39253031 | Blinds, including venetian blinds | 6 | A |
| 39253039 | Parts | 0 | A |
| 39253090 | Other | 6 | A |
| 39259010 | Soap dishes, towel rails, toilet paper holders and similar articles that are used in bathrooms, toilets or kitchens and are designed to be permanently attached or built in during construction | 6 | X |
| 39259020 | Frames | 0 | A |
| 39259070 | Floors and grids (grates) for pig pens | 3 | X |
| 39259090 | Other | 6 | X |
| 39261010 | Erasers | 6 | C |
| 39261090 | Other | 6 | X |
| 39262011 | Cloaks | 5 | A |
| 39262019 | Other | 5 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 39262021 | Workers' protective clothing | 6 | A |
| 39262029 | Other | 6 | A |
| 39262030 | Belts | 6 | A |
| 39262090 | Other | 6 | A |
| 39263000 | Fittings for furniture, coachwork or the like | 0 | A |
| 39264000 | Statuettes and other ornaments | 5 | E |
| 39269011 | Of transmission: | 0 | A |
| 39269019 | Other | 0 | A |
| 39269020 | Screws, bolts, washers and similar accessories of general use, packing gaskets, plastic chains, borders, mountings, fittings and similar articles for blinds | 0 | A |
| 39269030 | Escafandras and protective masks, including ear protectors (earmuffs) | 6 | A |
| 39269041 | Trays for sterilization | 0 | A |
| 39269049 | Other | 3 | A |
| 39269051 | Of polymers of ethylene | 15 | A |
| 39269059 | Other polymers | 0 | A |
| 39269061 | Coolers | 5 | X |
| 39269062 | Isothermal coolers | 10 | X |
| 39269071 | Geomembranes and geonets, own for filtration or containment of land or agricultural use | 0 | A |
| 39269072 | Meshes for ponds | 0 | A |
| 39269073 | Meshes for glasses of candles | 0 | A |
| 39269074 | Mesh and plastic sheeting for protection against insects | 0 | A |
| 39269075 | Beads for meshes and windows | 10 | X |
| 39269079 | Other | 6 | X |
| 39269081 | Accessories for panel or louvres (for display), special hooks for hanging clothing (used in commercial premises) | 5 | X |
| 39269082 | Pins and hooks for hanging clothes | 10 | X |
| 39269091 | Moulded flexible foam for making chairs | 0 | A |
| 39269092 | Covered seats and protective covers for furniture or cars | 10 | X |
| 39269093 | Air curtains for cold rooms | 0 | A |
| 39269094 | Bow ties, shapers, stays, clips for attaching labels | 0 | A |
| 39269095 | Boot and shoe lasts | 0 | A |
| 39269096 | Drinking and feeding troughs for animals | 3 | X |
| 39269097 | School lunch boxes | 6 | X |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 39269098 | Rooting and germinating trays and support or anchor clamps for horticultural use | 0 | A |
| 39269099 | Other | 6 | H |
| 40011000 | Natural rubber latex, whether or not pre-vulcanized | 0 | A |
| 40012100 | Smoked sheets | 15 | C |
| 40012200 | Technically specified natural rubber (tsnr) | 15 | C |
| 40012900 | Other | 0 | A |
| 40013000 | Balata, gutta-percha, guayule, chicle and similar natural gums | 0 | A |
| 40021100 | Latex | 0 | A |
| 40021900 | Other | 0 | A |
| 40022000 | Butadiene rubber (BR) | 0 | A |
| 40023100 | Isobutene - isoprene (butyl) rubber (IIR) | 0 | A |
| 40023900 | Other | 0 | A |
| 40024100 | Latex | 0 | A |
| 40024900 | Other | 0 | A |
| 40025100 | Latex | 0 | A |
| 40025900 | Other | 15 | C |
| 40026000 | Isoprene rubber (IR) | 0 | A |
| 40027000 | Ethylene-propylene - nonconjugated diene (EPDM) | 0 | A |
| 40028000 | Mixtures of any product of heading 4001 with any product of this heading | 0 | A |
| 40029100 | Latex | 0 | A |
| 40029900 | Other | 15 | C |
| 40030010 | Plates, sheets or strips | 0 | A |
| 40030090 | Other | 15 | C |
| 40040000 | Waste, parings and scrap, made of rubber (other than hard rubber) and powder or granules obtained therefrom | 15 | E |
| 40051000 | Compounded with carbon black or silica | 0 | A |
| 40052000 | Solutions; dispersions other than those of subheading 4005.10 | 0 | A |
| 40059110 | Synthetic rubber strips (buffer strips), of rectangular cross-section, of a thickness not exceeding 5 mm and a width not exceeding 28 cm (for filling or sticking tyre treads to tyre bodies) | 0 | A |
| 40059190 | Other | 0 | A |
| 40059910 | Base for chewing gum | 0 | A |
| 40059990 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 40061010 | Excluding those referred to in additional note no 1 to this chapter | 0 | A |
| 40061090 | Other | 15 | E |
| 40069010 | Discs, washers, gaskets (packing) | 0 | A |
| 40069020 | Plates, sheets or bands | 0 | A |
| 40069030 | Uncoated threads | 15 | C |
| 40069040 | Textile threads impregnated or covered with rubber | 0 | A |
| 40069090 | Other | 15 | C |
| 40070010 | Threads | 0 | A |
| 40070020 | Strings | 0 | A |
| 40081100 | Plates, sheets and strips | 0 | A |
| 40081910 | Chloroprene (chlorobutadiene) profiles for joints or gaskets of doors and windows | 15 | E |
| 40081990 | Other | 15 | E |
| 40082110 | Rubber blankets for printing cylinders | 0 | A |
| 40082120 | Neolite sheets | 0 | A |
| 40082190 | Other | 15 | E |
| 40082911 | Profiles, other than those specified in Complementary Note No. 1 to this Chapter | 0 | A |
| 40082919 | Other | 10 | C |
| 40082920 | Adhesive tapes | 0 | A |
| 40082990 | Other | 15 | C |
| 40091110 | Of an external diameter of 1.5 mm or more but no more than 15 mm | 0 | A |
| 40091190 | Other | 0 | A |
| 40091200 | With fittings | 0 | A |
| 40092100 | Without fittings | 0 | A |
| 40092200 | With fittings | 0 | A |
| 40093100 | Without fittings | 0 | A |
| 40093200 | With fittings | 0 | A |
| 40094100 | Without fittings | 0 | A |
| 40094200 | With fittings | 0 | A |
| 40101100 | Reinforced only with metal | 3 | A |
| 40101200 | Reinforced only with textile materials | 3 | A |
| 40101910 | Reinforced only with plastic | 3 | A |
| 40101990 | Other | 3 | A |
| 40103100 | Endless transmission belts of trapezoidal cross-section (v-belts), v-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 3 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 40103200 | Endless transmission belts of trapezoidal cross-section (v-belts), other than v-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 3 | A |
| 40103300 | Endless transmission belts of trapezoidal cross-section (v-belts), v-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 3 | A |
| 40103400 | Endless transmission belts of trapezoidal cross-section (v-belts), other than v-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 3 | A |
| 40103500 | Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | 3 | A |
| 40103600 | Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding198 cm | 3 | A |
| 40103900 | Other | 3 | A |
| 40111000 | Of a kind used on tourism cars (including station wagons and racing cars) | 10 | E |
| 40112000 | Of a kind used on buses or lorries | 10 | E |
| 40113000 | Of a kind used on aircraft | 10 | C |
| 40114000 | Of a kind used on motorcycles | 15 | C |
| 40115000 | Of a kind used on bicycles | 10 | C |
| 40116100 | Of a kind used on agricultural or forestry vehicles and machines | 0 | A |
| 40116210 | For self-propelled fork-lift trucks | 3 | X |
| 40116220 | Diameter exceeding 42 cm for trucks used in construction or transport of goods | 0 | A |
| 40116290 | Other | 15 | E |
| 40116310 | For self-propelled fork-lift trucks | 3 | X |
| 40116390 | Other | 15 | X |
| 40116900 | Other | 15 | X |
| 40119200 | Of a kind used on agricultural or forestry vehicles and machines | 0 | A |
| 40119310 | For self-propelled fork-lift trucks | 3 | X |
| 40119390 | Other | 15 | X |
| 40119410 | For self-propelled fork-lift trucks | 3 | X |
| 40119490 | Other | 15 | X |
| 40119900 | Other | 15 | X |
| 40121100 | Of a kind used on tourism cars (including station wagons and racing cars) | 15 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 40121200 | Of a kind used on buses or lorries | 15 | E |
| 40121300 | Of a kind used on aircraft | 10 | E |
| 40121910 | Of a kind used on agricultural tractors | 0 | A |
| 40121990 | Other | 15 | E |
| 40122010 | Of a kind used on agricultural tractors | 0 | A |
| 40122020 | Of a kind used on aircraft | 10 | E |
| 40122090 | Other | 15 | E |
| 40129011 | Diameter exceeding 42 cm for trucks used in construction or transport of goods | 0 | A |
| 40129019 | Other | 15 | E |
| 40129020 | Tyre flaps | 10 | E |
| 40129090 | Other | 10 | E |
| 40131000 | Of a kind used on motor cars (including estate cars and racing cars), buses or lorries: | 15 | E |
| 40132000 | Of a kind used on bicycles | 10 | C |
| 40139010 | Of a kind used on heavy and agricultural equipment | 0 | A |
| 40139020 | Of a kind used on aircraft | 15 | E |
| 40139030 | Of a kind used on motorcycles | 15 | C |
| 40139090 | Other | 15 | E |
| 40141000 | Sheath contraceptives | 10 | C |
| 40149010 | Teats (suckers or nipples) used on feeding bottles for rearing calves | 5 | E |
| 40149090 | Other | 10 | E |
| 40151100 | For surgery | 5 | A |
| 40151900 | Other | 5 | C |
| 40159010 | Cloaks and other articles of apparel | 5 | C |
| 40159090 | Other | 15 | C |
| 40161010 | Sponges for scouring, polishing or cleaning | 15 | E |
| 40161020 | Gaskets or washers, discs and seals | 0 | A |
| 40161090 | Other | 15 | E |
| 40169110 | Mats for the vehicles of section xvii and similar items | 10 | E |
| 40169120 | Tiles, other than square or rectangular tiles obtained simply by cutting | 10 | E |
| 40169190 | Other | 15 | E |
| 40169210 | Cut to size, pencil | 10 | E |
| 40169290 | Other | 10 | E |
| 40169300 | Gaskets, washers and other seals | 0 | A |
| 40169400 | Boat and dock fenders, whether or not inflatable | 15 | E |
| 40169510 | Pillows, seats, mattresses and similar articles | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 40169520 | Life jackets and life vests | 10 | C |
| 40169590 | Other | 15 | C |
| 40169910 | Patches and plugs for repairing inner tubes and other articles | 15 | E |
| 40169921 | Applicators for shoe polish, liquid and similar substances | 0 | A |
| 40169929 | Other | 10 | C |
| 40169930 | Floats for nets | 5 | E |
| 40169990 | Other | 15 | E |
| 40170011 | Paving, hearth or wall tiles | 10 | E |
| 40170019 | Other | 15 | E |
| 40170021 | Sanitary, medical or surgical articles | 5 | C |
| 40170022 | Writing accessories | 15 | C |
| 40170029 | Other | 10 | C |
| 41012010 | Of calves and young animals | 10 | C |
| 41012090 | Other | 15 | C |
| 41015011 | Vegetable tanned, other than those with a unit surface area not exceeding 2.6 $m^2$ (28 square feet) | 15 | C |
| 41015019 | Other | 15 | A |
| 41015020 | Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible | 15 | C |
| 41015090 | Other | 15 | C |
| 41019011 | Vegetable tanned, other than those with a unit surface area not exceeding 2.6 $m^2$ (28 square feet) | 15 | C |
| 41019019 | Other | 15 | A |
| 41019020 | Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible | 15 | C |
| 41019090 | Other | 15 | C |
| 41021000 | With wool on | 10 | C |
| 41022100 | Pickled | 10 | C |
| 41022910 | Having undergone a tanning (including pre-tanning) process that is reversible | 10 | A |
| 41022990 | Other | 10 | C |
| 41032010 | Having undergone a tanning (including pretanning) process that is reversible | 10 | C |
| 41032090 | Other | 10 | C |
| 41033010 | Having undergone a tanning (including pre-tanning) process that is reversible | 10 | C |
| 41033090 | Other | 10 | C |
| 41039011 | Of goats | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 41039012 | Of camel or dromedary | 10 | A |
| 41039019 | Other | 10 | C |
| 41039091 | Of goats | 10 | C |
| 41039092 | Of camel or dromedary | 10 | A |
| 41039099 | Other | 10 | C |
| 41041111 | Wet-chrome mineral semi-curing | 15 | C |
| 41041119 | Other | 15 | C |
| 41041121 | Bovine leather, vegetable pre-tanned | 15 | A |
| 41041122 | Bovine leather, wet-blue | 15 | C |
| 41041123 | Other bovine leather | 15 | A |
| 41041124 | Equine leather | 15 | A |
| 41041911 | Wet-chrome mineral semi-curing | 15 | C |
| 41041919 | Other | 15 | A |
| 41041921 | Bovine leather, vegetable pre-tanned | 15 | A |
| 41041922 | Of bovine, Micro-chrome mineral semi-curing (wet blue) | 15 | C |
| 41041923 | Other bovine leather | 15 | A |
| 41041924 | Equine leather | 15 | C |
| 41044110 | Bovine leather, with a unit surface area not exceeding 2.6 $m^2$ (28 square feet) | 15 | A |
| 41044190 | Other | 15 | C |
| 41044910 | Bovine leather, with a unit surface area not exceeding 2.6 $m^2$ (28 square feet) | 15 | A |
| 41044990 | Other | 15 | C |
| 41051000 | In the wet state (including wet-blue) | 15 | A |
| 41053000 | In the dry state (crust) | 15 | C |
| 41062100 | In the wet state (including wet-blue) | 15 | C |
| 41062200 | In the dry state (crust) | 15 | C |
| 41063110 | Micro-chrome mineral semi-curing (wet blue) | 0 | A |
| 41063190 | Other | 0 | A |
| 41063200 | In the dry state (crust) | 0 | A |
| 41064000 | Of reptiles | 15 | C |
| 41069100 | In the wet state (including wet-blue) | 15 | C |
| 41069200 | In the dry state (crust) | 15 | C |
| 41071110 | Bovine leather, with a unit surface area not exceeding 2.6 $m^2$ (28 square feet) | 15 | C |
| 41071190 | Other | 15 | C |
| 41071210 | Bovine leather, with a unit surface area not exceeding 2.6 $m^2$ (28 square feet) | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 41071290 | Other | 15 | C |
| 41071910 | Bovine leather, with a unit surface area not exceeding 2.6 $m^2$ (28 square feet) | 15 | C |
| 41071990 | Other | 15 | C |
| 41079100 | Full grains, unsplit | 15 | C |
| 41079200 | Grain splits | 15 | C |
| 41079900 | Other | 15 | C |
| 41120000 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14: | 15 | C |
| 41131000 | Of goats | 15 | C |
| 41132000 | Of swine | 0 | A |
| 41133000 | Of reptiles | 15 | C |
| 41139000 | Other | 15 | C |
| 41141000 | Chamois (including combination chamois) leather | 15 | C |
| 41142000 | Patent leather and patent laminated leather; metallised leather | 15 | C |
| 41151000 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strips, whether or not in rolls | 15 | C |
| 41152010 | Parchment-dressed | 10 | C |
| 41152090 | Other | 15 | C |
| 42010000 | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths , saddle bags, dog coats and the like), of any material | 15 | C |
| 42021100 | With outer surface of leather, of composition leather or of patent leather | 15 | C |
| 42021200 | With outer surface of plastic or of textile material | 10 | C |
| 42021900 | Other | 15 | C |
| 42022100 | With outer surface of leather, of composition leather or of patent leather | 10 | C |
| 42022200 | With outer surface of plastic sheeting or textile material | 10 | C |
| 42022900 | Other | 10 | C |
| 42023111 | Of lizard skin | 15 | C |
| 42023119 | Other | 15 | C |
| 42023190 | Other | 10 | C |
| 42023210 | Spectacle cases | 15 | C |
| 42023290 | Other | 10 | C |
| 42023900 | Other | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 42029110 | Haversacks, backpacks, knapsacks, school bags, shopping bags, gym bags, travel (overnight) bags, briefcases, hat boxes, toilet bags and similar articles | 10 | E |
| 42029121 | Tobacco pouches and pipe cases | 10 | E |
| 42029122 | Cases for musical instruments or tool bags | 10 | E |
| 42029123 | Other cases made of lizard skin | 15 | E |
| 42029129 | Other | 15 | E |
| 42029191 | Golf and drum bags | 5 | E |
| 42029199 | Other | 15 | E |
| 42029210 | Haversacks, backpacks, knapsacks, school bags, shopping bags, gym bags, travel (overnight) bags, briefcases, hat boxes, toilet bags and similar articles | 15 | E |
| 42029221 | Tobacco pouches and pipe cases | 10 | E |
| 42029222 | For musical instruments or tools | 10 | E |
| 42029223 | Other cases made of textile materials | 15 | E |
| 42029229 | Other | 10 | E |
| 42029231 | Of textile material | 15 | E |
| 42029239 | Other | 15 | E |
| 42029240 | Insulated containers | 5 | E |
| 42029291 | Golf and drum bags | 5 | E |
| 42029299 | Other | 15 | E |
| 42029910 | Haversacks, backpacks, knapsacks, school bags, shopping bags, gym bags, travel (overnight) bags, briefcases, hat boxes, toilet bags and similar articles | 15 | E |
| 42029921 | Tobacco pouches and pipe cases | 10 | E |
| 42029922 | For musical instruments or tools | 10 | E |
| 42029929 | Other | 15 | E |
| 42029991 | Golf and drum bags | 5 | E |
| 42029999 | Other | 15 | A |
| 42031010 | Protective | 2.5 | C |
| 42031090 | Other | 15 | C |
| 42032110 | For baseball and softball | 10 | C |
| 42032190 | Other | 10 | C |
| 42032910 | For workers | 2.5 | C |
| 42032990 | Other | 10 | C |
| 42033000 | Belts and bandoliers | 10 | E |
| 42034000 | Other clothing accessories | 15 | C |
| 42050010 | Of lizard skin | 15 | E |
| 42050091 | Diaphragms, gears, gaskets or washers and seals | 10 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 42050092 | Transmission belts or belting | 10 | E |
| 42050093 | Conveyor belts | 3 | E |
| 42050099 | Other | 15 | E |
| 42060010 | Catgut | 15 | A |
| 42060090 | Other | 15 | A |
| 43011000 | Of mink, whole, with or without head, tail or paws | 10 | A |
| 43013000 | Of lamb, the following: astrakhan, broadtail, caracul, persian and similar lamb, indian, chinese, mongolian, or tibetan lamb, whole, with or without the head, tail, or paws. | 10 | A |
| 43016000 | Of fox, whole, with or without head, tail or paws | 10 | A |
| 43018000 | Other furskins, whole, with or without head, tail or paws | 10 | A |
| 43019000 | Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | 10 | A |
| 43021100 | Of mink | 15 | A |
| 43021900 | Other | 15 | A |
| 43022000 | Heads, tails, paws and other pieces or cuttings, not assembled | 15 | A |
| 43023000 | Whole skins and pieces or cuttings thereof, assembled | 15 | A |
| 43031000 | Articles of apparel and clothing accessories | 10 | A |
| 43039010 | Blankets and bedspreads | 10 | A |
| 43039020 | Gloves, mittens and mitts | 10 | A |
| 43039090 | Other | 15 | A |
| 43040011 | Gloves, mittens and mitts | 10 | A |
| 43040019 | Other | 10 | A |
| 43040020 | Blankets and bedspreads | 10 | A |
| 43040090 | Other | 15 | A |
| 44011000 | Fuel wood | 15 | C |
| 44012100 | Coniferous | 15 | C |
| 44012200 | Non-coniferous | 15 | C |
| 44013100 | Wood pellets | 15 | C |
| 44013900 | Other | 15 | C |
| 44021000 | Of bamboo | 0 | A |
| 44029000 | Other | 0 | A |
| 44031000 | Treated with paint, stains, creosote or other preservatives | 0 | A |
| 44032000 | Other coniferous | 0 | A |
| 44034100 | Dark red meranti, light red meranti and meranti bakau | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 44034900 | Other | 0 | A |
| 44039100 | Of oak, cork oak and other acorns (Quercus spp.) | 0 | A |
| 44039200 | Of beech (fagus spp.) | 0 | A |
| 44039900 | Other | 0 | A |
| 44041000 | Coniferous | 15 | C |
| 44042000 | Non-coniferous | 15 | C |
| 44050000 | Wood wool; wood flour | 15 | C |
| 44061000 | Not impregnated | 15 | C |
| 44069000 | Other | 15 | C |
| 44071011 | With visible signs of use | 7.5 | C |
| 44071019 | Other | 0 | A |
| 44071021 | With visible signs of use | 7.5 | C |
| 44071029 | Other | 0 | A |
| 44072100 | Mahogany (swietenia spp.) | 0 | A |
| 44072200 | Virola, imbuia and balsa | 0 | A |
| 44072500 | Dark red meranti, light red meranti and meranti bakau | 0 | A |
| 44072600 | White lauan, white meranti, white seraya, yellow meranti and alan | 0 | A |
| 44072700 | Sapelli | 0 | A |
| 44072800 | Iroko | 0 | A |
| 44072900 | Other | 0 | A |
| 44079100 | Of oak, cork oak and other acorns (Quercus spp.) | 0 | A |
| 44079200 | Of beech (fagus spp.) | 0 | A |
| 44079300 | Of maple (acer spp.) | 0 | A |
| 44079400 | Of cherry (prunus spp.) | 0 | A |
| 44079500 | Of ash (fraxinus spp.) | 0 | A |
| 44079900 | Other | 0 | A |
| 44081000 | Coniferous | 10 | E |
| 44083100 | Dark red meranti, light red meranti and meranti bakau | 10 | E |
| 44083900 | Other | 10 | E |
| 44089000 | Other | 0 | A |
| 44091010 | Drawn wood intended mainly for the production of matches | 15 | E |
| 44091020 | Mouldings and similar articles | 0 | A |
| 44091030 | Rounded rods for dowels, pegs and similar products | 10 | E |
| 44091090 | Other | 10 | E |
| 44092100 | Of bamboo | 10 | E |
| 44092910 | Drawn wood intended mainly for the production of matches | 15 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 44092920 | Mouldings and similar articles | 0 | A |
| 44092930 | Rounded rods for dowels, pegs and similar products | 10 | E |
| 44092990 | Other | 10 | E |
| 44101110 | Unworked or not further worked than sanded | 0 | A |
| 44101120 | Surface-covered with melamine- impregnated paper | 0 | A |
| 44101130 | Surface covered with decorative laminates of plastics | 0 | A |
| 44101190 | Other | 0 | A |
| 44101210 | Unworked or not further worked than sanded | 0 | A |
| 44101290 | Other | 0 | A |
| 44101911 | Unworked or not further worked than sanded | 0 | A |
| 44101919 | Other | 0 | A |
| 44101921 | Unworked or not further worked than sanded | 0 | A |
| 44101922 | Surface-covered with melamine- impregnated paper | 0 | A |
| 44101923 | Surface covered with decorative laminates of plastics | 0 | A |
| 44101929 | Other | 0 | A |
| 44109000 | Other | 0 | A |
| 44111212 | Of a density exceeding 0.35 g/cm3 | 10 | E |
| 44111219 | Other | 0 | A |
| 44111292 | Panels for the installation of hangers of a kind used in commercial premises | 5 | E |
| 44111293 | Of a density exceeding 0.35 but not exceeding 0.5 g/cm3 | 10 | E |
| 44111299 | Other | 0 | A |
| 44111312 | Of a density exceeding 0.35 g/cm3 | 10 | E |
| 44111319 | Other | 0 | A |
| 44111392 | Panels for the installation of hangers of a kind used in commercial premises | 5 | E |
| 44111393 | Of a density exceeding 0.35 but not exceeding 0.5 g/cm3 | 10 | E |
| 44111399 | Other | 0 | A |
| 44111412 | Of a density exceeding 0.35 g/cm3 | 10 | E |
| 44111419 | Other | 0 | A |
| 44111492 | Panels for the installation of hangers of a kind used in commercial premises | 5 | E |
| 44111493 | Of a density exceeding 0.35 but not exceeding 0.5 g/cm3 | 10 | E |
| 44111499 | Other | 0 | A |
| 44119210 | Not mechanically worked or surface covered | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 44119292 | Panels for the installation of hangers of a kind used in commercial premises | 5 | A |
| 44119299 | Other | 0 | A |
| 44119310 | Not mechanically worked or surface covered | 10 | E |
| 44119390 | Other | 0 | A |
| 44119411 | Not mechanically worked or surface covered | 10 | E |
| 44119419 | Other | 10 | E |
| 44119491 | Not mechanically worked or surface covered | 15 | E |
| 44119499 | Other | 10 | E |
| 44121020 | Coated with plastic for use in formwork | 10 | E |
| 44121030 | Covered in a decorative plastic material | 0 | A |
| 44121090 | Other | 10 | E |
| 44123120 | Coated with plastic for use in formwork | 10 | E |
| 44123130 | Covered in a decorative plastic material | 0 | A |
| 44123190 | Other | 10 | E |
| 44123220 | Coated with plastic for use in formwork | 10 | E |
| 44123230 | Covered in a decorative plastic material | 0 | A |
| 44123290 | Other | 10 | E |
| 44123920 | Coated with plastic for use in formwork | 10 | E |
| 44123930 | Covered in a decorative plastic material | 0 | A |
| 44123990 | Other | 10 | E |
| 44129420 | Coated with plastic for use in formwork | 10 | E |
| 44129430 | Covered in a decorative plastic material | 0 | A |
| 44129490 | Other | 10 | E |
| 44129920 | Coated with plastic for use in formwork | 10 | E |
| 44129930 | Covered in a decorative plastic material | 0 | A |
| 44129990 | Other | 10 | D |
| 44130020 | Red pins ("macho rojo") for big wheels | 3 | E |
| 44130090 | Other | 10 | E |
| 44140000 | Wooden frames for paintings, photographs, mirrors or similar objects | 10 | E |
| 44151010 | Cable drums | 0 | A |
| 44151020 | Hive boxes | 10 | E |
| 44151090 | Other | 15 | E |
| 44152010 | Pallet collars | 15 | E |
| 44152090 | Other | 0 | A |
| 44160010 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, excluding staves | 3 | E |
| 44160020 | Staves | 15 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 44170011 | Of a kind intended for use in agriculture, horticulture or forestry | 0 | A |
| 44170019 | Other | 15 | E |
| 44170020 | Handles for brooms, mops, brushes and domestic utensils | 15 | E |
| 44170030 | Boot and shoe lasts | 0 | A |
| 44170090 | Other | 15 | E |
| 44181000 | Windows, french windows and their frames | 10 | E |
| 44182000 | Doors and their frames and thresholds | 10 | E |
| 44184000 | Shuttering for concrete | 10 | E |
| 44185000 | Shingles and shakes | 10 | E |
| 44186000 | Posts and beams | 10 | E |
| 44187100 | For mosaic floors | 10 | E |
| 44187200 | Other, multilayer | 10 | E |
| 44187900 | Other | 10 | E |
| 44189010 | Cellular wooden panels, whether or not covered with base metal plates | 10 | E |
| 44189020 | Balconies and their frames | 10 | E |
| 44189030 | Mouldings and similar articles | 0 | A |
| 44189090 | Other | 10 | E |
| 44190010 | Of ebony, sandalwood or lacquered wood | 10 | E |
| 44190091 | Dishes, trays, platters, pans and plates, including serving plates | 10 | E |
| 44190092 | Bread baskets, dough kneaders and pestles and mortars | 15 | E |
| 44190099 | Other | 10 | E |
| 44201000 | Statuettes and other ornaments, of wood | 10 | E |
| 44209011 | Cabinets, coat racks, shelves for brushes and card-index cabinets and mail organizers that do not stand on the floor | 15 | E |
| 44209019 | Other | 10 | E |
| 44209091 | Boards or panels with marquetry work or inlays | 10 | E |
| 44209092 | Other articles of ebony, sandalwood or lacquered woods | 10 | E |
| 44209099 | Other | 15 | E |
| 44211000 | Clothes hangers | 15 | C |
| 44219010 | Clothes pegs | 10 | E |
| 44219020 | Match splints | 0 | A |
| 44219030 | Blocks and pins for footwear | 15 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 44219050 | Venetian blinds, latticework | 15 | E |
| 44219060 | Staircases and parts thereof | 10 | E |
| 44219070 | Knitting needles, embroidery frames | 15 | E |
| 44219080 | Lavatory seats | 10 | E |
| 44219091 | Narrow strips of wood sawn longitudinally, whether or not brushed or sanded, and with rounded ends of a kind used for ice cream and similar articles | 0 | A |
| 44219099 | Other | 10 | E |
| 45011000 | Natural cork, raw or simply prepared | 10 | A |
| 45019000 | Other | 10 | A |
| 45020010 | Debacked or roughly squared into blocks (cubes, bricks) and plates | 10 | A |
| 45020020 | In sheets or strips (bands) | 15 | A |
| 45020090 | Other, including sharp-edged blanks for corks or stoppers | 15 | A |
| 45031000 | Corks and stoppers | 0 | A |
| 45039010 | Gaskets (seals), washers, diaphragms | 10 | A |
| 45039020 | Floats for nets, life jackets, lifebelts | 5 | A |
| 45039090 | Other | 15 | A |
| 45041010 | Tiles and similar wall coverings of any shape | 15 | A |
| 45041090 | Other | 15 | A |
| 45049010 | Corks and stoppers, including their blanks | 15 | A |
| 45049020 | Gaskets (seals), washers, diaphragms | 10 | A |
| 45049030 | Floats for nets, life jackets, lifebelts | 5 | A |
| 45049090 | Other | 15 | A |
| 46012100 | Of bamboo | 10 | C |
| 46012200 | Of rattan* | 10 | C |
| 46012900 | Other | 10 | C |
| 46019200 | Of bamboo | 0 | A |
| 46019300 | Of rattan* | 15 | C |
| 46019400 | Of other vegetable materials | 15 | C |
| 46019900 | Other | 15 | C |
| 46021100 | Of bamboo | 15 | E |
| 46021200 | Of rattan* | 15 | E |
| 46021900 | Other | 10 | C |
| 46029000 | Other | 10 | C |
| 47010000 | Mechanical wood pulp | 0 | A |
| 47020000 | Chemical wood pulp, dissolving grades | 0 | A |
| 47031100 | Coniferous | 10 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 47031900 | Non-coniferous | 10 | E |
| 47032100 | Coniferous | 0 | A |
| 47032900 | Non-coniferous | 10 | E |
| 47041100 | Coniferous | 10 | E |
| 47041900 | Non-coniferous | 10 | E |
| 47042100 | Coniferous | 10 | E |
| 47042900 | Non-coniferous | 10 | E |
| 47050000 | Wood pulp obtained by a combination of mechanical and chemical pulping processes | 0 | A |
| 47061000 | Cotton linters pulp | 10 | E |
| 47062010 | Mechanical | 10 | E |
| 47062020 | Chemical | 0 | A |
| 47062030 | Semi-chemical | 10 | E |
| 47063010 | Mechanical | 10 | E |
| 47063020 | Chemical | 0 | A |
| 47063030 | Pulps obtained by the combination of mechanical and chemical procedures | 10 | E |
| 47069100 | Mechanical | 10 | E |
| 47069200 | Chemical | 0 | A |
| 47069300 | Obtained by a combination of mechanical and chemical processes | 10 | E |
| 47071000 | Unbleached kraft paper or paperboard or corrugated paper or paperboard | 0 | A |
| 47072000 | Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | 0 | A |
| 47073000 | Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) | 0 | A |
| 47079000 | Other, including unsorted waste and scrap | 0 | A |
| 48010010 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, in the unfolded state (20” x 30” or more) | 0 | A |
| 48010090 | Other | 5 | A |
| 48021000 | Handmade paper and paperboard (sheet by sheet) | 15 | C |
| 48022010 | In rolls or in square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (20” x 30” or more) | 0 | A |
| 48022090 | Other | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 48024010 | In rolls or in square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (20” x 30” or more) | 0 | A |
| 48024090 | Other | 15 | C |
| 48025411 | In rolls or in square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (20” x 30” or more) | 0 | A |
| 48025419 | Other | 15 | E |
| 48025421 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (20” x 30” or more) | 0 | A |
| 48025429 | Other | 15 | E |
| 48025431 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (20” x 30” or more) | 0 | A |
| 48025439 | Other | 15 | E |
| 48025441 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (20” x 30” or more) | 0 | A |
| 48025449 | Other | 15 | C |
| 48025491 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (20” x 30” or more) | 0 | A |
| 48025499 | Other | 0 | A |
| 48025511 | Exceeding 40 g/m2 but not exceeding 60 g/m2 | 0 | A |
| 48025512 | Weighing more than 60 g/m2 but not exceeding 80 g/m2 and a width exceeding 559 mm | 0 | A |
| 48025519 | Other | 0 | A |
| 48025520 | Bond register paper of a width not exceeding 150 mm | 0 | A |
| 48025531 | Of a width exceeding 150 mm but not exceeding 559 mm | 0 | A |
| 48025532 | Weight exceeding 40 g/m2 but not exceeding 80 g/m2 and of a width exceeding 559 mm | 0 | A |
| 48025539 | Other | 0 | A |
| 48025591 | Of a width exceeding 150 mm | 0 | A |
| 48025599 | Other | 0 | A |
| 48025610 | Safety paper | 10 | E |
| 48025620 | Paper for books, magazine paper and other printing paper, other than bond and tablet-type paper | 10 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 48025630 | Bond or tablet-type paper, typing paper and other writing paper | 15 | E |
| 48025640 | Drawing paper | 10 | E |
| 48025690 | Other | 10 | E |
| 48025710 | Safety paper | 10 | E |
| 48025720 | Paper for books, magazine paper and other printing paper, other than bond and tablet-type paper | 10 | E |
| 48025730 | Bond or tablet-type paper, typing paper and other writing paper | 15 | E |
| 48025740 | Drawing paper | 10 | E |
| 48025790 | Other | 10 | E |
| 48025811 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (20” x 30” or more) | 0 | A |
| 48025819 | Other | 15 | E |
| 48025821 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (20” x 30” or more) | 0 | A |
| 48025829 | Other | 15 | E |
| 48025831 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (20” x 30” or more) | 0 | A |
| 48025839 | Other | 15 | E |
| 48025841 | In rolls or in square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, in the unfolded state (20” x 30” or more) | 0 | A |
| 48025849 | Other | 15 | E |
| 48025891 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (20” x 30” or more) | 0 | A |
| 48025899 | Other | 10 | E |
| 48026111 | Greater than or equal to 559 mm width | 0 | A |
| 48026119 | Other | 0 | A |
| 48026120 | Of a width not exceeding 150 mm | 0 | A |
| 48026130 | Carbonising base paper | 0 | A |
| 48026210 | Safety paper | 15 | X |
| 48026220 | Paper for books, magazine paper and other papers for printing, excluding bond and tablet paper | 15 | G |
| 48026230 | Bond or tablet paper, paper for correspondence and other writing paper | 15 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 48026240 | Drawing paper with a weight of not more than 150 g/m² | 15 | X |
| 48026250 | Other, weighing more than 150 g/m² but no more than 350 g/m² ("card") | 15 | G |
| 48026260 | Bond or tablet paper, paper for correspondence and other writing paper | 15 | E |
| 48026290 | Other | 10 | G |
| 48026910 | Safety paper | 15 | E |
| 48026920 | Paper for books, magazine paper and other papers for printing, excluding bond and tablet paper | 15 | E |
| 48026930 | Bond or tablet paper, paper for correspondence and other writing paper | 15 | E |
| 48026940 | Drawing paper with a weight of not more than 150 g/m² | 15 | E |
| 48026950 | Other, weighing more than 150 g/m² but no more than 350 g/m² ("card") | 15 | E |
| 48026962 | In square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20” x 30”) | 0 | A |
| 48026969 | Other | 15 | E |
| 48026990 | Other | 10 | E |
| 48030010 | Tissues of cellulose wadding or webs of coloured cellulose fibres, whether or not put up in rolls | 0 | A |
| 48030020 | Of the kind use for toilet paper | 15 | E |
| 48030090 | Other | 15 | E |
| 48041110 | Of a weight not exceeding 150 g/m² | 15 | C |
| 48041190 | Other | 0 | A |
| 48041900 | Other | 0 | A |
| 48042100 | Unbleached | 15 | C |
| 48042900 | Other | 0 | A |
| 48043110 | Match paper | 15 | C |
| 48043190 | Other | 15 | E |
| 48043910 | Bleached in rolls | 0 | A |
| 48043990 | Other | 15 | C |
| 48044100 | Unbleached | 10 | E |
| 48044200 | Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process | 10 | C |
| 48044900 | Other | 10 | C |
| 48045100 | Unbleached | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 48045200 | Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process | 5 | C |
| 48045900 | Other | 10 | C |
| 48051110 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20” x 30”) | 0 | A |
| 48051190 | Other | 5 | C |
| 48051211 | In rolls or in square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, in the unfolded state (no less than 20” x 30”) | 0 | A |
| 48051219 | Other | 15 | C |
| 48051291 | In rolls or in square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, in the unfolded state (no less than 20” x 30”) | 0 | A |
| 48051299 | Other | 10 | C |
| 48051911 | In rolls or in square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, in the unfolded state (no less than 20” x 30”) | 0 | A |
| 48051919 | Other | 15 | C |
| 48051991 | In rolls or in square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, in the unfolded state (no less than 20” x 30”) | 0 | A |
| 48051999 | Other | 10 | C |
| 48052410 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20” x 30”) | 0 | A |
| 48052490 | Other | 15 | C |
| 48052510 | Multi-ply paper, with all plies bleached | 0 | A |
| 48052521 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20” x 30”) | 0 | A |
| 48052529 | Other | 15 | C |
| 48052591 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20” x 30”) | 0 | A |
| 48052599 | Other | 10 | C |
| 48053010 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20” x 30”) | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 48053090 | Other | 15 | C |
| 48054010 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20” x 30”) | 0 | A |
| 48054090 | Other | 10 | C |
| 48055010 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20” x 30”) | 0 | A |
| 48055090 | Other | 15 | C |
| 48059110 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20” x 30”) | 0 | A |
| 48059190 | Other | 15 | C |
| 48059210 | Multi-ply paper, with all plies bleached | 0 | A |
| 48059221 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20” x 30”) | 0 | A |
| 48059229 | Other | 10 | C |
| 48059291 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20” x 30”) | 0 | A |
| 48059299 | Other | 15 | C |
| 48059310 | Multi-ply paper, with all plies bleached | 0 | A |
| 48059391 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20” x 30”) | 0 | A |
| 48059399 | Other | 10 | C |
| 48061010 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20” x 30”) | 0 | A |
| 48061090 | Other | 10 | C |
| 48062010 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20” x 30”) | 0 | A |
| 48062090 | Other | 10 | C |
| 48063010 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20” x 30”) | 0 | A |
| 48063090 | Other | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 48064010 | In rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm, not folded (no less than 20” x 30”) | 0 | A |
| 48064090 | Other | 10 | C |
| 48070010 | Paper and paperboard, laminated internally with bitumen, tar or asphalt | 15 | A |
| 48070090 | Other | 0 | A |
| 48081000 | Corrugated paper and paperboard, whether or not perforated | 0 | A |
| 48084010 | Crepe paper | 10 | C |
| 48084090 | Other | 10 | C |
| 48089000 | Other | 10 | C |
| 48092010 | Not printed | 0 | A |
| 48092020 | Printed | 10 | C |
| 48099010 | Carbon or similar copying papers | 10 | C |
| 48099090 | Other | 10 | C |
| 48101311 | Not printed | 0 | A |
| 48101319 | Other | 10 | C |
| 48101391 | Not printed | 0 | A |
| 48101399 | Other | 5 | C |
| 48101411 | Not printed | 0 | A |
| 48101419 | Other | 10 | C |
| 48101491 | Not printed | 0 | A |
| 48101499 | Other | 5 | C |
| 48101910 | Of a weight not exceeding 150 g/m² | 10 | C |
| 48101990 | Other | 5 | C |
| 48102210 | Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20” x 30”) | 0 | A |
| 48102290 | Other | 15 | C |
| 48102910 | Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20” x 30”) | 0 | A |
| 48102990 | Other | 15 | C |
| 48103110 | Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20” x 30”) | 0 | A |
| 48103190 | Other | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 48103210 | Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20” x 30”) | 0 | A |
| 48103290 | Other | 15 | C |
| 48103910 | Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20” x 30”) | 0 | A |
| 48103921 | Chartpaper for recorders | 0 | A |
| 48103929 | Other | 0 | A |
| 48103990 | Other | 0 | A |
| 48109210 | Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20” x 30”) | 0 | A |
| 48109290 | Other | 15 | C |
| 48109910 | Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20” x 30”) | 0 | A |
| 48109990 | Other | 15 | C |
| 48111010 | Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20” x 30”) | 0 | A |
| 48111030 | Floor coverings on a base of paper or of paperboard, whether or not cut to size | 15 | C |
| 48111090 | Other | 10 | C |
| 48114110 | Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20” x 30”) | 0 | A |
| 48114190 | Other | 10 | C |
| 48114910 | Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20” x 30”) | 0 | A |
| 48114990 | Other | 10 | C |
| 48115110 | Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20” x 30”) | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 48115130 | The production of beverage containers, packed in coils (rolls), printed, coated on both sides with a thin transparent layer of plastic, even lined with metal foil (on the face which will form the inside of the container ) previously folded or marked to facilitate cutting in the time of manufacture of the individual packaging | 0 | A |
| 48115140 | Floor coverings on a base of paper or of paperboard, whether or not cut to size | 15 | C |
| 48115190 | Other | 10 | C |
| 48115910 | Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20” x 30”) | 0 | A |
| 48115930 | The production of beverage containers, packed in coils (rolls), printed, coated on both sides with a thin transparent layer of plastic, even lined with metal foil (on the face which will form the inside of the container ) previously folded or marked to facilitate cutting in the time of manufacture of the individual packaging | 0 | A |
| 48115940 | Floor coverings on a base of paper or of paperboard, whether or not cut to size. | 15 | C |
| 48115990 | Other | 5 | C |
| 48116010 | Not printed, whether or not in rolls or rectangular (including square) sheets, of any one side exceeding 50.8 cm and the other side not exceeding 76.2 cm in the unfolded state | 0 | A |
| 48116090 | Other | 15 | E |
| 48119011 | Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20” x 30”) | 0 | A |
| 48119019 | Other | 15 | E |
| 48119021 | Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20” x 30”) | 0 | A |
| 48119023 | Other unprinted | 5 | C |
| 48119029 | Other | 10 | E |
| 48119041 | To write | 10 | E |
| 48119042 | For drawing | 15 | E |
| 48119043 | For packing or wrapping, without advertisements | 5 | C |
| 48119044 | For packing or wrapping, with advertisements | 15 | E |
| 48119049 | Other | 5 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 48119091 | Unprinted, in rolls or square or rectangular sheets with one side of at least 50.8 cm and the other side at least 76.2 cm in the unfolded state (no less than 20” x 30”) | 0 | A |
| 48119093 | Floor coverings on a base of paper or of paperboard, whether or not cut to size. | 15 | E |
| 48119099 | Other | 5 | E |
| 48120000 | Filter blocks, slabs and plates, of paper pulp | 0 | A |
| 48131000 | In the form of booklets or tubes | 0 | A |
| 48132000 | In rolls of a width not exceeding 5 cm | 0 | A |
| 48139010 | In strips or rolls of a width exceeding 15 cm, or in sheets with one side exceeding 15 cm and the other side exceeding 36 cm, unfolded | 15 | C |
| 48139020 | Cut in shapes other than square or rectangular or in strips or rolls of a width not exceeding 15 cm provided that this width does not correspond to that required for the mechanical production of cigarettes | 15 | C |
| 48139090 | Other | 0 | A |
| 48142000 | Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics | 10 | C |
| 48149010 | Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven | 15 | C |
| 48149020 | Ingrain paper | 15 | C |
| 48149090 | Other | 15 | C |
| 48162010 | In rolls of a width of 21 cm or more, but not more than 36 cm and a diameter in excess of 100 cm, unprinted | 0 | A |
| 48162090 | Other | 15 | C |
| 48169010 | Complete mimeographs of stencils | 0 | A |
| 48169090 | Other | 15 | B |
| 48171000 | Envelopes | 15 | E |
| 48172000 | Letter envelopes, unnamed postcards and correspondence cards | 15 | E |
| 48173000 | Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | 15 | G |
| 48181000 | Toilet paper | 10 | X |
| 48182010 | Handkerchiefs and cleansing or facial tissues | 15 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 48182020 | Towel paper | 10 | X |
| 48183010 | Serviettes | 10 | X |
| 48183020 | Tablecloths | 15 | G |
| 48183030 | Sets of tablecloths and serviettes | 15 | G |
| 48185010 | Sterilised articles for clinics and hospitals | 5 | E |
| 48185020 | Bibs, neck and wrist protectors | 0 | A |
| 48185090 | Other | 15 | E |
| 48189010 | Sterilised articles for clinics and hospitals | 5 | C |
| 48189090 | Other | 15 | E |
| 48191000 | Boxes of corrugated paper or paperboard | 10 | X |
| 48192010 | Paper and paperboard, meant to be assembled in beverage containers, including printed, coated or covered on both sides, including a metal foil-lined (on the face which will form the inside of the container), folded or previously marked to facilitate cut at the time of manufacture of the individual containers | 0 | A |
| 48192020 | Folding boxes | 15 | G |
| 48192090 | Other | 15 | E |
| 48193011 | For cement and the like | 15 | G |
| 48193012 | For ground coffee or sugar | 15 | G |
| 48193019 | Other | 15 | G |
| 48193020 | Vacuum cleaner bags | 15 | G |
| 48193090 | Other | 15 | E |
| 48194011 | For cement and the like | 15 | G |
| 48194012 | For ground coffee or sugar | 15 | G |
| 48194019 | Other | 15 | E |
| 48194020 | Vacuum cleaner bags | 15 | G |
| 48194090 | Other | 10 | G |
| 48195010 | Paper covers for clothing | 15 | G |
| 48195020 | Packaging for eggs | 15 | G |
| 48195030 | For ice cream, with a capacity of one gallon or more | 0 | A |
| 48195040 | Other folding containers: | 15 | G |
| 48195090 | Other | 15 | G |
| 48196000 | Boxes of the kind used in offices, shops or the like | 15 | G |
| 48201010 | Registers | 15 | E |
| 48201020 | Accounting books, | 15 | E |
| 48201031 | Continuous | 15 | E |
| 48201039 | Other | 15 | E |
| 48201041 | No printed information | 15 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 48201049 | Other | 15 | E |
| 48201050 | Diaries | 10 | E |
| 48201090 | Other | 15 | E |
| 48202010 | School notebooks (broad lined, double-lined, for writing, squared, for music and for drawing) | 10 | E |
| 48202090 | Other, including notebooks | 10 | E |
| 48203010 | Accordion files | 15 | E |
| 48203020 | Ring binders (portfolios) | 10 | E |
| 48203031 | Of the hanging type | 15 | E |
| 48203032 | Presentation types, other than manila | 15 | E |
| 48203039 | Other | 10 | E |
| 48203040 | Document covers, other than book covers | 10 | E |
| 48203090 | Other | 15 | E |
| 48204000 | Manifold business forms and interleaved carbon sets | 15 | G |
| 48205000 | Albums for samples or for collections | 5 | E |
| 48209011 | For accounting books | 15 | E |
| 48209019 | Other | 10 | E |
| 48209090 | Other | 15 | E |
| 48211010 | Labels for notebooks | 15 | X |
| 48211020 | Twin check labels for photographic development | 0 | A |
| 48211030 | Other, of types manufactured in the country | 15 | X |
| 48211090 | Other | 10 | X |
| 48219010 | Of types manufactured in the country | 15 | G |
| 48219090 | Other | 10 | E |
| 48221000 | Of a kind used for winding textile yarn | 0 | A |
| 48229010 | For the textile industry | 0 | A |
| 48229090 | Other | 15 | E |
| 48232000 | Filter paper and paperboard | 10 | E |
| 48234010 | For horse racing ticket vending machines | 5 | C |
| 48234090 | Other | 0 | A |
| 48236100 | Of bamboo | 15 | E |
| 48236910 | Waxed paper cups, other than those of 3 to 24 ounces | 10 | X |
| 48236920 | Straws | 15 | G |
| 48236990 | Other | 15 | X |
| 48237010 | Moulded paper pulp containers for carrying or packing eggs | 5 | E |
| 48237020 | Moulds for printing | 10 | E |
| 48237090 | Other | 15 | E |
| 48239010 | Paper and paper board, simply cut for wrapping | 15 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 48239020 | Drying paper and paperboard | 10 | E |
| 48239030 | Clothes patterns | 10 | E |
| 48239040 | Washers and gaskets (packing) | 0 | A |
| 48239051 | For sausages | 0 | A |
| 48239059 | Other | 0 | A |
| 48239060 | Paperboard insoles | 0 | A |
| 48239070 | Letters of paper or paperboard | 15 | E |
| 48239080 | Packaging lids | 10 | E |
| 48239091 | Fans | 10 | E |
| 48239092 | Moulds for printing | 10 | E |
| 48239093 | Unperforated card, whether or not in strips, for punch card machines | 15 | E |
| 48239094 | Printed silicone paper in rolls of a width of 2cm | 0 | A |
| 48239095 | Other paper and paperboard, of a kind used for writing, printing or other graphic purposes | 15 | E |
| 48239096 | Paper and paperboard, of a kind used for writing, printing or other graphic purposes | 15 | E |
| 48239097 | Floor coverings on a base of paper or of paperboard, whether or not cut to size. | 15 | E |
| 48239099 | Other | 10 | E |
| 49011010 | Pornographic | 0 | A |
| 49011090 | Other | 0 | A |
| 49019100 | Dictionaries and encyclopaedias, and serial instalments thereof | 0 | A |
| 49019910 | Pornographic | 0 | A |
| 49019990 | Other | 0 | A |
| 49021010 | Classify as educational by the Ministry of Education | 0 | A |
| 49021091 | Pornographic | 0 | A |
| 49021099 | Other | 0 | A |
| 49029010 | Daily and weekly newspapers, other than pornographic | 0 | A |
| 49029021 | Classify as educational by the Ministry of Education | 0 | A |
| 49029022 | Pornographic | 0 | A |
| 49029029 | Other | 0 | A |
| 49030000 | Albums picture books and drawing or coloring books for children | 0 | A |
| 49040000 | Music, printed or in manuscript, whether or not bound or illustrated | 0 | A |
| 49051000 | Globes | 0 | A |
| 49059100 | In book form | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 49059900 | Other | 0 | A |
| 49060000 | Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing | 0 | A |
| 49070011 | Postage stamps | 10 | C |
| 49070019 | Other | 10 | C |
| 49070020 | Envelopes, letter cards and other writing materials stamped by franking devices | 10 | E |
| 49070030 | Checks, cheks books, whether or not stamped, check books other than travellers' cheques | 15 | E |
| 49070041 | Legal tender or issued | 0 | A |
| 49070049 | Other | 10 | E |
| 49070051 | Official lottery tickets, unissued. | 15 | E |
| 49070052 | Official lottery tickets, in circulation. | 15 | E |
| 49070059 | Other | 10 | E |
| 49070061 | Uncompleted, unissued or not legal tender | 15 | E |
| 49070069 | Other (securities issued or legal tender) | 0 | A |
| 49070071 | Air bills of lading | 15 | E |
| 49070079 | Other | 15 | E |
| 49070090 | Other | 15 | E |
| 49081000 | Transfers (decalcomanias), vitrifiable | 15 | C |
| 49089000 | Other | 15 | E |
| 49090011 | With views of the republic of panama | 10 | E |
| 49090019 | Other | 15 | E |
| 49090021 | Intended to be completed with a written message | 15 | E |
| 49090029 | Other | 15 | E |
| 49090030 | Cards or mass reminders | 15 | E |
| 49090040 | Business or visiting cards | 10 | E |
| 49090090 | Other | 15 | E |
| 49100011 | With educational illustrations | 0 | A |
| 49100019 | Other | 15 | E |
| 49100020 | Calendars printed on material other than paper or board, other than compound or perpetual calendars | 15 | E |
| 49100030 | Compound or perpetual calendars | 15 | E |
| 49111011 | Colour samples for paints | 0 | A |
| 49111019 | Other | 15 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 49111020 | Posters, flyers and other printed advertising material, for cinema films or video films | 10 | E |
| 49111030 | Other advertising material, commercial catalogues and the like, from foreign enterprises | 0 | A |
| 49111040 | Tourist material, with advertising from local firms, distributed free of charge | 0 | A |
| 49111091 | Colour samples for paints | 0 | A |
| 49111099 | Other | 15 | E |
| 49119111 | Posters or flyers, other than educational material | 10 | C |
| 49119112 | Reproductions of famous paintings, of the kinds not produced in panama | 15 | C |
| 49119119 | Other | 15 | C |
| 49119120 | Aerial photographs for maps and plans. | 0 | A |
| 49119130 | Other photographs | 15 | C |
| 49119140 | Posters, stickers or stamps for education | 0 | A |
| 49119190 | Other | 10 | C |
| 49119910 | Scratch Lottery Tickets | 15 | C |
| 49119990 | Other | 15 | E |
| 50010000 | Silk-worm cocoons suitable for reeling: | 10 | A |
| 50020000 | Raw silk (not thrown) | 10 | A |
| 50030000 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock) | 10 | A |
| 50040000 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale | 10 | A |
| 50050000 | Yarn spun from silk waste, not put up for retail sale | 10 | A |
| 50060000 | Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut | 0 | A |
| 50071000 | Fabrics of noil silk | 0 | A |
| 50072000 | Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk | 0 | A |
| 50079000 | Other fabrics | 0 | A |
| 51011100 | Shorn wool | 10 | A |
| 51011900 | Other | 10 | A |
| 51012100 | Shorn wool | 10 | A |
| 51012900 | Other | 10 | A |
| 51013000 | Carbonised | 10 | A |
| 51021100 | Of kashmir (cashmere) goats | 10 | A |
| 51021900 | Other | 10 | A |
| 51022000 | Coarse animal hair | 10 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 51031000 | Noils of wool or of fine animal hair | 10 | A |
| 51032000 | Other waste of wool or of fine animal hair | 10 | A |
| 51033000 | Waste of coarse animal hair | 10 | A |
| 51040000 | Garnetted stock of wool or of fine or coarse animal hair | 10 | A |
| 51051000 | Carded wool | 10 | A |
| 51052100 | “combed wool in fragments” | 10 | A |
| 51052900 | Other | 10 | A |
| 51053100 | Of kashmir (cashmere) goats | 10 | A |
| 51053900 | Other | 10 | A |
| 51054000 | Coarse animal hair, carded or combed | 10 | A |
| 51061000 | Containing 85% or more by weight of wool | 15 | A |
| 51062000 | Containing less than 85% by weight of wool | 15 | A |
| 51071000 | Containing 85% or more by weight of wool | 15 | A |
| 51072000 | Containing less than 85% by weight of wool | 15 | A |
| 51081000 | Carded | 15 | A |
| 51082000 | Combed | 15 | A |
| 51091000 | Containing 85% or more by weight of wool or of fine animal hair | 15 | A |
| 51099000 | Other | 15 | A |
| 51100000 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale: | 0 | A |
| 51111100 | Of a weight not exceeding 300 g/m² | 10 | A |
| 51111900 | Other | 10 | A |
| 51112000 | Other, mixed mainly or solely with man-made filaments | 10 | A |
| 51113000 | Other, mixed mainly or solely with man-made staple fibres: | 10 | A |
| 51119000 | Other | 10 | A |
| 51121100 | Weighing 200 g/m2 or less | 0 | A |
| 51121900 | Other | 0 | A |
| 51122000 | Other, mixed mainly or solely with man-made filaments | 0 | A |
| 51123000 | Other, mixed mainly or solely with man-made staple fibres: | 0 | A |
| 51129000 | Other | 0 | A |
| 51130000 | Woven fabrics of coarse animal hair or of horsehair | 0 | A |
| 52010000 | Cotton, not carded or combed. | 0 | A |
| 52021000 | Yarn waste | 0 | A |
| 52029100 | Garnetted stock | 0 | A |
| 52029900 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 52030000 | Cotton, carded or combed | 0 | A |
| 52041100 | Containing no less than 85% of cotton by weight | 0 | A |
| 52041900 | Other | 0 | A |
| 52042000 | Put up in forms or in packings of a kind sold by retail | 0 | A |
| 52051100 | Measuring 714.29 decitex or more (not exceeding 14 metric number) | 0 | A |
| 52051200 | Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | 0 | A |
| 52051300 | Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | 0 | A |
| 52051400 | Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | 0 | A |
| 52051500 | Measuring less than 125 decitex (exceeding 80 metric number) | 0 | A |
| 52052100 | Measuring 714.29 decitex or more (not exceeding 14 metric number) | 0 | A |
| 52052200 | Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | 0 | A |
| 52052300 | Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | 0 | A |
| 52052400 | Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | 0 | A |
| 52052600 | Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number) | 0 | A |
| 52052700 | Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number) | 0 | A |
| 52052800 | Measuring less than 83.33 decitex (exceeding 120 metric number) | 0 | A |
| 52053100 | Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 52053200 | Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 0 | A |
| 52053300 | Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 0 | A |
| 52053400 | Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 0 | A |
| 52053500 | Measuring per single yarn more than 125 decitex (exceeding 80 metric number per single yarn) | 0 | A |
| 52054100 | Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 0 | A |
| 52054200 | Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 0 | A |
| 52054300 | Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 0 | A |
| 52054400 | Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 0 | A |
| 52054600 | Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn) | 0 | A |
| 52054700 | Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) | 0 | A |
| 52054800 | Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) | 0 | A |
| 52061100 | Measuring 714.29 decitex or more (not exceeding 14 metric number) | 0 | A |
| 52061200 | Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 52061300 | Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | 0 | A |
| 52061400 | Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | 0 | A |
| 52061500 | Measuring less than 125 decitex (exceeding 80 metric number) | 0 | A |
| 52062100 | Measuring 714.29 decitex or more (not exceeding 14 metric number) | 0 | A |
| 52062200 | Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | 0 | A |
| 52062300 | Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | 0 | A |
| 52062400 | Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | 0 | A |
| 52062500 | Measuring less than 125 decitex (exceeding 80 metric number) | 0 | A |
| 52063100 | Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 0 | A |
| 52063200 | Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 0 | A |
| 52063300 | Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 0 | A |
| 52063400 | Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 0 | A |
| 52063500 | Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 0 | A |
| 52064100 | Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 52064200 | Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 0 | A |
| 52064300 | Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 0 | A |
| 52064400 | Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 0 | A |
| 52064500 | Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 0 | A |
| 52071000 | Containing no less than 85% silicon by weight | 0 | A |
| 52079000 | Other | 0 | A |
| 52081100 | Plain weave, weighing not more than 100 g/m² | 0 | A |
| 52081200 | Plain weave, weighing more than 100 g/m² | 0 | A |
| 52081300 | 3-thread or 4-thread twill, including cross- twill | 0 | A |
| 52081900 | Other fabrics | 0 | A |
| 52082100 | Plain weave, weighing not more than 100 g/m² | 0 | A |
| 52082200 | Plain weave, weighing more than 100 g/m² | 0 | A |
| 52082300 | 3-thread or 4-thread twill, including cross- twill | 0 | A |
| 52082900 | Other fabrics | 0 | A |
| 52083100 | Plain weave, weighing not more than 100 g/m² | 0 | A |
| 52083200 | Plain weave, weighing more than 100 g/m² | 0 | A |
| 52083300 | 3-thread or 4-thread twill, including cross- twill | 0 | A |
| 52083900 | Other fabrics | 0 | A |
| 52084100 | Plain weave, weighing not more than 100 g/m² | 0 | A |
| 52084200 | Plain weave, weighing more than 100 g/m² | 0 | A |
| 52084300 | 3-thread or 4-thread twill, including cross- twill | 0 | A |
| 52084900 | Other fabrics | 0 | A |
| 52085100 | Plain weave, weighing not more than 100 g/m² | 0 | A |
| 52085200 | Plain weave, weighing more than 100 g/m² | 0 | A |
| 52085910 | 3-thread or 4-thread twill, including cross twill | 0 | A |
| 52085990 | Other | 0 | A |
| 52091100 | Plain-woven | 0 | A |
| 52091210 | Weighing 400 g/m² or more | 0 | A |
| 52091290 | Other | 0 | A |
| 52091900 | Other fabrics | 0 | A |
| 52092100 | Plain-woven | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 52092200 | 3-thread or 4-thread twill, including cross- twill | 0 | A |
| 52092900 | Other fabrics | 0 | A |
| 52093100 | Plain-woven | 0 | A |
| 52093210 | Exceeding 400 g/m2 | 0 | A |
| 52093220 | With synthetic yarns impregnated with acrylic resin | 0 | A |
| 52093290 | Other | 0 | A |
| 52093900 | Other fabrics | 0 | A |
| 52094100 | Plain-woven | 0 | A |
| 52094210 | Exceeding 400 g/m2 | 0 | A |
| 52094290 | Other | 0 | A |
| 52094310 | Weighing 400 g/m² or more | 0 | A |
| 52094390 | Other | 0 | A |
| 52094900 | Other fabrics | 0 | A |
| 52095100 | Plain-woven | 0 | A |
| 52095200 | 3-thread or 4-thread twill, including cross- twill | 0 | A |
| 52095900 | Other fabrics | 0 | A |
| 52101100 | Plain-woven | 0 | A |
| 52101910 | 3-thread or 4-thread twill, including cross twill | 0 | A |
| 52101990 | Other | 0 | A |
| 52102100 | Plain-woven | 0 | A |
| 52102910 | 3-thread or 4-thread twill, including cross twill | 0 | A |
| 52102990 | Other | 0 | A |
| 52103100 | Plain-woven | 0 | A |
| 52103200 | 3-thread or 4-thread twill, including cross- twill | 0 | A |
| 52103900 | Other fabrics | 0 | A |
| 52104100 | Plain-woven | 0 | A |
| 52104910 | 3-thread or 4-thread twill, including cross twill | 0 | A |
| 52104990 | Other | 0 | A |
| 52105100 | Plain-woven | 0 | A |
| 52105910 | 3-thread or 4-thread twill, including cross twill | 0 | A |
| 52105990 | Other | 0 | A |
| 52111100 | Plain-woven | 0 | A |
| 52111200 | 3-thread or 4-thread twill, including cross- twill | 0 | A |
| 52111900 | Other fabrics | 0 | A |
| 52112010 | Plain weave | 0 | A |
| 52112020 | 3-thread or 4-thread twill, including cross twill | 0 | A |
| 52112090 | Other | 0 | A |
| 52113100 | Plain-woven | 0 | A |
| 52113200 | 3-thread or 4-thread twill, including cross- twill | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 52113900 | Other fabrics | 0 | A |
| 52114100 | Plain-woven | 0 | A |
| 52114200 | Denim | 0 | A |
| 52114300 | Other fabrics of 3-thread or 4-thread twill, including cross twill | 0 | A |
| 52114900 | Other fabrics | 0 | A |
| 52115100 | Plain-woven | 0 | A |
| 52115200 | 3-thread or 4-thread twill, including cross- twill | 0 | A |
| 52115900 | Other fabrics | 0 | A |
| 52121100 | Unbleached | 0 | A |
| 52121200 | Bleached | 0 | A |
| 52121300 | Dyed | 0 | A |
| 52121400 | Of yarns of different colours | 0 | A |
| 52121500 | Printed | 0 | A |
| 52122100 | Unbleached | 0 | A |
| 52122200 | Bleached | 0 | A |
| 52122300 | Dyed | 0 | A |
| 52122400 | Of yarns of different colours | 0 | A |
| 52122500 | Printed | 0 | A |
| 53011000 | Flax, raw or retted | 10 | A |
| 53012100 | Broken or scutched | 10 | A |
| 53012900 | Other | 10 | A |
| 53013000 | Flax tow and waste | 10 | A |
| 53021000 | True hemp, raw or retted | 10 | A |
| 53029000 | Other | 10 | A |
| 53031010 | Kenaf | 10 | A |
| 53031090 | Other | 10 | A |
| 53039000 | Other | 10 | A |
| 53050010 | Textile fibres of the genus agave, processed but not spun: tow and waste | 0 | A |
| 53050090 | Other | 10 | A |
| 53061000 | Single | 10 | A |
| 53062010 | Not packaged or otherwise prepared for retail sale | 10 | A |
| 53062090 | Other | 10 | A |
| 53071000 | Single | 15 | A |
| 53072000 | Multiple (folded) or cabled | 15 | A |
| 53081000 | Coir yarn | 15 | A |
| 53082000 | Yarn of true hemp | 10 | A |
| 53089011 | Not packaged or otherwise prepared for retail sale | 10 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 53089019 | Put up in forms or in packings of a kind sold by retail | 0 | A |
| 53089091 | Paper yarn | 15 | A |
| 53089099 | Other | 0 | A |
| 53091100 | Unbleached or bleached | 0 | A |
| 53091900 | Other | 0 | A |
| 53092100 | Unbleached or bleached | 0 | A |
| 53092900 | Other | 0 | A |
| 53101000 | Unbleached | 0 | A |
| 53109000 | Other | 0 | A |
| 53110020 | Rattan, palm, straw | 15 | A |
| 53110090 | Other | 0 | A |
| 54011010 | Not put up for retail sale | 0 | A |
| 54011020 | Put up for retail sale | 0 | A |
| 54012010 | Not put up for retail sale | 0 | A |
| 54012020 | Put up for retail sale | 0 | A |
| 54021100 | Of aramids | 0 | A |
| 54021900 | Other | 0 | A |
| 54022000 | High tenacity yarn of polyesters | 0 | A |
| 54023100 | Of nylon or other polyamides, measuring per single yarn not more than 50 tex | 0 | A |
| 54023200 | Of nylon or other polyamides, measuring per single yarn more than 50 tex | 0 | A |
| 54023300 | Of polyesters | 0 | A |
| 54023400 | Of polypropylene | 0 | A |
| 54023900 | Other | 0 | A |
| 54024410 | Of nylon or other polyamides | 0 | A |
| 54024420 | Of polyesters, partially oriented | 0 | A |
| 54024430 | Of other polyesters | 0 | A |
| 54024490 | Other | 0 | A |
| 54024500 | Other, of nylon or other polyamides | 0 | A |
| 54024600 | Other, of partially oriented polyesters | 15 | A |
| 54024700 | Other polyesters | 0 | A |
| 54024800 | Other, polypropylenes | 0 | A |
| 54024900 | Other | 0 | A |
| 54025100 | Of nylon or other polyamides | 0 | A |
| 54025200 | Of polyesters | 15 | A |
| 54025900 | Other | 0 | A |
| 54026100 | Of nylon or other polyamides | 0 | A |
| 54026200 | Of polyesters | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 54026900 | Other | 0 | A |
| 54031000 | High tenacity yarn of viscose rayon | 0 | A |
| 54033100 | Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre | 0 | A |
| 54033200 | Of viscose rayon, with a twist exceeding 120 turns per metre | 0 | A |
| 54033310 | Textured yarn | 0 | A |
| 54033390 | Other | 0 | A |
| 54033900 | Other | 0 | A |
| 54034100 | Of viscose rayon | 0 | A |
| 54034200 | Of cellulose acetate | 0 | A |
| 54034900 | Other | 0 | A |
| 54041100 | Of elastomers | 15 | A |
| 54041200 | Other, of polypropylene | 15 | A |
| 54041910 | Of polyamides, of a length not exceeding 6 cm and a diameter not exceeding 0.31 mm, for toothbrushes | 15 | A |
| 54041990 | Other | 15 | A |
| 54049000 | Other | 15 | A |
| 54050000 | Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and other forms (for example artificial straw), of artificial textile materials of an apparent width not exceeding 5 mm. | 15 | A |
| 54060010 | Synthetic filament yarn | 0 | A |
| 54060020 | Artificial filament yarn | 0 | A |
| 54071000 | Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters | 0 | A |
| 54072000 | Woven fabrics obtained from strip or the like | 0 | A |
| 54073000 | Fabrics specified in note 9 to section xi | 0 | A |
| 54074110 | Of a density exceeding 70 yarns per $cm^2$ | 0 | A |
| 54074190 | Other | 0 | A |
| 54074200 | Dyed | 0 | A |
| 54074300 | Of yarns of different colours | 0 | A |
| 54074400 | Printed | 0 | A |
| 54075100 | Unbleached or bleached | 0 | A |
| 54075200 | Dyed | 0 | A |
| 54075300 | Of yarns of different colours | 0 | A |
| 54075400 | Printed | 0 | A |
| 54076100 | Containing 85% or more by weight of non-textured polyester filaments | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 54076900 | Other | 0 | A |
| 54077110 | Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm² | 0 | A |
| 54077190 | Other | 0 | A |
| 54077210 | Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm² | 0 | A |
| 54077290 | Other | 0 | A |
| 54077310 | Of a kind used in the manufacture of tires, weight exceeding 200 g/m2 | 0 | A |
| 54077390 | Other | 0 | A |
| 54077400 | Printed | 0 | A |
| 54078100 | Unbleached or bleached | 0 | A |
| 54078200 | Dyed | 0 | A |
| 54078300 | Of yarns of different colours | 0 | A |
| 54078400 | Printed | 0 | A |
| 54079100 | Unbleached or bleached | 0 | A |
| 54079200 | Dyed | 0 | A |
| 54079300 | Of yarns of different colours | 0 | A |
| 54079400 | Printed | 0 | A |
| 54081000 | Woven fabrics obtained from high tenacity yarn of viscose rayon | 0 | A |
| 54082100 | Unbleached or bleached | 0 | A |
| 54082200 | Dyed | 0 | A |
| 54082300 | Of yarns of different colours | 0 | A |
| 54082400 | Printed | 0 | A |
| 54083100 | Unbleached or bleached | 0 | A |
| 54083210 | Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm², weighing more than 200 g/m² | 0 | A |
| 54083290 | Other | 0 | A |
| 54083310 | Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm², weighing more than 200 g/m² | 0 | A |
| 54083390 | Other | 0 | A |
| 54083400 | Printed | 0 | A |
| 55011000 | Of nylon or other polyamides | 10 | A |
| 55012000 | Of polyesters | 10 | A |
| 55013000 | Acrylic or modacrylic | 10 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 55014000 | Of polypropylene | 10 | A |
| 55019000 | Other | 10 | A |
| 55020000 | Artificial filament tow | 10 | A |
| 55031100 | Of aramids | 0 | A |
| 55031900 | Other | 0 | A |
| 55032000 | Of polyesters | 0 | A |
| 55033000 | Acrylic or modacrylic | 0 | A |
| 55034000 | Of polypropylene | 0 | A |
| 55039000 | Other | 0 | A |
| 55041000 | Of viscose rayon | 0 | A |
| 55049000 | Other | 0 | A |
| 55051000 | Of synthetic fibres | 0 | A |
| 55052000 | Of artificial fibres | 0 | A |
| 55061000 | Of nylon or other polyamides | 10 | A |
| 55062000 | Of polyesters | 10 | A |
| 55063000 | Acrylic or modacrylic | 10 | A |
| 55069000 | Other | 10 | A |
| 55070000 | Artificial staple fibres, carded, combed or otherwise processed for spinning | 10 | A |
| 55081010 | Not put up for retail sale | 0 | A |
| 55081020 | Put up for retail sale | 0 | A |
| 55082010 | Not put up for retail sale | 15 | A |
| 55082020 | Put up for retail sale | 15 | A |
| 55091100 | Single | 0 | A |
| 55091200 | Multiple (folded) or cabled | 0 | A |
| 55092100 | Single | 0 | A |
| 55092200 | Multiple (folded) or cabled | 0 | A |
| 55093100 | Single | 0 | A |
| 55093200 | Multiple (folded) or cabled | 0 | A |
| 55094100 | Single | 0 | A |
| 55094200 | Multiple (folded) or cabled | 0 | A |
| 55095100 | Mixed mainly or solely with artificial staple fibres | 0 | A |
| 55095200 | Mixed mainly or solely with wool or fine animal hair | 0 | A |
| 55095300 | Mixed mainly or solely with cotton | 0 | A |
| 55095900 | Other | 0 | A |
| 55096100 | Mixed mainly or solely with wool or fine animal hair | 0 | A |
| 55096200 | Mixed mainly or solely with cotton | 0 | A |
| 55096900 | Other | 0 | A |
| 55099100 | Mixed mainly or solely with wool or fine animal hair | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 55099200 | Mixed mainly or solely with cotton | 0 | A |
| 55099900 | Other | 0 | A |
| 55101100 | Single | 0 | A |
| 55101200 | Multiple (folded) or cabled | 0 | A |
| 55102000 | Other yarns, mixed mainly or solely with wool or fine animal hair | 0 | A |
| 55103000 | Other yarn, mixed mainly or solely with cotton | 0 | A |
| 55109000 | Other yarn | 0 | A |
| 55111000 | Of synthetic staple fibres, containing 85% or more by weight of such fibres | 0 | A |
| 55112000 | Of synthetic staple fibres, containing less than 85% by weight of such fibres | 0 | A |
| 55113000 | Of artificial staple fibres | 0 | A |
| 55121100 | Unbleached or bleached | 0 | A |
| 55121910 | Twill weave (warp effect), with unbleached or bleached warp yarns and coloured weft yarns (or vice versa), weighing 400 $g/m^2$ or more | 0 | A |
| 55121990 | Other | 0 | A |
| 55122100 | Unbleached or bleached | 0 | A |
| 55122900 | Other | 0 | A |
| 55129100 | Unbleached or bleached | 0 | A |
| 55129900 | Other | 0 | A |
| 55131100 | Of polyester staple fibres, plain weave | 0 | A |
| 55131200 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 0 | A |
| 55131300 | Other woven fabrics of polyester staple fibres | 0 | A |
| 55131900 | Other fabrics | 0 | A |
| 55132100 | Of polyester staple fibres, plain weave | 0 | A |
| 55132310 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 0 | A |
| 55132390 | Other | 0 | A |
| 55132900 | Other fabrics | 0 | A |
| 55133100 | Of polyester staple fibres, plain weave | 0 | A |
| 55133910 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 0 | A |
| 55133920 | Other woven fabrics of polyester staple fibers | 0 | A |
| 55133990 | Other | 0 | A |
| 55134100 | Of polyester staple fibres, plain weave | 0 | A |
| 55134910 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 55134920 | Other woven fabrics of polyester staple fibers | 0 | A |
| 55134990 | Other | 0 | A |
| 55141110 | Of a weight exceeding 200 g/m2 | 0 | A |
| 55141190 | Other | 0 | A |
| 55141200 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 0 | A |
| 55141910 | Other woven fabrics of polyester staple fibers | 0 | A |
| 55141990 | Other | 0 | A |
| 55142100 | Of polyester staple fibres, plain weave | 0 | A |
| 55142200 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 0 | A |
| 55142300 | Other woven fabrics of polyester staple fibres | 0 | A |
| 55142900 | Other fabrics | 0 | A |
| 55143010 | Of polyester staple fibers, plain weave | 0 | A |
| 55143021 | Weighing 400 g/m² or more | 0 | A |
| 55143029 | Other | 0 | A |
| 55143030 | Other woven fabrics of polyester staple fibers | 0 | A |
| 55143090 | Other | 0 | A |
| 55144100 | Of polyester staple fibres, plain weave | 0 | A |
| 55144200 | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 0 | A |
| 55144300 | Other woven fabrics of polyester staple fibres | 0 | A |
| 55144900 | Other fabrics | 0 | A |
| 55151100 | Mixed mainly or solely with viscose rayon staple fibres | 0 | A |
| 55151200 | Mixed mainly or solely with man-made filaments | 0 | A |
| 55151300 | Mixed mainly or solely with wool or fine animal hair | 0 | A |
| 55151900 | Other | 0 | A |
| 55152100 | Mixed mainly or solely with man-made filaments | 0 | A |
| 55152200 | Mixed mainly or solely with wool or fine animal hair | 0 | A |
| 55152900 | Other | 0 | A |
| 55159100 | Mixed mainly or solely with man-made filaments | 0 | A |
| 55159910 | Mixed mainly or solely with wool or fine animal hair | 0 | A |
| 55159990 | Other | 0 | A |
| 55161100 | Unbleached or bleached | 0 | A |
| 55161200 | Dyed | 0 | A |
| 55161310 | Weighing 400 g/m² or more | 0 | A |
| 55161390 | Other | 0 | A |
| 55161400 | Printed | 0 | A |
| 55162100 | Unbleached or bleached | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 55162200 | Dyed | 0 | A |
| 55162310 | Weighing 400 g/m² or more | 0 | A |
| 55162390 | Other | 0 | A |
| 55162400 | Printed | 0 | A |
| 55163100 | Unbleached or bleached | 0 | A |
| 55163200 | Dyed | 0 | A |
| 55163300 | Of yarns of different colours | 0 | A |
| 55163400 | Printed | 0 | A |
| 55164100 | Unbleached or bleached | 0 | A |
| 55164200 | Dyed | 0 | A |
| 55164310 | Weighing 400 g/m² or more | 0 | A |
| 55164390 | Other | 0 | A |
| 55164400 | Printed | 0 | A |
| 55169100 | Unbleached or bleached | 0 | A |
| 55169200 | Dyed | 0 | A |
| 55169300 | Of yarns of different colours | 0 | A |
| 55169400 | Printed | 0 | A |
| 56012111 | Weighing 100 g/m² or more but not more than 350 g/m² | 0 | A |
| 56012119 | Other | 0 | A |
| 56012121 | Cylinders for cigarette filters, whether or not containing activated carbon | 0 | A |
| 56012129 | Other | 0 | A |
| 56012211 | Weighing 100 g/m² or more but not more than 350 g/m² | 0 | A |
| 56012219 | Other | 0 | A |
| 56012291 | Filters of cellulose acetate | 0 | A |
| 56012299 | Other | 15 | A |
| 56012910 | Wadding | 15 | A |
| 56012920 | Wadding items | 15 | A |
| 56013000 | Textile flock and dust and mill neps | 15 | A |
| 56021000 | Needleloom felt and stitch-bonded fibre fabrics | 15 | A |
| 56022100 | Of wool or fine animal hair | 15 | A |
| 56022900 | Of other textile materials | 0 | A |
| 56029010 | Geomembranes and geotextiles of the kind used in construction for filtering or reinforcing soil | 10 | A |
| 56029020 | Roofing felt, whether or not impregnated with asphalt | 10 | A |
| 56029090 | Other | 15 | A |
| 56031100 | Weighing 25 g/m² or less | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 56031200 | Of a weight exceeding 25g/m² but not exceeding 70 g/m2 | 0 | A |
| 56031300 | Of a weight exceeding 70g/m² but not exceeding 150 g/m2 | 0 | A |
| 56031400 | Of a weight exceeding 150 g/m² | 0 | A |
| 56039100 | Weighing 25 g/m² or less | 0 | A |
| 56039200 | Of a weight exceeding 25g/m² but not exceeding 70 g/m2 | 0 | A |
| 56039300 | Of a weight exceeding 70g/m² but not exceeding 150 g/m2 | 0 | A |
| 56039400 | Of a weight exceeding 150 g/m² | 0 | A |
| 56041000 | Rubber thread and cord, textile covered | 0 | A |
| 56049010 | High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon , impregnated or coated | 0 | A |
| 56049090 | Other | 0 | A |
| 56050000 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal | 10 | A |
| 56060000 | Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05); chenille yarn; loop wale-yarn | 0 | A |
| 56072100 | Binder or baler twine | 15 | A |
| 56072900 | Other | 15 | A |
| 56074100 | Binder or baler twine | 15 | A |
| 56074900 | Other | 0 | A |
| 56075000 | Of other synthetic fibers | 0 | A |
| 56079010 | Of jute or of other textile bast fibers of heading 53.03 | 15 | A |
| 56079090 | Other | 15 | A |
| 56081110 | For tuna fishing | 15 | A |
| 56081190 | Other | 0 | A |
| 56081911 | For tuna fishing nets | 10 | A |
| 56081919 | Other | 0 | A |
| 56081920 | Hammocks | 15 | A |
| 56081990 | Other | 15 | A |
| 56089011 | For tuna fishing | 15 | A |
| 56089019 | Other | 0 | A |
| 56089020 | Hammocks | 15 | A |
| 56089090 | Other | 0 | A |
| 56090010 | Shoe laces (other than those manufactured using braid) | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 56090020 | Clothes lines | 10 | A |
| 56090030 | Mops or scourers for cleaning floors, etc. | 15 | A |
| 56090090 | Other | 10 | A |
| 57011000 | Of wool or fine animal hair | 5 | A |
| 57019000 | Of other textile materials | 5 | A |
| 57021000 | "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs | 10 | A |
| 57022000 | Floor coverings of coconut fibres (coir) | 15 | A |
| 57023100 | Of wool or fine animal hair | 10 | A |
| 57023210 | Presenting landscapes, designs or decorative patterns | 10 | A |
| 57023290 | Other | 15 | A |
| 57023910 | Of vegetable fibers, of Chapter 53 | 15 | A |
| 57023991 | Presenting landscapes, designs or decorative patterns | 10 | A |
| 57023999 | Other | 15 | A |
| 57024100 | Of wool or fine animal hair | 10 | A |
| 57024210 | For motor vehicles | 15 | A |
| 57024220 | Bath mats | 10 | A |
| 57024230 | Presenting landscapes, designs or decorative patterns | 10 | A |
| 57024240 | Other, having a maximum surface area of one square metre | 10 | A |
| 57024290 | Other | 15 | A |
| 57024910 | For motor vehicles | 15 | A |
| 57024920 | Bath mats | 10 | A |
| 57024930 | Of the products of chapter 53 | 15 | A |
| 57024991 | Presenting landscapes, designs or decorative patterns | 10 | A |
| 57024992 | Other, having a surface area of 1 m2 or less | 10 | A |
| 57024999 | Other | 15 | A |
| 57025010 | Of wool or fine animal hair | 10 | A |
| 57025020 | Of synthetic or artificial textile material, presenting landscapes, designs or decorative patterns | 10 | A |
| 57025091 | Presenting landscapes, designs or decorative patterns | 10 | A |
| 57025099 | Other | 15 | A |
| 57029100 | Of wool or fine animal hair | 10 | A |
| 57029210 | For motor vehicles | 15 | A |
| 57029220 | Bath mats | 10 | A |
| 57029230 | Other presenting landscapes, designs or decorative patterns | 10 | A |
| 57029240 | Other, having a surface area of 1 m2 or less | 10 | A |
| 57029290 | Other | 15 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 57029910 | For motor vehicles | 15 | A |
| 57029920 | Bath mats | 10 | A |
| 57029930 | Other vegetable fibres, of Chapter 53 | 15 | A |
| 57029991 | Presenting landscapes, designs or decorative patterns | 10 | A |
| 57029992 | Other, having a surface area of 1 m2 or less | 10 | A |
| 57029999 | Other | 15 | A |
| 57031000 | Of wool or fine animal hair | 10 | A |
| 57032010 | For motor vehicles, made up | 15 | A |
| 57032020 | Made up bath mats | 10 | A |
| 57032030 | Other, decorated with landscapes, designs or drawings, whether or not made up | 10 | A |
| 57032040 | Other, made up, having a surface area of 1 m2 or less | 10 | A |
| 57032090 | Other | 15 | A |
| 57033010 | For motor vehicles, made up | 15 | A |
| 57033020 | Made up bath mats | 10 | A |
| 57033030 | Other, decorated with landscapes, designs or drawings, whether or not made up | 10 | A |
| 57033040 | Other, made up, having a surface area of 1 m2 or less | 10 | A |
| 57033090 | Other | 10 | A |
| 57039010 | For motor vehicles, made up | 15 | A |
| 57039020 | Made up bath mats | 10 | A |
| 57039030 | Other vegetable fibres, of Chapter 53 | 15 | A |
| 57039091 | Presenting landscapes, designs or decorative patterns | 10 | A |
| 57039092 | Other, made up, having a surface area of 1 m2 or less | 10 | A |
| 57039099 | Other | 15 | A |
| 57041000 | Having a maximum surface area of 0.3 $m^2$ | 15 | A |
| 57049000 | Other | 15 | A |
| 57050010 | Of wool or fine animal hair, whether or not made up | 10 | A |
| 57050020 | Other, made up, for motor vehicles | 15 | A |
| 57050030 | Made up bath mats | 10 | A |
| 57050040 | Other, of vegetable fibres of chapter 53 | 15 | A |
| 57050091 | Presenting landscapes, designs or decorative patterns | 10 | A |
| 57050092 | Other, made up, having a surface area of 1 m2 or less | 10 | A |
| 57050099 | Other | 15 | A |
| 58011000 | Of wool or fine animal hair | 0 | A |
| 58012100 | Uncut weft pile fabrics | 0 | A |
| 58012200 | Velvet and weft pile, cut, striped (corduroy) | 0 | A |
| 58012310 | With pile fibers of a length exceeding 3 mm | 0 | A |
| 58012390 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 58012600 | Chenille fabrics | 0 | A |
| 58012710 | Uncut (creped) | 0 | A |
| 58012721 | With pile fibers of a length exceeding 3 mm | 0 | A |
| 58012729 | Other | 0 | A |
| 58013100 | Uncut weft pile fabrics | 0 | A |
| 58013200 | Velvet and weft pile, cut, striped (corduroy) | 0 | A |
| 58013300 | Other weft pile fabrics | 0 | A |
| 58013600 | Chenille fabrics | 0 | A |
| 58013711 | Pressure closure (“velcro “) | 0 | A |
| 58013719 | Other | 0 | A |
| 58013721 | With pile fibers of a length exceeding 3 mm | 0 | A |
| 58013722 | Others, part of a width of 350 cm and a weight exceeding 130 g/m2 | 0 | A |
| 58013729 | Other | 0 | A |
| 58019010 | Impregnated, coated or covered with plastics or rubber | 0 | A |
| 58019021 | Of flax; of hemp; of ramie | 10 | A |
| 58019022 | Of jute | 0 | A |
| 58019029 | Other | 0 | A |
| 58019030 | Other, of silk | 10 | A |
| 58019090 | Other | 0 | A |
| 58021100 | Unbleached | 0 | A |
| 58021900 | Other | 0 | A |
| 58022010 | Impregnated, coated or covered with plastics or rubber | 0 | A |
| 58022021 | Of flax; of hemp; of ramie | 10 | A |
| 58022022 | Of jute | 15 | A |
| 58022029 | Other | 0 | A |
| 58022030 | Other, of silk | 10 | A |
| 58022040 | Other, of wool or of fine animal hair | 10 | A |
| 58022090 | Other | 0 | A |
| 58023010 | Impregnated, coated or covered with plastics or rubber | 0 | A |
| 58023021 | Of flax; of hemp; of ramie | 10 | A |
| 58023022 | Jute | 0 | A |
| 58023029 | Other | 0 | A |
| 58023030 | Other, of silk | 10 | A |
| 58023040 | Other, of wool or of fine animal hair | 10 | A |
| 58023090 | Other | 0 | A |
| 58030010 | Of cotton | 0 | A |
| 58030090 | Other | 0 | A |
| 58041000 | Tulles and other net fabrics | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 58042100 | Of man-made fibres | 0 | A |
| 58042900 | Of other textile materials | 0 | A |
| 58043000 | Hand-made lace | 0 | A |
| 58050010 | Of wool or fine animal hair" | 0 | A |
| 58050090 | Other | 15 | A |
| 58061010 | Of a width less than 10 cm, with a length of plush fiber exceeding 3 mm | 0 | A |
| 58061020 | Pressure closure (“velcro “) | 0 | A |
| 58061090 | Other | 0 | A |
| 58062000 | Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread | 0 | A |
| 58063110 | Of a density exceeding 75 yarns per cm2 | 0 | A |
| 58063190 | Other | 0 | A |
| 58063210 | Of polyamides, of a density exceeding 75 yarns per cm2 | 0 | A |
| 58063290 | Other | 0 | A |
| 58063900 | Of other textile materials | 0 | A |
| 58064000 | Narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | 0 | A |
| 58071010 | Of silk, of man-made fibres | 0 | A |
| 58071090 | Other | 15 | A |
| 58079010 | Of silk, of man-made fibres | 0 | A |
| 58079090 | Other | 15 | A |
| 58081010 | Of silk, of man-made fibres | 0 | A |
| 58081090 | Other | 15 | A |
| 58089010 | Of silk, of man-made fibres | 0 | A |
| 58089090 | Other | 0 | A |
| 58090000 | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included | 0 | A |
| 58101010 | Uniforme badges | 15 | A |
| 58101090 | Other | 0 | A |
| 58109110 | Uniforme badges | 15 | A |
| 58109190 | Other | 0 | A |
| 58109210 | Uniforme badges | 15 | A |
| 58109290 | Other | 0 | A |
| 58109910 | Uniforme badges | 15 | A |
| 58109990 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 58110010 | Of dipped fabrics | 0 | A |
| 58110090 | Other | 0 | A |
| 59011000 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like | 0 | A |
| 59019000 | Other | 15 | A |
| 59021000 | Of nylon or other polyamides | 0 | A |
| 59022000 | Of polyesters | 0 | A |
| 59029000 | Other | 0 | A |
| 59031000 | With poly(vinyl chloride) | 0 | A |
| 59032000 | With polyurethane | 0 | A |
| 59039010 | Fabrics with visible particles of thermoplastics on one or both sides (interlinings) | 0 | A |
| 59039020 | Other, of polyamides, of a density exceeding 35 yarns per cm2 | 0 | A |
| 59039030 | Other, of textured polyester yarn coated with acrylic polymers, in the piece, of a width exceeding 183 cm | 0 | A |
| 59039090 | Other | 0 | A |
| 59041000 | Linoleum | 5 | A |
| 59049000 | Other | 10 | A |
| 59050000 | Textile wall coverings | 15 | A |
| 59061000 | Adhesive tape of a width not exceeding 20 cm | 10 | A |
| 59069100 | Knitted or crocheted | 0 | A |
| 59069910 | Of polyamides or viscose rayon, weighing 150 g/m² or more but not exceeding than 500 g/m² | 0 | A |
| 59069920 | Flannel | 0 | A |
| 59069930 | Rubberized nylon fabrics , of a kind used in the manufacture of tires | 0 | A |
| 59069990 | Other | 0 | A |
| 59070010 | Painted canvas | 15 | A |
| 59070090 | Other | 0 | A |
| 59080000 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated | 0 | A |
| 59090000 | Textile hosepiping and similar textile tubing, with or without lining, armour, or accessories of other materials | 3 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 59100000 | Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material | 3 | A |
| 59111010 | Geomembranes or geotextiles of the kind used in construction for filtering or reinforcing soil | 10 | A |
| 59111090 | Other | 0 | A |
| 59112000 | Bolting cloth, whether or not made up | 0 | A |
| 59113100 | Weighing less than 650 g/m² | 0 | A |
| 59113200 | Weighing 650 g/m² or more | 0 | A |
| 59114000 | Straining cloth and thick cloth of a kind used in oil presses or the like, including that of human hair | 0 | A |
| 59119010 | Gaskets, washers and other seals for pumps, motors, and the like, discs and membranes | 0 | A |
| 59119020 | Filter sheets | 10 | A |
| 59119090 | Other | 0 | A |
| 60011000 | "long pile" fabrics | 0 | A |
| 60012100 | Of cotton | 0 | A |
| 60012200 | Of man-made fibres | 0 | A |
| 60012900 | Of other textile materials | 0 | A |
| 60019110 | With pile fibers of a length exceeding 3 mm | 0 | A |
| 60019190 | Other | 0 | A |
| 60019210 | With pile fibers of a length exceeding 3 mm | 0 | A |
| 60019290 | Other | 0 | A |
| 60019900 | Of other textile materials | 0 | A |
| 60024011 | Of a width not exceeding 11 cm and a thickness not exceeding 3 mm, for frayed | 0 | A |
| 60024019 | Other | 0 | A |
| 60024090 | Other | 0 | A |
| 60029000 | Other | 0 | A |
| 60031000 | Of wool or fine animal hair | 0 | A |
| 60032000 | Of cotton | 0 | A |
| 60033000 | Of synthetic fibres | 0 | A |
| 60034000 | Of artificial fibres | 0 | A |
| 60039000 | Other | 0 | A |
| 60041010 | With polyurethane ("lycra") | 0 | A |
| 60041090 | Other | 0 | A |
| 60049000 | Other | 0 | A |
| 60052100 | Unbleached or bleached | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 60052200 | Dyed | 0 | A |
| 60052300 | Of yarns of different colours | 0 | A |
| 60052400 | Printed | 0 | A |
| 60053100 | Unbleached or bleached | 0 | A |
| 60053200 | Dyed | 0 | A |
| 60053300 | Of yarns of different colours | 0 | A |
| 60053400 | Printed | 0 | A |
| 60054100 | Unbleached or bleached | 0 | A |
| 60054200 | Dyed | 0 | A |
| 60054300 | Of yarns of different colours | 0 | A |
| 60054400 | Printed | 0 | A |
| 60059010 | Of wool or fine animal hair | 0 | A |
| 60059090 | Other | 0 | A |
| 60061000 | Of wool or fine animal hair | 0 | A |
| 60062100 | Unbleached or bleached | 0 | A |
| 60062200 | Dyed | 0 | A |
| 60062300 | Of yarns of different colours | 0 | A |
| 60062400 | Printed | 0 | A |
| 60063100 | Unbleached or bleached | 0 | A |
| 60063200 | Dyed | 0 | A |
| 60063300 | Of yarns of different colours | 0 | A |
| 60063400 | Printed | 0 | A |
| 60064100 | Unbleached or bleached | 0 | A |
| 60064200 | Dyed | 0 | A |
| 60064300 | Of yarns of different colours | 0 | A |
| 60064400 | Printed | 0 | A |
| 60069000 | Other | 0 | A |
| 61012000 | Of cotton | 10 | A |
| 61013000 | Of man-made fibers | 10 | A |
| 61019010 | Men's | 10 | A |
| 61019020 | Boys' | 10 | A |
| 61021010 | Women's | 10 | A |
| 61021020 | Girls' | 10 | A |
| 61022000 | Of cotton | 10 | A |
| 61023000 | Of man-made fibers | 10 | A |
| 61029000 | Of other textile materials | 10 | A |
| 61031010 | Of wool or fine animal hair | 10 | A |
| 61031020 | Of synthetic fibers | 10 | A |
| 61031090 | Of other textile materials | 10 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 61032200 | Of cotton | 10 | A |
| 61032300 | Of synthetic fibres | 10 | A |
| 61032910 | Of wool or fine animal hair | 10 | A |
| 61032990 | Other | 10 | A |
| 61033100 | Of wool or fine animal hair | 10 | A |
| 61033200 | Of cotton | 10 | A |
| 61033300 | Of synthetic fibres | 10 | A |
| 61033900 | Of other textile materials | 10 | A |
| 61034100 | Of wool or fine animal hair | 10 | A |
| 61034200 | Of cotton | 10 | A |
| 61034300 | Of synthetic fibres | 10 | A |
| 61034900 | Of other textile materials | 10 | A |
| 61041310 | Women's | 15 | A |
| 61041320 | Girls' | 10 | A |
| 61041910 | Women's | 15 | A |
| 61041920 | Girls' | 10 | A |
| 61042200 | Of cotton | 10 | A |
| 61042300 | Of synthetic fibres | 10 | A |
| 61042910 | Of wool or fine animal hair | 10 | A |
| 61042990 | Other | 10 | A |
| 61043100 | Of wool or fine animal hair | 10 | A |
| 61043200 | Of cotton | 10 | A |
| 61043300 | Of synthetic fibres | 10 | A |
| 61043900 | Of other textile materials | 10 | A |
| 61044110 | Women's | 15 | A |
| 61044120 | Girls' | 10 | A |
| 61044210 | Women's | 10 | A |
| 61044220 | Girls' | 10 | A |
| 61044310 | Women's | 10 | A |
| 61044320 | Girls' | 10 | A |
| 61044410 | Women's | 15 | A |
| 61044420 | Girls' | 10 | A |
| 61044910 | Women's | 10 | A |
| 61044920 | Girls' | 10 | A |
| 61045100 | Of wool or fine animal hair | 10 | A |
| 61045200 | Of cotton | 10 | A |
| 61045300 | Of synthetic fibres | 10 | A |
| 61045900 | Of other textile materials | 10 | A |
| 61046100 | Of wool or fine animal hair | 10 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 61046200 | Of cotton | 10 | A |
| 61046300 | Of synthetic fibres | 10 | A |
| 61046900 | Of other textile materials | 10 | A |
| 61051000 | Of cotton | 10 | A |
| 61052000 | Of man-made fibres | 10 | A |
| 61059000 | Of other textile materials | 10 | A |
| 61061010 | Women's | 15 | A |
| 61061020 | Girls' | 10 | A |
| 61062010 | Women's | 15 | A |
| 61062020 | Girls' | 10 | A |
| 61069010 | Women's | 15 | A |
| 61069020 | Girls' | 10 | A |
| 61071100 | Of cotton | 10 | A |
| 61071200 | Of man-made fibres | 15 | A |
| 61071910 | Men's | 10 | A |
| 61071920 | Boys' | 15 | A |
| 61072100 | Of cotton | 10 | A |
| 61072200 | Of man-made fibres | 15 | A |
| 61072900 | Of other textile materials | 15 | A |
| 61079100 | Of cotton | 15 | A |
| 61079910 | Of man-made fibres | 15 | A |
| 61079990 | Other | 15 | A |
| 61081100 | Of man-made fibres | 15 | A |
| 61081900 | Of other textile materials | 15 | A |
| 61082100 | Of cotton | 15 | A |
| 61082200 | Of man-made fibres | 15 | A |
| 61082910 | Women's | 10 | A |
| 61082920 | Girls' | 15 | A |
| 61083110 | Women's | 10 | A |
| 61083120 | Girls' | 15 | A |
| 61083200 | Of man-made fibres | 15 | A |
| 61083900 | Of other textile materials | 10 | A |
| 61089100 | Of cotton | 15 | A |
| 61089200 | Of man-made fibres | 15 | A |
| 61089900 | Of other textile materials | 15 | A |
| 61091000 | Of cotton | 10 | A |
| 61099000 | Of other textile materials | 10 | A |
| 61101100 | Of wool | 10 | A |
| 61101200 | Of Kashmir (cashmere) goats | 10 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 61101900 | Other | 10 | A |
| 61102000 | Of cotton | 10 | A |
| 61103000 | Of man-made fibers | 10 | A |
| 61109000 | Of other textile materials | 10 | A |
| 61112010 | Cotton shirts of up to size 4t | 15 | A |
| 61112090 | Other | 10 | A |
| 61113010 | Shirts up to size 4t | 15 | A |
| 61113090 | Other | 10 | A |
| 61119010 | Shirts up to size 4t | 15 | A |
| 61119090 | Other | 10 | A |
| 61121100 | Of cotton | 10 | A |
| 61121200 | Of synthetic fibres | 10 | A |
| 61121900 | Of other textile materials | 10 | A |
| 61122000 | Overalls and ski suits | 10 | A |
| 61123100 | Of synthetic fibres | 10 | A |
| 61123900 | Of other textile materials | 10 | A |
| 61124100 | Of synthetic fibres | 10 | A |
| 61124900 | Of other textile materials | 10 | A |
| 61130000 | Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07. | 10 | A |
| 61142000 | Of cotton | 10 | A |
| 61143000 | Of man-made fibres | 10 | A |
| 61149000 | Of other textile materials | 10 | A |
| 61151010 | Stockings for varicose veins | 15 | A |
| 61151090 | Other | 15 | A |
| 61152110 | Leotards and other hosiery for dancing | 10 | A |
| 61152190 | Other | 15 | A |
| 61152210 | Leotards and other hosiery for dancing | 10 | A |
| 61152290 | Other | 15 | A |
| 61152910 | Leotards and other hosiery for dancing | 10 | A |
| 61152990 | Other | 10 | A |
| 61153000 | Other women’s full-length or knee-length hosiery, measuring per single yarn less than 67 decitex | 15 | A |
| 61159400 | Of wool or fine animal hair | 15 | A |
| 61159500 | Of cotton | 10 | A |
| 61159600 | Of synthetic fibres: | 15 | A |
| 61159900 | Of other textile materials | 15 | A |
| 61161000 | Impregnated, coated or covered with plastic or rubber | 10 | A |
| 61169100 | Of wool or fine animal hair | 10 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 61169200 | Of cotton | 10 | A |
| 61169300 | Of synthetic fibers | 10 | A |
| 61169900 | Of other textile materials | 10 | A |
| 61171000 | Shawls, scarves, mufflers, mantillas, veils and the like | 15 | A |
| 61178010 | Waistbands, belts and bandoliers | 10 | A |
| 61178091 | Impregnated, coated or covered with rubber or combined with rubber threads | 15 | A |
| 61178092 | Ties an similar ties | 10 | A |
| 61178099 | Other | 15 | A |
| 61179000 | Parts | 15 | A |
| 62011100 | Of wool or fine animal hair | 10 | A |
| 62011200 | Of cotton | 10 | A |
| 62011300 | Of man-made fibres | 10 | A |
| 62011900 | Of other textile materials | 10 | A |
| 62019100 | Of wool or fine animal hair | 10 | A |
| 62019200 | Of cotton | 10 | A |
| 62019300 | Of man-made fibres | 10 | A |
| 62019900 | Of other textile materials | 10 | A |
| 62021100 | Of wool or fine animal hair | 10 | A |
| 62021200 | Of cotton | 10 | A |
| 62021300 | Of man-made fibres | 10 | A |
| 62021900 | Of other textile materials | 10 | A |
| 62029100 | Of wool or fine animal hair | 10 | A |
| 62029200 | Of cotton | 10 | A |
| 62029300 | Of man-made fibres | 10 | A |
| 62029900 | Of other textile materials | 10 | A |
| 62031100 | Of wool or fine animal hair | 10 | A |
| 62031200 | Of synthetic fibers | 10 | A |
| 62031900 | Of other textile materials | 10 | A |
| 62032200 | Of cotton | 10 | A |
| 62032300 | Of synthetic fibers | 10 | A |
| 62032910 | Of wool or fine animal hair | 10 | A |
| 62032990 | Other | 10 | A |
| 62033110 | Camisillas, guayaberas and other shirts | 15 | A |
| 62033190 | Other | 10 | A |
| 62033210 | Camisillas, guayaberas and other shirts | 10 | A |
| 62033290 | Other | 10 | A |
| 62033310 | Camisillas, guayaberas and other shirts | 15 | A |
| 62033390 | Other | 10 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 62033910 | Camisillas, guayaberas and other shirts | 15 | A |
| 62033990 | Other | 10 | A |
| 62034111 | Men's, without bib or brace | 10 | A |
| 62034112 | Boys', without bib or brace | 10 | A |
| 62034113 | With bib and brace | 10 | A |
| 62034121 | Men's' without bib and brace, of a cif value exceeding b/ 100.00 per dozen | 10 | A |
| 62034122 | Men's' without bib and brace, of a cif value not exceeding b/ 100.00 per dozen | 10 | A |
| 62034123 | Boys', without bib or brace | 15 | A |
| 62034124 | With bib and brace | 10 | A |
| 62034211 | School uniforms for physical education | 15 | A |
| 62034212 | Other, for school uniforms | 15 | A |
| 62034213 | Other, boys', without bib or brace | 10 | A |
| 62034214 | With bib and brace | 10 | A |
| 62034219 | Other | 10 | A |
| 62034221 | School uniforms up to size 18 | 10 | A |
| 62034222 | Men's' without bib and brace, of a cif value exceeding b/ 100.00 per dozen | 10 | A |
| 62034223 | Men's' without bib and brace, of a cif value not exceeding b/ 100.00 per dozen | 10 | A |
| 62034224 | Boys', without bib or brace | 10 | A |
| 62034225 | With bib and brace | 10 | A |
| 62034311 | School uniforms for physical education | 15 | A |
| 62034312 | Other, for school uniforms | 15 | A |
| 62034313 | Other, boys', without bib or brace | 10 | A |
| 62034314 | With bib and brace | 10 | A |
| 62034319 | Other | 10 | A |
| 62034321 | School uniforms up to size 18 | 10 | A |
| 62034322 | Men's' without bib and brace, of a cif value exceeding b/ 100.00 per dozen | 10 | A |
| 62034323 | Men's' without bib and brace, of a cif value not exceeding b/ 100.00 per dozen | 10 | A |
| 62034324 | Boys', without bib or brace | 10 | A |
| 62034325 | With bib and brace | 10 | A |
| 62034911 | School uniforms for physical education | 15 | A |
| 62034912 | Other, for school uniforms | 15 | A |
| 62034913 | Other, boys', without bib or brace | 10 | A |
| 62034914 | With bib and brace | 10 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 62034919 | Other | 10 | A |
| 62034921 | School uniforms up to size 18 | 15 | A |
| 62034922 | Men's' without bib and brace, of a cif value exceeding b/ 100.00 per dozen | 10 | A |
| 62034923 | Men's' without bib and brace, of a cif value not exceeding b/ 100.00 per dozen | 10 | A |
| 62034924 | Boys', without bib or brace | 10 | A |
| 62034925 | With bib and brace | 10 | A |
| 62041100 | Of wool or fine animal hair | 15 | A |
| 62041210 | Women's | 10 | A |
| 62041221 | Up to size 6x | 10 | A |
| 62041229 | Other | 10 | A |
| 62041310 | Women's | 15 | A |
| 62041321 | Up to size 6x | 10 | A |
| 62041329 | Other | 10 | A |
| 62041910 | Women's | 10 | A |
| 62041921 | Up to size 6x | 10 | A |
| 62041929 | Other | 10 | A |
| 62042111 | With breeches or shorts | 10 | A |
| 62042119 | Other | 15 | A |
| 62042121 | With skirt or divided skirt, up to size 6x, of a cif value exceeding b/96.00 per dozen | 15 | A |
| 62042122 | With skirt or divided skirt, up to size 6x, of a cif value not exceeding b/96.00 per dozen | 15 | A |
| 62042123 | Other, with skirt or divided skirt | 15 | A |
| 62042124 | With breeches or shorts | 10 | A |
| 62042125 | With trousers, of a cif value exceeding b/. 108.00 per dozen | 15 | A |
| 62042126 | With trousers, of a cif value not exceeding b/. 108.00 per dozen | 15 | A |
| 62042211 | With breeches or shorts | 10 | A |
| 62042219 | Other | 10 | A |
| 62042221 | With skirt or divided skirt, up to size 6x, of a cif value exceeding b/96.00 per dozen | 10 | A |
| 62042222 | With skirt or divided skirt, up to size 6x, of a cif value not exceeding b/96.00 per dozen | 10 | A |
| 62042223 | Other, with skirt or divided skirt | 10 | A |
| 62042224 | With breeches or shorts | 10 | A |
| 62042225 | With trousers, of a cif value exceeding b/. 108.00 per dozen | 15 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 62042226 | With trousers, of a cif value not exceeding b/. 108.00 per dozen | 10 | A |
| 62042311 | With breeches or shorts | 10 | A |
| 62042319 | Other | 10 | A |
| 62042321 | With skirt or divided skirt, up to size 6x, of a cif value exceeding b/96.00 per dozen | 10 | A |
| 62042322 | With skirt or divided skirt, up to size 6x, of a cif value not exceeding b/96.00 per dozen | 10 | A |
| 62042323 | Other, with skirt or divided skirt | 10 | A |
| 62042324 | With breeches or shorts | 10 | A |
| 62042325 | With trousers, of a cif value exceeding b/. 108.00 per dozen | 15 | A |
| 62042326 | With trousers, of a cif value not exceeding b/. 108.00 per dozen | 10 | A |
| 62042911 | With breeches or shorts | 10 | A |
| 62042919 | Other | 10 | A |
| 62042921 | With skirt or divided skirt, up to size 6x, of a cif value exceeding b/96.00 per dozen | 10 | A |
| 62042922 | With skirt or divided skirt, up to size 6x, of a cif value not exceeding b/96.00 per dozen | 10 | A |
| 62042923 | Other, with skirt or divided skirt | 10 | A |
| 62042924 | With breeches or shorts | 10 | A |
| 62042925 | With trousers, of a cif value exceeding b/. 108.00 per dozen | 15 | A |
| 62042926 | With trousers, of a cif value not exceeding b/. 108.00 per dozen | 10 | A |
| 62043100 | Of wool or fine animal hair | 5 | A |
| 62043200 | Of cotton | 5 | A |
| 62043300 | Of synthetic fibres | 5 | A |
| 62043900 | Of other textile materials | 5 | A |
| 62044110 | Women's | 15 | A |
| 62044121 | Up to size 6x | 10 | A |
| 62044129 | Other | 10 | A |
| 62044210 | Women's | 10 | A |
| 62044221 | Up to size 6x | 10 | A |
| 62044229 | Other | 10 | A |
| 62044310 | Women's | 10 | A |
| 62044321 | Up to size 6x | 10 | A |
| 62044329 | Other | 10 | A |
| 62044410 | Women's | 15 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 62044421 | Up to size 6x | 15 | A |
| 62044429 | Other | 10 | A |
| 62044910 | Women's | 10 | A |
| 62044921 | Up to size 6x | 10 | A |
| 62044929 | Other | 10 | A |
| 62045100 | Of wool or fine animal hair | 15 | A |
| 62045210 | School uniforms up to size 18 | 10 | A |
| 62045220 | Other, women's | 10 | A |
| 62045230 | Other, girls', up to size 6x | 10 | A |
| 62045290 | Other | 10 | A |
| 62045310 | School uniforms up to size 18 | 10 | A |
| 62045320 | Other, women's | 10 | A |
| 62045330 | Other, girls', up to size 6x | 10 | A |
| 62045390 | Other | 10 | A |
| 62045910 | School uniforms up to size 18 | 15 | A |
| 62045920 | Other, women's | 10 | A |
| 62045930 | Other, girls', up to size 6x | 10 | A |
| 62045990 | Other | 10 | A |
| 62046100 | Of wool or fine animal hair | 10 | A |
| 62046211 | School uniforms for physical education | 10 | A |
| 62046212 | Other, with bib and brace | 10 | A |
| 62046219 | Other | 10 | A |
| 62046221 | Girls', up to size 16, without bib and brace, of denim | 10 | A |
| 62046222 | With bib and brace | 10 | A |
| 62046229 | Other | 10 | A |
| 62046311 | School uniforms for physical education | 10 | A |
| 62046312 | Other, with bib and brace | 10 | A |
| 62046319 | Other | 10 | A |
| 62046321 | Girls', up to size 16, without bib and brace, of denim | 10 | A |
| 62046322 | Other, with bib and brace | 10 | A |
| 62046329 | Other | 10 | A |
| 62046911 | School uniforms for physical education | 15 | A |
| 62046912 | Other, with bib and brace | 10 | A |
| 62046919 | Other | 10 | A |
| 62046921 | Girls', up to size 16, without bib and brace, of denim | 10 | A |
| 62046922 | Other, with bib and brace | 10 | A |
| 62046929 | Other | 10 | A |
| 62052011 | Of a cif value of less than b/66.00 per dozen | 10 | A |
| 62052019 | Other | 10 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 62052021 | For school uniforms | 10 | A |
| 62052029 | Other | 15 | A |
| 62053011 | Of a cif value of less than b/66.00 per dozen | 10 | A |
| 62053019 | Other | 15 | A |
| 62053021 | For school uniforms | 10 | A |
| 62053029 | Other | 10 | A |
| 62059011 | Of a cif value of less than b/66.00 per dozen | 10 | A |
| 62059012 | Of silk or silk waste, of a cif value of b/66.00 per dozen or more | 15 | A |
| 62059019 | Other | 10 | A |
| 62059021 | For school uniforms | 10 | A |
| 62059029 | Other | 10 | A |
| 62061010 | Women's | 15 | A |
| 62061020 | Girls' | 10 | A |
| 62062010 | Women's | 15 | A |
| 62062020 | Girls' | 10 | A |
| 62063010 | Women's | 10 | A |
| 62063020 | For school uniforms up to size 16 | 15 | A |
| 62063090 | Other, girls' | 10 | A |
| 62064010 | Women's | 10 | A |
| 62064020 | For school uniforms up to size 16 | 15 | A |
| 62064090 | Other, girls' | 10 | A |
| 62069010 | Women's | 10 | A |
| 62069020 | For school uniforms up to size 16 | 15 | A |
| 62069090 | Other, girls' | 10 | A |
| 62071100 | Of cotton | 10 | A |
| 62071900 | Of other textile materials | 10 | A |
| 62072100 | Of cotton | 10 | A |
| 62072210 | Men's | 15 | A |
| 62072220 | Boys' | 10 | A |
| 62072900 | Of other textile materials | 10 | A |
| 62079110 | Dressing gowns, bathrobes and similar articles | 15 | A |
| 62079121 | White, not printed | 10 | A |
| 62079129 | Other | 10 | A |
| 62079190 | Other | 15 | A |
| 62079910 | Dressing gowns, bathrobes and similar articles | 10 | A |
| 62079921 | White, not printed | 10 | A |
| 62079929 | Other | 10 | A |
| 62079990 | Other | 15 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 62081110 | Women's | 15 | A |
| 62081120 | Girls' | 10 | A |
| 62081910 | Women's | 10 | A |
| 62081920 | Girls' | 10 | A |
| 62082100 | Of cotton | 10 | A |
| 62082200 | Of man-made fibers | 10 | A |
| 62082900 | Of other textile materials | 10 | A |
| 62089100 | Of cotton | 10 | A |
| 62089200 | Of man-made fibers | 10 | A |
| 62089900 | Of other textile materials | 10 | A |
| 62092000 | Of cotton | 5 | A |
| 62093000 | Of synthetic fibres | 10 | A |
| 62099010 | Of wool or fine animal hair | 10 | A |
| 62099090 | Other | 10 | A |
| 62101010 | Disposable sterilised overalls | 10 | A |
| 62101090 | Other | 10 | A |
| 62102000 | Other garments, of the type described in subheadings 6201.11 to 6201.19 | 10 | A |
| 62103000 | Other garments, of the type described in subheadings 6202.11 to 6202.19 | 10 | A |
| 62104000 | Other men's or boys' garments | 10 | A |
| 62105000 | Other women's or girls' garments | 10 | A |
| 62111100 | Men’s or boys’ | 10 | A |
| 62111200 | Women's or girls' | 10 | A |
| 62112000 | Overalls and ski suits | 10 | A |
| 62113210 | Aprons and smock-overalls for medical and surgical uses | 5 | A |
| 62113290 | Other | 10 | A |
| 62113310 | Aprons and smock-overalls for medical and surgical uses | 5 | A |
| 62113390 | Other | 10 | A |
| 62113910 | Aprons and smock-overalls for medical and surgical uses | 5 | A |
| 62113990 | Other | 10 | A |
| 62114210 | Aprons and smock-overalls for medical and surgical uses | 5 | A |
| 62114290 | Other | 10 | A |
| 62114310 | Aprons and smock-overalls for medical and surgical uses | 5 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 62114390 | Other | 10 | A |
| 62114910 | Aprons and smock-overalls for medical and surgical uses | 5 | A |
| 62114990 | Other | 10 | A |
| 62121000 | Brassieres | 10 | A |
| 62122000 | Girdles and panty-girdles: | 10 | A |
| 62123000 | Corselettes | 10 | A |
| 62129010 | Braces, suspenders and garters | 10 | A |
| 62129020 | Waistbands | 0 | A |
| 62129090 | Other | 15 | A |
| 62132000 | Of cotton | 10 | A |
| 62139000 | Of other textile materials | 10 | A |
| 62141000 | Of silk or silk waste | 10 | A |
| 62142000 | Of wool or fine animal hair | 10 | A |
| 62143000 | Of synthetic fibres | 10 | A |
| 62144000 | Of artificial fibres | 10 | A |
| 62149000 | Of other textile materials | 10 | A |
| 62151000 | Of silk or silk waste | 10 | A |
| 62152000 | Of man-made fibres | 10 | A |
| 62159000 | Of other textile materials | 10 | A |
| 62160010 | For workers | 2.5 | A |
| 62160090 | Other | 10 | A |
| 62171010 | Belts and bandoliers | 0 | A |
| 62171020 | Dress shields and shoulder pads | 0 | A |
| 62171031 | Stockings, tights and similar articles | 10 | A |
| 62171039 | Other | 10 | A |
| 62171040 | Collars, fronts and cuffs | 0 | A |
| 62171090 | Other | 15 | A |
| 62179000 | Parts | 15 | A |
| 63011000 | Electric blankets | 10 | A |
| 63012000 | Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair | 10 | A |
| 63013000 | Blankets (other than electric blankets) of cotton | 10 | A |
| 63014000 | Blankets (other than electric blankets) of synthetic fibres | 10 | A |
| 63019000 | Other blankets and travelling rugs | 10 | A |
| 63021000 | Bed linen, knitted or crocheted | 10 | A |
| 63022100 | Of cotton | 10 | A |
| 63022200 | Of man-made fibers | 10 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 63022900 | Of other textile materials | 10 | A |
| 63023110 | Sheets and covers, other than bedcovers | 10 | A |
| 63023120 | Pillow cases and pillow covers and similar articles | 5 | A |
| 63023130 | Bedspreads | 10 | A |
| 63023140 | Sets of double bed sheets (4 piece) | 10 | A |
| 63023150 | Sets of ¾ size sheets (3 piece) | 10 | A |
| 63023160 | Other sets of sheets | 10 | A |
| 63023190 | Other | 10 | A |
| 63023200 | Of man-made fibers | 10 | A |
| 63023900 | Of other textile materials | 10 | A |
| 63024000 | Table linen, knitted or crocheted | 15 | A |
| 63025100 | Of cotton | 10 | A |
| 63025300 | Of man-made fibres | 10 | A |
| 63025910 | Of linen | 10 | A |
| 63025990 | Other | 10 | A |
| 63026000 | Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton | 10 | A |
| 63029110 | Of toilet: | 5 | A |
| 63029120 | Kitchen linen | 10 | A |
| 63029300 | Of man-made fibers | 10 | A |
| 63029910 | Of linen | 10 | A |
| 63029990 | Other | 10 | A |
| 63031200 | Of synthetic fibres | 15 | A |
| 63031910 | Of cotton | 15 | A |
| 63031990 | Other | 15 | A |
| 63039100 | Of cotton | 15 | A |
| 63039200 | Of synthetic fibres | 15 | A |
| 63039900 | Of other textile materials | 10 | A |
| 63041100 | Knitted or crocheted | 15 | A |
| 63041900 | Other | 10 | A |
| 63049110 | Mosquito nets | 10 | A |
| 63049120 | Table cloths | 10 | A |
| 63049190 | Other | 15 | A |
| 63049210 | Mosquito nets | 10 | A |
| 63049220 | Table cloths | 10 | A |
| 63049290 | Other | 15 | A |
| 63049310 | Mosquito nets | 10 | A |
| 63049320 | Table cloths | 10 | A |
| 63049390 | Other | 15 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 63049910 | Mosquito nets | 10 | A |
| 63049920 | Table cloths | 10 | A |
| 63049990 | Other | 15 | A |
| 63051000 | Of jute or of other textile bast fibers of heading 53.03 | 15 | A |
| 63052000 | Of cotton | 15 | A |
| 63053200 | Flexible intermediate bulk containers | 15 | A |
| 63053300 | Other, of polyethylene or polypropylene strip or the like | 15 | A |
| 63053900 | Other | 15 | A |
| 63059000 | Of other textile materials | 15 | A |
| 63061200 | Of synthetic fibres | 10 | A |
| 63061910 | Of Cotton | 10 | A |
| 63061990 | Other | 10 | A |
| 63062200 | Of synthetic fibres | 10 | A |
| 63062910 | Of cotton | 10 | A |
| 63062990 | Other | 10 | A |
| 63063010 | Of synthetic fibers | 10 | A |
| 63063090 | Of other textile materials | 10 | A |
| 63064000 | Pneumatic mattresses | 10 | A |
| 63069010 | Of cotton | 15 | A |
| 63069090 | Of other textile materials | 15 | A |
| 63071010 | Of nonwovens | 0 | A |
| 63071090 | Other | 10 | A |
| 63072000 | Life-jackets and life-belts | 15 | A |
| 63079010 | Flags and similar articles | 10 | A |
| 63079021 | Motor vehicle covers | 10 | A |
| 63079022 | Canvas garment-bags | 10 | A |
| 63079023 | Vehicle seat covers | 15 | A |
| 63079024 | Covers for rackets, golf clubs, umbrellas and sun umbrellas | 15 | A |
| 63079029 | Other | 15 | A |
| 63079030 | Boot, shoe, corset laces and the like, with fitted ends | 15 | A |
| 63079040 | Cushions and pincushions | 10 | A |
| 63079050 | Textile coffee filters | 15 | A |
| 63079091 | Other, of nonwovens | 15 | A |
| 63079099 | Other | 10 | A |
| 63080000 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale: | 15 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 63090010 | Footwear | 10 | A |
| 63090090 | Other | 10 | A |
| 63101000 | Sorted | 5 | A |
| 63109010 | With a polyester content of 80% or more by weight | 5 | A |
| 63109020 | Containing acrylic fiber by weight 80% or more | 5 | A |
| 63109090 | Other | 5 | A |
| 64011010 | Covering the ankle | 10 | E |
| 64011090 | Other | 15 | E |
| 64019200 | Covering the ankle but not covering the knee | 10 | E |
| 64019910 | Over-shoes | 15 | E |
| 64019920 | Sports footwear | 5 | E |
| 64019990 | Other | 15 | E |
| 64021200 | Ski-boots, cross-country ski footwear and snowboard boots | 5 | A |
| 64021900 | Other | 5 | E |
| 64022010 | Slippers and sandals, with soles of spongy or cellular material and with upper stripes which pass over the instep and encircle the big toe | 10 | E |
| 64022020 | Other, with outer soles of cellular material | 5 | E |
| 64022090 | Other | 15 | E |
| 64029110 | Sports footwear and dancing shoes | 5 | E |
| 64029120 | Indoor footwear | 15 | E |
| 64029191 | Infants' footwear | 10 | E |
| 64029192 | Boys' or girls' footwear, of a cif value not exceeding b/ 20.00 per pair | 10 | E |
| 64029193 | Boys' or girls' footwear, of a cif value exceeding b/20.00 per pair | 10 | E |
| 64029194 | Women's footwear, of a cif value not exceeding b/30.00 per pair | 10 | E |
| 64029195 | Women's' footwear, of a cif value exceeding b/30.00 per pair | 5 | E |
| 64029196 | Men's footwear, of a cif value not exceeding b/30.00 per pair | 10 | E |
| 64029197 | Men's' footwear, of a cif value exceeding b/30.00 per pair | 5 | E |
| 64029910 | Sports footwear and dancing shoes | 5 | E |
| 64029921 | With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe | 10 | E |
| 64029922 | Other, with outer soles of cellular material | 5 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 64029929 | Other | 15 | E |
| 64029931 | With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe | 10 | E |
| 64029932 | Other, with outer soles of cellular material | 5 | E |
| 64029933 | Other, of a cif value not exceeding b/10.00 per pair | 10 | E |
| 64029934 | Other, of a cif value exceeding b/10.00 per pair | 10 | E |
| 64029991 | Infants' footwear | 10 | E |
| 64029992 | Indoor footwear | 10 | E |
| 64029993 | Boys' or girls' footwear, of a cif value exceeding b/20.00 per pair | 15 | E |
| 64029994 | Women's footwear, of a cif value not exceeding b/30.00 per pair | 10 | E |
| 64029995 | Women's' footwear, of a cif value exceeding b/30.00 per pair | 5 | E |
| 64029996 | Men's footwear, of a cif value not exceeding b/30.00 per pair | 10 | E |
| 64029997 | Men's' footwear, of a cif value exceeding b/30.00 per pair | 5 | E |
| 64031200 | Ski-boots, cross-country ski footwear and snowboard boots | 5 | A |
| 64031900 | Other | 5 | E |
| 64032000 | Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 15 | E |
| 64034010 | Of a cif value not exceeding b/30.00 per pair | 10 | E |
| 64034020 | Of a cif value exceeding b/30.00 per pair | 5 | E |
| 64035110 | Infants' footwear | 15 | E |
| 64035120 | Indoor footwear | 10 | E |
| 64035130 | Boys' or girls' footwear, of a cif value exceeding b/20.00 per pair | 15 | E |
| 64035140 | Women's footwear, of a cif value not exceeding b/30.00 per pair | 10 | E |
| 64035150 | Women's' footwear, of a cif value exceeding b/30.00 per pair | 5 | E |
| 64035160 | Men's footwear, of a cif value not exceeding b/30.00 per pair | 15 | E |
| 64035170 | Men's' footwear, of a cif value exceeding b/30.00 per pair | 5 | E |
| 64035910 | Dancing shoes | 5 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 64035920 | Indoor footwear | 15 | E |
| 64035991 | Infants' footwear | 15 | E |
| 64035992 | Boys' or girls' footwear, of a cif value not exceeding b/ 20.00 per pair | 10 | E |
| 64035993 | Boys' or girls' footwear, of a cif value exceeding b/20.00 per pair | 15 | E |
| 64035994 | Women's footwear, of a cif value not exceeding b/30.00 per pair | 10 | E |
| 64035995 | Women's' footwear, of a cif value exceeding b/30.00 per pair | 5 | E |
| 64035996 | Men's footwear, of a cif value not exceeding b/30.00 per pair | 10 | E |
| 64035997 | Men's' footwear, of a cif value exceeding b/30.00 per pair | 5 | E |
| 64039110 | Sports footwear and dancing shoes | 5 | E |
| 64039120 | Indoor footwear | 10 | E |
| 64039191 | Infants' footwear | 15 | E |
| 64039192 | Boys' or girls' footwear, of a cif value not exceeding b/ 20.00 per pair | 10 | E |
| 64039193 | Boys' or girls' footwear, of a cif value exceeding b/20.00 per pair | 15 | E |
| 64039194 | Women's footwear, of a cif value not exceeding b/30.00 per pair | 10 | E |
| 64039195 | Women's' footwear, of a cif value exceeding b/30.00 per pair | 5 | E |
| 64039196 | Men's footwear, of a cif value not exceeding b/30.00 per pair | 10 | E |
| 64039197 | Men's' footwear, of a cif value exceeding b/30.00 per pair | 5 | E |
| 64039198 | Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap | 15 | E |
| 64039910 | Sports footwear and dancing shoes | 5 | E |
| 64039920 | Indoor footwear | 10 | E |
| 64039991 | Infants' footwear | 15 | E |
| 64039992 | Boys' or girls' footwear, of a cif value not exceeding b/ 20.00 per pair | 10 | E |
| 64039993 | Boys' or girls' footwear, of a cif value exceeding b/20.00 per pair | 15 | E |
| 64039994 | Women's footwear, of a cif value not exceeding b/30.00 per pair | 10 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 64039995 | Women's' footwear, of a cif value exceeding b/30.00 per pair | 5 | E |
| 64039996 | Men's footwear, of a cif value not exceeding b/30.00 per pair | 10 | E |
| 64039997 | Men's' footwear, of a cif value exceeding b/30.00 per pair | 5 | E |
| 64039998 | Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap | 15 | E |
| 64041100 | Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like | 5 | E |
| 64041910 | Dancing shoes | 5 | E |
| 64041921 | With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe | 10 | E |
| 64041922 | Other, with outer soles of cellular material | 5 | E |
| 64041929 | Other | 10 | E |
| 64041931 | With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe | 10 | E |
| 64041932 | Other, with outer soles of cellular material | 5 | E |
| 64041933 | Other, of a cif value not exceeding b/10.00 per pair | 10 | E |
| 64041934 | Other, of a cif value exceeding b/10.00 per pair | 10 | E |
| 64041991 | Infants' footwear | 10 | E |
| 64041992 | Boys' or girls' footwear, of a cif value not exceeding b/ 20.00 per pair | 10 | E |
| 64041993 | Boys' or girls' footwear, of a cif value exceeding b/20.00 per pair | 10 | E |
| 64041994 | Women's footwear, of a cif value not exceeding b/30.00 per pair | 15 | E |
| 64041995 | Women's' footwear, of a cif value exceeding b/30.00 per pair | 5 | E |
| 64041996 | Men's footwear, of a cif value not exceeding b/30.00 per pair | 15 | E |
| 64041997 | Men's' footwear, of a cif value exceeding b/30.00 per pair | 5 | E |
| 64042010 | Sports footwear and dancing shoes | 5 | E |
| 64042020 | Indoor footwear | 10 | E |
| 64042091 | Infants' footwear | 15 | E |
| 64042092 | Boys' or girls' footwear, of a cif value not exceeding b/ 20.00 per pair | 15 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 64042093 | Boys' or girls' footwear, of a cif value exceeding b/20.00 per pair | 10 | E |
| 64042094 | Women's footwear, of a cif value not exceeding b/30.00 per pair | 10 | E |
| 64042095 | Women's' footwear, of a cif value exceeding b/30.00 per pair | 5 | E |
| 64042096 | Men's footwear, of a cif value not exceeding b/30.00 per pair | 15 | E |
| 64042097 | Men's' footwear, of a cif value exceeding b/30.00 per pair | 5 | E |
| 64051000 | With uppers of leather or composition leather | 15 | E |
| 64052000 | With uppers of textile materials | 15 | E |
| 64059000 | Other | 15 | E |
| 64061010 | Toe caps | 0 | A |
| 64061090 | Other | 0 | A |
| 64062000 | Outer soles and heels, of rubber or plastics | 0 | A |
| 64069011 | Soles and heels | 0 | A |
| 64069012 | Cambrillones birch, formed the basis of pressure and heat | 0 | A |
| 64069019 | Other | 0 | A |
| 64069091 | Outer soles and heels, except rubber, plastic or wood | 0 | A |
| 64069092 | Insoles, heel cushions and similar articles, removable | 0 | A |
| 64069099 | Other | 0 | A |
| 65010000 | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt | 15 | C |
| 65020000 | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor made with brims, nor lined, nor trimmed: | 15 | C |
| 65040010 | Straw hats and imitation-straw hats | 15 | C |
| 65040020 | Peaked caps, with commercial advertising | 15 | C |
| 65040090 | Other | 10 | C |
| 65050010 | Hair-nets | 15 | C |
| 65050020 | Hats | 15 | C |
| 65050031 | Without printing or design, of the type used with uniforms | 15 | C |
| 65050032 | With printed commercial advertisement | 15 | C |
| 65050033 | With design or printed material, embroidered, under international licences | 10 | C |
| 65050039 | Other | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 65050090 | Other | 10 | C |
| 65061010 | Of plastics, whether or not reinforced with glass fibers or other materials | 10 | C |
| 65061090 | Other | 10 | C |
| 65069110 | Hats | 15 | C |
| 65069120 | Swimming caps | 10 | C |
| 65069130 | Caps, other than swimming caps, and peaked caps, with commercial advertising | 15 | C |
| 65069190 | Other | 15 | C |
| 65069910 | Hats | 15 | C |
| 65069920 | Peaked caps, with commercial advertising | 15 | C |
| 65069990 | Other | 10 | C |
| 65070000 | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear | 15 | C |
| 66011000 | Garden or similar umbrellas | 10 | A |
| 66019110 | Beach, patio and swimming pool parasols | 15 | A |
| 66019120 | Other parasols and sun umbrellas | 10 | A |
| 66019190 | Other | 10 | A |
| 66019910 | Beach, patio and swimming pool parasols | 10 | A |
| 66019920 | Other parasols and sun umbrellas | 5 | A |
| 66019990 | Other | 10 | A |
| 66020000 | Sticks, seat-sticks, whips, riding crops and similar articles | 15 | A |
| 66032000 | Umbrella frames, including frames mounted on shafts (sticks) | 0 | A |
| 66039010 | For umbrellas and sun umbrellas | 0 | A |
| 66039090 | Other | 15 | A |
| 67010000 | Skins and other parts of birds, with their feathers or down; feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes) | 15 | C |
| 67021000 | Of plastic | 10 | C |
| 67029000 | Of other materials | 10 | C |
| 67030010 | Man-made textile materials, prepared for use in making dolls' hair | 15 | A |
| 67030090 | Other | 15 | C |
| 67041100 | Complete wigs | 15 | C |
| 67041900 | Other | 15 | C |
| 67042000 | Of human hair | 15 | C |
| 67049000 | Of other materials | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 68010000 | Setts, curbstones and flagstones, of natural stone (except slate) | 10 | E |
| 68021000 | Tiles, cubes and similar articles, whether shapes other than square or rectangular, the largest surface area which can be inscribed in a square underside to 7 cm; granules, chippings (fragments) and dust, artificially colored | 15 | E |
| 68022100 | Marble, travertine and alabaster | 10 | E |
| 68022311 | Flagstones, tiles, cubes, roofing tiles and bricks | 10 | E |
| 68022319 | Other | 15 | E |
| 68022390 | Other | 15 | E |
| 68022911 | Flagstones, tiles, cubes, roofing tiles and bricks | 10 | C |
| 68022919 | Other | 15 | E |
| 68022990 | Other | 15 | E |
| 68029111 | Images for worship | 10 | E |
| 68029119 | Other | 10 | E |
| 68029121 | Sinks, wash-basins and bathtubs | 10 | E |
| 68029122 | Soap dishes, towel rails, toilet paper holders and other sanitary ware | 10 | E |
| 68029129 | Other | 15 | E |
| 68029190 | Other | 15 | E |
| 68029211 | Images for worship | 15 | E |
| 68029219 | Other | 10 | E |
| 68029221 | Sinks, wash-basins and bathtubs | 10 | E |
| 68029222 | Soap dishes, towel rails, toilet paper holders and other sanitary ware | 10 | E |
| 68029229 | Other | 15 | E |
| 68029290 | Other | 15 | E |
| 68029311 | Images for worship | 15 | E |
| 68029319 | Other | 10 | E |
| 68029321 | Sinks, wash-basins and bathtubs | 10 | E |
| 68029322 | Soap dishes, towel rails, toilet paper holders and other sanitary ware | 10 | E |
| 68029329 | Other | 15 | E |
| 68029390 | Other | 15 | E |
| 68029911 | Images for worship | 15 | C |
| 68029919 | Other | 10 | E |
| 68029921 | Sinks, wash-basins and bathtubs | 10 | E |
| 68029922 | Soap dishes, towel rails, toilet paper holders and other sanitary ware | 10 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 68029929 | Other | 15 | E |
| 68029990 | Other | 15 | E |
| 68030010 | Flagstones, tiles and other builders' wares | 10 | E |
| 68030020 | Sinks, wash-basins and bathtubs | 10 | E |
| 68030090 | Other | 15 | E |
| 68041000 | Millstones and grindstones for milling, grinding or pulping | 3 | A |
| 68042100 | Of agglomerated synthetic or natural diamond | 3 | A |
| 68042200 | Of other agglomerated abrasives or of ceramics | 3 | A |
| 68042300 | Of natural stone | 3 | A |
| 68043000 | Hand sharpening or polishing stones | 3 | A |
| 68051000 | On a base of woven textile fabric only | 0 | A |
| 68052010 | Abrasive paper for wood and waterproof abrasive paper, other than discs | 0 | A |
| 68052090 | Other | 0 | A |
| 68053000 | On a base of other materials | 0 | A |
| 68061000 | Slag wool, rock wool and similar mineral wool (including intermixtures thereof), in bulk, sheets or rolls | 0 | A |
| 68062000 | Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof) | 0 | A |
| 68069000 | Other | 10 | A |
| 68071010 | On a backing of glass fibre | 10 | E |
| 68071090 | Other | 10 | E |
| 68079010 | On a backing of glass fibre | 2.5 | E |
| 68079090 | Other | 5 | E |
| 68080010 | Panels, boards, tiles and the like | 10 | E |
| 68080090 | Other | 10 | E |
| 68091100 | Faced or reinforced with paper or paperboard only | 10 | E |
| 68091900 | Other | 10 | G |
| 68099010 | Statuettes and other ornamental articles | 10 | G |
| 68099020 | Builders' wares | 10 | G |
| 68099090 | Other | 5 | C |
| 68101100 | Building blocks and bricks | 10 | G |
| 68101900 | Other | 10 | G |
| 68109100 | Prefabricated structural components for building or civil engineering | 10 | G |
| 68109900 | Other | 15 | G |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 68114010 | Corrugated sheets, other sheets, panels, tiles and similar articles | 10 | G |
| 68114020 | Tubes, pipes and tube or pipe fittings | 15 | G |
| 68114091 | Other articles for building or civil engineering | 10 | G |
| 68114099 | Other | 15 | G |
| 68118100 | Corrugated sheets | 10 | G |
| 68118200 | Other sheets, panels, tiles and similar articles | 10 | E |
| 68118911 | Blocks and bricks | 10 | G |
| 68118919 | Other | 10 | G |
| 68118990 | Other | 15 | G |
| 68128010 | Clothing, clothing accessories, footwear and headgear | 15 | E |
| 68128020 | Paper, millboard and felt | 15 | A |
| 68128030 | Compressed fiber jointing, in sheets or rolls | 15 | A |
| 68128091 | Fabricated crocidolite fibers; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate | 15 | A |
| 68128092 | Yarn and thread | 15 | A |
| 68128093 | Cords and string, whether or not plaited | 15 | A |
| 68128094 | Fabrics, whether or not knitted or crocheted | 15 | E |
| 68128099 | Other | 15 | E |
| 68129110 | Articles of apparel and clothing accessories | 15 | E |
| 68129120 | Gloves | 10 | E |
| 68129130 | Hats and headgear | 15 | E |
| 68129140 | Gaiters | 15 | E |
| 68129190 | Other | 15 | E |
| 68129200 | Paper, millboard and felt | 15 | A |
| 68129300 | Compressed asbestos fibre jointing, in sheets or rolls | 0 | A |
| 68129910 | Tubes, pipes, profiles, rods, flagstones and tiles | 10 | E |
| 68129920 | Curtains, sheets and mattresses | 10 | E |
| 68129930 | Soles and heels | 10 | E |
| 68129940 | Gaskets, washers and other seals, diaphragms | 0 | A |
| 68129991 | Fabricated asbestos fibres; mixtures with a basis of asbestos and magnesium carbonate; | 0 | A |
| 68129992 | Yarn and thread | 0 | A |
| 68129993 | Cords and string, whether or not plaited | 0 | A |
| 68129994 | Fabrics, whether or not knitted or crocheted | 0 | A |
| 68129999 | Other | 15 | E |
| 68132010 | Brake linings and pads | 0 | A |
| 68132090 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 68138100 | Brake linings and pads | 0 | A |
| 68138900 | Other | 0 | A |
| 68141000 | Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support | 0 | A |
| 68149000 | Other | 15 | E |
| 68151000 | Non-electrical articles of graphite or other carbon | 15 | A |
| 68152000 | Articles of peat | 15 | A |
| 68159100 | Containing magnesite, dolomite or chromite | 15 | A |
| 68159900 | Other | 10 | A |
| 69010000 | Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example: kieselguhr, tripolite or diatomite) or of similar siliceous earths | 10 | A |
| 69021000 | Containing by weight, singly or together, more than 50 % of the elements Mg (magnesium), Ca (calcium) or Cr (chromium), expressed as MgO (magnesium oxide), CaO (calcium oxide) or Cr2O3 (chromium oxide) | 3 | A |
| 69022000 | Containing, by weight, more than 50% of alumina (al2o3), of silica (sio2) or of a mixture or compound of these products | 3 | A |
| 69029000 | Other | 3 | A |
| 69031010 | Nozzles for ships and boats | 5 | A |
| 69031090 | Other | 15 | A |
| 69032010 | Nozzles for ships and boats | 5 | A |
| 69032090 | Other | 15 | A |
| 69039010 | Nozzles for ships and boats | 5 | A |
| 69039090 | Other | 15 | A |
| 69041000 | Building bricks | 10 | E |
| 69049000 | Other | 10 | E |
| 69051000 | Roofing tiles | 10 | E |
| 69059000 | Other | 15 | E |
| 69060000 | Ceramic pipes, conduits, guttering and pipe fittings | 10 | E |
| 69071000 | Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm | 10 | G |
| 69079000 | Other | 10 | G |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 69081000 | Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm | 10 | E |
| 69089000 | Other | 10 | E |
| 69091100 | Of porcelain or china | 3 | A |
| 69091200 | Articles having a hardness equivalent to 9 or more on the mohs scale | 3 | A |
| 69091910 | Of earthenware | 15 | A |
| 69091990 | Other | 3 | A |
| 69099000 | Other | 15 | C |
| 69101000 | Of porcelain or china | 10 | E |
| 69109000 | Other | 10 | E |
| 69111000 | Tableware and kitchenware | 5 | E |
| 69119000 | Other | 10 | E |
| 69120011 | Of earthenware | 10 | E |
| 69120019 | Other | 10 | E |
| 69120020 | Accessories for sanitary fixtures for fitting to walls or for building in | 10 | E |
| 69120090 | Other | 15 | E |
| 69131000 | Of porcelain or china | 10 | E |
| 69139000 | Other | 10 | E |
| 69141000 | Of porcelain or china | 15 | E |
| 69149000 | Other | 15 | E |
| 70010000 | Cullet and other waste and scrap of glass; glass in the mass | 10 | A |
| 70021000 | Balls | 0 | A |
| 70022000 | Rods | 10 | A |
| 70023100 | Of fused quartz or other fused silica | 10 | A |
| 70023200 | Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per kelvin within a temperature range of 0 °c to 300 °c | 10 | A |
| 70023900 | Other | 10 | A |
| 70031211 | Slatted | 10 | A |
| 70031212 | Other, opacified or translucent | 10 | A |
| 70031219 | Other | 0 | A |
| 70031290 | Other | 10 | A |
| 70031910 | Slatted | 10 | A |
| 70031920 | Other, sheets, of rectangular (including square) shape | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 70031990 | Other | 10 | A |
| 70032000 | Wired sheets | 10 | A |
| 70033000 | Profiles | 10 | A |
| 70042011 | Slatted | 0 | A |
| 70042019 | Other | 0 | A |
| 70042090 | Other | 10 | A |
| 70049011 | Slatted | 0 | A |
| 70049019 | Other | 0 | A |
| 70049090 | Other | 10 | A |
| 70051011 | Slatted | 10 | A |
| 70051019 | Other | 0 | A |
| 70051090 | Other | 10 | A |
| 70052111 | Slatted | 10 | A |
| 70052119 | Other | 0 | A |
| 70052190 | Other | 10 | A |
| 70052911 | Slatted | 10 | A |
| 70052919 | Other | 0 | A |
| 70052990 | Other | 10 | A |
| 70053000 | Wired glass | 10 | A |
| 70060000 | Glass of headings 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials | 10 | E |
| 70071100 | Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels | 10 | A |
| 70071900 | Other | 0 | A |
| 70072110 | Flat | 10 | E |
| 70072190 | Other | 10 | E |
| 70072900 | Other | 10 | E |
| 70080010 | Translucent | 5 | E |
| 70080090 | Other | 15 | E |
| 70091000 | Rear-view mirrors for vehicles | 10 | A |
| 70099110 | Plates and sheets, unprocessed and not combined with other materials: | 10 | E |
| 70099190 | Other | 15 | E |
| 70099210 | Portable mirrors for toilet or table use or hand-held | 10 | E |
| 70099220 | Curved mirrors (concave or convex) | 15 | E |
| 70099290 | Other | 10 | E |
| 70101000 | Ampoules | 0 | A |
| 70102000 | Stoppers, lids and other closures | 10 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 70109011 | Cut, polished or frosted, sheathed or covered with other materials | 15 | E |
| 70109012 | Other, of types manufactured in the country (with a capacity of more than 30 c.c. and weighing more than 50 grams) | 15 | E |
| 70109019 | Other | 0 | A |
| 70109021 | Cut, polished or frosted, sheathed or covered with other materials | 15 | E |
| 70109022 | Other, of types manufactured in the country (with a capacity of more than 30 c.c. and weighing more than 50 grams) | 15 | E |
| 70109023 | Candle holder (of the candle glass kind) | 0 | A |
| 70109029 | Other | 0 | A |
| 70109031 | Cut, polished or frosted, sheathed or covered with other materials | 15 | E |
| 70109032 | Other, of types manufactured in the country (with a capacity of more than 30 c.c. and weighing more than 50 grams) | 15 | E |
| 70109033 | For colognes | 0 | A |
| 70109039 | Other | 0 | A |
| 70109091 | Cut, polished or frosted, sheathed or covered with other materials | 15 | E |
| 70109092 | Other, of types manufactured in the country (with a capacity of more than 30 c.c. and weighing more than 50 grams) | 15 | E |
| 70109093 | Glass containers of a capacity of 55 to 60 cc for shoe dyes | 0 | A |
| 70109099 | Other | 0 | A |
| 70111000 | For electric lighting | 10 | A |
| 70112000 | For cathode ray tubes | 10 | A |
| 70119000 | Other | 10 | A |
| 70131010 | Tableware or kitchenware articles: | 5 | E |
| 70131021 | Bathroom accessories to be fastened or built in | 10 | E |
| 70131029 | Other | 15 | E |
| 70131030 | Office supplies | 15 | E |
| 70131090 | Other | 10 | E |
| 70132200 | Of lead crystal | 10 | E |
| 70132800 | Other | 10 | E |
| 70133300 | Of lead crystal | 10 | E |
| 70133710 | Bottles | 10 | G |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 70133790 | Other | 5 | E |
| 70134100 | Of lead crystal | 10 | E |
| 70134200 | Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per kelvin within a temperature range of 0 °c to 300 °c | 10 | E |
| 70134900 | Other | 15 | E |
| 70139100 | Of lead crystal | 10 | E |
| 70139911 | Bathroom accessories to be fastened or built in | 10 | E |
| 70139919 | Other | 15 | E |
| 70139920 | Office supplies | 15 | E |
| 70139990 | Other | 10 | E |
| 70140010 | Signalling glassware | 0 | A |
| 70140020 | Optical elements | 0 | A |
| 70151000 | Glasses for corrective spectacles | 10 | A |
| 70159000 | Other | 15 | A |
| 70161000 | Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes | 15 | E |
| 70169000 | Other | 10 | C |
| 70171000 | Of fused quartz or other fused silica | 3 | A |
| 70172000 | Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per kelvin within a temperature range of 0 °c to 300 °c | 3 | A |
| 70179000 | Other | 3 | A |
| 70181000 | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares | 15 | E |
| 70182000 | Glass microspheres not exceeding 1mm in diameter | 0 | A |
| 70189000 | Other | 15 | E |
| 70191100 | Chopped strands, of a length of not more than 50 mm | 15 | A |
| 70191200 | Rovings | 15 | A |
| 70191900 | Other | 15 | A |
| 70193100 | Mats | 10 | A |
| 70193200 | Voiles | 10 | A |
| 70193910 | Panels, plates or sheets, of glass fibre, cut to size, coated on one side with plastic, suitable for suspended ceilings | 15 | A |
| 70193990 | Other | 0 | A |
| 70194000 | Woven fabrics of rovings | 0 | A |
| 70195100 | Of a width not exceeding 30 cm | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 70195200 | Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m2, of filaments measuring per single yarn not more than 136 tex | 0 | A |
| 70195900 | Other | 0 | A |
| 70199000 | Other | 10 | A |
| 70200010 | Glass inners for vacuum flasks and the like, having a capacity exceeding 30cc and weighing more than 50 g | 15 | A |
| 70200020 | Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of discs, wafers (" wafers ") semiconductor | 0 | A |
| 70200090 | Other | 10 | E |
| 71011010 | Unwrought | 10 | C |
| 71011020 | Worked | 15 | C |
| 71012100 | Unwrought | 10 | C |
| 71012200 | Worked | 15 | C |
| 71021000 | Unsorted | 10 | C |
| 71022100 | Unworked or simply sawn, cleaved or bruted | 10 | A |
| 71022900 | Other | 10 | A |
| 71023100 | Unworked or simply sawn, cleaved or bruted | 10 | C |
| 71023900 | Other | 10 | C |
| 71031000 | Unworked or simply sawn or roughly shaped | 10 | C |
| 71039100 | Rubies, sapphires and emeralds | 10 | C |
| 71039900 | Other | 10 | C |
| 71041000 | Piezo-electric quartz | 10 | C |
| 71042000 | Other, unworked or simply sawn or roughly shaped | 10 | C |
| 71049000 | Other | 10 | C |
| 71051000 | Of diamonds | 10 | C |
| 71059000 | Other | 10 | C |
| 71061000 | Powder | 0 | A |
| 71069100 | Unwrought | 0 | A |
| 71069210 | Wire, bars and rods, containing stripping agents or additives (silver solder) | 0 | A |
| 71069290 | Other | 0 | A |
| 71070000 | Base metals clad with silver, not further worked than semi-manufactured: | 0 | A |
| 71081100 | Powder | 0 | A |
| 71081200 | Other unwrought forms | 0 | A |
| 71081300 | Other semi-manufactured forms | 0 | A |
| 71082000 | For monetary use | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 71090000 | Base metals or silver, clad with gold, not further worked than semi-manufactured. | 0 | A |
| 71101100 | Unwrought or in powder form | 0 | A |
| 71101900 | Other | 0 | A |
| 71102100 | Unwrought or in powder form | 0 | A |
| 71102900 | Other | 0 | A |
| 71103100 | Unwrought or in powder form | 0 | A |
| 71103900 | Other | 0 | A |
| 71104100 | Unwrought or in powder form | 0 | A |
| 71104900 | Other | 0 | A |
| 71110000 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured | 0 | A |
| 71123000 | Ash containing precious metal or precious-metal compounds | 0 | A |
| 71129100 | Of gold, including metal clad with gold but excluding sweepings containing other precious metals | 0 | A |
| 71129200 | Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals | 0 | A |
| 71129900 | Other | 0 | A |
| 71131100 | Of silver, whether or not plated or clad with other precious metal | 10 | A |
| 71131900 | Of other precious metal, whether or not plated or clad with precious metal | 10 | A |
| 71132000 | Of base metal clad with precious metal | 10 | A |
| 71141100 | Of silver, whether or not plated or clad with other precious metal | 10 | A |
| 71141900 | Of other precious metal, whether or not plated or clad with precious metal | 10 | A |
| 71142000 | Of base metal clad with precious metal | 10 | A |
| 71151000 | Catalysts in the form of wire cloth or grill, of platinum | 10 | A |
| 71159000 | Other | 10 | C |
| 71161000 | Of natural or cultured pearls | 10 | C |
| 71162000 | Of precious or semi-precious stones (natural, synthetic or reconstructed) | 10 | C |
| 71171100 | Cuff links and studs | 15 | C |
| 71171900 | Other | 10 | E |
| 71179010 | Cuff links and studs and the like of any material other than of base metal | 15 | E |
| 71179020 | Other, made of at least two different materials, without the individual linking devices | 10 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 71179031 | Of ivory | 15 | E |
| 71179032 | Of tortoise shell | 15 | E |
| 71179039 | Other | 15 | E |
| 71179041 | Of plastics | 10 | E |
| 71179042 | Of wood | 15 | E |
| 71179043 | Of monumental or building stone, other than precious or semi-precious stone | 15 | E |
| 71179044 | Of porcelain or china | 10 | E |
| 71179045 | Of other ceramic materials | 15 | E |
| 71179046 | Of glass | 15 | E |
| 71179047 | Of vegetable carving material, except wood; of other unspecified mineral carving materials | 10 | E |
| 71179049 | Other | 10 | E |
| 71181000 | Coin (other than gold coin), not being legal tender | 0 | A |
| 71189000 | Other | 0 | A |
| 72011000 | Non-alloy pig iron containing by weight 0.5% or less of phosphorus | 0 | A |
| 72012000 | Non-alloy pig iron containing by weight more than 0.5% of phosphorus | 0 | A |
| 72015000 | Alloy pig iron; spiegeleisen | 0 | A |
| 72021100 | Containing by weight more than 2% of carbon | 15 | A |
| 72021900 | Other | 15 | A |
| 72022100 | Containing by weight more than 55% of silicon | 15 | A |
| 72022900 | Other | 15 | A |
| 72023000 | Ferro-silico-manganese | 15 | A |
| 72024100 | Containing by weight more than 4% of carbon | 15 | A |
| 72024900 | Other | 15 | A |
| 72025000 | Ferro-silico-chromium | 15 | A |
| 72026000 | Ferro-nickel | 15 | A |
| 72027000 | Ferro-molybdenum | 15 | A |
| 72028000 | Ferro-tungsten and ferro-silico-tungsten | 15 | A |
| 72029100 | Ferro-titanium and ferro-silico-titanium | 15 | A |
| 72029200 | Ferro-vanadium | 15 | A |
| 72029300 | Ferro-niobium | 15 | A |
| 72029900 | Other | 15 | A |
| 72031000 | Ferrous products obtained by direct reduction of iron ore | 15 | A |
| 72039000 | Other | 15 | A |
| 72041000 | Waste and scrap of cast iron | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 72042100 | Of stainless steel | 0 | A |
| 72042900 | Other | 10 | A |
| 72043000 | Waste and scrap of tinned iron or steel | 0 | A |
| 72044100 | Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles | 0 | A |
| 72044900 | Other | 10 | A |
| 72045000 | Scrap ingots | 10 | A |
| 72051000 | Granules | 0 | A |
| 72052100 | Of alloy steel | 15 | A |
| 72052900 | Other | 15 | A |
| 72061000 | Ingots | 10 | A |
| 72069000 | Other | 10 | A |
| 72071100 | Of rectangular or square cross-section, the width measuring less than twice the thickness | 0 | A |
| 72071200 | Other, of rectangular (other than square) cross-section | 0 | A |
| 72071900 | Other | 0 | A |
| 72072000 | Containing by weight 0.25% or more of carbon | 0 | A |
| 72081000 | In coils, not further worked than hot-rolled, with patterns in relief | 0 | A |
| 72082500 | Of a thickness of 4.75 mm or more | 0 | A |
| 72082600 | Of a thickness exceeding 3.5 mm but not exceeding 4.75 mm | 10 | A |
| 72082700 | Of a thickness of less than 3 mm | 0 | A |
| 72083600 | Of a thickness exceeding 10 mm | 0 | A |
| 72083700 | Of a thickness of 4.75 mm or more but not exceeding 10 mm | 0 | A |
| 72083800 | Of a thickness exceeding 3.5 mm but not exceeding 4.75 mm | 10 | A |
| 72083900 | Of a thickness of less than 3 mm | 0 | A |
| 72084000 | Not in coils, not further worked than hot-rolled, with patterns in relief | 0 | A |
| 72085100 | Of a thickness exceeding 10 mm | 0 | A |
| 72085200 | Of a thickness of 4.75 mm or more but not exceeding 10 mm | 0 | A |
| 72085300 | Of a thickness exceeding 3.5 mm but not exceeding 4.75 mm | 0 | A |
| 72085410 | Of a width not exceeding 990 mm, containing by weight 0,42% or more but not exceeding 0,60% of manganese, by weight | 0 | A |
| 72085490 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 72089000 | Other | 15 | E |
| 72091500 | Of a thickness of 3 mm or more | 0 | A |
| 72091600 | Of a thickness exceeding 1 mm but less than 3 mm | 0 | A |
| 72091700 | Of a thickness of 0.5 mm or more but not exceeding 1 mm | 0 | A |
| 72091800 | Of a thickness of less than 0.5 mm: | 0 | A |
| 72092500 | Of a thickness of 3 mm or more | 0 | A |
| 72092600 | Of a thickness exceeding 1 mm but less than 3 mm | 0 | A |
| 72092700 | Of a thickness of 0.5 mm or more but not exceeding 1 mm | 0 | A |
| 72092800 | Of a thickness of less than 0.5 mm: | 0 | A |
| 72099000 | Other | 0 | A |
| 72101100 | Of a thickness of 0.5 mm or more: | 0 | A |
| 72101200 | Of a thickness of less than 0.5 mm: | 0 | A |
| 72102000 | Plated or coated with lead, including terne-plate | 0 | A |
| 72103010 | Corrugated | 10 | A |
| 72103020 | Coated with phosphated material | 0 | A |
| 72103091 | In grades 20 to 30, inclusive | 0 | A |
| 72103099 | Other | 10 | A |
| 72104110 | Of a thickness of 0.16 mm or more but not exceeding 2 mm | 10 | E |
| 72104190 | Other | 10 | E |
| 72104910 | Of a thickness of 0.16 mm or more but not exceeding 2 mm | 0 | A |
| 72104990 | Other | 0 | A |
| 72105000 | Plated or coated with chromium oxides or with chromium and chromium oxides | 0 | A |
| 72106110 | Of a thickness of 0.16 mm or more but not exceeding 2 mm | 10 | A |
| 72106190 | Other | 10 | A |
| 72106910 | Of a thickness of 0.16 mm or more but not exceeding 2 mm | 10 | A |
| 72106990 | Other | 10 | A |
| 72107010 | Corrugated | 10 | E |
| 72107090 | Other | 0 | A |
| 72109011 | Coated with asphalt, whether or not interleaved with aluminium wafer | 10 | A |
| 72109019 | Other | 10 | A |
| 72109090 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 72111300 | Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4mm, not in coils and without patterns in relief | 0 | A |
| 72111410 | With a content greater than or equal to 0.42 % carbon and not less than 0.60 % manganese by weight | 0 | A |
| 72111490 | Other | 0 | A |
| 72111910 | Coils, with greater than or equal to 0.42 % content of carbon and not less than 0.60 % manganese by weight | 0 | A |
| 72111990 | Other | 0 | A |
| 72112300 | Containing by weight less than 0.25 % of carbon: | 0 | A |
| 72112900 | Other | 0 | A |
| 72119000 | Other | 0 | A |
| 72121000 | Tinned | 0 | A |
| 72122010 | Strip or hoop | 0 | A |
| 72122020 | Flats | 0 | A |
| 72122030 | Corrugated | 10 | A |
| 72122091 | In grades 20 to 30, inclusive | 10 | A |
| 72122099 | Other | 10 | A |
| 72123010 | Strip or hoop | 0 | A |
| 72123020 | Flats | 0 | A |
| 72123030 | Other, corrugated | 10 | A |
| 72123091 | In grades 20 to 30, inclusive | 10 | A |
| 72123099 | Other | 10 | A |
| 72124010 | Strip or hoop | 0 | A |
| 72124020 | Flats | 0 | A |
| 72124030 | Other, corrugated | 10 | A |
| 72124090 | Other | 0 | A |
| 72125010 | Strip or hoop | 0 | A |
| 72125020 | Flats | 0 | A |
| 72125031 | Coated with asphalt, whether or not interleaved with aluminium wafer | 15 | A |
| 72125039 | Other | 10 | A |
| 72125041 | In grades 20 to 30, inclusive | 10 | A |
| 72125049 | Other | 0 | A |
| 72125090 | Other | 0 | A |
| 72126010 | Strip or hoop | 0 | A |
| 72126020 | Flats | 0 | A |
| 72126030 | Other, corrugated | 10 | A |
| 72126090 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 72131000 | Containing indentations, ribs, grooves or other deformations produced during the rolling process | 0 | A |
| 72132000 | Other, of free-cutting steel | 0 | A |
| 72139110 | Containing by weight 0.6% or more of carbon | 0 | A |
| 72139190 | Other | 0 | A |
| 72139910 | Containing by weight 0.6% or more of carbon | 0 | A |
| 72139990 | Other | 0 | A |
| 72141000 | Forged: | 0 | A |
| 72142010 | Bars and rods, deformed (corrugated), for concrete reinforcement | 0 | A |
| 72142090 | Other | 10 | E |
| 72143020 | Other, of circular or square cross-section | 10 | E |
| 72143090 | Other | 10 | E |
| 72149110 | Containing by weight 0.6 % or more of carbon, the greatest cross-sectional dimension of which exceeds 13 mm | 0 | A |
| 72149190 | Other | 0 | A |
| 72149911 | Other, of circular or square cross-section | 0 | A |
| 72149919 | Other | 10 | E |
| 72149921 | Other, of circular or square cross-section | 10 | E |
| 72149929 | Other | 10 | E |
| 72149990 | Other | 0 | A |
| 72151020 | Other bars and rods, not further worked than tin-plated, galvanised or lead-plated | 10 | E |
| 72151030 | Other, of circular cross-section | 0 | A |
| 72151040 | Other, of square cross-section | 0 | A |
| 72151090 | Other | 10 | E |
| 72155012 | Other bars and rods, tin-plated, galvanised or lead-plated | 10 | A |
| 72155013 | Other, of circular cross-section | 0 | A |
| 72155014 | Other, of square cross-section | 0 | A |
| 72155019 | Other | 10 | A |
| 72155022 | Other bars and rods, tin-plated, galvanised or lead-plated | 10 | A |
| 72155023 | Other, of circular cross-section | 0 | A |
| 72155024 | Other, of square cross-section | 0 | A |
| 72155029 | Other | 10 | A |
| 72155032 | Other bars and rods, not further worked than tin-plated, galvanised or lead-plated | 10 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 72155033 | Other, of circular cross-section, calibrated | 0 | A |
| 72155034 | Other, of circular cross-section, not calibrated | 10 | A |
| 72155035 | Other, of square cross-section | 10 | A |
| 72155039 | Other | 15 | A |
| 72159020 | Other bars and rods, not further worked than tin-plated, galvanised or lead-plated | 10 | E |
| 72159031 | Calibrated | 0 | A |
| 72159039 | Other | 10 | E |
| 72159040 | Other, of square cross-section | 10 | E |
| 72159090 | Other | 0 | A |
| 72161010 | U sections of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm | 0 | A |
| 72161091 | I sections of a height not exceeding 50 mm | 0 | A |
| 72161092 | H sections of a height not exceeding 50 mm | 0 | A |
| 72161099 | Other | 0 | A |
| 72162110 | Of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm | 0 | A |
| 72162190 | Other | 0 | A |
| 72162210 | Of a height not exceeding 50 mm | 0 | A |
| 72162290 | Other | 0 | A |
| 72163110 | Exceeding 1.8 mm but not exceeding 6.4 mm thickness | 0 | A |
| 72163190 | Other | 0 | A |
| 72163200 | I sections | 0 | A |
| 72163300 | H sections | 0 | A |
| 72164000 | L or T-profiles, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more | 0 | A |
| 72165010 | L angles | 0 | A |
| 72165020 | Corrugated sheets for roofs | 10 | G |
| 72165090 | Other | 0 | A |
| 72166110 | L angles | 0 | A |
| 72166120 | Corrugated sheets for roofs | 10 | E |
| 72166130 | Sections in c and z shape (roof strollers) | 10 | E |
| 72166190 | Other | 0 | A |
| 72166910 | L angles | 0 | A |
| 72166990 | Other | 0 | A |
| 72169111 | L angles | 15 | X |
| 72169119 | Other | 10 | E |
| 72169910 | L angles | 10 | E |
| 72169920 | Corrugated sheets for roofs | 10 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 72169990 | Other | 0 | A |
| 72171010 | Containing by weight less than 0.25 % of carbon | 0 | A |
| 72171020 | Containing carbon exceeding 0.25 % but less than 0.6 % by weight | 0 | A |
| 72171031 | For prestressing | 0 | A |
| 72171039 | Other | 0 | A |
| 72172011 | Circular section, with exceeding 0.22 mm but not exceeding 0.24 mm diameter, with zinc coating | 0 | A |
| 72172012 | Zinc plated (electro) with exceeding 0.50 mm but not exceeding 1.4 mm diameter | 0 | A |
| 72172019 | Other | 0 | A |
| 72172020 | Containing carbon exceeding 0.25 % but less than 0.6 % by weight | 0 | A |
| 72172031 | Of circular cross section, exceeding 0.8 mm but not exceeding 5.15 mm diameter | 0 | A |
| 72172032 | Of rectangular (other than square) cross-section, of a thickness of 0.35 mm or more but not more than 0.7 mm and a width of 0.5 mm or more but not more than 3 mm | 0 | A |
| 72172039 | Other | 0 | A |
| 72173010 | Containing by weight less than 0.25 % of carbon | 0 | A |
| 72173020 | Containing carbon exceeding 0.25 % but less than 0.6 % by weight | 0 | A |
| 72173031 | Copper clad | 0 | A |
| 72173039 | Other | 0 | A |
| 72179000 | Other | 0 | A |
| 72181000 | Ingots or other primary forms | 0 | A |
| 72189100 | Of rectangular cross-section | 0 | A |
| 72189900 | Other | 0 | A |
| 72191100 | Of a thickness exceeding 10 mm | 0 | A |
| 72191200 | Of a thickness of 4,75 mm or more but not exceeding 10 mm | 0 | A |
| 72191300 | Of a thickness of 3 mm or more but not exceeding 4.75 mm | 0 | A |
| 72191400 | Of a thickness of less than 3 mm | 0 | A |
| 72192100 | Of a thickness exceeding 10 mm | 0 | A |
| 72192200 | Of a thickness of 4,75 mm or more but not exceeding 10 mm | 0 | A |
| 72192300 | Of a thickness of 3 mm or more but not exceeding 4.75 mm | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 72192400 | Of a thickness of less than 3 mm | 0 | A |
| 72193100 | Of a thickness of 4.75 mm or more | 0 | A |
| 72193200 | Of a thickness of 3 mm or more but not exceeding 4.75 mm | 0 | A |
| 72193300 | Of a thickness exceeding 1 mm but less than 3 mm | 0 | A |
| 72193400 | Of a thickness of 0.5 mm or more but not exceeding 1 mm | 0 | A |
| 72193500 | Of a thickness of less than 0.5 mm: | 15 | A |
| 72199000 | Other | 15 | A |
| 72201100 | Greater than or equal to 4.75 mm thick | 0 | A |
| 72201200 | Thickness of less than 4.75 mm | 0 | A |
| 72202000 | Cold rolled | 0 | A |
| 72209010 | Strip | 0 | A |
| 72209020 | Flats | 0 | A |
| 72209090 | Other | 15 | A |
| 72210000 | Bars and rods of stainless steel | 0 | A |
| 72221100 | Of circular cross-section | 0 | A |
| 72221900 | Other | 0 | A |
| 72222000 | Simply obtained or cold-finished bars | 0 | A |
| 72223000 | Other bars and rods | 0 | A |
| 72224000 | Profiles | 0 | A |
| 72230000 | Wire of stainless steel | 0 | A |
| 72241000 | Ingots or other primary forms | 0 | A |
| 72249000 | Other | 0 | A |
| 72251100 | Grain-oriented | 0 | A |
| 72251900 | Other | 0 | A |
| 72253000 | Other, not further worked than hot-rolled, in coils | 0 | A |
| 72254000 | Other, not further worked than hot-rolled, not in coils | 0 | A |
| 72255000 | Other, not further worked than cold-rolled (cold-reduced) | 0 | A |
| 72259100 | Electrolytically shaped | 0 | A |
| 72259200 | Otherwise galvanized | 0 | A |
| 72259900 | Other | 0 | A |
| 72261100 | Grain-oriented | 0 | A |
| 72261900 | Other | 0 | A |
| 72262000 | Of highspeed steel | 0 | A |
| 72269100 | Hot rolled | 0 | A |
| 72269200 | Cold rolled | 0 | A |
| 72269910 | Strip or hoop | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 72269990 | Other | 0 | A |
| 72271000 | Of highspeed steel | 0 | A |
| 72272000 | Of silico-manganese steel | 0 | A |
| 72279000 | Other | 0 | A |
| 72281000 | Speed steel bars | 0 | A |
| 72282000 | Rods of silico-manganese steel | 0 | A |
| 72283000 | Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded | 0 | A |
| 72284000 | Other bars, not further worked than forged | 0 | A |
| 72285000 | Other bars and rods, not further worked than cold-formed or cold-finished | 0 | A |
| 72286000 | Other bars and rods | 0 | A |
| 72287000 | Profiles | 0 | A |
| 72288000 | Hollow drill bars and rods | 0 | A |
| 72292000 | Of silico-manganese steel | 0 | A |
| 72299010 | Of highspeed steel | 0 | A |
| 72299090 | Other | 0 | A |
| 73011000 | Sheet piling | 3 | A |
| 73012011 | L or v angles: | 15 | G |
| 73012019 | Other | 10 | G |
| 73012091 | L or v angles: | 10 | G |
| 73012099 | Other | 10 | G |
| 73021000 | Rails | 15 | E |
| 73023000 | Switch blades, crossing frogs, point rods and other crossing pieces | 15 | E |
| 73024000 | Fish-plates and sole plates | 15 | E |
| 73029000 | Other | 15 | E |
| 73030000 | Tubes, pipes and hollow profiles, of cast iron | 10 | G |
| 73041100 | Of stainless steel | 10 | E |
| 73041900 | Other | 10 | E |
| 73042200 | Drill pipe of stainless steel | 10 | E |
| 73042300 | Other drill pipe | 10 | E |
| 73042400 | Other, of stainless steel | 10 | E |
| 73042900 | Other | 10 | C |
| 73043100 | Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 73043900 | Other | 10 | E |
| 73044100 | Cold-drawn or cold-rolled (cold-reduced) | 0 | A |
| 73044900 | Other | 0 | A |
| 73045100 | Cold-drawn or cold-rolled (cold-reduced) | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 73045900 | Other | 0 | A |
| 73049000 | Other | 0 | A |
| 73051100 | Longitudinally submerged arc welded | 0 | A |
| 73051200 | Other, longitudinally welded | 10 | E |
| 73051900 | Other | 10 | E |
| 73052000 | Casing of a kind used in drilling for oil or gas | 10 | E |
| 73053110 | Hydro-electric conduits of steel, whether or nor reinforced | 15 | E |
| 73053190 | Other | 10 | G |
| 73053910 | Hydro-electric conduits of steel, whether or nor reinforced | 15 | G |
| 73053990 | Other | 10 | G |
| 73059010 | Hydro-electric conduits of steel, whether or nor reinforced | 15 | G |
| 73059090 | Other | 10 | G |
| 73061100 | Welded, of stainless steel | 10 | E |
| 73061900 | Other | 10 | E |
| 73062100 | Welded, of stainless steel | 10 | E |
| 73062900 | Other | 10 | E |
| 73063011 | Of an external diameter equal to 7/8 inch | 0 | A |
| 73063019 | Other | 10 | E |
| 73063090 | Other | 0 | A |
| 73064000 | Other, welded, of circular cross-section, of stainless steel | 0 | A |
| 73065000 | Other, welded, of circular cross-section, of other alloy steel | 0 | A |
| 73066100 | Of square or rectangular cross-section | 0 | A |
| 73066900 | Other | 0 | A |
| 73069000 | Other | 0 | A |
| 73071100 | Of non-malleable cast iron | 10 | G |
| 73071900 | Other | 0 | A |
| 73072100 | Flanges | 0 | A |
| 73072200 | Threaded elbows, bends and sleeves | 0 | A |
| 73072300 | Butt welding fittings | 0 | A |
| 73072900 | Other | 0 | A |
| 73079100 | Flanges | 0 | A |
| 73079200 | Threaded elbows, bends and sleeves | 0 | A |
| 73079300 | Butt welding fittings | 0 | A |
| 73079900 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 73081000 | Bridges and parts thereof | 15 | G |
| 73082000 | Towers and lattice masts | 15 | E |
| 73083000 | Doors, windows and their frames and thresholds | 10 | X |
| 73084010 | Post-tensioning saddle brackets | 0 | A |
| 73084090 | Other | 5 | E |
| 73089010 | Gates | 10 | E |
| 73089020 | Gabions | 5 | E |
| 73089030 | Columns, pillars, posts | 15 | E |
| 73089040 | Other prefabricated structures, other than those of heading 94.06 | 15 | E |
| 73089050 | Floors and grids for pig pens, whether or not covered with plastic | 3 | C |
| 73089090 | Other | 10 | A |
| 73090010 | Of a capacity of more than 500 l: | 10 | E |
| 73090090 | Other | 15 | E |
| 73101010 | Fertilisation or sedimentation tanks, suitable for use in agriculture | 0 | A |
| 73101090 | Other | 15 | E |
| 73102110 | Aerosol containers of tinplate | 0 | A |
| 73102190 | Other | 15 | G |
| 73102910 | Containers for polishes | 0 | A |
| 73102990 | Other | 15 | E |
| 73110010 | Gas fuel cylinders for cookers (propane, butane or the like), of a capacity exceeding 50 pounds | 10 | E |
| 73110020 | Gas fuel cylinders for cookers (propane, butane or the like), of a capacity not exceeding 50 pounds | 15 | E |
| 73110090 | Other | 0 | A |
| 73121000 | Cables | 0 | A |
| 73129000 | Other | 10 | E |
| 73130010 | Galvanised wire, coated or sheathed with plastics | 0 | A |
| 73130020 | Barbed wire | 0 | A |
| 73130090 | Other | 15 | E |
| 73141200 | Endless bands for machinery, of stainless steel | 10 | E |
| 73141410 | Mesh for screens, of the kind used in quarries | 10 | E |
| 73141420 | Metal mesh suitable for protecting against insects | 10 | E |
| 73141430 | Mesh for cyclones | 10 | E |
| 73141440 | Mesh suitable for gabions | 10 | E |
| 73141490 | Other | 15 | E |
| 73141910 | Mesh for screens, of the kind used in quarries | 10 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 73141920 | Metal mesh suitable for protecting against insects | 10 | E |
| 73141930 | Mesh for cyclones | 10 | E |
| 73141940 | Mesh suitable for gabions | 10 | E |
| 73141950 | Other endless bands for machinery | 10 | E |
| 73141990 | Other | 15 | E |
| 73142010 | Mesh for screens, of the kind used in quarries | 10 | E |
| 73142020 | Fencing mesh | 10 | E |
| 73142090 | Other | 15 | E |
| 73143110 | Mesh for screens, of the kind used in quarries | 10 | E |
| 73143120 | Metal mesh suitable for protecting against insects | 10 | E |
| 73143130 | Fencing mesh (other than for chicken coops) | 15 | E |
| 73143140 | Mesh for chicken coops | 10 | E |
| 73143190 | Other | 15 | E |
| 73143910 | Mesh for screens, of the kind used in quarries | 10 | E |
| 73143920 | Metal mesh suitable for protecting against insects | 0 | A |
| 73143930 | Fencing mesh (other than for chicken coops) | 0 | A |
| 73143940 | Mesh for chicken coops | 0 | A |
| 73143990 | Other | 0 | A |
| 73144110 | Mesh for screens, of the kind used in quarries | 10 | E |
| 73144120 | Mesh for cyclones | 10 | E |
| 73144130 | Mesh suitable for gabions | 10 | E |
| 73144190 | Other | 15 | E |
| 73144210 | Mesh for cyclones | 15 | G |
| 73144220 | Mesh suitable for gabions | 10 | G |
| 73144290 | Other | 15 | G |
| 73144910 | Mesh for screens, of the kind used in quarries | 10 | E |
| 73144920 | Mesh for cyclones | 10 | E |
| 73144930 | Mesh suitable for gabions | 10 | E |
| 73144990 | Other | 15 | E |
| 73145010 | Of a type used as scratch oat mesh | 15 | E |
| 73145020 | Other, expanded metal, whether or not galvanised, of USG 9 or higher gauge, with a long rhomboid opening not exceeding three (3) inches | 15 | E |
| 73145090 | Other | 0 | A |
| 73151100 | Roller chain | 3 | E |
| 73151200 | Other chain | 3 | E |
| 73151900 | Parts | 3 | E |
| 73152000 | Skid chain | 3 | E |
| 73158100 | Stud-link | 3 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 73158210 | Galvanised, for fishing nets | 0 | A |
| 73158290 | Other | 15 | E |
| 73158910 | Galvanised, for fishing nets | 0 | A |
| 73158990 | Other | 3 | E |
| 73159000 | Other parts | 15 | E |
| 73160000 | Anchors, grapnels and parts thereof, of iron or steel | 10 | E |
| 73170011 | Galvanised | 10 | E |
| 73170012 | Nails for footwear | 0 | A |
| 73170019 | Other | 10 | E |
| 73170020 | Fencing staples | 15 | E |
| 73170030 | Hook-nails and the like | 15 | E |
| 73170090 | Other | 0 | A |
| 73181100 | Coach screws | 10 | E |
| 73181200 | Other wood screws | 10 | E |
| 73181300 | Screw hooks and screw rings | 10 | G |
| 73181400 | Self-tapping screws | 10 | G |
| 73181500 | Other screws and bolts, whether or not with their nuts or washers | 10 | A |
| 73181600 | Nuts | 10 | E |
| 73181900 | Other | 0 | A |
| 73182100 | Spring washers and other lock washers | 0 | A |
| 73182200 | Other washers | 10 | E |
| 73182300 | Rivets | 0 | A |
| 73182400 | Cotters and cotter-pins | 10 | D |
| 73182900 | Other | 10 | E |
| 73194010 | Safety pins | 10 | E |
| 73194090 | Other | 0 | A |
| 73199010 | Sewing, darning or embroidery needles | 3 | E |
| 73199090 | Other | 10 | E |
| 73201000 | Leaf-springs and leaves therefor | 0 | A |
| 73202000 | Helical springs | 0 | A |
| 73209000 | Other | 0 | A |
| 73211110 | Assembled | 10 | E |
| 73211120 | Unassembled or disassembled | 3 | E |
| 73211210 | Assembled | 15 | G |
| 73211220 | Unassembled or disassembled | 3 | E |
| 73211910 | Assembled | 10 | G |
| 73211920 | Unassembled or disassembled | 3 | E |
| 73218100 | For gas fuel or both gas and other fuels | 15 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 73218200 | For liquid fuel | 15 | G |
| 73218910 | For solid fuels | 10 | G |
| 73218990 | Other | 10 | G |
| 73219010 | Of cookers | 15 | G |
| 73219090 | Other | 15 | G |
| 73221100 | Of cast iron | 15 | E |
| 73221900 | Other | 15 | E |
| 73229000 | Other | 15 | E |
| 73231010 | Iron or steel wool | 10 | G |
| 73231090 | Other | 5 | E |
| 73239110 | For use in the kitchen | 5 | E |
| 73239190 | Other | 15 | G |
| 73239210 | Handles | 10 | G |
| 73239220 | Other parts | 10 | G |
| 73239290 | Other | 10 | G |
| 73239310 | Handles | 10 | E |
| 73239320 | Other parts | 10 | E |
| 73239390 | Other | 10 | E |
| 73239410 | Handles | 10 | G |
| 73239420 | Other parts | 10 | G |
| 73239490 | Other | 10 | G |
| 73239910 | Wire coat hangers | 15 | G |
| 73239920 | Boot and shoe lasts | 0 | A |
| 73239990 | Other | 10 | E |
| 73241000 | Sinks and washbasins, of stainless steel | 10 | E |
| 73242100 | Of cast iron, whether or not enamelled | 10 | G |
| 73242900 | Other | 10 | G |
| 73249000 | Other, including parts | 10 | G |
| 73251000 | Of non-malleable cast iron | 15 | G |
| 73259100 | Grinding balls and similar articles for mills | 3 | E |
| 73259910 | Articles for pipelines | 15 | E |
| 73259990 | Other | 10 | G |
| 73261100 | Grinding balls and similar articles for mills | 3 | E |
| 73261900 | Other | 15 | G |
| 73262010 | Clothes hangers for commercial premises | 5 | E |
| 73262020 | Copper-coated fastening for sealing bags or sachets | 0 | A |
| 73262090 | Other | 15 | E |
| 73269010 | Blinds and curtains | 10 | E |
| 73269020 | Tool boxes | 10 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 73269030 | Cattle crushes; wire strainers for fences | 0 | A |
| 73269041 | Junction boxes, covers, mouldings | 15 | E |
| 73269049 | Other | 10 | A |
| 73269050 | Clamps, collars, support clips for pipes, flexible joints, suspension grips, anchoring grips and similar gear | 10 | E |
| 73269060 | Bathroom cabinets, with or without mirror | 10 | E |
| 73269070 | Drinking and feeding troughs for animals | 3 | E |
| 73269080 | Tinplate candle wick holders | 0 | A |
| 73269090 | Other | 10 | A |
| 74010010 | Copper mattes | 15 | A |
| 74010020 | Cement copper (precipitated copper) | 15 | A |
| 74020000 | Unrefined copper; copper anodes for electrolytic refining | 0 | A |
| 74031100 | Cathodes and sections of cathodes | 10 | A |
| 74031200 | Wire-bars | 0 | A |
| 74031300 | Billets | 15 | C |
| 74031900 | Other | 15 | C |
| 74032100 | Copper-zinc base alloys (brass) | 0 | A |
| 74032200 | Copper-tin base alloys (bronze) | 15 | C |
| 74032910 | Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 15 | C |
| 74032990 | Other | 15 | C |
| 74040000 | Copper waste and scrap | 10 | C |
| 74050000 | Master alloys of copper | 15 | C |
| 74061000 | Powders of non-lamellar structure | 15 | C |
| 74062000 | Powders of lamellar structure; flakes | 0 | A |
| 74071010 | Hollow bars | 10 | A |
| 74071020 | Wire bars | 0 | A |
| 74071090 | Other | 10 | A |
| 74072100 | Copper-zinc base alloys (brass) | 10 | A |
| 74072911 | Hollow bars | 10 | A |
| 74072919 | Other | 10 | A |
| 74072921 | Hollow profiles | 10 | A |
| 74072929 | Other | 10 | A |
| 74072991 | Hollow bars | 0 | A |
| 74072999 | Other | 0 | A |
| 74081110 | For drawing | 0 | A |
| 74081190 | Other | 10 | A |
| 74081910 | Not plated or coated, for the manufacture of cans | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 74081990 | Other | 10 | A |
| 74082100 | Copper-zinc base alloys (brass) | 15 | C |
| 74082200 | Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 15 | A |
| 74082900 | Other | 15 | A |
| 74091100 | In coils | 15 | C |
| 74091900 | Other | 15 | C |
| 74092100 | In coils | 0 | A |
| 74092900 | Other | 15 | C |
| 74093100 | In coils | 0 | A |
| 74093900 | Other | 15 | C |
| 74094000 | Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 15 | C |
| 74099000 | Of other copper alloys | 15 | C |
| 74101100 | Of refined copper | 0 | A |
| 74101200 | Of copper alloys | 15 | C |
| 74102100 | Of refined copper | 15 | C |
| 74102200 | Of copper alloys | 15 | A |
| 74111000 | Of refined copper | 10 | A |
| 74112100 | Copper-zinc base alloys (brass) | 0 | A |
| 74112200 | Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 10 | C |
| 74112900 | Other | 0 | A |
| 74121000 | Of refined copper | 10 | C |
| 74122000 | Of copper alloys | 10 | C |
| 74130010 | Of electrolytic copper | 10 | E |
| 74130090 | Other | 10 | A |
| 74151000 | Nails and tacks, drawing pins, staples and similar articles | 0 | A |
| 74152100 | Washers (including spring washers) | 0 | A |
| 74152900 | Other | 10 | C |
| 74153300 | Screws; bolts and nuts | 0 | A |
| 74153900 | Other | 15 | C |
| 74181010 | Pot scourers and scouring or polishing pads, gloves and similar articles | 15 | C |
| 74181020 | Cooking or heating apparatus of the kind used for domestic purposes, non-electric, and parts thereof, of copper | 15 | C |
| 74181030 | Knobs and handles | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 74181090 | Other | 15 | C |
| 74182000 | Sanitary ware and parts thereof | 10 | C |
| 74191000 | Chain and parts thereof | 15 | C |
| 74199100 | Cast, moulded, stamped or forged, but not further worked | 15 | C |
| 74199911 | Of a capacity exceeding 300 litres | 15 | E |
| 74199919 | Other | 15 | E |
| 74199920 | Articles of wire | 15 | E |
| 74199930 | For sieves or for protection against insects | 10 | C |
| 74199990 | Other | 15 | B |
| 75011000 | Nickel mattes | 10 | A |
| 75012000 | Nickel oxide sinters and other intermediate products of nickel metallurgy | 10 | A |
| 75021000 | Nickel, not alloyed | 10 | A |
| 75022000 | Nickel alloys | 10 | A |
| 75030000 | Nickel waste and scrap | 15 | A |
| 75040000 | Nickel powders and flakes | 15 | A |
| 75051110 | Hollow bars | 10 | A |
| 75051190 | Other | 15 | A |
| 75051210 | Hollow bars | 10 | A |
| 75051290 | Other | 15 | A |
| 75052100 | Of nickel, not alloyed | 15 | A |
| 75052200 | Of nickel alloys | 15 | A |
| 75061000 | Of nickel, not alloyed | 15 | A |
| 75062000 | Of nickel alloys | 15 | A |
| 75071100 | Of nickel, not alloyed | 10 | A |
| 75071200 | Of nickel alloys | 10 | A |
| 75072000 | Tube or pipe fittings | 10 | A |
| 75081010 | Metal mesh | 10 | A |
| 75081090 | Other | 15 | A |
| 75089010 | Electroplating anodes | 0 | A |
| 75089020 | Articles for pipelines | 15 | A |
| 75089031 | Bolts, screws, nuts and similar threaded articles | 10 | A |
| 75089039 | Other | 10 | A |
| 75089040 | Tableware, household articles and parts thereof | 15 | A |
| 75089051 | Bathtubs | 10 | A |
| 75089052 | Watering cans and spouts | 10 | A |
| 75089053 | Wash-basins, bidets, urinals, water closet pans and flushing cisterns | 10 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 75089054 | Bathroom accessories for building in or permanent fixture | 10 | A |
| 75089059 | Other | 10 | A |
| 75089061 | Of a capacity of 300 litres or more | 15 | A |
| 75089069 | Other | 15 | A |
| 75089070 | Casks, drums, boxes and similar containers for the conveyance or packing of goods | 15 | A |
| 75089090 | Other | 15 | A |
| 76011000 | Aluminium, not alloyed | 0 | A |
| 76012000 | Aluminium alloys | 0 | A |
| 76020000 | Aluminium waste and scrap | 10 | E |
| 76031000 | Powders of non-lamellar structure | 15 | E |
| 76032000 | Powders of lamellar structure; flakes | 0 | A |
| 76041010 | Bars | 0 | A |
| 76041021 | Profiles | 10 | X |
| 76041022 | Hollow profiles | 10 | X |
| 76042100 | Hollow profiles | 10 | X |
| 76042910 | Bars | 0 | A |
| 76042920 | Beams for shuttering | 10 | X |
| 76042990 | Other | 10 | X |
| 76051100 | Of which the maximum cross-sectional dimension exceeds 7mm | 0 | A |
| 76051910 | Of circular cross-section | 15 | E |
| 76051990 | Other | 15 | A |
| 76052100 | Of which the maximum cross-sectional dimension exceeds 7mm | 0 | A |
| 76052910 | Of alloys containing magnesium and silicon, of circular cross-section | 15 | E |
| 76052990 | Other | 15 | E |
| 76061110 | Of rectangular (other than square) cross-section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of a thickness not exceeding one-tenth of the width (hoop and strip) | 15 | E |
| 76061120 | Other plates, sheets and strips, perforated, corrugated or fluted | 10 | E |
| 76061190 | Other | 0 | A |
| 76061210 | Of rectangular (other than square) cross-section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of a thickness not exceeding one-tenth of the width (hoop and strip) | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 76061220 | Other plates, sheets and strips, perforated, corrugated or fluted | 10 | X |
| 76061290 | Other | 0 | A |
| 76069110 | Other plates, sheets and strips, perforated, corrugated or fluted | 10 | E |
| 76069190 | Other | 15 | E |
| 76069210 | Other plates, sheets and strips, perforated, corrugated or fluted | 10 | C |
| 76069220 | Discs for the manufacture of gas cylinders | 0 | A |
| 76069290 | Other | 0 | A |
| 76071130 | Of a thickness not exceeding 0.025 mm, smooth, heat-treated, with not more than 80 perforations per $m^2$, in rolls | 15 | E |
| 76071190 | Other | 15 | E |
| 76071910 | Aluminium foil, not printed, in rolls | 0 | A |
| 76071990 | Other | 10 | E |
| 76072010 | Foil strips | 0 | A |
| 76072020 | Aluminium foil, not printed, in rolls | 0 | A |
| 76072090 | Other | 10 | E |
| 76081010 | Pencil caps | 0 | A |
| 76081090 | Other | 0 | A |
| 76082010 | Welded tubes, outside diameter exceeding 50 mm | 0 | A |
| 76082020 | Of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm | 0 | A |
| 76082090 | Other | 0 | A |
| 76090000 | Aluminium tube or pipe fittings (for example: couplings, elbows, sleeves): | 0 | A |
| 76101010 | Frames for doors and windows and thresholds for doors | 10 | X |
| 76101020 | Doors and windows, with or without glass | 15 | X |
| 76101090 | Other | 10 | X |
| 76109010 | Profiles prepared for suspended ceilings | 10 | X |
| 76109020 | Balustrades and parts thereof | 15 | X |
| 76109030 | Shuttering and parts thereof, for concrete constructional work | 0 | A |
| 76109040 | Props, scaffolding and parts thereof | 10 | X |
| 76109050 | Other structures (partitions, columns, pillars, towers, posts, etc.) other than parts thereof | 15 | X |
| 76109091 | Beams for shuttering | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 76109099 | Other parts and components prepared for use in structures | 5 | X |
| 76110000 | Aluminium reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment | 15 | E |
| 76121000 | Flexible tubular containers | 0 | A |
| 76129011 | For fertilisation and sedimentation, suitable for agriculture | 0 | A |
| 76129019 | Other | 15 | E |
| 76129091 | Heat-insulated vessels | 15 | E |
| 76129092 | Containers for beers or aerated beverages | 15 | E |
| 76129099 | Other | 15 | E |
| 76130011 | Of a capacity not exceeding 50 pounds | 15 | E |
| 76130012 | Of a capacity exceeding 50 pounds, but not exceeding 100 pounds | 15 | E |
| 76130019 | Other | 10 | E |
| 76130090 | Other | 10 | E |
| 76141000 | With steel core | 10 | X |
| 76149000 | Other | 10 | X |
| 76151010 | Household articles for use in kitchen or kitchenette; dinnerware | 15 | E |
| 76151091 | Cooking aluminium pots | 15 | E |
| 76151092 | Pressure cooker pots | 10 | E |
| 76151093 | Other articles of kitchen or kitchenette | 10 | E |
| 76151094 | Articles for table service | 15 | E |
| 76151095 | Glossy trays for bakeries | 3 | E |
| 76151099 | Other | 10 | E |
| 76152010 | Bathtubs, sinks | 10 | E |
| 76152020 | Wash-basins, bidets and water closet pans | 10 | E |
| 76152030 | Bathroom accessories for permanent fixture or building in | 10 | E |
| 76152090 | Other | 10 | E |
| 76161010 | Bolts, screws, nuts, and similar threaded articles | 15 | E |
| 76161020 | Tubular rivets | 0 | A |
| 76161090 | Other | 0 | A |
| 76169100 | Cloth, grill and netting, of aluminium wire | 15 | E |
| 76169910 | Tool boxes | 10 | X |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 76169920 | Pocket-size cases, purses, key-cases, snuffboxes, jewel boxes and similar articles | 15 | X |
| 76169931 | Outdoor containers for waste | 15 | X |
| 76169939 | Other | 15 | X |
| 76169940 | Tripods for irrigation systems | 0 | A |
| 76169991 | Chain and parts thereof | 0 | A |
| 76169992 | Blinds for buildings and venetian blinds | 15 | X |
| 76169993 | Expanded metal | 15 | X |
| 76169994 | Hearth tiles and slabs not elsewhere included | 10 | X |
| 76169995 | Turtle exclusion devices for fishing nets | 0 | A |
| 76169997 | Boot and shoe lasts | 0 | A |
| 76169999 | Other | 10 | A |
| 78011000 | Refined lead | 15 | A |
| 78019100 | Containing by weight antimony as the principal other element | 0 | A |
| 78019900 | Other | 15 | A |
| 78020000 | Lead waste and scrap | 10 | A |
| 78041100 | Sheets, strips and foil of a thickness (excluding any backing) not exceeding 0.2 mm | 15 | A |
| 78041900 | Other | 15 | A |
| 78042000 | Powders and flakes | 15 | A |
| 78060010 | Articles for pipelines; cast, pressed or forged parts of lead; cordage rope and cables | 15 | A |
| 78060021 | Tubes for packing ointments and creams | 15 | A |
| 78060022 | Reservoirs, tanks, vats and similar containers, of a capacity of 500 litres or more | 15 | A |
| 78060023 | Reservoirs, tanks and similar containers, of a capacity of less than 500 litres | 15 | A |
| 78060029 | Other | 15 | A |
| 78060091 | Lead bars, rods, profiles and wire | 10 | A |
| 78060092 | Lead tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves) | 10 | A |
| 78060099 | Other | 15 | A |
| 79011100 | Containing by weight not less than 99.99% of zinc | 15 | C |
| 79011200 | Containing by weight less than 99.99% of zinc | 15 | C |
| 79012000 | Zinc alloys | 15 | C |
| 79020000 | Zinc waste and scrap | 10 | C |
| 79031000 | Condensation dust | 10 | C |
| 79039000 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 79040000 | Zinc bars, rods, profiles and wire | 0 | A |
| 79050000 | Zinc plates, sheets, strip and foil | 10 | C |
| 79070010 | Articles for pipelines, roof capping, skylight frames and other fabricated building components | 10 | C |
| 79070021 | Of a capacity exceeding 500 litres | 15 | C |
| 79070029 | Other | 15 | C |
| 79070031 | Cans and similar containers, of a capacity not exceeding 50 litres, other than double-walled containers | 15 | C |
| 79070039 | Other | 15 | C |
| 79070040 | Containers for compressed or liquefied gas | 15 | C |
| 79070050 | Cloth, grill and netting of zinc wire; expanded metal | 10 | C |
| 79070061 | Nails and tacks, drawing pins, staples and similar articles | 0 | A |
| 79070062 | Screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles | 0 | A |
| 79070070 | Stoves, ranges, grates, cookers, roasters, braziers, gas-rings, plate warmers and similar heating apparatus, hot air distributors and the like | 15 | C |
| 79070081 | Kitchenware; tableware and other articles for table use | 15 | C |
| 79070089 | Other | 15 | C |
| 79070091 | Sanitary ware and parts thereof | 10 | C |
| 79070092 | Anodes | 0 | A |
| 79070093 | Blinds and curtains | 15 | C |
| 79070094 | Zinc tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves) | 15 | C |
| 79070099 | Other | 5 | C |
| 80011000 | Tin, not alloyed | 0 | A |
| 80012000 | Tin alloys | 15 | A |
| 80020000 | Tin waste and scrap | 10 | A |
| 80030000 | Tin bars, rods, profiles and wire | 0 | A |
| 80070010 | Boxes, cans and similar packings | 15 | A |
| 80070021 | Tableware and kitchenware | 10 | A |
| 80070029 | Other | 15 | A |
| 80070090 | Other | 15 | C |
| 81011000 | Powder | 15 | A |
| 81019400 | Unwrought tungsten, including bars and rods obtained simply by sintering | 15 | A |
| 81019600 | Wire | 15 | A |
| 81019700 | Waste and scrap | 10 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 81019900 | Other | 15 | A |
| 81021000 | Powder | 15 | A |
| 81029400 | Unwrought molybdenum, including bars and rods obtained simply by sintering | 15 | A |
| 81029500 | Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil | 15 | A |
| 81029600 | Wire | 15 | A |
| 81029700 | Waste and scrap | 10 | A |
| 81029900 | Other | 15 | A |
| 81032000 | Unwrought tantalum, including bars and rods obtained simply by sintering; powders | 15 | A |
| 81033000 | Waste and scrap | 10 | A |
| 81039000 | Other | 15 | A |
| 81041100 | Containing at least 99.8% by weight of magnesium | 15 | A |
| 81041900 | Other | 15 | A |
| 81042000 | Waste and scrap | 10 | A |
| 81043000 | Raspings, turnings and granules, graded according to size; powders | 10 | A |
| 81049010 | Bars, rods, plates, sheets, profiles, wire, tubes and pipes | 15 | A |
| 81049020 | Cloth, grill and netting | 10 | A |
| 81049030 | Bolts, screws, nuts, washers, hook-nails and similar articles | 15 | A |
| 81049041 | Of a capacity not exceeding 300 litres | 15 | A |
| 81049049 | Other | 15 | A |
| 81049090 | Other | 15 | A |
| 81052000 | Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders | 15 | A |
| 81053000 | Waste and scrap | 10 | A |
| 81059000 | Other | 15 | A |
| 81060010 | Waste and scrap | 10 | A |
| 81060020 | Unwrought | 15 | A |
| 81060090 | Other | 15 | A |
| 81072000 | Unwrought cadmium; powders | 15 | A |
| 81073000 | Waste and scrap | 10 | A |
| 81079000 | Other | 15 | A |
| 81082000 | Unwrought titanium; powders | 15 | A |
| 81083000 | Waste and scrap | 10 | A |
| 81089000 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 81092000 | Unwrought zirconium; powders | 15 | A |
| 81093000 | Waste and scrap | 10 | A |
| 81099000 | Other | 15 | A |
| 81101000 | Unwrought antimony; powders | 15 | A |
| 81102000 | Waste and scrap | 10 | A |
| 81109000 | Other | 15 | A |
| 81110010 | Waste and scrap | 10 | A |
| 81110020 | Unwrought | 0 | A |
| 81110090 | Other | 15 | A |
| 81121200 | Unwrought; powders | 15 | A |
| 81121300 | Waste and scrap | 15 | A |
| 81121900 | Other | 15 | A |
| 81122100 | Unwrought; powders | 15 | A |
| 81122200 | Waste and scrap | 10 | A |
| 81122900 | Other | 15 | A |
| 81125100 | Unwrought; powders | 15 | A |
| 81125200 | Waste and scrap | 10 | A |
| 81125900 | Other | 15 | A |
| 81129210 | Germanium or vanadium, unwrought | 15 | A |
| 81129290 | Other | 10 | A |
| 81129900 | Other | 15 | A |
| 81130010 | Waste and scrap | 10 | A |
| 81130020 | Unwrought | 15 | A |
| 81130090 | Other | 15 | A |
| 82011000 | Spades and shovels | 10 | C |
| 82013010 | Picks | 10 | C |
| 82013020 | Leaf or grass rakes | 10 | C |
| 82013090 | Other | 0 | A |
| 82014010 | Of a kind used in forestry or agriculture | 0 | A |
| 82014090 | Other | 10 | C |
| 82015000 | Secateurs and similar one-handed pruners and shears (including poultry shears) | 10 | C |
| 82016000 | Hedge shears, two-handed pruning shears and similar two-handed shears | 0 | A |
| 82019010 | Clubs and bars (jimmies) | 0 | A |
| 82019020 | Pitchforks | 0 | A |
| 82019090 | Other | 0 | A |
| 82021000 | Hand saws | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 82022010 | Of steel of a width of 6 mm or more but not more than 31 mm and a thickness of 0.6 mm or more but not more than 2.5 mm | 3 | C |
| 82022090 | Other | 3 | C |
| 82023110 | Of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm | 3 | A |
| 82023190 | Other | 3 | A |
| 82023910 | Saw blades with working part of tungsten carbide, of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm | 3 | B |
| 82023990 | Other | 3 | B |
| 82024000 | Chain saw blades | 10 | C |
| 82029110 | For hand-operated bow saws, of a width not exceeding 13.5 mm, a thickness not exceeding 0.8 mm and a length not exceeding 310 mm, with 18, 24 or 32 teeth per 25.4 mm | 3 | E |
| 82029190 | Other | 3 | C |
| 82029900 | Other | 3 | A |
| 82031010 | Triangular files for metal, of a kind used in agriculture or forestry | 0 | A |
| 82031090 | Other | 10 | C |
| 82032010 | Tweezers | 10 | C |
| 82032090 | Other | 10 | C |
| 82033000 | Metal-cutting shears and similar tools | 10 | C |
| 82034000 | Pipe-cutters, bolt croppers, perforating punches and similar tools | 10 | C |
| 82041100 | Non-adjustable | 10 | C |
| 82041200 | Adjustable | 10 | C |
| 82042000 | Interchangeable spanner sockets, with or without handles | 10 | C |
| 82051000 | Drilling, threading or tapping tools | 10 | C |
| 82052011 | Of copper or copper alloys | 15 | C |
| 82052019 | Other | 15 | C |
| 82052090 | Other | 10 | C |
| 82053000 | Planes, chisels, gouges and similar cutting tools for working wood | 10 | C |
| 82054000 | Screwdrivers | 10 | C |
| 82055110 | Of copper or copper alloys | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 82055120 | Holders for paint rollers | 10 | C |
| 82055190 | Other | 10 | B |
| 82055910 | Hand-held instruments for dehorning | 5 | C |
| 82055990 | Other | 10 | C |
| 82056000 | Blow lamps and the like | 10 | C |
| 82057000 | Vices, clamps and the like | 10 | C |
| 82059011 | Of copper or copper alloys | 15 | C |
| 82059019 | Other | 15 | C |
| 82059090 | Other | 10 | B |
| 82060000 | Tools of two or more of the heading nos. 82.02 to 82.05, put up in sets for retail sale | 10 | B |
| 82071300 | With working part of cermets | 3 | A |
| 82071910 | Drill bits, reamers and shoes of diamond for drilling and taking soil samples | 3 | A |
| 82071990 | Other | 3 | A |
| 82072000 | Dies for drawing or extruding metal | 3 | A |
| 82073010 | Dies and punches for pressing | 3 | C |
| 82073090 | Other | 3 | A |
| 82074000 | Tools for tapping or threading | 3 | A |
| 82075000 | Tools for drilling | 3 | A |
| 82076000 | Tools for boring or broaching | 3 | A |
| 82077000 | Tools for milling | 3 | A |
| 82078000 | Tools for turning | 3 | A |
| 82079000 | Other interchangeable tools | 3 | A |
| 82081000 | For working metal | 3 | A |
| 82082000 | For working wood | 3 | A |
| 82083000 | For kitchen appliances or for machines used by the food industry | 3 | A |
| 82084000 | For agricultural, horticultural or forestry machines | 0 | A |
| 82089000 | Other | 3 | A |
| 82090000 | Plates, sticks, tips and the like for tools, unmounted, of cermets | 10 | A |
| 82100010 | Maize-mills, mainly | 15 | C |
| 82100090 | Other | 15 | C |
| 82111010 | For artisans | 10 | C |
| 82111090 | Other | 15 | C |
| 82119100 | Table knives having fixed blades | 10 | C |
| 82119210 | Knives for use by artisans | 10 | C |
| 82119290 | Other | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 82119310 | For artisans | 10 | C |
| 82119390 | Other | 15 | C |
| 82119400 | Blades | 15 | C |
| 82119510 | For artisans | 10 | C |
| 82119590 | Other | 15 | C |
| 82121010 | Razors | 10 | C |
| 82121020 | Shavers | 10 | C |
| 82122000 | Safety razor blades, including razor blade blanks in strips | 10 | C |
| 82129000 | Other parts | 10 | C |
| 82130010 | Blunt-point scissors | 10 | C |
| 82130090 | Other | 10 | C |
| 82141010 | Pencil sharpeners and blades therefor | 10 | C |
| 82141090 | Other | 10 | C |
| 82142000 | Manicure or pedicure sets and instruments (including nail files) | 10 | E |
| 82149000 | Other | 10 | C |
| 82151000 | Sets of assorted articles containing at least one article plated with precious metal | 10 | C |
| 82152000 | Other sets of assorted articles | 10 | C |
| 82159100 | Silver, gold or platinum | 10 | C |
| 82159900 | Other | 10 | C |
| 83011000 | Padlocks | 0 | A |
| 83012000 | Locks of a kind used for motor vehicles | 10 | A |
| 83013000 | Locks of a kind used in furniture | 0 | A |
| 83014010 | Patch or surface locks, with one or two horizontal pins, for doors with a handle accessible only on the inside | 10 | E |
| 83014020 | Locks locked to the center of the knob on the outside and inside button | 10 | E |
| 83014090 | Other | 10 | C |
| 83015000 | Clasps and frames with clasps, incorporating locks | 0 | A |
| 83016000 | Parts | 0 | A |
| 83017000 | Keys presented separately | 10 | E |
| 83021010 | For doors with plastic bearings or self-lubricating steel pellets , including spring | 0 | A |
| 83021020 | Hinges of a kind used in vehicles of heading 87.02 | 0 | A |
| 83021090 | Other | 0 | A |
| 83022000 | Wheels | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 83023000 | Other mountings, fittings and similar articles for motor vehicles | 10 | A |
| 83024110 | Glass holders for slatted glass of a width exceeding 4 inches | 0 | A |
| 83024120 | Mechanisms for closing windows | 0 | A |
| 83024130 | Other mountings, fittings and similar articles for blinds | 0 | A |
| 83024190 | Other | 10 | E |
| 83024200 | Other, suitable for furniture | 0 | A |
| 83024910 | For armoured or reinforced safes, strong-boxes and doors | 10 | A |
| 83024920 | For trunks, suitcases and similar articles | 10 | A |
| 83024990 | Other | 10 | C |
| 83025000 | Hat-racks, hat-pegs, brackets and similar fixtures | 5 | E |
| 83026000 | Automatic door closers | 0 | A |
| 83030000 | Armoured or reinforced safes, strong boxes and doors and safe deposit lockers for strong rooms, cash or deed boxes and the like, of base metal | 10 | A |
| 83040000 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03 | 15 | E |
| 83051000 | Fittings for loose-leaf binders or files | 0 | A |
| 83052010 | For use in offices | 0 | A |
| 83052090 | Other | 0 | A |
| 83059010 | Fasteners and clips | 10 | E |
| 83059090 | Other | 10 | C |
| 83061000 | Bells, gongs and similar articles | 15 | C |
| 83062100 | Silver, gold or platinum | 10 | E |
| 83062900 | Other | 10 | E |
| 83063000 | Photograph, picture or similar frames; mirrors | 10 | C |
| 83071000 | Of iron or steel | 15 | C |
| 83079000 | Of other base metal | 10 | C |
| 83081000 | Hooks, eyes and eyelets | 0 | A |
| 83082000 | Tubular or bifurcated rivets | 0 | A |
| 83089000 | Other, including parts | 0 | A |
| 83091000 | Crown corks | 15 | E |
| 83099010 | Seals of all kinds | 0 | A |
| 83099020 | Fastenings for sealing bags, sachets or similar containers | 0 | A |
| 83099030 | Radiator or fuel tank caps for vehicles | 10 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 83099040 | Ring-pull lids for aluminium containers | 0 | A |
| 83099090 | Other | 0 | A |
| 83100000 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05 | 15 | E |
| 83111010 | For iron or steel | 0 | A |
| 83111090 | Other | 0 | A |
| 83112000 | Cored wire of base metal, for arc-welding | 0 | A |
| 83113000 | Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame | 0 | A |
| 83119000 | Other | 0 | A |
| 84011000 | Nuclear reactors | 10 | A |
| 84012000 | Machinery and apparatus for isotopic separation, and parts thereof | 15 | A |
| 84013000 | Fuel elements (cartridges), non-irradiated | 10 | A |
| 84014000 | Parts of nuclear reactors | 10 | A |
| 84021100 | Watertube boilers with a steam production exceeding 45 tonnes per hour | 3 | A |
| 84021200 | Watertube boilers with a steam production not exceeding 45 tonnes per hour | 3 | A |
| 84021900 | Other vapour-generating boilers, including hybrid boilers | 3 | A |
| 84022000 | Super-heated water boilers | 3 | A |
| 84029000 | Parts | 3 | A |
| 84031000 | Boilers | 15 | A |
| 84039000 | Parts | 15 | A |
| 84041000 | Auxiliary plant for use with boilers of heading 84.02 or 84.03 | 3 | A |
| 84042000 | Condensers for steam or other vapour power units | 3 | A |
| 84049000 | Parts | 3 | A |
| 84051010 | Gas generators for self-propelled machines or motor vehicles | 10 | A |
| 84051090 | Other | 3 | A |
| 84059010 | For gas generators of self-propelled machines or motor vehicles | 10 | A |
| 84059090 | Other | 3 | A |
| 84061000 | Turbines for marine propulsion | 15 | A |
| 84068100 | Of an output exceeding 40 mw | 3 | A |
| 84068200 | Of an output not exceeding 40 mw | 3 | A |
| 84069000 | Parts | 10 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 84071000 | Aircraft engines | 15 | A |
| 84072100 | Outboard type | 0 | A |
| 84072900 | Other | 0 | A |
| 84073100 | Of a cylinder capacity not exceeding 50 $cm^3$ | 10 | A |
| 84073200 | Of a cylinder capacity exceeding 50 $cm^3$ but not exceeding 250 $cm^3$ | 10 | A |
| 84073300 | Of a cylinder capacity exceeding 250 cm3 but not exceeding 1000 cm3 | 10 | A |
| 84073400 | Of a cylinder capacity exceeding 1 000 cm3 | 5 | A |
| 84079000 | Other engines | 10 | A |
| 84081000 | Engines for boat propulsion | 0 | A |
| 84082000 | Engines of a kind used for the propulsion of vehicles of chapter 87 | 5 | A |
| 84089000 | Other engines | 3 | A |
| 84091000 | Of aircraft engines | 5 | A |
| 84099100 | Suitable for use solely or principally with spark-ignition internal combustion piston engines | 5 | A |
| 84099910 | Of inboard engines for marine propulsion, operating with a coil cooling system | 5 | A |
| 84099990 | Other | 3 | A |
| 84101100 | Of an output not exceeding 1 000 kw | 3 | A |
| 84101200 | Of an output exceeding 1 000 kw but not exceeding 10 000 kw | 3 | A |
| 84101300 | Of an output exceeding 10 000 kw | 3 | A |
| 84109000 | Parts, including regulators | 3 | A |
| 84111100 | Of a thrust not exceeding 25 kn | 3 | A |
| 84111200 | Of a thrust exceeding 25 kn | 3 | A |
| 84112100 | Of an output not exceeding 1 100 kw | 3 | A |
| 84112200 | Of an output exceeding 1 100 kw | 3 | A |
| 84118100 | Of an output not exceeding 5 000 kw | 3 | A |
| 84118200 | Of an output exceeding 5 000 kw | 3 | A |
| 84119100 | Of turbo-jets or turbo-propellers | 3 | A |
| 84119900 | Other | 3 | A |
| 84121000 | Reaction engines other than turbo-jets | 15 | A |
| 84122100 | Linear acting (cylinders) | 3 | A |
| 84122900 | Other | 3 | A |
| 84123100 | Linear acting (cylinders) | 3 | A |
| 84123900 | Other | 3 | A |
| 84128010 | Wind engines (windmills) | 5 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 84128090 | Other | 3 | A |
| 84129010 | For hydraulic or pneumatic engines and motors, linear acting (cylinders) | 3 | A |
| 84129020 | For wind engines (windmills) | 5 | A |
| 84129090 | Other | 3 | A |
| 84131100 | Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages | 15 | A |
| 84131900 | Other | 3 | A |
| 84132010 | For agricultural purposes | 0 | A |
| 84132020 | For marine bilge systems | 5 | A |
| 84132090 | Other | 3 | A |
| 84133000 | Fuel, lubricating or cooling medium pumps for internal combustion piston engines | 5 | A |
| 84134000 | Concrete pumps | 3 | A |
| 84135010 | For agricultural purposes | 0 | A |
| 84135020 | For marine bilge systems | 5 | A |
| 84135090 | Other | 3 | A |
| 84136010 | For agricultural purposes | 0 | A |
| 84136020 | For marine bilge systems | 5 | A |
| 84136090 | Other | 3 | A |
| 84137010 | For agricultural purposes | 0 | A |
| 84137020 | For marine bilge systems | 5 | A |
| 84137090 | Other | 3 | A |
| 84138110 | For agricultural purposes | 0 | A |
| 84138120 | For marine bilge systems | 5 | A |
| 84138190 | Other | 3 | A |
| 84138200 | Liquid elevators | 3 | A |
| 84139100 | Of pumps | 0 | A |
| 84139200 | Of liquid elevators | 3 | A |
| 84141000 | Vacuum pumps | 3 | A |
| 84142000 | Hand- or foot-operated air pumps | 3 | A |
| 84143000 | Compressors of a kind used in refrigerating equipment | 3 | A |
| 84144000 | Air compressors mounted on a wheeled chassis for towing | 10 | A |
| 84145100 | Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 w | 5 | E |
| 84145900 | Other | 3 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 84146000 | Hoods having a maximum horizontal side not exceeding 120 cm | 10 | C |
| 84148000 | Other | 3 | A |
| 84149010 | For fans of tariff subheading 8414.51.00 | 15 | A |
| 84149090 | Other | 3 | A |
| 84151000 | Window or wall types, self-contained or 'split-system' | 10 | C |
| 84152000 | Of a kind used for persons, in motor vehicles | 5 | B |
| 84158100 | Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) | 10 | C |
| 84158200 | Other, incorporating a refrigerating unit | 10 | C |
| 84158300 | Not incorporating a refrigerating unit | 10 | C |
| 84159010 | For use mainly with the motor vehicles of chapter 87 | 5 | A |
| 84159020 | For use mainly with the goods of subheading 8415.83 | 3 | A |
| 84159090 | Other | 10 | A |
| 84161000 | Furnace burners for liquid fuel | 3 | A |
| 84162000 | Other furnace burners, including mix burners | 3 | A |
| 84163010 | Mechanical stokers fuelled with chaff or cereal residues | 15 | C |
| 84163090 | Other | 15 | A |
| 84169000 | Parts | 15 | A |
| 84171010 | Melting furnaces, including cupolas | 3 | A |
| 84171090 | Other | 0 | A |
| 84172010 | Industrial furnaces for biscuits, with mesh continuous conveyor, automated controls and production capacity exceeding 500 kilograms per hour | 3 | A |
| 84172090 | Other | 3 | A |
| 84178000 | Other | 0 | A |
| 84179010 | For furnaces for melting metals and metalliferous minerals, including cupolas | 3 | A |
| 84179020 | For bakery and biscuit ovens | 3 | A |
| 84179090 | Other | 0 | A |
| 84181011 | Unassembled or disassembled | 3 | G |
| 84181019 | Other | 10 | E |
| 84181090 | Other | 10 | E |
| 84182111 | Unassembled or disassembled | 3 | G |
| 84182119 | Other | 10 | A |
| 84182190 | Other | 10 | A |
| 84182910 | Unassembled or disassembled | 3 | E |
| 84182990 | Other | 15 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 84183011 | Unassembled or disassembled | 3 | X |
| 84183019 | Other | 15 | X |
| 84183090 | Other | 3 | X |
| 84184000 | Freezers of the upright type, not exceeding 900 litres capacity | 3 | A |
| 84185000 | Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment | 3 | A |
| 84186110 | Compression-type refrigerating units whose condensers are heat exchangers | 3 | A |
| 84186190 | Other | 3 | C |
| 84186910 | Other machines and equipment for making ice and ice cream | 3 | A |
| 84186921 | Unassembled or disassembled | 3 | A |
| 84186929 | Other | 3 | A |
| 84186930 | Other milk coolers for farms | 0 | A |
| 84186990 | Other | 3 | A |
| 84189100 | Furniture designed to receive refrigerating or freezing equipment | 15 | E |
| 84189900 | Other | 3 | A |
| 84191110 | Of a kind used for industrial purposes | 0 | A |
| 84191120 | Other, disassembled | 5 | A |
| 84191190 | Other | 15 | E |
| 84191910 | Of a kind used for industrial purposes | 0 | A |
| 84191920 | Other, disassembled | 5 | E |
| 84191990 | Other | 15 | E |
| 84192000 | Medical, surgical or laboratory sterilisers | 3 | A |
| 84193110 | For the sugar industry | 3 | A |
| 84193190 | Other | 0 | A |
| 84193210 | Hot-air dryers for wood | 3 | A |
| 84193290 | Other | 3 | A |
| 84193900 | Other | 3 | A |
| 84194000 | Distilling or rectifying plant | 0 | A |
| 84195000 | Heat-exchange units | 3 | A |
| 84196000 | Machinery for liquefying air or other gases | 3 | A |
| 84198100 | For making hot drinks or for cooking or heating food | 3 | A |
| 84198910 | Roasting machinery | 0 | A |
| 84198920 | Machinery and plant for the paper industry | 3 | A |
| 84198930 | Other heating or cooling machinery, non-electric | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 84198990 | Other | 3 | A |
| 84199000 | Parts | 3 | A |
| 84201010 | For hides and leather | 3 | A |
| 84201020 | For repairing manuscripts or documents | 3 | A |
| 84201090 | Other | 0 | A |
| 84209100 | Cylinders | 3 | A |
| 84209900 | Other | 3 | A |
| 84211100 | Cream separators | 0 | A |
| 84211211 | Unassembled or disassembled | 3 | A |
| 84211219 | Other | 15 | A |
| 84211290 | Other | 15 | A |
| 84211910 | For extracting honey | 0 | A |
| 84211990 | Other | 3 | A |
| 84212100 | For filtering or purifying water | 0 | A |
| 84212200 | For filtering or purifying beverages other than water | 3 | A |
| 84212300 | Oil- or petrol-filters for internal combustion engines | 10 | A |
| 84212900 | Other | 3 | A |
| 84213100 | Intake air filters for internal combustion engines | 10 | A |
| 84213900 | Other | 3 | A |
| 84219100 | Of centrifuges, including centrifugal dryers | 3 | A |
| 84219900 | Other | 3 | A |
| 84221100 | Of the household type | 15 | E |
| 84221900 | Other | 15 | E |
| 84222000 | Machinery for cleaning or drying bottles or other containers | 3 | A |
| 84223010 | For aerating beverages | 0 | A |
| 84223090 | Other | 3 | A |
| 84224010 | For working in the hand, with self-contained electric motor | 3 | A |
| 84224090 | Other | 3 | A |
| 84229000 | Parts | 3 | A |
| 84231000 | Personal weighing machines, including baby scales; household scales | 10 | C |
| 84232000 | Scales for continuous weighing of goods on conveyors | 3 | A |
| 84233000 | Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | 0 | A |
| 84238100 | Having a maximum weighing capacity not exceeding 30 kg | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 84238210 | Scales for weighing livestock | 0 | A |
| 84238220 | Scales and hanging scales spring type, with a capacity not exceeding 200 kg | 0 | A |
| 84238290 | Other | 0 | A |
| 84238900 | Other | 3 | A |
| 84239000 | Weights for weighing machines of all kinds; parts of weighing machinery | 3 | A |
| 84241010 | Charged | 15 | A |
| 84241020 | Not charged | 10 | A |
| 84242000 | Spray guns and similar appliances | 3 | A |
| 84243010 | Steam blasting machines | 10 | A |
| 84243090 | Other | 3 | A |
| 84248110 | Sprayers and knapsack sprayers with a capacity not exceeding 20 liter, hand-operated | 0 | A |
| 84248120 | Sprayers and knapsack sprayers of a capacity not exceeding 20 liter, with engine | 0 | A |
| 84248130 | Fumigation equipment, pulled or shot, whether or not mounted | 0 | A |
| 84248190 | Other | 0 | A |
| 84248910 | Of a kind used in agriculture | 0 | A |
| 84248990 | Other | 3 | A |
| 84249010 | For appliances of a kind used in agriculture | 0 | A |
| 84249020 | For fire extinguishers | 10 | A |
| 84249091 | Nozzles and mounts for sprayers | 3 | A |
| 84249099 | Other | 15 | A |
| 84251110 | Marine davits | 5 | A |
| 84251190 | Other | 3 | A |
| 84251910 | Marine davits | 5 | A |
| 84251990 | Other | 3 | A |
| 84253110 | Marine winches and capstans | 5 | A |
| 84253120 | Pit-head winding gear; winches especially designed for use underground | 10 | A |
| 84253190 | Other | 3 | A |
| 84253910 | Marine winches and capstans | 5 | A |
| 84253920 | Pit-head winding gear; winches especially designed for use underground | 10 | A |
| 84253990 | Other | 3 | A |
| 84254100 | Fixed hoists for raising vehicles, of a type used in garages | 10 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 84254200 | Other jacks and hoists, hydraulic | 3 | A |
| 84254900 | Other | 3 | A |
| 84261110 | Having a maximum weighing capacity not exceeding 20 t | 3 | A |
| 84261190 | Other | 3 | A |
| 84261200 | Mobile lifting frames on tyres and straddle carriers | 3 | A |
| 84261910 | Fixed lifting cranes, having a loading capacity not exceeding 20 t | 3 | A |
| 84261990 | Other | 3 | A |
| 84262010 | Fixed lifting cranes, having a loading capacity not exceeding 20 t | 10 | A |
| 84262090 | Other | 10 | A |
| 84263010 | Fixed lifting cranes, having a loading capacity not exceeding 20 t | 5 | A |
| 84263090 | Other | 5 | A |
| 84264100 | On tyres | 10 | A |
| 84264900 | Other | 10 | A |
| 84269100 | Designed for mounting on road vehicles | 10 | A |
| 84269900 | Other | 10 | A |
| 84271000 | Self-propelled trucks powered by an electric motor | 0 | A |
| 84272000 | Other self-propelled trucks | 0 | A |
| 84279000 | Other trucks | 0 | A |
| 84281000 | Lifts and skip hoists | 3 | A |
| 84282000 | Pneumatic elevators and conveyors | 3 | A |
| 84283100 | Specially designed for underground use | 10 | A |
| 84283200 | Other, bucket type | 3 | A |
| 84283300 | Other, belt type | 3 | A |
| 84283900 | Other | 3 | A |
| 84284000 | Escalators and moving walkways | 10 | A |
| 84286000 | Teleferics, chairlifts, ski-draglines; traction mechanisms for funicular railways | 10 | A |
| 84289010 | Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment | 10 | A |
| 84289090 | Other | 3 | A |
| 84291100 | Track laying | 3 | A |
| 84291900 | Other | 10 | A |
| 84292000 | Levellers | 5 | A |
| 84293000 | Scrapers | 10 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 84294000 | Tamping machines and road rollers | 10 | A |
| 84295100 | Front-end shovel loaders | 3 | A |
| 84295200 | Machinery with a 360° revolving superstructure | 5 | A |
| 84295900 | Other | 3 | A |
| 84301000 | Pile-drivers and pile extractors | 10 | A |
| 84302000 | Snow-ploughs and snow-blowers | 10 | A |
| 84303100 | Self-propelled | 10 | A |
| 84303900 | Other | 10 | A |
| 84304100 | Self-propelled | 10 | A |
| 84304900 | Other | 10 | A |
| 84305000 | Other machinery, self-propelled | 10 | A |
| 84306100 | Tamping or compacting machinery | 10 | A |
| 84306900 | Other | 10 | A |
| 84311010 | For marine apparatus | 5 | A |
| 84311090 | Other | 3 | A |
| 84312000 | Of machinery of heading 84.27 | 3 | A |
| 84313100 | Of lifts, skip hoists or escalators | 3 | A |
| 84313900 | Other | 10 | A |
| 84314100 | Buckets, shovels, grabs and grips | 3 | A |
| 84314200 | Bulldozer or angledozer blades | 10 | A |
| 84314300 | Parts for boring or sinking machinery of subheadings 8430.41 or 8430.49 | 5 | A |
| 84314900 | Other | 5 | A |
| 84321000 | Ploughs | 0 | A |
| 84322100 | Disc harrows | 0 | A |
| 84322900 | Other | 0 | A |
| 84323000 | Seeders, planters and transplanters | 0 | A |
| 84324000 | Manure spreaders and fertiliser distributors | 0 | A |
| 84328000 | Other machinery | 0 | A |
| 84329010 | For plows and harrows (scraper) | 0 | A |
| 84329090 | Other | 0 | A |
| 84331100 | Powered, with the cutting device rotating in a horizontal plane | 10 | A |
| 84331900 | Other | 10 | A |
| 84332000 | Mowers, including cutter bars for tractor mounting | 0 | A |
| 84333000 | Other haymaking machinery | 0 | A |
| 84334000 | Straw or fodder balers, including pick-up balers | 0 | A |
| 84335100 | Combine harvester-threshers | 0 | A |
| 84335200 | Other threshing machinery | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 84335300 | Root or tuber harvesting machines | 0 | A |
| 84335900 | Other | 0 | A |
| 84336010 | With operating principle electronic color measurement | 0 | A |
| 84336090 | Other | 0 | A |
| 84339010 | Of lawn mowers | 10 | A |
| 84339090 | Other | 0 | A |
| 84341000 | Milking machines | 0 | A |
| 84342000 | Dairy machinery | 0 | A |
| 84349000 | Parts | 0 | A |
| 84351000 | Machinery and apparatus | 0 | A |
| 84359000 | Parts | 0 | A |
| 84361000 | Machinery for preparing animal feedingstuffs | 0 | A |
| 84362100 | Incubators and brooders | 0 | A |
| 84362900 | Other | 0 | A |
| 84368010 | Bee-keeping machines | 10 | A |
| 84368090 | Other | 0 | A |
| 84369100 | Of machinery for aviculture | 0 | A |
| 84369900 | Other | 0 | A |
| 84371010 | Cyclone cleaners and cleaning and sorting rotating cylinders, grain | 0 | A |
| 84371090 | Other | 0 | A |
| 84378010 | Shredders and crushers, hammer, cereal | 0 | A |
| 84378020 | Mixers for grain | 0 | A |
| 84378090 | Other | 0 | A |
| 84379000 | Parts | 0 | A |
| 84381000 | Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products | 3 | A |
| 84382000 | Machinery for the manufacture of confectionery, cocoa or chocolate | 3 | A |
| 84383000 | Machinery for sugar manufacture | 3 | A |
| 84384000 | Brewery machinery | 0 | A |
| 84385000 | Machinery for the preparation of meat or poultry | 3 | A |
| 84386010 | Fruit desulphers | 0 | A |
| 84386090 | Other | 0 | A |
| 84388000 | Other machines and appliances | 3 | A |
| 84389000 | Parts | 3 | A |
| 84391000 | Machinery for making pulp of fibrous cellulosic material | 3 | A |
| 84392000 | Machinery for making paper or paperboard | 3 | A |
| 84393000 | Machinery for finishing paper or paperboard | 3 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 84399100 | Of machinery for making pulp of fibrous cellulosic material | 3 | A |
| 84399900 | Other | 3 | A |
| 84401000 | Machinery | 3 | A |
| 84409000 | Parts | 3 | A |
| 84411000 | Cutting machines | 3 | A |
| 84412000 | Machines for making bags, sacks or envelopes | 3 | A |
| 84413000 | Machines for making boxes, tubes, drums or similar containers, other than by moulding | 3 | A |
| 84414000 | Machines for moulding articles in paper pulp, paper or paperboard | 3 | A |
| 84418000 | Other machines and apparatus | 3 | A |
| 84419000 | Parts | 3 | A |
| 84423010 | Phototype-setting and composing machines | 3 | A |
| 84423020 | Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding devices | 3 | A |
| 84423090 | Other | 3 | A |
| 84424000 | Parts of these machines, apparatus or equipment | 3 | A |
| 84425000 | Plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | 3 | A |
| 84431100 | Offset printing machinery, reel fed | 3 | A |
| 84431200 | Office machines and equipment for offset printing, sheet-fed, office type (using sheets not exceeding 22 cm x 36 cm, unfolded) | 3 | A |
| 84431300 | Other offset printing machines and equipment | 3 | A |
| 84431400 | Letterpress printing machinery, reel fed, excluding flexographic printing | 3 | A |
| 84431500 | Letterpress printing machinery, other than reel fed, excluding flexographic printing | 3 | A |
| 84431600 | Flexographic printing machinery | 3 | A |
| 84431700 | Gravure printing machinery | 3 | A |
| 84431900 | Other | 3 | A |
| 84433100 | Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing or network | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 84433200 | Other, capable of connecting to an automatic data-processing machine or to a network | 0 | A |
| 84433900 | Other | 0 | A |
| 84439100 | Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 | 3 | A |
| 84439910 | Other auxiliary printing machinery: | 3 | A |
| 84439920 | Parts of printing machinery for cliches, characters, inkjet and other printing components | 0 | A |
| 84439930 | Parts of printing machinery capable of connecting to a network: | 0 | A |
| 84439940 | Parts of fax machinery | 0 | A |
| 84439950 | Part and accessories of photocopying apparatus or thermo-copy | 0 | A |
| 84439990 | Other | 15 | A |
| 84440000 | Machines for extruding, drawing, texturing or cutting man-made textile materials | 3 | A |
| 84451100 | Carding machines | 3 | A |
| 84451200 | Combing machines | 3 | A |
| 84451300 | Drawing or roving machines | 3 | A |
| 84451910 | Cotton gins | 0 | A |
| 84451990 | Other | 3 | A |
| 84452000 | Textile spinning machines | 3 | A |
| 84453000 | Textile doubling or twisting machines | 3 | A |
| 84454000 | Textile winding (including weft-winding) or reeling machines | 3 | A |
| 84459000 | Other | 3 | A |
| 84461000 | For weaving fabrics of a width not exceeding 30 cm | 3 | A |
| 84462100 | Power looms | 3 | A |
| 84462900 | Other | 3 | A |
| 84463000 | For weaving fabrics of a width exceeding 30 cm, shuttleless type | 3 | A |
| 84471100 | With cylinder diameter not exceeding 165 mm | 3 | A |
| 84471200 | With cylinder diameter exceeding 165 mm | 3 | A |
| 84472000 | Flat knitting machines; stitch-bonding machines | 3 | A |
| 84479000 | Other | 3 | A |
| 84481100 | Dobbies and jacquards; card reducing, punching and copying machines; assembling machines for use therewith | 3 | A |
| 84481900 | Other | 3 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 84482000 | Parts and accessories of machines of heading 84.44 or of their auxiliary machinery | 3 | A |
| 84483100 | Card clothing | 3 | A |
| 84483200 | Of machines for preparing textile fibres, other than card clothing | 3 | A |
| 84483300 | Spindles, spindle flyers, spinning rings and ring travellers | 3 | A |
| 84483900 | Other | 3 | A |
| 84484200 | Reeds for looms, healds and heald-frames | 3 | A |
| 84484910 | Shuttles | 3 | A |
| 84484990 | Other | 3 | A |
| 84485100 | Sinkers, needles and other articles used in forming stitches | 3 | A |
| 84485900 | Other | 3 | A |
| 84490000 | Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats | 15 | A |
| 84501110 | Unassembled or disassembled | 3 | A |
| 84501190 | Other | 10 | A |
| 84501210 | Unassembled or disassembled | 3 | A |
| 84501290 | Other | 10 | E |
| 84501910 | Unassembled or disassembled | 3 | A |
| 84501990 | Other | 15 | D |
| 84502000 | Machines, each of a dry linen capacity exceeding 10 kg | 15 | A |
| 84509000 | Parts | 3 | A |
| 84511000 | Dry-cleaning machines | 15 | A |
| 84512110 | Unassembled or disassembled | 3 | A |
| 84512190 | Other | 15 | A |
| 84512900 | Other | 15 | A |
| 84513010 | Wooden presses | 15 | A |
| 84513090 | Other | 3 | A |
| 84514000 | Washing, bleaching or dyeing machines | 10 | A |
| 84515000 | Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | 3 | A |
| 84518000 | Other machines and apparatus | 3 | A |
| 84519000 | Parts | 15 | A |
| 84521000 | Sewing machines of the household type | 10 | A |
| 84522100 | Automatic units | 3 | A |
| 84522910 | Machines for sewing sacks and bags of a kind used for packing agricultural produce. | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 84522990 | Other | 3 | A |
| 84523000 | Sewing machine needles | 3 | A |
| 84529000 | Other parts of sewing machines | 3 | A |
| 84531000 | Machinery for preparing, tanning or working hides, skins or leather | 3 | A |
| 84532000 | Machinery for making or repairing footwear | 3 | A |
| 84538000 | Other machines and apparatus | 3 | A |
| 84539000 | Parts | 3 | A |
| 84541000 | Converters | 0 | A |
| 84542000 | Ingot moulds and ladles | 3 | A |
| 84543000 | Casting machines | 3 | A |
| 84549010 | Of converters | 0 | A |
| 84549090 | Other | 3 | A |
| 84551000 | Tube mills | 3 | A |
| 84552100 | Hot or combination hot and cold rolling mills | 3 | A |
| 84552200 | For cold rolling | 3 | A |
| 84553000 | Rolls for rolling mills | 3 | A |
| 84559000 | Other parts | 3 | A |
| 84561000 | Operated by laser or other light or photon beam processes | 3 | A |
| 84562000 | Operated by ultrasonic processes | 3 | A |
| 84563000 | Operated by electro-discharge processes | 3 | A |
| 84569000 | Other | 3 | A |
| 84571000 | Machining centres | 3 | A |
| 84572000 | Single-station machines | 3 | A |
| 84573000 | Multi-station machines | 3 | A |
| 84581100 | Numerically controlled | 3 | A |
| 84581900 | Other | 3 | A |
| 84589100 | Numerically controlled | 3 | A |
| 84589900 | Other | 3 | A |
| 84591000 | Way-type unit head machines | 3 | A |
| 84592100 | Numerically controlled | 3 | A |
| 84592900 | Other | 3 | A |
| 84593100 | Numerically controlled | 3 | A |
| 84593900 | Other | 3 | A |
| 84594000 | Other boring machines | 3 | A |
| 84595100 | Numerically controlled | 3 | A |
| 84595900 | Other | 3 | A |
| 84596100 | Numerically controlled | 3 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 84596900 | Other | 3 | A |
| 84597000 | Other tapping or threading machines | 3 | A |
| 84601100 | Numerically controlled | 3 | A |
| 84601900 | Other | 3 | A |
| 84602100 | Numerically controlled | 3 | A |
| 84602900 | Other | 3 | A |
| 84603100 | Numerically controlled | 3 | A |
| 84603900 | Other | 3 | A |
| 84604000 | Honing or lapping machines | 3 | A |
| 84609000 | Other | 3 | A |
| 84612000 | Shaping or slotting machines | 3 | A |
| 84613000 | Broaching machines | 3 | A |
| 84614000 | Gear-cutting, gear-grinding or gear-finishing machines | 3 | A |
| 84615000 | Sawing or cutting-off machines | 3 | A |
| 84619000 | Other | 3 | A |
| 84621000 | Forging or die-stamping machines (including presses) and other hammering machines | 3 | A |
| 84622100 | Numerically controlled | 3 | A |
| 84622900 | Other | 3 | A |
| 84623100 | Numerically controlled | 3 | A |
| 84623900 | Other | 3 | A |
| 84624100 | Numerically controlled | 3 | A |
| 84624900 | Other | 3 | A |
| 84629100 | Hydraulic presses | 3 | A |
| 84629900 | Other | 3 | A |
| 84631000 | Draw-benches for bars, tubes, profiles, wire or the like | 3 | A |
| 84632000 | Thread-rolling machines | 3 | A |
| 84633010 | For making nails | 0 | A |
| 84633090 | Other | 3 | A |
| 84639000 | Other | 3 | A |
| 84641000 | Sawing machines | 0 | A |
| 84642000 | Grinding or polishing machines | 0 | A |
| 84649000 | Other | 0 | A |
| 84651000 | Machines which can carry out different types of machining operations without tool change between such operations | 3 | A |
| 84659100 | Sawing machines | 3 | A |
| 84659200 | Planing, milling or moulding machines | 3 | A |
| 84659300 | Grinding, sanding or polishing machines | 3 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 84659400 | Bending or assembling machines | 3 | A |
| 84659500 | Drilling or morticing machines | 3 | A |
| 84659600 | Splitting, slicing or paring machines | 3 | A |
| 84659900 | Other | 3 | A |
| 84661000 | Tool holders and self-opening dieheads | 3 | A |
| 84662000 | Work holders | 3 | A |
| 84663000 | Dividing heads and other special attachments for machine-tools | 3 | A |
| 84669100 | For machines of heading 84.64 | 3 | A |
| 84669200 | For machines of heading 84.65 | 3 | A |
| 84669300 | For machines of headings 84.56 to 84.61 | 3 | A |
| 84669400 | For machines of heading 84.62 or 84.63 | 3 | A |
| 84671100 | Rotary type (including combined rotary-percussion) | 10 | A |
| 84671900 | Other | 10 | A |
| 84672100 | Drills of all kinds, including rotary drills | 10 | A |
| 84672200 | Saws, including cutoff saws | 10 | A |
| 84672900 | Other | 10 | A |
| 84678100 | Chainsaws | 10 | A |
| 84678900 | Other | 10 | A |
| 84679100 | Of chainsaws | 10 | A |
| 84679200 | Of pneumatic tools | 10 | A |
| 84679900 | Other | 10 | A |
| 84681000 | Hand-held blow pipes | 3 | A |
| 84682000 | Other gas-operated machinery and apparatus | 3 | A |
| 84688000 | Other machines and apparatus | 3 | A |
| 84689000 | Parts | 3 | A |
| 84690010 | Automatic typewriters | 3 | A |
| 84690020 | Other typewriters, whether or not electric | 10 | A |
| 84690030 | Machines for processing text | 0 | A |
| 84701000 | Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions | 0 | A |
| 84702100 | With built-in printing device | 0 | A |
| 84702900 | Other | 0 | A |
| 84703000 | Other calculating machines | 0 | A |
| 84705000 | Cash registers | 0 | A |
| 84709000 | Other | 0 | A |
| 84713010 | With cif value not exceeding b/.1.000, 00 per unit | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 84713090 | Other | 0 | A |
| 84714110 | With cif value not exceeding b/.1.000, 00 per unit | 0 | A |
| 84714190 | Other | 0 | A |
| 84714910 | With cif value not exceeding b/.1.000, 00 per unit | 0 | A |
| 84714990 | Other | 0 | A |
| 84715010 | With cif value not exceeding b/.1.000, 00 per unit | 0 | A |
| 84715090 | Other | 0 | A |
| 84716000 | Input or output units, whether or not containing storage units in the same housing | 0 | A |
| 84717000 | Storage units | 0 | A |
| 84718000 | Other units of automatic data processing machines | 0 | A |
| 84719000 | Other | 0 | A |
| 84721000 | Duplicating machines, including mimeographs | 15 | A |
| 84723000 | Machines for sorting or folding mail or for inserting mail in envelopes or wrappers, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps | 15 | A |
| 84729010 | Automatic banknote dispensers (automatic tellers) | 0 | A |
| 84729090 | Other | 10 | A |
| 84731010 | Of tariff subheading 8469.11.00 and 8469.12.00 | 3 | A |
| 84731090 | Other | 15 | A |
| 84732100 | Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | 0 | A |
| 84732900 | Other | 0 | A |
| 84733000 | Parts and accessories of the machines of heading 84.71 | 0 | A |
| 84734000 | Parts and accessories of the machines of heading 84.72 | 0 | A |
| 84735000 | Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72 | 0 | A |
| 84741000 | Sorting, screening, separating or washing machines | 3 | A |
| 84742000 | Crushing or grinding machines | 3 | A |
| 84743110 | Of a capacity not exceeding 0.36 m3 | 3 | A |
| 84743190 | Other | 3 | A |
| 84743200 | Machinery for mixing mineral substances with bitumen | 3 | A |
| 84743900 | Other | 3 | A |
| 84748010 | Machines for making concrete blocks | 3 | A |
| 84748090 | Other | 3 | A |
| 84749000 | Parts | 3 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 84751000 | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes | 0 | A |
| 84752100 | Machines for making optical fibres and preforms thereof | 0 | A |
| 84752900 | Other | 0 | A |
| 84759000 | Parts | 3 | A |
| 84762100 | Incorporating heating or refrigerating devices | 15 | E |
| 84762900 | Other | 15 | E |
| 84768100 | Incorporating heating or refrigerating devices | 15 | E |
| 84768900 | Other | 15 | E |
| 84769000 | Parts | 15 | A |
| 84771000 | Injection-moulding machines | 3 | A |
| 84772000 | Extruders | 3 | A |
| 84773000 | Blow-moulding machines | 3 | A |
| 84774000 | Vacuum-moulding machines and other thermoforming machines | 3 | A |
| 84775100 | For moulding or retreading pneumatic tyres or for moulding or forming inner tubes | 3 | A |
| 84775900 | Other | 3 | A |
| 84778000 | Other machines and apparatus | 3 | A |
| 84779000 | Parts | 3 | A |
| 84781000 | Machinery | 3 | A |
| 84789000 | Parts | 3 | A |
| 84791000 | Machinery for civil engineering, building or the like | 10 | A |
| 84792000 | Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | 3 | A |
| 84793000 | Presses for making particleboard or fibreboard of wood or other ligneous materials and other machinery for treating wood or cork | 3 | A |
| 84794000 | Rope or cable-making machines | 3 | A |
| 84795000 | Industrial robots, not elsewhere specified or included | 3 | A |
| 84796000 | Evaporative air coolers | 10 | A |
| 84797100 | Of a kind used in airports | 3 | A |
| 84797900 | Other | 3 | A |
| 84798100 | For treating metal, including electric wire coil-winders | 3 | A |
| 84798210 | Machinery for given industries | 3 | A |
| 84798220 | Other machinery of general use. | 0 | A |
| 84798290 | Other | 3 | A |
| 84798910 | Air humidifiers and dehumidifiers | 3 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 84798920 | Bubble towers | 0 | A |
| 84798930 | Floor polishers | 3 | A |
| 84798940 | Refuse compactors | 0 | A |
| 84798980 | Other machinery of general use. | 0 | A |
| 84798990 | Other | 3 | A |
| 84799000 | Parts | 3 | A |
| 84801000 | Moulding boxes for metal foundry | 3 | A |
| 84802000 | Mould bases | 3 | A |
| 84803000 | Moulding patterns | 3 | A |
| 84804100 | For injection or compression moulding | 3 | A |
| 84804900 | Other | 3 | A |
| 84805000 | Moulds for glass | 3 | A |
| 84806000 | Moulds for mineral materials | 3 | A |
| 84807100 | For injection or compression moulding. | 3 | A |
| 84807900 | Other | 3 | A |
| 84811000 | Pressure-reducing valves | 0 | A |
| 84812010 | For pneumatic tyres and inner-tubes for vehicles | 10 | A |
| 84812090 | Other | 3 | A |
| 84813000 | Retention valves | 0 | A |
| 84814000 | Safety or relief valves | 0 | A |
| 84818010 | Taps | 10 | A |
| 84818020 | Other valves | 0 | A |
| 84818090 | Other | 3 | A |
| 84819000 | Parts | 0 | A |
| 84821000 | Ball bearings | 3 | A |
| 84822000 | Tapered roller bearings, including cone and tapered roller assemblies | 3 | A |
| 84823000 | Spherical roller bearings | 3 | A |
| 84824000 | Needle roller bearings | 3 | A |
| 84825000 | Cylindrical roller bearings | 3 | A |
| 84828000 | Other, including combined ball/roller bearings | 3 | A |
| 84829100 | Balls, needles and rollers | 3 | A |
| 84829900 | Other | 3 | A |
| 84831010 | For marine use | 5 | A |
| 84831090 | Other | 0 | A |
| 84832000 | Bearing housings, incorporating ball or roller bearings | 10 | A |
| 84833000 | Bearing housings, not incorporating ball or roller bearings; plain shaft bearings | 10 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 84834000 | Gears and gearing, other than toothed wheels and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters | 3 | A |
| 84835010 | Pulleys of an external diameter of 25 mm or more but less than 750 mm | 10 | A |
| 84835090 | Other | 10 | A |
| 84836000 | Clutches and shaft couplings, including universal joints | 10 | A |
| 84839000 | Toothed wheels and other transmission elements presented separately; parts | 10 | A |
| 84841000 | Gaskets and seals | 0 | A |
| 84842000 | Mechanical seals | 0 | A |
| 84849000 | Other | 0 | A |
| 84861000 | Machines and apparatus for the manufacture of semiconductor boules or wafers | 0 | A |
| 84862010 | Operated by laser or other light or photon beam processes | 0 | A |
| 84862020 | For dry-etching patterns on semiconductor materials | 0 | A |
| 84862030 | Numerically controlled bending, folding, straightening or flattening machines (including presses) | 0 | A |
| 84862040 | Grinding or polishing machines | 0 | A |
| 84862050 | Extruders | 0 | A |
| 84862060 | Blow-moulding machines | 0 | A |
| 84862070 | Resistance heated furnaces and ovens (indirect heating) | 0 | A |
| 84862080 | Furnaces and ovens functioning by induction or dielectric loss | 0 | A |
| 84862091 | Resistance heated furnaces and ovens (direct heating), with the temperature not exceeding 900 ℃, other than laboratory furnaces and ovens | 0 | A |
| 84862092 | Ion implanters for doping semiconductor materials | 0 | A |
| 84862093 | Direct write-on-wafer apparatus | 0 | A |
| 84862094 | Photorepeater | 0 | A |
| 84862099 | Other | 0 | A |
| 84863011 | Operated by laser or other light or photon beam processes | 0 | A |
| 84863012 | Operated by ultrasonic processes | 0 | A |
| 84863013 | Operated by electro-discharge processes | 0 | A |
| 84863019 | Other | 0 | A |
| 84863020 | Sawing machines | 0 | A |
| 84863030 | Grinding or polishing machines | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 84863040 | Industrial robots | 0 | A |
| 84863090 | Other | 0 | A |
| 84864010 | Injection-moulding machines | 0 | A |
| 84864020 | Vacuum-moulding machines and other thermoforming machines | 0 | A |
| 84864030 | Moulds, injection or compression | 0 | A |
| 84864041 | Fully or partly automatic | 0 | A |
| 84864049 | Other | 0 | A |
| 84864090 | Other | 0 | A |
| 84869000 | Parts and accessories | 0 | A |
| 84871000 | Ships' or boats' propellers and blades therefor | 5 | A |
| 84879010 | Seal rings (seals or retainers) | 0 | A |
| 84879090 | Other | 3 | A |
| 85011000 | Motors of an output not exceeding 37.5 w | 3 | A |
| 85012000 | Universal ac/dc motors of an output exceeding 37.5 w | 3 | A |
| 85013100 | Of an output not exceeding 750 W | 3 | A |
| 85013200 | Of an output exceeding 750 W but not exceeding 75 kW | 3 | A |
| 85013300 | Of an output exceeding 75 kW but not exceeding 375 kW | 3 | A |
| 85013400 | Of an output exceeding 375 kW | 3 | A |
| 85014000 | Other ac motors, single-phase | 3 | A |
| 85015100 | Of an output not exceeding 750 w | 3 | A |
| 85015200 | Of an output exceeding 750 w but not exceeding 75 kw | 3 | A |
| 85015300 | Of an output exceeding 75 kw | 3 | A |
| 85016100 | Of an output not exceeding 75 kva | 3 | A |
| 85016200 | Of an output exceeding 75 kva but not exceeding 375 kva | 3 | A |
| 85016300 | Of an output exceeding 375 kva but not exceeding 750 kva | 3 | A |
| 85016400 | Of an output exceeding 750 kva | 3 | A |
| 85021100 | Of an output not exceeding 75 kva | 3 | A |
| 85021200 | Of an output exceeding 75 kva but not exceeding 375 kva | 3 | A |
| 85021300 | Of an output exceeding 375 kva | 3 | A |
| 85022000 | Generating sets with spark-ignition internal combustion piston engines | 10 | C |
| 85023100 | Wind-powered | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 85023900 | Other | 10 | C |
| 85024000 | Electric rotary converters | 3 | A |
| 85030000 | Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02 | 3 | A |
| 85041000 | Ballasts for discharge lamps or tubes | 3 | A |
| 85042100 | Having a power handling capacity not exceeding 650 kva | 3 | A |
| 85042200 | Having a power handling capacity exceeding 650 kva but not exceeding 10 000 kva | 3 | A |
| 85042300 | Having a power handling capacity exceeding 10 000 kva | 3 | A |
| 85043100 | Having a power handling capacity not exceeding 1 kva | 3 | A |
| 85043200 | Having a power handling capacity exceeding 1 kva but not exceeding 16 kva | 3 | A |
| 85043300 | Having a power handling capacity exceeding 16 kva but not exceeding 500 kva | 3 | A |
| 85043400 | Having a power handling capacity exceeding 500 kva | 3 | A |
| 85044010 | Stabilised power suppliers for automatic data processing machines or other office machines | 0 | A |
| 85044090 | Other | 5 | A |
| 85045000 | Other reactance coils (self-induction) | 0 | A |
| 85049000 | Parts | 0 | A |
| 85051100 | Of metal | 15 | C |
| 85051900 | Other | 15 | C |
| 85052000 | Electromagnetic couplings, clutches and brakes | 10 | C |
| 85059010 | Electromagnetic lifting heads | 10 | C |
| 85059090 | Other | 15 | C |
| 85061011 | For hearing aids | 0 | A |
| 85061019 | Other | 5 | C |
| 85061020 | Having an external volume exceeding 300 $cm^3$ | 5 | C |
| 85063011 | For hearing aids | 0 | A |
| 85063019 | Other | 5 | A |
| 85063020 | Having an external volume exceeding 300 $cm^3$ | 5 | A |
| 85064011 | For hearing aids | 0 | A |
| 85064019 | Other | 5 | A |
| 85064020 | Having an external volume exceeding 300 $cm^3$ | 5 | A |
| 85065011 | For hearing aids | 0 | A |
| 85065019 | Other | 5 | A |
| 85065020 | Having an external volume exceeding 300 $cm^3$ | 5 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 85066011 | For hearing aids | 0 | A |
| 85066019 | Other | 5 | A |
| 85066020 | Having an external volume exceeding 300 cm³ | 5 | A |
| 85068011 | For hearing aids | 0 | A |
| 85068019 | Other | 5 | A |
| 85068020 | Having an external volume exceeding 300 cm³ | 5 | A |
| 85069000 | Parts | 5 | A |
| 85071000 | Lead-acid, of a kind used for starting piston engines | 15 | X |
| 85072000 | Other lead-acid accumulators | 15 | H |
| 85073000 | Of nickel-cadmium | 15 | X |
| 85074000 | Of nickel-iron | 15 | X |
| 85075000 | Of nickel-metal hydride | 15 | E |
| 85076000 | Of lithium-ion | 15 | E |
| 85078000 | Other accumulators | 15 | H |
| 85079010 | Separators | 3 | H |
| 85079090 | Other | 3 | A |
| 85081110 | Household use | 15 | A |
| 85081120 | For industrial use | 15 | E |
| 85081910 | Household use | 15 | E |
| 85081920 | For industrial use | 3 | A |
| 85086010 | Industrial: | 3 | A |
| 85086090 | Other | 10 | A |
| 85087010 | For industrial vacuum cleaners | 3 | C |
| 85087090 | Other | 15 | C |
| 85094000 | Food grinders and mixers; fruit or vegetable juice extractors | 5 | A |
| 85098011 | Slicers for meat, cheese, etc. | 5 | E |
| 85098012 | Electric toothbrushes | 5 | E |
| 85098019 | Other | 5 | E |
| 85098091 | Floor polishers of the household type | 15 | C |
| 85098092 | Kitchen waste disposers | 10 | C |
| 85098099 | Other | 5 | E |
| 85099000 | Parts | 15 | C |
| 85101000 | Shavers | 10 | C |
| 85102000 | Hair clippers | 15 | C |
| 85103000 | Hair-removing appliances | 5 | C |
| 85109010 | For shaving appliances | 10 | C |
| 85109020 | For animal shearing appliances | 15 | C |
| 85109090 | Other | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 85111000 | Spark plugs | 5 | A |
| 85112000 | Ignition magnetos; magneto-dynamos; magnetic flywheels | 5 | A |
| 85113000 | Distributors; ignition coils | 5 | A |
| 85114000 | Starter motors and dual purpose starter-generators | 5 | A |
| 85115000 | Other generators | 5 | A |
| 85118000 | Other apparatus and devices | 5 | A |
| 85119010 | For marine alternators and 32-volt starter motors | 5 | C |
| 85119090 | Other | 10 | C |
| 85121000 | Lighting or visual signalling equipment of a kind used on bicycles | 10 | C |
| 85122000 | Other lighting or visual signalling equipment | 10 | C |
| 85123000 | Sound signalling equipment | 10 | C |
| 85124000 | Windscreen wipers, defrosters and demisters | 10 | C |
| 85129010 | Of windscreen wipers, of the kind used in vehicles of heading 87.02 | 10 | C |
| 85129090 | Other | 10 | C |
| 85131000 | Lamps | 10 | A |
| 85139000 | Parts | 15 | A |
| 85141010 | For ceramics | 10 | C |
| 85141090 | Other | 3 | C |
| 85142010 | For ceramics | 10 | C |
| 85142090 | Other | 3 | C |
| 85143010 | For ceramics | 10 | C |
| 85143090 | Other | 3 | C |
| 85144010 | For ceramics | 10 | C |
| 85144090 | Other | 3 | C |
| 85149000 | Parts | 3 | A |
| 85151100 | Soldering irons and guns | 3 | A |
| 85151900 | Other | 3 | A |
| 85152100 | Fully or partly automatic | 3 | A |
| 85152900 | Other | 3 | A |
| 85153100 | Fully or partly automatic | 3 | A |
| 85153910 | For arc welding, AC, for an operating current of 180 A or more but not more than 250 A, with coated electrodes | 3 | A |
| 85153990 | Other | 3 | A |
| 85158000 | Other machines and apparatus | 3 | A |
| 85159000 | Parts | 3 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 85161011 | Unassembled or disassembled | 5 | E |
| 85161019 | Other | 15 | E |
| 85161021 | Unassembled or disassembled | 5 | E |
| 85161029 | Other | 15 | E |
| 85162100 | Storage heating radiators | 15 | C |
| 85162900 | Other | 15 | C |
| 85163100 | Hair dryers | 10 | C |
| 85163200 | Other hairdressing apparatus | 10 | C |
| 85163300 | Hand-drying apparatus | 15 | C |
| 85164000 | Electric irons | 5 | C |
| 85165000 | Microwave ovens | 10 | B |
| 85166000 | Other ovens; cookers, cooking plates, boiling rings; grillers and roasters | 10 | E |
| 85167100 | Coffee or tea-makers | 10 | E |
| 85167200 | Toasters | 10 | E |
| 85167900 | Other | 10 | E |
| 85168010 | For electric irons | 10 | C |
| 85168090 | Other | 15 | B |
| 85169000 | Parts | 15 | C |
| 85171100 | Line telephone sets with cordless handsets | 0 | A |
| 85171200 | Telephones for cellular networks or for other wireless networks | 0 | A |
| 85171800 | Other | 0 | A |
| 85176110 | Telecommunication apparatus for carrier-current or digital line systems | 0 | A |
| 85176121 | For telephony or radio-telegraphy | 0 | A |
| 85176122 | With built-in receiver | 0 | A |
| 85176129 | Other | 0 | A |
| 85176200 | Apparatus for the reception, conversion, emission and transmission or regeneration of voice, images or other data, including switching and routing apparatus | 0 | A |
| 85176910 | Reception apparatus for radiotelephony or radiotelegraphy | 0 | A |
| 85176990 | Other | 0 | A |
| 85177000 | Parts | 0 | A |
| 85181010 | Microphones having a frequency range between 300 hz and 3.4 khz with a diameter not exceeding 10 mm and less than or equal to 3 mm height for use in telecommunications | 0 | A |
| 85181090 | Other | 5 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 85182100 | Single loudspeakers, mounted in their enclosures | 10 | C |
| 85182200 | Multiple loudspeakers, mounted in the same enclosure | 5 | A |
| 85182910 | Loudspeakers, without housing, for a frequency range between 300 hz and 3.4 khz with a diameter not exceeding 50 mm, for telecommunication use | 0 | A |
| 85182990 | Other | 5 | A |
| 85183010 | Phone headsets including mobile phones (cell phones) and those of other wireless networks | 0 | A |
| 85183090 | Other | 10 | B |
| 85184010 | Of a kind used as repeaters in telephony | 0 | A |
| 85184090 | Other | 5 | A |
| 85185010 | Cinematographic | 15 | C |
| 85185090 | Other | 10 | C |
| 85189000 | Parts | 0 | A |
| 85192010 | Coin- or disc-operated record-players | 10 | C |
| 85192090 | Other | 10 | C |
| 85193011 | Fully disassembled (CKD), put up in kits | 10 | C |
| 85193019 | Other | 10 | C |
| 85193090 | Other | 10 | C |
| 85195000 | Telephone answering machines | 0 | A |
| 85198111 | Sound reproducers, cassette-type | 10 | C |
| 85198112 | Sound reproducers, other than cassette type | 5 | C |
| 85198113 | Sound recorders and reproducers, digital or cassette type | 5 | C |
| 85198119 | Other | 10 | C |
| 85198190 | Other | 10 | C |
| 85198911 | Fully disassembled (CKD), put up in kits | 10 | C |
| 85198919 | Other | 10 | C |
| 85198921 | Fully disassembled (CKD), put up in kits | 10 | C |
| 85198929 | Other | 10 | C |
| 85198930 | Transcribing machines | 10 | C |
| 85198990 | Other | 10 | C |
| 85211010 | Fully disassembled (CKD), put up in kits | 5 | B |
| 85211020 | Reproducing apparatus for «magazine» operating with ribbons exceeding 19 mm width, with programming unit sequence of operations for broadcasters | 5 | B |
| 85211090 | Other | 5 | B |
| 85219000 | Other | 5 | C |
| 85221000 | Pick-up cartridges | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 85229010 | Furniture | 15 | E |
| 85229090 | Other | 10 | B |
| 85232110 | Unrecorded | 0 | A |
| 85232120 | Recorded | 0 | A |
| 85232910 | Unrecorded | 0 | A |
| 85232921 | For automatic data processing machines | 0 | A |
| 85232929 | Other | 15 | C |
| 85232931 | For sound recording only, educational | 0 | A |
| 85232932 | Other, for sound recording only | 10 | E |
| 85232933 | For automatic data processing machines, educational | 0 | A |
| 85232934 | Other, for automatic data-processing machines | 0 | A |
| 85232935 | Other, educational | 15 | C |
| 85232936 | Film videos, except for educational use | 5 | C |
| 85232937 | Film videos for educational use | 5 | C |
| 85232939 | Other | 15 | E |
| 85232990 | Other | 15 | C |
| 85234100 | Unrecorded | 0 | A |
| 85234911 | For automatic data processing machines | 0 | A |
| 85234919 | Other | 15 | C |
| 85234921 | For educational use | 0 | A |
| 85234929 | Other | 15 | C |
| 85234931 | Entertainment programs | 0 | A |
| 85234932 | Other programs, except for educational use | 0 | A |
| 85234933 | Programs for educational use | 0 | A |
| 85234939 | Other | 0 | A |
| 85234991 | Digital video discs (dvd), for eductaional use | 5 | C |
| 85234992 | Digital video discs (dvd) | 5 | C |
| 85234993 | Other for educational use | 15 | C |
| 85234999 | Other | 15 | B |
| 85235110 | Unrecorded | 0 | A |
| 85235190 | Other | 15 | A |
| 85235210 | Cards incorporating an electronic integrated circuit ("smart cards") | 0 | A |
| 85235290 | Parts | 0 | A |
| 85235910 | Unrecorded | 0 | A |
| 85235920 | Cards and labels proximity activation | 0 | A |
| 85235990 | Other | 15 | C |
| 85238010 | Unrecorded | 0 | A |
| 85238021 | For automatic data processing machines | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 85238029 | Other | 15 | C |
| 85238031 | Long-playing records | 15 | E |
| 85238032 | Educational records | 0 | A |
| 85238039 | Other records | 10 | E |
| 85238040 | Matrices and masters | 15 | C |
| 85238051 | Entertainment programs | 0 | A |
| 85238052 | Other programmes, not educational | 0 | A |
| 85238053 | Programs for educational use | 0 | A |
| 85238059 | Other | 0 | A |
| 85238091 | For educational use | 10 | C |
| 85238099 | Other | 5 | C |
| 85255010 | For radio broadcasting stations | 0 | A |
| 85255020 | For television | 15 | A |
| 85255030 | For radio amateurs | 0 | A |
| 85255090 | Other | 0 | A |
| 85256010 | For radio broadcasting stations | 0 | A |
| 85256020 | For television stations | 15 | A |
| 85256030 | For radio amateurs | 0 | A |
| 85256090 | Other | 0 | A |
| 85258010 | Television cameras | 0 | A |
| 85258020 | Digital camera and camcorders | 0 | A |
| 85261000 | Radar apparatus | 15 | C |
| 85269100 | Radio navigational aid apparatus | 15 | C |
| 85269200 | Radio remote control apparatus | 15 | A |
| 85271210 | Fully disassembled (CKD), put up in kits | 5 | C |
| 85271290 | Other | 5 | C |
| 85271310 | Fully disassembled (CKD), put up in kits | 10 | C |
| 85271390 | Other | 10 | C |
| 85271910 | Fully disassembled (CKD), put up in kits | 5 | B |
| 85271990 | Other | 5 | B |
| 85272110 | Fully disassembled (CKD), put up in kits | 5 | C |
| 85272190 | Other | 5 | C |
| 85272910 | Fully disassembled (CKD), put up in kits | 10 | C |
| 85272990 | Other | 10 | C |
| 85279110 | For radio broadcasting stations | 0 | A |
| 85279190 | Other | 5 | C |
| 85279210 | Fully disassembled (CKD), put up in kits | 10 | C |
| 85279290 | Other | 10 | C |
| 85279910 | Fully disassembled (CKD), put up in kits | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 85279990 | Other | 10 | C |
| 85284100 | Of a kind solely or principally used in an automatic data-processing system of heading 84.71 | 5 | A |
| 85284911 | Fully disassembled (CKD), put up in kits | 5 | C |
| 85284919 | Other | 5 | E |
| 85284921 | Fully disassembled (CKD), put up in kits | 5 | C |
| 85284929 | Other | 5 | C |
| 85285100 | Of a kind solely or principally used in an automatic data-processing system of heading 84.71 | 0 | A |
| 85285911 | Fully disassembled (CKD), put up in kits | 0 | A |
| 85285919 | Other | 0 | A |
| 85285921 | Fully disassembled (CKD), put up in kits | 0 | A |
| 85285929 | Other | 0 | A |
| 85286100 | Of a kind solely or principally used in an automatic data-processing system of heading 84.71 | 0 | A |
| 85286910 | Flat paper display units for use with projection data processing or adp machines which can display digital information generated by the central processing unit | 0 | A |
| 85286990 | Other | 5 | C |
| 85287110 | Multimedia boxes which have a communication function; microprocessor-based device incorporating a modem for internet access and having a function of interactive information exchange | 0 | A |
| 85287190 | Other | 5 | E |
| 85287210 | Multimedia boxes which have a communication function; microprocessor-based device incorporating a modem for internet access and having a function of interactive information exchange | 0 | A |
| 85287290 | Other | 5 | A |
| 85287310 | Fully disassembled (CKD), put up in kits | 5 | C |
| 85287390 | Other | 5 | E |
| 85291010 | Of a kind used in radio-telegraphony or radio-telegragraphy | 0 | A |
| 85291090 | Other | 5 | C |
| 85299011 | For broadcasting stations (radio) | 5 | C |
| 85299012 | For portable receivers for calling facilities, reporting or paging; digital camera; video cameras; transmitters or receivers, other appliances or television broadcasting | 0 | A |
| 85299019 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 85299020 | For portable receivers for calling facilities, reporting or paging; digital camera; video cameras; transmitters or receivers, other appliances or television broadcasting | 0 | A |
| 85299090 | Other | 0 | A |
| 85301000 | Equipment for railways or tramways | 15 | C |
| 85308000 | Other apparatus | 15 | C |
| 85309000 | Parts | 15 | C |
| 85311000 | Burglar or fire alarms and similar apparatus | 10 | B |
| 85312000 | Indicator panels incorporating liquid crystal devices (lcd) or light emitting diodes (led) | 0 | A |
| 85318010 | Telephonic or telegraphic audible alarms (bells) | 15 | E |
| 85318020 | Other electrical bells, buzzers, door chimes and similar | 10 | E |
| 85318030 | Other indicator light panels | 15 | C |
| 85318040 | Sirens | 10 | C |
| 85318050 | Device for flat panel display (including the liquid crystal display (lcd), electroluminescent, the plasma, and other technologies vacuofluorescentes) | 0 | A |
| 85318090 | Other | 15 | B |
| 85319010 | For indicator panels with liquid crystal devices (lcd) or light emitting diodes (led) included | 0 | A |
| 85319090 | Other | 15 | C |
| 85321000 | Fixed capacitors designed for use in 50/60hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) | 0 | A |
| 85322100 | Of tantalum | 0 | A |
| 85322200 | Aluminium electrolytic | 0 | A |
| 85322300 | Ceramic dielectric, single layer | 0 | A |
| 85322400 | Ceramic dielectric, multilayer | 0 | A |
| 85322500 | Dielectric of paper or plastics | 0 | A |
| 85322900 | Other | 0 | A |
| 85323000 | Variable or adjustable capacitors | 0 | A |
| 85329000 | Parts | 0 | A |
| 85331000 | Fixed carbon resistors, composition or film types | 0 | A |
| 85332100 | Of an output not exceeding 20 w | 0 | A |
| 85332900 | Other | 0 | A |
| 85333100 | Of an output not exceeding 20 w | 0 | A |
| 85333900 | Other | 0 | A |
| 85334000 | Other variable resistors, including rheostats and potentiometers | 0 | A |
| 85339000 | Parts | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 85340000 | Printed circuits | 0 | A |
| 85351000 | Fuses and circuit breaker fuses | 3 | A |
| 85352100 | For a voltage of less than 72.5 kv | 3 | A |
| 85352900 | Other | 10 | C |
| 85353000 | Isolating switches and make-and-break switches | 10 | C |
| 85354010 | Lighting rod | 10 | B |
| 85354020 | Voltage limiters | 10 | B |
| 85354030 | Surge suppressors | 10 | B |
| 85359000 | Other | 10 | C |
| 85361010 | Fuses | 10 | C |
| 85361021 | Of safety, manual override, intensity current not exceeding 600 A and a voltage not exceeding 600 V | 10 | C |
| 85361022 | Blade, manual control, intensity current not exceeding 100 a and a voltage not exceeding 250 v | 10 | C |
| 85361029 | Other | 10 | C |
| 85362010 | Thermo-magnetic, vacuum, air or oil types or of moulded plastic for a current not exceeding 100 A and a voltage not exceeding 250 V | 3 | A |
| 85362090 | Other | 3 | A |
| 85363010 | Surge suppressors | 10 | C |
| 85363090 | Other | 10 | C |
| 85364100 | For a voltage not exceeding 60v | 3 | A |
| 85364910 | Surge indicators and electrical contactors | 3 | A |
| 85364990 | Other | 3 | A |
| 85365010 | Electronic switches, including switches with thermal and electromechanical switches collector | 0 | A |
| 85365090 | Other | 5 | A |
| 85366100 | Lamp-holders | 10 | G |
| 85366910 | Plugs and sockets (connectors or sockets) for coaxial cables or printed circuits | 0 | A |
| 85366990 | Other | 10 | C |
| 85367010 | Of plastic | 6 | C |
| 85367020 | Of copper | 15 | E |
| 85367090 | Other | 10 | E |
| 85369000 | Other apparatus | 0 | A |
| 85371000 | For a voltage not exceeding 1 000 v | 10 | A |
| 85372000 | For a voltage exceeding 1 000 v | 10 | A |
| 85381000 | Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 85389000 | Other | 0 | A |
| 85391000 | Sealed beam lamp units | 10 | C |
| 85392100 | Tungsten halogen | 10 | C |
| 85392210 | Incandescent filament lamps of a power of 15 W or more | 10 | C |
| 85392290 | Other | 10 | C |
| 85392900 | Other | 10 | C |
| 85393110 | Straight, exceeding 14 w power but not exceeding 215 w tubes | 5 | A |
| 85393120 | With energy saver | 5 | A |
| 85393190 | Other | 5 | A |
| 85393200 | Mercury or sodium vapour lamps; metal halide lamps | 10 | C |
| 85393910 | Other fluorescent lamps | 5 | C |
| 85393990 | Other | 10 | B |
| 85394100 | Arc lamps | 3 | A |
| 85394900 | Other | 3 | A |
| 85399010 | Filaments with their supporting conducting wires; threaded or bayonet type bases for fluorescent lamps and tubes | 15 | C |
| 85399090 | Other | 15 | C |
| 85401100 | Colour | 10 | E |
| 85401200 | Black-and-white or other monochrome | 10 | E |
| 85402000 | Television camera tubes; image converters and intensifiers; other photo-cathode tubes | 10 | E |
| 85404000 | Data/graphic display tubes, colour, with a phosphor dot screen pitch of less than 0.4 mm | 0 | A |
| 85406000 | Other cathode ray tubes | 10 | E |
| 85407100 | Magnetrons | 10 | E |
| 85407900 | Other | 10 | E |
| 85408100 | Receiver or amplifier valves and tubes | 10 | E |
| 85408900 | Other | 10 | E |
| 85409100 | Of cathode ray tubes | 10 | E |
| 85409900 | Other | 10 | E |
| 85411000 | Diodes, other than photosensitive or light-emitting diodes | 0 | A |
| 85412100 | With a dissipation rate of less than 1 w | 0 | A |
| 85412900 | Other | 0 | A |
| 85413000 | Thyristors, diacs and triacs, other than photosensitive devices | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 85414000 | Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes | 0 | A |
| 85415000 | Other semiconductor devices | 0 | A |
| 85416000 | Mounted piezo-electric crystals | 0 | A |
| 85419000 | Parts | 0 | A |
| 85423111 | Metal oxide semiconductor (mos) | 0 | A |
| 85423112 | Bipolar technology circuits | 0 | A |
| 85423119 | Other (including circuits combining mos and bipolar technologies (bimos technology)) | 0 | A |
| 85423120 | Other than the digital | 0 | A |
| 85423130 | Hybrid integrated circuits | 0 | A |
| 85423180 | Waste and scrap | 0 | A |
| 85423211 | Metal oxide semiconductor (mos) | 0 | A |
| 85423212 | Bipolar technology circuits | 0 | A |
| 85423219 | Other (including circuits combining mos and bipolar technologies (bimos technology)) | 0 | A |
| 85423220 | Other than digital | 0 | A |
| 85423230 | Hybrid integrated circuits | 0 | A |
| 85423280 | Waste and scrap | 0 | A |
| 85423311 | Metal oxide semiconductor (mos) | 0 | A |
| 85423312 | Bipolar technology circuits | 0 | A |
| 85423319 | Other (including circuits combining mos and bipolar technologies (bimos technology)) | 0 | A |
| 85423320 | Other than the digital | 0 | A |
| 85423330 | Hybrid integrated circuits | 0 | A |
| 85423380 | Waste and scrap | 0 | A |
| 85423911 | Metal oxide semiconductor (mos) | 0 | A |
| 85423912 | Bipolar technology circuits | 0 | A |
| 85423919 | Other (including circuits combining mos and bipolar technologies (bimos technology)) | 0 | A |
| 85423920 | Other than the digital | 0 | A |
| 85423930 | Hybrid integrated circuits | 0 | A |
| 85423980 | Waste and scrap | 0 | A |
| 85429000 | Parts | 0 | A |
| 85431000 | Particle accelerators | 3 | A |
| 85432000 | Signal generators | 15 | C |
| 85433000 | Machines and apparatus for electroplating, electrolysis or electrophoresis | 3 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 85437010 | Amplifiers for radio broadcasting transmitters | 0 | A |
| 85437020 | Remote control for household use | 15 | C |
| 85437040 | Electrical or electronic machines with translation or dictionary | 0 | A |
| 85437090 | Other | 15 | C |
| 85439010 | Of amplifiers for radio broadcasting transmitters | 10 | C |
| 85439020 | For synchronisers | 15 | C |
| 85439030 | Electronic microassemblies | 10 | E |
| 85439040 | For electrical or electronic machines with translation or dictionary | 0 | A |
| 85439090 | Other | 15 | C |
| 85441100 | Of copper | 10 | C |
| 85441900 | Other | 10 | B |
| 85442000 | Coaxial cable and other coaxial electric conductors | 3 | A |
| 85443000 | Ignition wiring sets and other wiring sets of a kind used in means of transport | 10 | A |
| 85444210 | For a voltage not exceeding 80 v, fitted with connectors, of a kind used in telecommunication | 0 | A |
| 85444220 | For a voltage exceeding 80 v but not exceeding 1,000 v, fitted with connectors, of a kind used in telecommunication | 0 | A |
| 85444290 | Other | 10 | B |
| 85444911 | Of copper, insulated with in thermoplastics, whether or not plated or coated with tin with up to two pairs | 0 | A |
| 85444912 | With thermoplastic insulation made of coated or copper coated steel (copperclad) for lowering or loading and up to two pairs ("Drop Wire" type) | 10 | E |
| 85444913 | Other, for a voltage not exceeding 80 v, fitted with connectors, of a kind used in telecommunication | 0 | A |
| 85444919 | Other | 10 | A |
| 85444920 | Flat copper cables insulated with thermoplastics, television aerial risers, with one pair | 0 | A |
| 85444930 | Electrode holder cables (for electric arc welding) | 3 | A |
| 85444940 | Wire, strands and cables of copper insulated with thermoplastics, suitable for use at temperatures of up to 90°c with up to four conductors, other than wires and cables with transparent insulation | 10 | E |
| 85444950 | For a voltage exceeding 80 v but not exceeding 1,000 v, fitted with connectors, of a kind used in telecommunication | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 85444990 | Other | 10 | A |
| 85446010 | With connector | 10 | E |
| 85446091 | Electrode holder cables (for electric arc welding) | 3 | A |
| 85446092 | Wires, strands and cables of copper insulated with thermoplastics suitable for use at temperatures of up to 90°c (194°f), for buildings, distribution and connection, with up to 4 conductors | 10 | E |
| 85446093 | Multiple pair control cables, whether or not with steel core | 10 | E |
| 85446099 | Other | 10 | A |
| 85447000 | Optical fibre cables | 0 | A |
| 85451100 | Of a kind used for furnaces | 3 | A |
| 85451900 | Other | 15 | C |
| 85452000 | Brushes | 15 | C |
| 85459000 | Other | 15 | C |
| 85461000 | Of glass | 15 | C |
| 85462000 | Of ceramic | 15 | C |
| 85469000 | Other | 15 | C |
| 85471000 | Ceramic insulation parts | 15 | C |
| 85472000 | Plastic insulation parts | 15 | C |
| 85479010 | Electrical conduit tubing and joints therefor, of base metal, lined with insulating material | 3 | A |
| 85479090 | Other | 10 | A |
| 85481010 | Of lead | 10 | C |
| 85481090 | Other | 10 | A |
| 85489010 | Electronic microassemblies | 10 | C |
| 85489090 | Other | 5 | C |
| 86011000 | Powered from an external source of electricity | 15 | A |
| 86012000 | Of electric accumulators | 15 | A |
| 86021000 | Diesel-electric locomotives | 15 | A |
| 86029000 | Other | 15 | A |
| 86031000 | From an external source of electricity | 15 | A |
| 86039000 | Other | 15 | A |
| 86040000 | Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles) | 15 | A |
| 86050000 | Railway or tramway passenger coaches, luggage vans, post office coaches and other special purpose coaches (excluding those of heading 86.04) | 15 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 86061000 | Tank wagons and the like | 15 | A |
| 86063000 | Self-discharging vans and wagons, other than those of subheading 8606.10 | 15 | A |
| 86069100 | Covered and closed | 15 | A |
| 86069200 | Open, with non-removable sides of a height exceeding 60 cm | 15 | A |
| 86069900 | Other | 15 | A |
| 86071100 | Driving bogies and bissel-bogies | 15 | A |
| 86071200 | Other bogies and bissel-bogies | 15 | A |
| 86071900 | Other, including parts | 15 | A |
| 86072100 | Air brakes and parts thereof | 15 | A |
| 86072900 | Other | 15 | A |
| 86073000 | Hooks and other coupling devices, buffers, and parts thereof | 15 | A |
| 86079100 | Of locomotives | 15 | A |
| 86079900 | Other | 15 | A |
| 86080000 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts thereof: | 15 | A |
| 86090011 | Of stainless steel for storing milk | 3 | A |
| 86090012 | Other of metal, for the transport of fluids with a capacity exceeding 500 litres | 15 | A |
| 86090019 | Other | 15 | A |
| 86090090 | Other | 15 | A |
| 87011000 | Pedestrian-controlled tractors | 0 | A |
| 87012000 | Road tractors for semi-trailers | 0 | A |
| 87013000 | Track-laying tractors | 0 | A |
| 87019010 | Agricultural, horticultural or forestry tractors | 0 | A |
| 87019090 | Other | 10 | A |
| 87021011 | New | 0 | A |
| 87021019 | Other | 0 | A |
| 87021091 | New | 0 | A |
| 87021099 | Other | 0 | A |
| 87029011 | New | 0 | A |
| 87029019 | Other | 0 | A |
| 87029091 | New | 0 | A |
| 87029099 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 87031011 | With a CIF value less than or equal to B/. 8,000.00 | 0 | A |
| 87031012 | With a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00 | 0 | A |
| 87031013 | With a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00 | 0 | A |
| 87031019 | Other | 0 | A |
| 87031021 | With a CIF value less than or equal to B/. 8,000.00 | 0 | A |
| 87031022 | With a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00 | 0 | A |
| 87031023 | With a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00 | 0 | A |
| 87031029 | Other | 0 | A |
| 87032121 | New | 0 | A |
| 87032129 | Other | 0 | A |
| 87032141 | New | 0 | A |
| 87032149 | Other | 0 | A |
| 87032191 | New, with a CIF value less than or equal to B /. 8,000.00 | 0 | A |
| 87032192 | New, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00 | 0 | A |
| 87032193 | New, with a CIF value exceeding B/. 20,000.00 but not exceeding B/. 25,000.00 | 0 | A |
| 87032194 | New, other | 0 | A |
| 87032196 | Used, with a CIF value not exceeding B/. 8,000.00 | 0 | A |
| 87032197 | Used, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00 | 0 | A |
| 87032198 | Used, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00 | 0 | A |
| 87032199 | Other, used | 0 | A |
| 87032221 | New | 0 | A |
| 87032229 | Other | 0 | A |
| 87032241 | New | 0 | A |
| 87032249 | Other | 0 | A |
| 87032291 | New, with a CIF value less than or equal to B/. 8,000.00 | 0 | A |
| 87032292 | New, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00 | 0 | A |
| 87032293 | New, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00 | 0 | A |
| 87032294 | New, other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 87032296 | Used, with a CIF value not exceeding B/. 8,000.00 | 0 | A |
| 87032297 | Used, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00 | 0 | A |
| 87032298 | Used, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00 | 0 | A |
| 87032299 | Other, used | 0 | A |
| 87032321 | New | 0 | A |
| 87032329 | Other | 0 | A |
| 87032341 | New | 0 | A |
| 87032349 | Other | 0 | A |
| 87032391 | New, with a CIF value less than or equal to B/. 8,000.00 | 0 | A |
| 87032392 | New, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00 | 0 | A |
| 87032393 | New, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00 | 0 | A |
| 87032394 | New, other | 0 | A |
| 87032396 | Used, with a CIF value not exceeding B/. 8,000.00 | 0 | A |
| 87032397 | Used, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00 | 0 | A |
| 87032398 | Used, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00 | 0 | A |
| 87032399 | Other, used | 0 | A |
| 87032421 | New | 0 | A |
| 87032429 | Other | 0 | A |
| 87032441 | New | 0 | A |
| 87032449 | Other | 0 | A |
| 87032491 | New, with a CIF value less than or equal to B/. 8,000.00 | 0 | A |
| 87032492 | New, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00 | 0 | A |
| 87032493 | New, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00 | 0 | A |
| 87032494 | New, other | 0 | A |
| 87032496 | Used, with a CIF value not exceeding B/. 8,000.00 | 0 | A |
| 87032497 | Used, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00 | 0 | A |
| 87032498 | Used, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00 | 0 | A |
| 87032499 | Other, used | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 87033121 | New | 0 | A |
| 87033129 | Other | 0 | A |
| 87033141 | New | 0 | A |
| 87033149 | Other | 0 | A |
| 87033191 | New, with a CIF value less than or equal to B/. 8,000.00 | 0 | A |
| 87033192 | New, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00 | 0 | A |
| 87033193 | New, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00 | 0 | A |
| 87033194 | New, other | 0 | A |
| 87033196 | Used, with a CIF value not exceeding B/. 8,000.00 | 0 | A |
| 87033197 | Used, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00 | 0 | A |
| 87033198 | Used, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00 | 0 | A |
| 87033199 | Other, used | 0 | A |
| 87033221 | New | 0 | A |
| 87033229 | Other | 0 | A |
| 87033241 | New | 0 | A |
| 87033249 | Other | 0 | A |
| 87033291 | New, with a CIF value less than or equal to B/. 8,000.00 | 0 | A |
| 87033292 | New, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00 | 0 | A |
| 87033293 | New, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00 | 0 | A |
| 87033294 | New, other | 0 | A |
| 87033296 | Used, with a CIF value not exceeding B /. 8,000.00 | 0 | A |
| 87033297 | Used, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00 | 0 | A |
| 87033298 | Used, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00 | 0 | A |
| 87033299 | Other, used | 0 | A |
| 87033321 | New | 0 | A |
| 87033329 | Other | 0 | A |
| 87033341 | New | 0 | A |
| 87033349 | Other | 0 | A |
| 87033391 | New, with a CIF value less than or equal to B /. 8,000.00 | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 87033392 | New, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00 | 0 | A |
| 87033393 | New, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00 | 0 | A |
| 87033394 | New, other | 0 | A |
| 87033396 | Used, with a CIF value not exceeding B /. 8,000.00 | 0 | A |
| 87033397 | Used, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00 | 0 | A |
| 87033398 | Used, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00 | 0 | A |
| 87033399 | Other, used | 0 | A |
| 87039021 | New | 0 | A |
| 87039029 | Other | 0 | A |
| 87039041 | New | 0 | A |
| 87039049 | Other | 0 | A |
| 87039061 | New | 0 | A |
| 87039069 | Other | 0 | A |
| 87039091 | New, with a CIF value less than or equal to B /. 8,000.00 | 0 | A |
| 87039092 | New, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00 | 0 | A |
| 87039093 | New, with a CIF value exceeding B/. 20,000.00 but no more than B/. 25,000.00 | 0 | A |
| 87039094 | New, other | 0 | A |
| 87039096 | Used, with a CIF value not exceeding B /. 8,000.00 | 0 | A |
| 87039097 | Used, with a CIF value exceeding B/. 8,000.00 but no more than B/. 20,000.00 | 0 | A |
| 87039098 | Used, with a CIF value exceeding B/. 20,000.00 no more than B/. 25,000.00 | 0 | A |
| 87039099 | Other, used | 0 | A |
| 87041000 | Dumpers designed for off -highway | 0 | A |
| 87042110 | New | 0 | A |
| 87042120 | Used | 0 | A |
| 87042210 | New | 0 | A |
| 87042220 | Used | 0 | A |
| 87042310 | New | 0 | A |
| 87042320 | Used | 0 | A |
| 87043110 | New | 0 | A |
| 87043120 | Used | 0 | A |
| 87043210 | New | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 87043220 | Used | 0 | A |
| 87049000 | Other | 0 | A |
| 87051000 | Crane trucks | 0 | A |
| 87052000 | Trucks cars drilling derricks | 0 | A |
| 87053000 | Firetrucks | 0 | A |
| 87054000 | Concrete mixer truck | 0 | A |
| 87059000 | Other | 0 | A |
| 87060010 | Of buses | 15 | F |
| 87060090 | Other | 15 | F |
| 87071000 | For the vehicles of heading 87.03 | 15 | E |
| 87079011 | For buses | 15 | F |
| 87079019 | Other | 15 | E |
| 87079021 | For road tractors for semi-trailers | 10 | F |
| 87079022 | For other agricultural, horticultural or forestry tractors | 0 | A |
| 87079029 | Other | 10 | F |
| 87081000 | Bumpers and parts thereof | 5 | A |
| 87082100 | Safety seat belts | 5 | E |
| 87082910 | Skylights of a kind used on the body of heading 87.02 | 0 | A |
| 87082990 | Other | 5 | A |
| 87083010 | Mounted brake linings for pedestrian controlled tractors and other agricultural, horticultural or forestry tractors | 0 | A |
| 87083090 | Other | 5 | A |
| 87084010 | Gearboxes | 0 | A |
| 87084020 | Parts | 5 | E |
| 87085010 | For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors | 0 | A |
| 87085090 | Other | 5 | A |
| 87087010 | For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors | 0 | A |
| 87087090 | Other | 5 | A |
| 87088010 | For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors | 0 | A |
| 87088090 | Other | 5 | C |
| 87089110 | Tanks of bronze and plastic for radiators | 3 | E |
| 87089120 | Collars with overflow pipe for radiator tank | 0 | A |
| 87089190 | Other | 15 | D |
| 87089210 | Mufflers and exhaust pipes | 5 | C |
| 87089220 | Parts | 5 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 87089310 | For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors | 0 | A |
| 87089320 | For track-laying tractors | 5 | E |
| 87089331 | Complete, new | 5 | E |
| 87089332 | Complete, used or reconditioned | 15 | E |
| 87089333 | Discs, new, used or reconditioned | 15 | D |
| 87089334 | Pressure plates, new, used or reconditioned | 15 | D |
| 87089339 | Other parts | 5 | D |
| 87089390 | Other | 5 | A |
| 87089410 | For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors | 0 | A |
| 87089490 | Other | 5 | A |
| 87089500 | Safety airbags with inflator system; parts thereof | 5 | D |
| 87089910 | For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors | 0 | A |
| 87089990 | Other | 5 | A |
| 87091100 | Electric | 3 | A |
| 87091900 | Other | 3 | A |
| 87099011 | With pneumatic tyres | 15 | A |
| 87099019 | Other | 15 | A |
| 87099090 | Other | 10 | A |
| 87100000 | Tanks and other armored fighting vehicles, whether or not fitted with weapons; his parts. | 15 | D |
| 87111010 | New | 15 | C |
| 87111020 | Used | 15 | C |
| 87112011 | New | 15 | C |
| 87112019 | Other | 15 | C |
| 87112021 | New | 0 | A |
| 87112029 | Other | 0 | A |
| 87113010 | New | 0 | A |
| 87113020 | Used | 0 | A |
| 87114010 | New | 0 | A |
| 87114020 | Used | 0 | A |
| 87115010 | New | 0 | A |
| 87115020 | Used | 0 | A |
| 87119000 | Other | 15 | D |
| 87120010 | Bicycles of all kinds, totally disassembled | 5 | C |
| 87120020 | Bmx bicycles | 10 | C |
| 87120030 | Mountain bicycles and racing bicycles | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 87120090 | Other | 15 | C |
| 87131000 | Not mechanically propelled | 0 | A |
| 87139000 | Other | 0 | A |
| 87141010 | Saddles (seats) | 10 | C |
| 87141091 | Wheels with bands | 15 | D |
| 87141092 | Wheels with tires | 15 | D |
| 87141093 | Handle grips and cushions for pedal | 15 | D |
| 87141099 | Other | 10 | D |
| 87142000 | From wheelchairs and invalid carriages | 0 | A |
| 87149110 | Frames and forks | 10 | C |
| 87149190 | Parts | 10 | D |
| 87149210 | Wheels with bands | 15 | C |
| 87149220 | Wheels with tires | 15 | C |
| 87149290 | Other | 10 | C |
| 87149300 | Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels | 10 | A |
| 87149400 | Brakes, including coaster braking hubs and hub brakes, and parts thereof | 10 | A |
| 87149500 | Saddles | 10 | A |
| 87149600 | Pedals and crank-gear, and parts thereof | 10 | A |
| 87149910 | Handles ( handles, rudders , handlebars ) , fenders ( mudguards ) , chain guard and luggage racks (not plastic ) | 10 | D |
| 87149920 | Handles and luggage racks (including tools ) of plastic | 10 | A |
| 87149990 | Other | 10 | A |
| 87150010 | Baby carriages | 10 | E |
| 87150091 | Metal wheels fitted with solid tyres | 15 | D |
| 87150099 | Other | 10 | D |
| 87161000 | Trailers and semi-trailers for housing or camping, caravan type | 15 | F |
| 87162000 | Self-loading or self-unloading trailers and semi-trailers for agricultural purposes | 10 | A |
| 87163111 | New | 3 | D |
| 87163119 | Other | 3 | D |
| 87163191 | New | 10 | D |
| 87163199 | Other | 10 | D |
| 87163900 | Other | 10 | D |
| 87164000 | Other trailers and semi-trailers | 15 | D |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 87168010 | Metal trolleys of the kind used in supermarkets, trolleys for buckets and mops | 10 | F |
| 87168020 | Trolleys for the transport of coffins | 15 | F |
| 87168090 | Other | 10 | E |
| 87169010 | Wheels fitted with solid tyres | 15 | C |
| 87169020 | Wheels fitted with pneumatic tyres | 15 | C |
| 87169091 | Plastic or metal pail or tray for trolleys of use for construction or the transport of goods | 0 | A |
| 87169092 | Plastic rim with diameter not exceding 30 cm for trolleys use for construction or the transport of goods | 0 | A |
| 87169099 | Other | 10 | C |
| 88010000 | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft | 15 | A |
| 88021100 | Of an unladen weight not exceeding 2 000 kg | 15 | A |
| 88021200 | Of an unladen weight exceeding 2 000 kg | 15 | A |
| 88022010 | For commercial use | 15 | A |
| 88022090 | Other | 15 | A |
| 88023010 | For commercial use | 15 | A |
| 88023090 | Other | 15 | A |
| 88024010 | For commercial use | 10 | A |
| 88024090 | Other | 10 | A |
| 88026000 | Spacecraft (including satellites) and suborbital and spacecraft launch vehicles | 15 | A |
| 88031000 | Propellers and rotors and parts thereof | 15 | A |
| 88032000 | Landing gear and parts thereof | 15 | A |
| 88033000 | Other parts of airplanes or helicopters | 10 | A |
| 88039000 | Other | 15 | A |
| 88040000 | Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto | 15 | A |
| 88051000 | Apparatus and devices for launching aircraft and their parts; aircraft carrier and similar aircraft, and parts thereof | 15 | A |
| 88052100 | Air combat simulators and parts thereof | 15 | A |
| 88052900 | Other | 15 | A |
| 89011010 | Of a length not exceeding 15 m | 15 | C |
| 89011090 | Other | 15 | C |
| 89012000 | Tankers | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 89013000 | Refrigerated vessels, other than those of subheading 8901.20 | 15 | C |
| 89019010 | Exceeding 15 m in length | 10 | C |
| 89019090 | Other | 10 | C |
| 89020010 | Not exceeding 250 tonnes gross register | 10 | C |
| 89020090 | Other | 15 | C |
| 89031010 | Up to 10 feet long | B/. 100,00 | C |
| 89031020 | 11 feet to 20 feet in length | B/. 200,00 | C |
| 89031030 | From 21 feet to 30 feet in length | B/. 3.000,00 | C |
| 89031040 | 31 feet to 49 feet in length | B/. 5.000,00 | C |
| 89031050 | From 50 feet to 75 feet in length | B/. 10.000,00 | C |
| 89031060 | From 76 feet to 100 feet in length | B/. 15.000,00 | C |
| 89031090 | Over 100 feet in length | B/. 20.000,00 | C |
| 89039110 | Up to 10 feet long | B/. 1.000,00 | C |
| 89039120 | 11 feet to 20 feet in length | B/. 2.000,00 | C |
| 89039130 | From 21 feet to 30 feet in length | B/. 3.000,00 | C |
| 89039140 | 31 feet to 49 feet in length | B/. 5.000,00 | C |
| 89039150 | From 50 feet to 75 feet in length | B/. 10.000,00 | C |
| 89039160 | From 76 feet to 100 feet in length | B/. 15.000,00 | C |
| 89039190 | Over 100 feet in length | B/. 20.000,00 | C |
| 89039210 | Up to 10 feet long | B/. 1.000,00 | C |
| 89039220 | 11 feet to 20 feet in length | B/. 2.000,00 | C |
| 89039230 | From 21 feet to 30 feet in length | B/. 3.000,00 | C |
| 89039240 | 31 feet to 49 feet in length | B/. 5.000,00 | C |
| 89039250 | From 50 feet to 75 feet in length | B/. 10.000,00 | C |
| 89039260 | From 76 feet to 100 feet in length | B/. 15.000,00 | C |
| 89039290 | Over 100 feet in length | B/. 20.000,00 | C |
| 89039910 | Up to 10 feet long | B/. 1.000,00 | C |
| 89039920 | 11 feet to 20 feet in length | B/. 2.000,00 | C |
| 89039930 | From 21 feet to 30 feet in length | B/. 3.000,00 | C |
| 89039940 | 31 feet to 49 feet in length | B/. 5.000,00 | C |
| 89039950 | From 50 feet to 75 feet in length | B/. 10.000,00 | C |
| 89039960 | From 76 feet to 100 feet in length | B/. 15.000,00 | C |
| 89039990 | Over 100 feet in length | B/. 20.000,00 | C |
| 89040000 | Tugs and pusher craft | 15 | C |
| 89051000 | Dredgers | 15 | C |
| 89052000 | Floating or submersible drilling or production platforms | 15 | C |
| 89059000 | Other | 15 | C |
| 89061000 | Warships | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 89069000 | Other | 15 | C |
| 89071000 | Inflatable rafts | 10 | C |
| 89079010 | Buoys and beacons | 5 | C |
| 89079090 | Other | 15 | C |
| 89080000 | Vessels and other floating structures for breaking up. | 15 | C |
| 90011000 | Optical fibres, optical fibre bundles and cables | 0 | A |
| 90012000 | Sheets and plates of polarizing material | 10 | C |
| 90013000 | Contact lenses | 10 | C |
| 90014000 | Spectacle lenses of glass | 3 | A |
| 90015000 | Spectacle lenses of other materials | 3 | A |
| 90019000 | Other | 10 | C |
| 90021100 | For cameras, projectors or photographic or cinematographic apparatus for enlargement or reduction | 5 | A |
| 90021900 | Other | 5 | A |
| 90022000 | Filters | 10 | C |
| 90029010 | Optical mirrors, for equipment, instruments or apparatus | 15 | C |
| 90029090 | Other | 10 | C |
| 90031100 | Of plastic | 10 | C |
| 90031900 | Of other materials | 5 | A |
| 90039000 | Parts | 10 | C |
| 90041000 | Sunglasses | 5 | A |
| 90049010 | Protective goggles (except sunglasses) for workers | 5 | A |
| 90049090 | Other | 5 | A |
| 90051000 | Binoculars (including prismatic) | 10 | E |
| 90058000 | Other instruments | 10 | C |
| 90059000 | Parts and accessories (including mountings) | 10 | C |
| 90061000 | Cameras of a kind used for preparing printing plates or cylinders | 3 | A |
| 90063000 | Special cameras for underwater or aerial photography or for medical examination of internal organs or for forensic or criminological laboratories | 10 | C |
| 90064000 | Instant print cameras | 10 | E |
| 90065100 | With a through-the-lens viewfinder (single lens reflex (slr) ), for roll film of a width not exceeding 35mm | 5 | A |
| 90065210 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 10 | C |
| 90065290 | Other | 5 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 90065310 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 10 | C |
| 90065390 | Other | 5 | C |
| 90065910 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 10 | C |
| 90065990 | Other | 5 | C |
| 90066100 | Discharge lamp (electronic) flashlight apparatus | 10 | C |
| 90066910 | Flashbulbs, flashcubes and the like | 5 | C |
| 90066990 | Other | 10 | C |
| 90069100 | For photographic cameras | 10 | C |
| 90069900 | Other | 10 | C |
| 90071000 | Cameras | 10 | E |
| 90072000 | Projectors | 10 | C |
| 90079100 | For cameras | 10 | C |
| 90079200 | For projectors | 10 | C |
| 90085010 | Projectors, microfilm readers, microfiche or other microforms | 15 | E |
| 90085020 | Photographic enlarger or reducers | 3 | C |
| 90089000 | Parts and accessories | 15 | C |
| 90101000 | Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper | 3 | A |
| 90105010 | Presses | 3 | A |
| 90105020 | Tanks for developing and washing film, etc. | 15 | A |
| 90105090 | Other | 3 | A |
| 90106000 | Projection screens | 15 | C |
| 90109000 | Parts and accessories | 15 | C |
| 90111000 | Stereoscopic microscopes | 15 | C |
| 90112000 | Other microscopes, for photomicrography, cinephotomicrography or microprojection | 15 | C |
| 90118000 | Other microscopes | 3 | A |
| 90119000 | Parts and accessories | 15 | C |
| 90121000 | Microscopes other than optical microscopes; diffraction apparatus | 3 | A |
| 90129000 | Parts and accessories | 3 | A |
| 90131000 | Telescopic sights for fitting to arms; periscopes; telescopes for machines, appliances or instruments of this chapter or section xvi | 15 | C |
| 90132000 | Lasers, other than laser diodes | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 90138010 | Magnifier lenses and threadcounters | 15 | C |
| 90138020 | Devices flat panel display (including the liquid crystal display ( lcd ) , electroluminescent , plasma , and other technologies vacuoflorescentes ) | 0 | A |
| 90138090 | Other | 15 | C |
| 90139010 | For display devices, flat panel (including the liquid crystal display ( lcd ) , electroluminescent , the plasma , and other technologies vacuoflorescentes ) | 0 | A |
| 90139090 | Other | 15 | C |
| 90141010 | Navigational compasses | 5 | C |
| 90141090 | Other | 15 | C |
| 90142000 | Instruments and appliances for aeronautical or space navigation (other than compasses) | 15 | C |
| 90148011 | Sonars, echo sounders | 5 | C |
| 90148019 | Other | 15 | C |
| 90148090 | Other | 15 | C |
| 90149000 | Parts and accessories | 15 | C |
| 90151000 | Rangefinders | 10 | C |
| 90152000 | Theodolites and tachymeters (tacheometers) | 10 | C |
| 90153000 | Levels | 10 | C |
| 90154000 | Photogrammetrical surveying instruments and appliances | 10 | C |
| 90158010 | Other instruments and appliances of Geodesy, Topography, Surveying or leveling | 5 | C |
| 90158090 | Other | 10 | C |
| 90159010 | For instruments and appliances of geodesy, topography, surveying or leveling | 5 | A |
| 90159020 | For rangefinders | 5 | A |
| 90159030 | For photogrammetrical surveying instruments and appliances | 5 | A |
| 90159090 | Other | 3 | A |
| 90160000 | Balances of a sensitivity of 5 cg or better, with or without weights | 3 | A |
| 90171010 | Plotters whether or not combined with input units or output of heading 84.71 | 0 | A |
| 90171090 | Other | 15 | C |
| 90172000 | Other drawing, marking-out or mathematical calculating instruments | 10 | C |
| 90173000 | Micrometers, callipers and gauges | 3 | A |
| 90178010 | Meters | 15 | B |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 90178090 | Other | 15 | C |
| 90179010 | For heading 9017.30.00 | 3 | C |
| 90179090 | Other | 15 | C |
| 90181100 | Electro-cardiographs | 15 | C |
| 90181200 | Ultrasonic scanning apparatus | 10 | C |
| 90181300 | Magnetic resonance imaging apparatus | 10 | C |
| 90181400 | Scintigraphic apparatus | 10 | C |
| 90181900 | Other | 10 | C |
| 90182000 | Ultraviolet or infra-red ray apparatus. | 15 | C |
| 90183110 | Disposable | 5 | A |
| 90183190 | Other | 5 | A |
| 90183200 | Tubular metal needles and needles for sutures | 15 | C |
| 90183910 | Venoclysis equipment | 10 | B |
| 90183990 | Other | 10 | B |
| 90184100 | Dental drill engines, whether or not combined on a single base with other dental equipment | 15 | C |
| 90184900 | Other | 5 | A |
| 90185000 | Other ophthalmic instruments and appliances | 15 | C |
| 90189010 | Instruments and appliances for artificially inseminating animals | 0 | A |
| 90189020 | Artificial kidneys | 0 | A |
| 90189090 | Other | 10 | A |
| 90191000 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus | 10 | A |
| 90192000 | Ozone therapy apparatus; oxygen therapy or aerosol therapy, respiratory re-animation equipment and other respiratory therapy apparatus | 0 | A |
| 90200000 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters | 15 | C |
| 90211010 | Orthopaedic footwear | 15 | C |
| 90211090 | Other | 0 | A |
| 90212100 | Artificial teeth | 0 | A |
| 90212900 | Other | 0 | A |
| 90213100 | Artificial joints | 0 | A |
| 90213900 | Other | 0 | A |
| 90214000 | Hearing aids, excluding parts and accessories | 0 | A |
| 90215000 | Heart stimulators, other than parts and accessories | 0 | A |
| 90219000 | Other | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 90221200 | Tomography devices controlled by an automatic data-processing machine | 15 | C |
| 90221300 | Other, for dental uses | 15 | C |
| 90221400 | Other, for medical, surgical or veterinary uses | 15 | C |
| 90221900 | For other uses | 15 | C |
| 90222100 | For medical, surgical, dental or veterinary uses | 0 | A |
| 90222900 | For other uses | 15 | C |
| 90223000 | X-ray tubes | 15 | C |
| 90229010 | Parts and accessories for apparatus based on the use of x-rays or of alpha, beta or gamma radiation, for medical, surgical, dental or veterinary uses | 0 | A |
| 90229020 | Lead-covered protective shields, for x-ray examinations | 5 | C |
| 90229090 | Other | 15 | B |
| 90230000 | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses. | 15 | C |
| 90241000 | Machines and appliances for testing metals | 3 | A |
| 90248000 | Other machines and apparatus | 3 | A |
| 90249000 | Parts and accessories | 3 | A |
| 90251100 | Liquid-filled, for direct reading | 3 | A |
| 90251900 | Other | 0 | A |
| 90258000 | Other instruments | 15 | C |
| 90259000 | Parts and accessories | 3 | A |
| 90261000 | For measuring or checking the flow or level of liquids | 0 | A |
| 90262000 | For measuring or checking pressure | 0 | A |
| 90268000 | Other instruments and appliances | 0 | A |
| 90269000 | Parts and accessories | 0 | A |
| 90271000 | Gas or smoke analysis apparatus | 3 | A |
| 90272000 | Chromatographs and electrophoresis instruments | 0 | A |
| 90273000 | Spectrometers, spectrophotometers and spectrographs using optical radiation (uv, visible, ir) | 0 | A |
| 90275000 | Other instruments and apparatus using optical radiations ( uv , visible, ir) | 0 | A |
| 90278010 | For blood analysis | 15 | B |
| 90278020 | For determining capillary blood glucose levels | 5 | A |
| 90278030 | Other refractometers and tensiometers for agricultural purposes | 0 | A |
| 90278090 | Other | 0 | A |
| 90279010 | Parts of blood testing instruments and apparatus | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 90279020 | Parts for photometers (not electric or electronic) | 10 | C |
| 90279030 | Lancets for capillary puncture and lancet guns | 5 | B |
| 90279090 | Other | 0 | A |
| 90281000 | Gas meters | 3 | A |
| 90282000 | Liquid meters | 0 | A |
| 90283010 | Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A | 10 | A |
| 90283090 | Other | 10 | A |
| 90289010 | For electricity meters | 15 | C |
| 90289090 | Other | 3 | A |
| 90291010 | Revolution counters, mileometers | 10 | C |
| 90291020 | Production counters | 3 | C |
| 90291090 | Other | 15 | C |
| 90292010 | Stroboscopes | 15 | C |
| 90292090 | Other | 10 | C |
| 90299000 | Parts and accessories | 15 | C |
| 90301000 | Instruments and apparatus for measuring or detecting ionizing radiation. | 3 | A |
| 90302000 | Oscilloscopes and oscillographs | 3 | A |
| 90303100 | Multimeters, without a recording device | 3 | A |
| 90303200 | Multimeters, with a recording device | 15 | C |
| 90303300 | Other, without a recording device | 10 | C |
| 90303900 | Other, with a recording device | 15 | C |
| 90304000 | Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) | 0 | A |
| 90308200 | For measuring or checking semiconductor wafers or devices | 0 | A |
| 90308400 | Other, with a recording device | 15 | C |
| 90308900 | Other | 15 | C |
| 90309010 | For other instruments and apparatus specially designed for telecommunications ( for example, cross-talk meters , distortion factor meters, psophometers ) | 0 | A |
| 90309020 | Instruments and apparatus for measuring or checking wafers (" wafers ") or devices, semiconductor | 0 | A |
| 90309090 | Other | 15 | C |
| 90311000 | Machines for balancing mechanical parts | 3 | A |
| 90312000 | Test benches | 3 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 90314100 | For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices | 0 | A |
| 90314910 | Machines for checking and diagnosis of motor vehicles | 5 | B |
| 90314990 | Other | 15 | C |
| 90318000 | Other instruments, appliances and machines | 10 | B |
| 90319010 | Instruments and apparatus for control wafers (" wafers ") or device, semiconductor, or for inspecting photomasks or reticles used in manufacturing semiconductor devices | 0 | A |
| 90319090 | Other | 3 | A |
| 90321000 | Thermostats | 3 | A |
| 90322010 | Oxygen regulators for medical use | 15 | C |
| 90322090 | Other | 10 | C |
| 90328100 | Hydraulic or pneumatic: | 15 | C |
| 90328910 | Humidity regulators for grain storage | 0 | A |
| 90328921 | For computers and other office machines | 5 | C |
| 90328929 | Other | 15 | C |
| 90328990 | Other | 15 | C |
| 90329000 | Parts and accessories | 15 | C |
| 90330000 | Parts and accessories, not elsewhere specified or included in this chapter, for the machines, appliances, instruments or apparatus of chapter 90 | 15 | C |
| 91011100 | With mechanical display only | 10 | C |
| 91011910 | With opto-electronic display only | 10 | C |
| 91011990 | Other | 10 | C |
| 91012100 | Automatic | 10 | C |
| 91012900 | Other | 10 | C |
| 91019100 | Electrical | 10 | C |
| 91019900 | Other | 10 | C |
| 91021100 | With mechanical display only | 5 | A |
| 91021200 | With opto-electronic display only | 5 | A |
| 91021900 | Other | 5 | A |
| 91022100 | Automatic | 10 | C |
| 91022900 | Other | 10 | C |
| 91029100 | Electrical | 10 | C |
| 91029900 | Other | 5 | A |
| 91031000 | Electrical | 10 | C |
| 91039000 | Other | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 91040000 | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels | 15 | A |
| 91051100 | Electrical | 10 | C |
| 91051900 | Other | 10 | C |
| 91052100 | Electrical | 10 | C |
| 91052900 | Other | 10 | C |
| 91059100 | Electrical | 10 | C |
| 91059900 | Other | 10 | C |
| 91061000 | Attendance registers; timeregisters and timerecorders | 15 | A |
| 91069010 | Parking meters | 15 | A |
| 91069090 | Other | 3 | A |
| 91070000 | Time switches and other apparatus which make it possible to operate a device at a given time, with clock or watch movement or with synchronous motor | 15 | A |
| 91081100 | With mechanical display only or with a device to which a mechanical display can be incorporated | 15 | C |
| 91081200 | With opto-electronic display only | 15 | C |
| 91081900 | Other | 15 | C |
| 91082000 | Automatic | 15 | C |
| 91089000 | Other | 15 | C |
| 91091000 | Electrical | 15 | C |
| 91099000 | Other | 15 | C |
| 91101100 | Complete movements, unassembled or partly assembled (movement sets) | 15 | A |
| 91101200 | Incomplete movements, assembled. | 15 | A |
| 91101900 | 'Blank' mechanisms ('ébauches') | 15 | A |
| 91109000 | Other | 15 | A |
| 91111000 | Cases of precious metal or of metal clad with precious metal | 15 | C |
| 91112000 | Cases of base metal, whether or not gold- or silver-plated | 15 | C |
| 91118000 | Other cases | 10 | C |
| 91119000 | Parts | 15 | A |
| 91122000 | Cases and similar items | 10 | C |
| 91129000 | Parts | 15 | A |
| 91131000 | Of precious metal or of metal clad with precious metal | 10 | C |
| 91132000 | Of base metal, whether or not gold- or silver-plated | 10 | C |
| 91139010 | Of plastic | 15 | C |
| 91139020 | Of leather or of composition leather | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 91139030 | Of textile material | 10 | C |
| 91139040 | Of pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) | 10 | C |
| 91139050 | Of rubber | 15 | C |
| 91139090 | Other | 10 | C |
| 91141000 | Springs, including hair-springs | 15 | C |
| 91143000 | Faces or dials | 15 | C |
| 91144000 | Plates and bridges | 15 | C |
| 91149010 | Jewels | 15 | C |
| 91149090 | Other | 10 | C |
| 92011000 | Upright pianos | 5 | A |
| 92012000 | Grand pianos | 5 | A |
| 92019000 | Other | 5 | A |
| 92021000 | Of bow | 10 | C |
| 92029010 | Guitars | 10 | C |
| 92029090 | Other | 10 | C |
| 92051000 | Instruments called "metals" | 10 | E |
| 92059010 | Keyboard pipe organs ; harmoniums and similar keyboard instruments with free metal reeds | 10 | C |
| 92059020 | Accordions and similar instruments | 10 | C |
| 92059030 | Harmonicas | 10 | C |
| 92059090 | Other | 10 | E |
| 92060000 | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas) | 10 | C |
| 92071000 | Keyboard instruments, other than accordions | 5 | A |
| 92079000 | Other | 10 | E |
| 92081000 | Music boxes | 10 | C |
| 92089010 | Fairground organs and singing birds | 10 | C |
| 92089020 | Decoy calls of all kinds and mouth-blown sound signalling instruments | 10 | C |
| 92089090 | Other | 15 | C |
| 92093000 | Harmonic strings | 15 | C |
| 92099100 | Parts and accessories for pianos | 15 | C |
| 92099200 | Parts and accessories for the musical instruments of heading 92.02 | 15 | C |
| 92099400 | Parts and accessories for the musical instruments of heading 92.07 | 10 | C |
| 92099910 | Parts and accessories for wind and percussion instruments | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 92099991 | Parts for keyboard pipe organs, harmoniums and similar keyboard instruments with free metal reeds | 15 | C |
| 92099999 | Other | 10 | C |
| 93011010 | Self-propelled | 15 | E |
| 93011090 | Other | 15 | E |
| 93012000 | Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors' | 15 | E |
| 93019000 | Other | 15 | E |
| 93020000 | Revolvers and pistols, other than those of heading 93.03 or 93.04 | 15 | E |
| 93031000 | Muzzle-loading firearms | 15 | E |
| 93032000 | Other sporting, hunting or target-shooting shotguns, with at least one smooth barrel | 15 | E |
| 93033000 | Other sporting, hunting or target-shooting rifles | 15 | E |
| 93039000 | Other | 15 | E |
| 93040000 | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07 | 15 | E |
| 93051000 | Of revolvers or pistols | 15 | E |
| 93052010 | Shotgun barrels | 15 | E |
| 93052090 | Other | 15 | E |
| 93059100 | Of military weapons of heading 93.01 | 15 | E |
| 93059900 | Other | 15 | E |
| 93062100 | Cartridges | 15 | E |
| 93062900 | Other | 15 | E |
| 93063010 | Cartridges for riveting pistols or similar purposes, human killer guns and parts thereof | 15 | E |
| 93063090 | Other cartridges and its parts | 15 | E |
| 93069010 | Other munitions, projectiles and grenades of war and parts thereof | 15 | E |
| 93069020 | Harpoons and heads for harpoons | 10 | E |
| 93069030 | Parts for water-sport weapons | 10 | E |
| 93069090 | Other | 15 | E |
| 93070000 | Swords, cutlasses, bayonets , lances and similar arms and parts and casings | 15 | E |
| 94011010 | With wooden frames | 15 | E |
| 94011020 | With metal frames | 10 | E |
| 94011090 | Other | 15 | E |
| 94012010 | Car seats for infants, of any material | 10 | E |
| 94012020 | Other seats, with wooden frames | 15 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 94012030 | Other seats, with metal frames: | 10 | E |
| 94012090 | Other | 15 | A |
| 94013000 | Swivel seats with variable height adjustment | 15 | D |
| 94014000 | Seats convertible into beds, excluding camping equipment or garden | 15 | E |
| 94015100 | Of bamboo or rattan | 15 | E |
| 94015900 | Other | 15 | E |
| 94016100 | Upholstered | 15 | E |
| 94016900 | Other | 15 | E |
| 94017110 | Fixed, for theatres | 15 | E |
| 94017190 | Other | 10 | E |
| 94017900 | Other | 15 | E |
| 94018010 | Children's seats of plastic | 10 | X |
| 94018090 | Other | 5 | X |
| 94019010 | Metal bases; mechanisms for swivel seats with variable height adjustment; metal frames | 3 | C |
| 94019020 | Plastic moulds for making chairs | 3 | C |
| 94019030 | Plywood moulds for making chairs | 3 | C |
| 94019090 | Other | 15 | C |
| 94021000 | Dentists', barbers' or similar chairs and parts thereof | 15 | C |
| 94029011 | With wooden frames | 15 | C |
| 94029012 | With metal frames | 15 | C |
| 94029019 | Other | 15 | C |
| 94029091 | Of wood | 15 | C |
| 94029092 | Of metal | 15 | C |
| 94029099 | Other | 15 | C |
| 94031000 | Metal furniture of a kind used in offices | 15 | E |
| 94032011 | Ice-boxes | 15 | G |
| 94032012 | Folding beds | 15 | G |
| 94032013 | Display cases for goods | 5 | E |
| 94032014 | Shelves and shelving units | 10 | E |
| 94032019 | Other | 15 | E |
| 94032091 | Quick assembly units and flat packs, whether or not assembled | 15 | G |
| 94032092 | Bathroom cabinets | 5 | G |
| 94032093 | Display cases for goods | 5 | G |
| 94032099 | Other | 15 | E |
| 94033000 | Wooden furniture of a kind used in offices | 15 | E |
| 94034000 | Wooden furniture of a kind used in the kitchen | 15 | X |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 94035000 | Wooden furniture of a kind used in the bedroom | 15 | X |
| 94036000 | Other wooden furniture | 15 | E |
| 94037011 | Display cases for goods | 5 | X |
| 94037019 | Other | 5 | X |
| 94037091 | Display cases for goods | 5 | X |
| 94037099 | Other | 15 | X |
| 94038100 | Of bamboo or rattan | 15 | E |
| 94038900 | Other | 15 | E |
| 94039010 | Of wood | 15 | E |
| 94039090 | Other | 15 | E |
| 94041000 | Mattress supports | 15 | G |
| 94042100 | Of cellular rubber or plastic, whether or not covered | 15 | E |
| 94042900 | Of other materials | 15 | G |
| 94043000 | Sleeping bags | 10 | C |
| 94049011 | Electrical | 15 | E |
| 94049012 | Other of rubber, not inflatable | 10 | E |
| 94049019 | Other | 10 | E |
| 94049020 | Blankets, quilts and bedspreads | 10 | E |
| 94049090 | Other | 15 | E |
| 94051010 | Searchlights or spotlights of any kind | 15 | C |
| 94051020 | Other, of plastic | 10 | E |
| 94051030 | Other of straw, osier, rushes or reeds, strips of wood or plaiting materials of chapter 46 | 15 | G |
| 94051041 | Of porcelain or china | 15 | G |
| 94051049 | Other | 5 | E |
| 94051051 | Fluorescent lamps of the kind used in suspended ceilings (commercial and industrial) | 10 | E |
| 94051059 | Other | 10 | E |
| 94051090 | Other | 15 | G |
| 94052010 | Of plastic | 10 | E |
| 94052020 | Of straw, osier, rushes or reeds, strips of wood or plaiting materials of chapter 46 | 15 | E |
| 94052031 | Of porcelain or china | 15 | E |
| 94052039 | Other | 10 | E |
| 94052040 | Of base metal | 10 | E |
| 94052090 | Other | 15 | E |
| 94053000 | Lighting sets of the kind used for Christmas trees | 10 | C |
| 94054010 | Searchlights or spotlights of any kind | 15 | C |
| 94054020 | Other, of plastic | 10 | E |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 94054030 | Other of straw, osier, rushes or reeds, strips of wood or plaiting materials of chapter 46 | 15 | G |
| 94054041 | Of porcelain or china | 15 | G |
| 94054049 | Other | 10 | G |
| 94054050 | Other, of base metal | 10 | A |
| 94054090 | Other | 15 | E |
| 94055010 | Of plastic | 10 | C |
| 94055020 | Of straw, osier, rushes or reeds, strips of wood or plaiting materials of chapter 46 | 15 | C |
| 94055031 | Of porcelain or china | 15 | C |
| 94055039 | Other | 10 | C |
| 94055040 | Of glass | 15 | C |
| 94055051 | Paraffin lamps or lanterns | 15 | C |
| 94055059 | Other | 15 | C |
| 94055090 | Other | 15 | C |
| 94056000 | Illuminated signs, illuminated name-plates and the like | 15 | D |
| 94059110 | Of non-electric lamps and lighting fittings | 15 | C |
| 94059190 | Other | 10 | C |
| 94059210 | Diffusers | 5 | C |
| 94059290 | Other | 10 | C |
| 94059910 | Of straw, osier, rushes or reeds, strips of wood or plaiting materials of chapter 46 | 15 | C |
| 94059921 | Of porcelain or china | 15 | C |
| 94059929 | Other | 10 | C |
| 94059931 | For non-electric lamps and lighting fittings | 15 | C |
| 94059932 | Fluorescent lamps of the kind used in suspended ceilings (commercial and industrial) | 15 | C |
| 94059933 | For projectors | 15 | C |
| 94059939 | Other | 10 | C |
| 94059990 | Other | 15 | C |
| 94060010 | Of plastic | 10 | E |
| 94060021 | Structures | 15 | C |
| 94060029 | Other | 15 | C |
| 94060030 | Articles of cement, of concrete or of artificial stone, including articles of slag cement or of terrazzo cement | 15 | C |
| 94060040 | Of ceramic | 15 | C |
| 94060051 | Structures | 15 | C |
| 94060052 | Greenhouses | 0 | A |
| 94060059 | Other | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 94060061 | Structures | 15 | C |
| 94060062 | Greenhouses | 0 | A |
| 94060069 | Other | 15 | C |
| 94060071 | Structures | 15 | C |
| 94060079 | Other | 10 | C |
| 94060090 | Other | 15 | C |
| 95030010 | Electric trains, including tracks, signals and other accessories | 10 | C |
| 95030020 | Reduced-size model assembly kits, whether or not working models. | 10 | C |
| 95030030 | Other construction sets and constructional toys | 10 | C |
| 95030041 | Cuddly toys, whether or not stuffed | 5 | C |
| 95030049 | Other | 10 | C |
| 95030050 | Toy musical instruments and apparatus | 10 | C |
| 95030060 | Puzzles | 10 | C |
| 95030091 | Wheeled toys designed to be ridden by children; dolls' carriages | 10 | C |
| 95030092 | Dolls, whether or not dressed | 10 | C |
| 95030099 | Other | 10 | C |
| 95042010 | Of a kind used for children’s amusement | 10 | C |
| 95042090 | Other | 15 | C |
| 95043000 | Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alleys equipment | 15 | C |
| 95044010 | For boys | 10 | C |
| 95044090 | Other | 15 | C |
| 95045000 | Video game consoles and machines , other than those of subheading 9504.30 | 5 | A |
| 95049011 | Coin-operated, distributing cash prizes | 15 | C |
| 95049012 | Other, coin-operated, distributing non-cash prizes | 15 | C |
| 95049019 | Other | 15 | C |
| 95049021 | For boys | 10 | C |
| 95049029 | Other | 15 | C |
| 95049031 | With a mechanical system or a motor | 15 | C |
| 95049039 | Other | 15 | C |
| 95049040 | Other games for children | 10 | C |
| 95049050 | Parlour games | 10 | C |
| 95049090 | Other | 15 | C |
| 95051010 | Nativity figures | 15 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 95051090 | Other | 10 | C |
| 95059000 | Other | 10 | C |
| 95061100 | Skis | 5 | A |
| 95061200 | Ski-fastenings (ski-bindings) | 5 | A |
| 95061900 | Other | 5 | A |
| 95062100 | Sailboards | 5 | A |
| 95062900 | Other | 5 | A |
| 95063100 | Complete golf clubs | 5 | A |
| 95063200 | Golf balls | 5 | A |
| 95063900 | Other | 5 | A |
| 95064010 | Tables | 5 | A |
| 95064090 | Other | 5 | A |
| 95065100 | Tennis rackets, whether or not strung | 5 | A |
| 95065900 | Other | 5 | A |
| 95066100 | Tennis balls | 5 | A |
| 95066200 | Inflatable | 5 | A |
| 95066900 | Other | 5 | A |
| 95067000 | Ice skates and roller skates, including skating boots with skates attached | 5 | A |
| 95069100 | Articles and equipment for general physical exercise, gymnastics or athletics | 5 | A |
| 95069910 | Swings, slides and the like, of plastic | 10 | C |
| 95069991 | Plastic paddling pools for infants | 10 | C |
| 95069999 | Other | 5 | C |
| 95071000 | Fishing rods | 10 | C |
| 95072000 | Fish-hooks, whether or not snelled | 10 | A |
| 95073000 | Fishing reels | 10 | A |
| 95079010 | Fishing line | 15 | C |
| 95079020 | Decoy 'birds' | 10 | C |
| 95079030 | Butterfly nets and fish landing nets | 15 | C |
| 95079090 | Other | 10 | C |
| 95081000 | Travelling circuses and travelling menageries | 15 | C |
| 95089000 | Other | 15 | C |
| 96011010 | Manufacturing | 15 | C |
| 96011090 | Other | 10 | C |
| 96019010 | Manufacturing | 15 | C |
| 96019090 | Other | 10 | C |
| 96020010 | Worked vegetable or mineral carving material and articles of these materials | 10 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 96020020 | Gelatine capsules | 10 | C |
| 96020090 | Other | 15 | C |
| 96031000 | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles | 15 | E |
| 96032100 | Toothbrushes, including dental-plate brushes | 5 | A |
| 96032900 | Other | 10 | E |
| 96033010 | Brushes for the application of cosmetics | 3 | A |
| 96033090 | Other | 15 | A |
| 96034011 | Brushes for dyeing footwear | 0 | A |
| 96034019 | Other | 10 | C |
| 96034020 | Paint rollers without handles | 15 | C |
| 96034030 | Holders for paint rollers | 10 | C |
| 96034090 | Other | 15 | C |
| 96035010 | Brushes for machines | 3 | A |
| 96035090 | Other | 10 | C |
| 96039011 | For tooth brushes, shaving brushes and paint brushes | 15 | E |
| 96039019 | Other | 15 | E |
| 96039020 | Floor mops, with or without cloths or scouring pads | 5 | E |
| 96039030 | Mop-head frames, without handle, cloths or scouring pads | 15 | E |
| 96039041 | Of vegetable fibres, plastic fibres or man-made fibres | 10 | E |
| 96039049 | Other | 10 | E |
| 96039050 | Non-motorized, hand-operated mechanical floor sweepers | 15 | E |
| 96039061 | Of vegetable fibres, plastic fibres or man-made fibres | 5 | E |
| 96039069 | Other | 5 | E |
| 96039070 | Feather dusters and similar articles | 10 | E |
| 96039091 | Wire brushes | 15 | E |
| 96039092 | Brooms and brushes of rubber or plastic moulded in one piece | 10 | E |
| 96039099 | Other | 10 | E |
| 96040011 | Coffee strainers | 15 | A |
| 96040012 | Other, of plastic | 15 | A |
| 96040019 | Other | 15 | A |
| 96040090 | Other | 3 | A |
| 96050000 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | 15 | C |
| 96061000 | Push buttons and parts | 3 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 96062100 | Of plastic, not covered with textile material | 3 | A |
| 96062200 | Of base metal, not covered with textile material | 3 | A |
| 96062900 | Other | 3 | A |
| 96063000 | Button moulds and other parts of buttons; button blanks | 3 | A |
| 96071100 | With teeth of base metal | 3 | A |
| 96071900 | Other | 3 | A |
| 96072000 | Parts | 3 | A |
| 96081000 | Ball point pens | 10 | E |
| 96082000 | Felt-tipped and other porous-tipped pens and markers | 10 | E |
| 96083010 | For drawing with Chinese ink | 10 | C |
| 96083090 | Other | 10 | C |
| 96084000 | Mechanical pencil | 10 | A |
| 96085000 | Sets of articles from two or more of the foregoing subheadings | 10 | C |
| 96086000 | Refills for ballpoint pens, comprising the ballpoint and ink-reservoir | 10 | A |
| 96089100 | Pen nibs and nib points | 10 | A |
| 96089910 | Ballpoints for ballpoint pens | 10 | A |
| 96089920 | Bodies for ballpoint pens | 10 | A |
| 96089930 | Tips for felt-tipped and other porous-tipped pens or markers | 10 | A |
| 96089990 | Other | 10 | A |
| 96091010 | Wax pencils and crayons | 10 | E |
| 96091090 | Other | 10 | E |
| 96092000 | Leads for pencils or mechanical pencils | 10 | A |
| 96099010 | Writing or drawing chalk | 10 | A |
| 96099090 | Other | 10 | C |
| 96100000 | Slates and boards, with writing or drawing surfaces, whether or not framed | 10 | C |
| 96110000 | Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks | 15 | C |
| 96121010 | For printers for automatic data processing machines and similar printers | 10 | C |
| 96121090 | Other | 10 | E |
| 96122000 | Ink-pads | 15 | C |
| 96131000 | Pocket lighters, gas fuelled, non-refillable | 10 | C |
| 96132000 | Pocket lighters, gas fuelled, refillable | 10 | C |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 96138010 | Industrial, laboratory and similar lighters | 10 | A |
| 96138020 | Table lighters | 10 | C |
| 96138090 | Other | 10 | A |
| 96139000 | Parts | 10 | A |
| 96140010 | Stems or mouthpieces for pipes | 10 | C |
| 96140090 | Other | 15 | C |
| 96151100 | Of hard rubber or of plastic | 15 | C |
| 96151910 | Hair-slides carved from the materials of headings 96.01 and 96.02 | 10 | E |
| 96151990 | Other combs, hair-slides and the like | 15 | E |
| 96159010 | Hairpins of iron or steel | 10 | C |
| 96159090 | Other | 10 | C |
| 96161000 | Scent sprays and similar toilet sprays, and mounts and heads therefor | 3 | A |
| 96162000 | Powder-puffs and pads for the application of cosmetics or toilet preparations | 3 | A |
| 96170000 | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners | 5 | A |
| 96180000 | Tailors' dummies and similar articles; automata and other animated displays used for shop window dressing | 5 | A |
| 96190010 | Sanitary towels and tampons, of any material. | 15 | G |
| 96190021 | Paper, cellulose wadding or webs of cellulose fibers | 5 | E |
| 96190022 | Wadding of textile materials | 15 | G |
| 96190023 | Of cotton fabrics, not knitted | 5 | E |
| 96190029 | Other | 10 | E |
| 96190031 | Of cotton or synthetic fibres, for women or girls | 15 | E |
| 96190032 | Of other textile materials, for girls | 15 | G |
| 96190039 | Other | 10 | G |
| 96190041 | Of cotton, for babies | 5 | E |
| 96190049 | Other | 10 | G |
| 96190050 | Similar items, of plastic | 6 | G |
| 96190090 | Other | 10 | G |
| 97011010 | Unframed, whether or not mounted on a framework | 0 | A |
| 97011020 | Framed with plastic | 10 | A |
| 97019010 | Unframed | 15 | A |
| 97019020 | Framed | 15 | A |
| 97020000 | Original engravings, prints and lithographs | 15 | A |
| 97030000 | Original sculptures and statuary, in any material | 0 | A |

| HS 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 97040000 | Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07 | 0 | A |
| 97050000 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest | 0 | A |
| 97060000 | Antiques of an age exceeding one hundred years | 15 | A |

# CHAPTER 3
# RULES OF ORIGIN AND ORIGIN PROCEDURES

## Section A: Rules of Origin

### ARTICLE 3.1: ORIGINATING GOODS

Except as otherwise provided in this Chapter, a good shall be treated as originating in a Party where the good is:

(a) wholly obtained or produced entirely in the territory of a Party;

(b) produced entirely in the territory of a Party, exclusively from originating materials under this Chapter; or

(c) produced entirely in the territory of a Party using non-originating materials, satisfying the requirements under Annex 3-A,

and the good shall satisfy all the other applicable requirements of this Chapter.

### ARTICLE 3.2: WHOLLY OBTAINED OR PRODUCED GOODS

For the purposes of Article 3.1(a), the following goods are wholly obtained or produced entirely in the territory of a Party:

(a) live animals born and raised in the territory of a Party;

(b) goods obtained from live animals referred to in subparagraph (a) in the territory of a Party;

(c) goods obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted within the land territory, the internal waters or within the territorial sea of a Party;

(d) goods of sea-fishing and other marine products taken from the waters, seabed or subsoil outside the territorial sea of a Party by vessels registered or recorded with a Party and flying the flag of that Party;

(e) goods produced or processed on board factory ships registered or recorded with a Party and flying the flag of that Party, exclusively from goods referred to in subparagraph (d);

(f) plants and plant products grown and harvested, picked, or gathered in the territory of a Party;

(g) mineral goods and other naturally occurring substances extracted from the soil, waters, seabed, or beneath the seabed of a Party;

(h) goods taken or extracted by a Party or a person of a Party from the seabed or beneath the seabed outside the territorial sea of a Party, provided that the Party has rights to exploit such waters, seabed or subsoil;

(i) waste and scrap derived from:

(i) manufacturing operations conducted in the territory of a Party; or

(ii) used goods collected in the territory of a Party, provided that such waste and scrap is fit only for the recovery of raw materials; and

(j) goods produced exclusively from goods specified in subparagraphs (a) through (i).

ARTICLE 3.3: REGIONAL VALUE CONTENT (RVC)

1. The regional value content of a good shall be calculated on the basis of one of the following methods:

(a) Method Based on Value of Non-Originating Materials (Build-down Method)

$$RVC = \frac{FOB - VNM}{FOB} \times 100$$

(b) Method Based on Value of Originating Materials (Build-up Method)

$$RVC = \frac{VOM}{FOB} \times 100$$

where:

RVC is the regional value content, expressed as a percentage;

FOB is the free on board value of the good;

VNM is the value of the non-originating materials; and

VOM is the value of the originating materials.

2. The value of the non-originating materials shall be:

(a) in the case of a material imported directly by the producer of a good, the CIF value at the time of importation of the material;

(b) in the case of a material acquired by the producer in the territory where the good is produced, the transaction value, without considering the costs of freight, insurance, packing, and the other costs incurred in the transportation of the material from the warehouse of the supplier to the place where the producer is; or

(c) in the case of a self-produced material or where the relationship between the producer of the good and the seller of the material influences the price actually paid or payable for the material, the sum of all costs incurred in the production of the material, including general expenses. Additionally, it will be possible to add an amount for profit equivalent to the profit added in the normal course of trade.

3. The values referred to in this Article shall be determined in accordance with the Customs Valuation Agreement.

### ARTICLE 3.4: INTERMEDIATE MATERIALS

When an originating good is used in the subsequent production of another good, no account shall be taken of the non-originating materials contained in the originating good for the purposes of determining the originating status of the subsequently produced good.

### ARTICLE 3.5: NON-QUALIFYING OPERATIONS

1. The following operations shall be considered to be non-qualifying operations to confer the status of originating goods, whether or not the requirements under this Chapter are satisfied:

(a) operations to ensure the preservation of goods in good condition during transport and storage;

(b) changes of packing or breaking-up or assembly of packages;

(c) washing, cleaning, removal of dust, oxide, oil, paint, or other coverings;

(d) ironing or pressing of textiles;

(e) simple painting and polishing operations;

(f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;

(g) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards, and all other simple packing operations;

(h) simple mixing of products, whether or not of different kinds;

(i) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

(j) slaughter of animals;

(k) drying, salting (or keeping in brine), refrigeration or freezing;

(l) affixing marks, labels, logos, and other like distinguishing signs on the good or its packaging;

(m) peeling, stoning, and shelling of fruits, nuts, and vegetables;

(n) sharpening, simple grinding, or simple cutting;

(o) sifting, screening, sorting, classifying, grading; or

(p) a combination of two or more operations specified in subparagraphs (a) through (o).

2. The provisions of this Article shall not apply to originating goods produced with originating materials of the Parties.

3. For the purposes of this Article:

(a) **simple** means activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity; and

(b) **simple mixing** means activities which need neither special skills nor machines, apparatus, or equipment especially produced or installed for carrying out the activity but does not include chemical reaction.

ARTICLE 3.6: ACCUMULATION.

1. Originating goods or materials from the territory of Costa Rica, El Salvador, Honduras, Nicaragua, Panama or Korea, which are used in the territory of Costa Rica, El Salvador, Honduras, Nicaragua, Panama or Korea as a material for a finished good, shall be considered to be originating from the territory of the latter where the working or processing of the finished good has taken place.[1] [2]

2. Korea and at least one of the Republics of Central America may consider the possibility of developing protocols of Rules of Origin for the purposes of accumulating origin with third countries[3] with which both Parties have trade agreements.

[1] For the purposes of implementing paragraph 1, the accumulation of origin shall only be applied between the Republics that have the same Product Specific Rules of Origin.

[2] A Party shall not accumulate goods or materials of a Republic of Central America for which this Agreement has not entered into force.

[3] For greater certainty, "third countries" means any countries other than Korea and the Republics of Central America.

ARTICLE 3.7: DE MINIMIS

A good that does not satisfy a change in tariff classification requirement pursuant to Annex 3-A will nonetheless be considered to be originating if:

(a) for a good, other than that provided for in Chapters 01 through 24 and Chapter 50 through 63 of the HS, the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 percent of the FOB value of the good;

(b) for a good provided for in Chapters 15 through 24 of the HS, the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 percent of the FOB value of the good, provided that the non-originating material is provided for in a different subheading from that of the good for which the origin is being determined under this subparagraph; or

(c) for a good provided for in Chapters 50 through 63 of the HS, the weight of all non-originating materials used in its production that did not undergo the required change in tariff classification does not exceed 10 percent of the total weight of the good.

ARTICLE 3.8: FUNGIBLE GOODS OR MATERIALS

1. In determining whether a good or material is originating for the purposes of granting preferential tariff treatment, any fungible goods or materials shall be distinguished by:

(a) physically separating each fungible good or material; or

(b) using any inventory management method, such as averaging, last-in-first-out (LIFO) or first-in-first-out (FIFO), recognized in the generally accepted accounting principles of a Party in which the production is performed or otherwise accepted by the Party in which the production is performed.

2. The inventory management method selected under paragraph 1 for a particular fungible good or material shall continue to be used for that good or material throughout the fiscal year of the person that selected the inventory management method.

ARTICLE 3.9: SETS

A set, as defined in General Rule 3 of the HS, shall be regarded as originating when all the components of the set are originating. Nevertheless, when a set is composed of

originating and non-originating goods, the set as a whole shall be regarded as originating, provided that the value of the non-originating goods does not exceed 15 percent of the total value of the set, determined in accordance with Article 3.3.

### ARTICLE 3.10: ACCESSORIES, SPARE PARTS, AND TOOLS

The origin of the accessories, spare parts, or tools delivered with a good at the time of importation:

(a) shall be disregarded if the good is subject to a change in tariff classification requirement; and

(b) shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good, if the good is subject to a regional value content requirement,

provided that:

(a) the accessories, spare parts, or tools are not invoiced separately from the good, regardless of whether they appear specified or separately identified in the invoice itself; and

(b) the quantities and value of the accessories, spare parts, or tools are customary for the good.

### ARTICLE 3.11: PACKAGING MATERIALS AND CONTAINERS FOR RETAIL SALE

1. Where packaging materials and containers are classified with a good, the origin of the packaging materials and containers in which the good is packaged for retail sale, shall be disregarded in determining the origin of the good, provided that:

(a) the good is wholly obtained or produced entirely in the territory of a Party as set out in Article 3.1(a);

(b) the good is produced exclusively from originating materials, as set out in Article 3.1(b); or

(c) the good is subject to a change in tariff classification requirement set out in Annex 3-A.

2. Where a good is subject to a regional value content requirement, the value of the packaging materials and containers used for retail sale shall be taken into account when determining the origin of the good.

### ARTICLE 3.12: PACKING MATERIALS AND CONTAINERS FOR SHIPMENT

Packing materials and containers used to protect a good during its transportation shall

not be taken into account when determining the origin of the good.

ARTICLE 3.13: INDIRECT MATERIALS

1. For the purposes of determining whether a good is originating, the origin of the indirect materials defined in paragraph 2 shall not be taken into account.

2. Indirect materials means articles used in the production of a good which are neither physically incorporated into it, nor form part of it, including:

(a) fuel, energy, catalysts, and solvents;

(b) equipment, devices, and supplies used for testing or inspecting the goods;

(c) gloves, glasses, footwear, clothing, safety equipment, and supplies;

(d) tools, dies, and molds;

(e) spare parts and materials used in the maintenance of equipment and buildings;

(f) lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings; and

(g) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production.

ARTICLE 3.14 DIRECT TRANSPORT

1. A good shall be transported directly from the exporting Party to the importing Party to maintain its originating status.

2. Notwithstanding paragraph 1, the good shall be considered to be transported directly from the exporting Party to the importing Party if the good whose transport involves transit through one or more Parties or non-Parties, with or without trans-shipment or temporary storage there, provided that:

(a) the good is under control of the customs authority; and

(b) the good does not undergo any operation there other than unloading and reloading, repacking, or any operation required to keep them in good condition.

3. Evidence that the conditions set out in paragraph 2 have been fulfilled shall be supplied to the customs authorities of the importing Party by the production of:

(a) a single transport document covering the passage from the exporting

Party through the country of transit;

(b) a transport document covering the passage from the country of transit to the importing Party and certification issued by the customs authorities of the country of transit containing the following:

(i) an exact description of the products;

(ii) the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and

(iii) the conditions under which the products remained in the transit country; or

(c) failing these, any substantiating documents to the satisfaction of the customs authority of the importing Party, to be agreed by the Parties at the Committee on Rules of Origin and Origin Procedures, and Customs Procedures and Trade Facilitation, established in Chapter 4 (Customs Procedures and Trade Facilitation).

ARTICLE 3.15: OUTWARD PROCESSING

Notwithstanding Article 3.1, certain goods shall be considered to be originating even if they have undergone working or processing outside Korea, on materials exported from Korea and subsequently re-imported there, provided that the working or processing is done in the areas designated by the Parties pursuant to Annex 3-B.

ARTICLE 3.16: RE-EXPORTATION OF GOODS[4]

1. Korea and the Republics of Central America recognize a certificate of re-exportation of goods issued by a Party certifying the control and supervision of goods that came from a non-Party to this Agreement and were subsequently re-exported to the other Party from a free zone[5] located in the territory of the re-exporting Party. The originating status of such goods shall be decided by the trade agreement in force between the non-Party and the other Party.

2. For the purposes of the application of paragraph 1, it is required that:

(a) in the free zone of a Party, the goods have not been subject to transformation processes that have changed their originating status, and the goods have remained under the control and supervision of the customs authorities; and

[4] For greater certainty, this Article shall apply only between Korea and the Republics of Central America and not between the Republics of Central America as referred to in Chapter 1 (Initial Provisions and General Definitions), Article 1.5 (Scope).

[5] The free zone shall be located within Korea or the Republics of Central America.

(b) the operations[6] carried out on the goods shall be specified in the certificate of re-exportation issued by the customs authority of the free zone in the territory of a Party.

## Section B: Origin Procedures

ARTICLE 3.17: CERTIFICATE OF ORIGIN

1. Each Party shall grant preferential tariff treatment in accordance with this Agreement to an originating good imported from the territory of the other Party on the basis of a Certificate of Origin.

2. For the purposes of this Chapter, the Parties established a single format of Certificate of Origin as set out in Annex 3-C, which shall enter into force with this Agreement and may thereafter be modified by the Joint Committee.

3. In order to obtain preferential tariff treatment, an importer shall, in accordance with the procedures applicable in the importing Party, request preferential tariff treatment at the time of importation of an originating good.

4. A Certificate of Origin which certifies that a good being exported from the territory of a Party into the territory of the other Party qualifies as originating shall:

(a) be in a printed format or such other medium, including electronic format, to be agreed by the Parties; and

(b) be completed in English.

5. Each Party shall:

(a) require an exporter or producer in its territory to complete and sign a Certificate of Origin for any exportation of a good for which an importer may claim preferential tariff treatment upon importation of the good into the territory of the other Party; and

(b) provide that where an exporter in its territory is not the producer of the good, the exporter may complete and sign a Certificate of Origin on the basis of:

(i) its knowledge that the good qualifies as originating;

[6] For greater certainty and for the purposes of this Article, such operations may include logistical operations allowed under the trade agreement between a Party and a non-Party, such as transshipment, unloading, storage, deconsolidation or splitting of shipments, invoicing, reloading, repacking, labeling, packaging or consolidation, or any other operation that does not transform or change the originating status of the goods.

(ii) its reasonable reliance on the producer's written representation that the good qualifies as an originating; or

(iii) a completed and signed Certificate of Origin for the good voluntarily provided to the exporter by the producer.

6. A Certificate of Origin, duly completed and signed by an exporter or producer in a Party, may apply to:

(a) a single shipment of one or more goods into the territory of the other Party; or

(b) multiple shipments of identical goods to the same importer within any period specified in the Certificate of Origin, not exceeding one year from its date of issuance.

ARTICLE 3.18: WAIVER OF CERTIFICATE OF ORIGIN

A Certificate of Origin shall not be required where:

(a) the customs value of the importation does not exceed 1,000 US dollars or the equivalent amount in the currency of the importing Party, or such higher amount as may be established by the importing Party, unless the importing Party considers the importation to be carried out or planned for the purposes of evading compliance with the Party's laws governing claims for preferential tariff treatment under this Agreement; or

(b) it is a good for which the importing Party does not require the importer to present a Certificate of Origin demonstrating origin.

ARTICLE 3.19: VALIDITY OF CERTIFICATE OF ORIGIN

1. A Certificate of Origin shall be valid for one year from its date of signature in the exporting Party.

2. Certificates of Origin which are submitted to the customs authorities of the importing Party after the final date for presentation specified in paragraph 1 may be accepted for the purposes of applying preferential tariff treatment, where the failure to submit these documents by the final date set is due to natural disasters.

ARTICLE 3.20: CLAIMS FOR PREFERENTIAL TARIFF TREATMENT

1. Except as otherwise provided for in this Chapter, each Party shall require an importer in its territory that claims preferential tariff treatment to:

(a) make a written statement in the customs declaration, based on a valid Certificate of Origin, indicating that the good qualifies as originating;

(b) have in its possession the Certificate of Origin at the time the statement referred to in subparagraph (a) is made;

(c) have in its possession the documents which certify that the requirements established in Article 3.14 have been met, where applicable; and

(d) submit the valid Certificate of Origin, as well as documents referred to in subparagraph (c) to the customs authority, where it is required.

2. Where an importer has a reason to believe that a Certificate of Origin on which a statement was based contained incorrect information, the importer shall make a corrected statement and pay any customs duty owed, in accordance with the legislation of each Party.

3. Where an importer does not comply with any requirements under this Chapter, preferential tariff treatment shall be denied to the goods imported from the territory of the exporting Party.

4. Where the customs authority of the importing Party has reason to believe that a good imported into its territory is not originating or does not comply with the requirements established in this Chapter, the customs authority of the importing Party shall not impede the release of the good, and shall proceed in accordance with its relevant legislation.

### ARTICLE 3.21: POST-IMPORTATION CLAIMS FOR PREFERENTIAL TARIFF TREATMENT

Where a good was originating when it was imported into the territory of the importing Party, but the importer of the good did not claim preferential tariff treatment at the time of importation, that importer may, within one year following the date of importation, claim preferential tariff treatment and apply for a refund of any excess duties paid as a result of the good not having been accorded preferential tariff treatment, upon presentation to the importing Party of:

(a) a written or electronic declaration or statement, in accordance with the legislation of the importing Party, that the good was originating at the time of importation;

(b) an original Certificate of Origin demonstrating that the good was originating; and

(c) such other documents related to the importation of the good as the importing Party may require.

### ARTICLE 3.22: RECORD KEEPING REQUIREMENTS

1. The records that may be used to prove that a good covered by a Certificate of Origin is originating and has fulfilled other requirements under this Chapter include, but

are not limited to:

(a) documents related to the purchase of, cost of, value of, and payment for, the exported good;

(b) documents related to the purchase of, cost of, value of, and payment for, all materials including indirect materials, used in the production of the exported good;

(c) documents related to the production of the good in the form in which it was exported; and

(d) such other documents as the Parties may agree.

2. An exporter or producer in the territory of the exporting Party that completes and signs a Certificate of Origin shall keep for five years from the date of issuance of the Certificate of Origin, the records referred to in paragraph 1.

3. An importer claiming preferential tariff treatment for a good imported into the territory of a Party shall keep for a period specified in legislation of the importing Party from the date of importation of the good, the records related to the importation, including a copy of the Certificate of Origin.

4. An importer, exporter, or producer may choose to keep the records referred to in paragraph 1 in any medium that allows for prompt retrieval, including, but not limited to, a digital, electronic, optical, magnetic, or written form.

### ARTICLE 3.23: DISCREPANCIES AND FORMAL ERRORS

1. Where the competent authority of the importing Party determines that a Certificate of Origin is illegible, has errors, omissions, deletions, erasures, amendments, has writing between the lines, or has not been filled in accordance with Article 3.17, it shall grant the importer, a one-time opportunity to present a new certificate within the next 45 days of the notification of the rejection of said certificate. The new Certificate of Origin shall be valid for the remainder of the period established in the original Certificate of Origin.

2. Orthographic and typing errors in a Certificate of Origin shall not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

### ARTICLE 3.24: VERIFICATION

1. For the purposes of determining whether a good imported into the territory of a Party from the territory of the other Party qualifies as originating, the competent authority of the importing Party may conduct a verification by means of:

(a) written requests for additional information from the importer;

(b) written requests for additional information from the exporter or producer;

(c) requests that the competent authority of the exporting Party assists in verifying the origin of the good;

(d) verification visits to the premises of an exporter or producer in the territory of the other Party, along with officials of the competent authority of the other Party to review the facilities, the production processes of the good and the records referred to in Article 3.22, including accounting files; or

(e) any other means agreed by the Parties.

2. Requests made under paragraph 1 by the competent authority of the importing Party shall be in English. All the information provided in response to said requests shall be in English or in the official language of the importing Party, based on the choice of the exporter or producer.

3. For the purposes of paragraphs 1(a) and 1(b),

(a) the written request for additional information made by the importing Party will indicate that the time period the importer, exporter, or producer has to provide the information and documentation required will be 30 days from the date of the receipt of the written request or for such a longer period as the Parties may agree; and

(b) where an exporter or producer fails to provide the information and documentation required within the period referred to in subparagraph (a), the importing Party may deny preferential tariff treatment to the good in question after providing at least a 30-day written notice to the importer, exporter or producer to provide written comments or additional information that will be taken into account prior to completing the verification.

4. Where the competent authority of the importing Party requests assistance under paragraph 1(c):

(a) it shall provide the competent authority of the exporting Party with:

(i) the reasons why such assistance for verification is requested;

(ii) the Certificate of Origin of the good or a copy thereof; and

(iii) any information and documents as may be necessary for the purposes of such request;

(b) the competent authority of the exporting Party shall provide the competent authority of the importing Party with a written statement in English, including facts and findings, and any supporting documents

made available by the exporter or producer. This statement shall indicate clearly whether the documents are authentic and whether the good concerned is originating and has fulfilled other requirements under this Chapter. If the good can be considered to be originating, the statement shall include a detailed explanation of how the good obtained the originating status; and

(c) in case where the competent authority of the exporting Party fails to provide the written statement within 150 days following the date of the receipt of the request or where the written statement provided does not contain sufficient information, the importing Party may deny preferential tariff treatment to the relevant good.

5. Where the competent authority of the importing Party intends to conduct verification under paragraph 1(d):

(a) it shall notify in writing, 30 days prior to the verification visit, the exporter or producer of such a request, and provide a copy of the said notification to the competent authority of the exporting Party. In case where the exporter or producer does not give its written consent to such a request within 30 days following the date of the receipt of the notification, the importing Party may deny preferential tariff treatment to the relevant good; and

(b) when the exporter or producer agrees to the request of verification visit but needs to postpone the proposed verification visit, the competent authority of the importing Party shall be notified together with the approval of the verification visit. Such postponement shall not exceed 60 days from the proposed date of the verification visit.

6. The importing Party shall, within one year following the initiation of the verification, notify the importer and the exporter or producer, in writing, of the determination whether the good is originating, as well as factual findings and the legal basis for the determination. In necessary cases and for one time only, the period referred to above may be extended by up to 90 days. This extension shall be notified to the importer, exporter or producer, and the competent authority of the exporting Party.

7. A Party may suspend preferential tariff treatment to an importer on any subsequent import of a good when the competent authority of the Party had already determined that an identical good was not eligible for such treatment, until it is demonstrated that the good complies with the requirements under this Chapter.

8. A Party may provide electronically to the other Party all the information requested under this Article, including supporting documents and all other related information.

## ARTICLE 3.25: DENIAL OF PREFERENTIAL TARIFF TREATMENT

Except otherwise provided in Article 3.23 or any other of this Chapter, the importing

Party may deny a claim for preferential tariff treatment or recover unpaid duties, in accordance with its laws and regulations, where:

(a) the good does not meet the requirements of this Chapter; or

(b) the exporter, producer, or importer of the good fails or has failed to comply with any of the applicable requirements for obtaining preferential tariff treatment.

ARTICLE 3.26: UNIFORM REGULATIONS

The Parties shall establish Uniform Regulations regarding the interpretation, application and administration of this Chapter and other matters agreed by the Parties.

ARTICLE 3.27: THIRD COUNTRY INVOICING

The customs authority in the importing Party shall not reject a Certificate of Origin only for the reason that the invoice is issued by a person located outside the territory of the exporting Party.

ARTICLE 3.28: DEFINITIONS

For the purposes of this Chapter:

**aquaculture** means the farming of aquatic organisms, including fish, mollusks, crustaceans, other aquatic invertebrates, and aquatic plants, from seed stock such as eggs, fry, fingerlings, and larvae, by intervention in the rearing or growth processes to enhance production, such as regular stocking, feeding, protection from predators, among others;

**CIF** means the value of the good in the country of origin inclusive of the cost of insurance and freight up to the port or place of entry in the country of importation;

**competent authority** means:

(a) for Korea, the Ministry of Strategy and Finance;

(b) for Costa Rica:

(i) for administration purposes, the Directorate of Application of International Trade Agreements (Dirección de Aplicación de Acuerdos Comerciales Internacionales) of the Ministry of Foreign Trade (Ministerio de Comercio Exterior); and

(ii) for verification procedures, the General Directorate of Customs (Dirección General de Aduanas) of the Ministry of Finance (Ministerio de Hacienda);

(c) for El Salvador:

(i) for administration purposes, the Trade Agreement Administration Bureau (Dirección de Administración de Tratados Comerciales) of the Ministry of Economy (Ministerio de Economía); and

(ii) for verification procedures, the General Directorate of Customs (Dirección General de Aduanas) of the Ministry of Finance (Ministerio de Hacienda);

(d) for Honduras,

(i) for administration purposes, Secretariat of State in the Office of Economic Development (Secretaría de Estado en el Despacho de Desarrollo Económico); and

(ii) for verification procedures, the General Directorate for Administration and Negotiation of Agreements in coordination with the Adjunct Directorate of Customs Revenue (Dirección General de Administración y Negociación de Tratados en coordinación con la Dirección Adjunta de Rentas Aduaneras);

(e) for Nicaragua:

(i) for administration purposes, the Directorate of Application and Negotiation of Trade Agreements (Dirección de Aplicación y Negociación de Acuerdos Comerciales) of the Ministry of Development, Industry and Commerce (Ministerio de Fomento, Industria y Comercio); and

(ii) for verification procedures, the General Directorate of Customs Services (Dirección General de Servicios Aduaneros); and

(f) for Panama:

(i) for issuance of Certificate of Origin purpose, the Ministry of Commerce and Industries (Ministerio de Comercio e Industrias); and

(ii) for verification of proofs of origin, the National Customs Authority (Autoridad Nacional de Aduanas),

or their successors;

**exporter** means a person located in the territory of a Party from where a good is exported by such a person;

**FOB** means the value of the good free on board, inclusive of the cost of transportation to the port or site of final shipment abroad, regardless of the mode of transportation;

**fungible goods or materials** means goods or materials that are interchangeable for commercial purposes and whose properties are essentially identical;

**generally accepted accounting principles** means recognized consensus or substantial authoritative support given in the territory of a Party, with respect to the recording of revenues, expenses, costs, assets, and liabilities, the disclosure of information and the preparation of financial statements. Generally accepted accounting principles may encompass broad guidelines for general application, as well as detailed standards, practices, and procedures;

**good** means any merchandise, product, article, or material;

**importer** means a person located in the territory of a Party where a good is imported by such a person;

**material** means a good that is used in the production of another good, including any components, ingredients, raw materials, parts, or pieces;

**non-originating good or non-originating material** means a good or material that does not qualify as originating under this Chapter;

**originating material** means a material that qualifies as originating under Article 3.1;

**producer** means a person who engages in the production of a good in the territory of a Party; and

**production** means growing, raising, extracting, picking, gathering, mining, harvesting, fishing, trapping, hunting, manufacturing, processing, or assembling a good.

## ANNEX 3-A
## PRODUCT SPECIFIC RULES OF ORIGIN

### Part I – General Interpretative Notes

1. For the purposes of interpreting the rules of origin set forth in this Annex:

   (a) the specific rule, or specific set of rules, that applies to a particular heading or subheading is set out immediately adjacent to the heading or subheading;

   (b) the requirement of a change in tariff classification applies only to non-originating materials;

   (c) where a specific rule of origin is defined using the criterion of a change in tariff classification, the rule will be considered to be met only if each of the non-originating materials used in the production of the good has undergone the change in tariff classification;

   (d) where a specific rule of origin is defined using the criterion of a change in tariff classification, and it is written to exclude tariff provisions at the level of a chapter, heading, or subheading of the HS, it shall be construed to mean that the rule of origin requires that materials classified in those excluded provisions be originating for the good to qualify as originating; and

   (e) when a heading or subheading is subject to alternative specific rules of origin, the rule will be considered to be met if a good satisfies one of the alternatives.

2. For the purposes of this Annex:

**chapter** means a chapter of the HS;

**chemical reaction** means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule;

**heading** means the first four digits in the tariff classification number under the HS;

**section** means a section of the HS; and

**subheading** means the first six digits in the tariff classification number under the HS.

## Part II–Specific Rules of Origin

**Section I**
**Live Animals; Animal Products (Chapter 1-5)**

**Chapter 1**
**Live animals**

0101.21-0106.90
All the animals of chapter 1 shall be Wholly Obtained.

**Chapter 2**
**Meat and Edible Meat Offal**

0201.10-0210.99
All the products of chapter 2 shall be Wholly Obtained.

**Chapter 3**
**Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates**

**Note to Chapter 3:**
Fish, crustaceans, molluscs, and other aquatic invertebrates shall be deemed originating even if they were cultivated from non-originating fry[7] or larvae.

0301.11-0308.90
All the products of chapter 3 shall be Wholly Obtained.

**Chapter 4**
**Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included**

0401.10-0410.00
All the products of chapter 4 shall be Wholly Obtained.

**Chapter 5**
**Products of Animal Origin, Not Elsewhere Specified or Included**

0501.00-0511.99
All the products of chapter 5 shall be Wholly Obtained.

**Section II**
**Vegetable Products (Chapter 6-14)**

**Note to Section II:**
Agricultural and horticultural goods grown in the territory of a Party shall be treated as originating in the territory of that Party even if grown from seed, bulbs, rootstock, cuttings, slips, grafts, shoots, buds or other live parts of plants imported from a non-

[7] **Fry** means immature fish at a post-larval stage and includes fingerlings, parr, smolts, and elvers.

Party.

**Chapter 6**
**Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage**

0601.10-0604.90
All the products of chapter 6 shall be Wholly Obtained.

**Chapter 7**
**Edible Vegetables and Certain Roots and Tubers**

0701.10-0714.90
All the products of chapter 7 shall be Wholly Obtained.

**Chapter 8**
**Edible Fruit and Nuts; Peel of Citrus Fruit or Melons**

0801.11-0814.00
All the products of chapter 8 shall be Wholly Obtained.

**Chapter 9**
**Coffee, Tea, Maté and Spices**

0901.11-0910.99
All the products of chapter 9 shall be Wholly Obtained.

**Chapter 10**
**Cereals**

1001.11-1008.90
All the products of chapter 10 shall be Wholly Obtained.

**Chapter 11**
**Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten**

1101.00-1102.20
A change to subheading 1101.00 through 1102.20 from any other chapter.

1102.90-1103.11
A change to subheading 1102.90 through 1103.11 from any other chapter, except from chapter 10.

1103.13
All the products of subheading 1103.13 shall be Wholly Obtained.

1103.19-1104.22
A change to subheading 1103.19 through 1104.22 from any other chapter, except from chapter 10.

1104.23-1104.30
All the products of subheading 1104.23 through 1104.30 shall be Wholly Obtained.

1105.10-1105.20
A change to subheading 1105.10 through 1105.20 from any other chapter, except from chapter 7.

1106.10-1106.30
All the products of subheading 1106.10 through 1106.30 shall be Wholly Obtained.

1107.10-1108.11
A change to subheading 1107.10 through 1108.11 from any other chapter, except from chapter 10.

1108.12
All the products of subheading 1108.12 shall be Wholly Obtained.

1108.13-1108.14
A change to subheading 1108.13 through 1108.14 from any other chapter, except from chapter 7.

1108.19-1108.20
A change to subheading 1108.19 through 1108.20 from any other chapter, except from chapter 7 or 10.

1109.00
A change to subheading 1109.00 from any other chapter.

**Chapter 12**
**Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder**

1201.10-1214.90
All the products of chapter 12 shall be Wholly Obtained.

**Chapter 13**
**Lac; Gums, Resins and Other Vegetable Saps and Extracts**

1301.20-1302.39
All the products of chapter 13 shall be Wholly Obtained.

**Chapter 14**
**Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included**

1401.10-1404.90
All the products of chapter 14 shall be Wholly Obtained.

**Section III**
**Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible**

**Fats; Animal or Vegetable Waxes (Chapter 15)**

**Chapter 15**
**Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes**

1501.10-1510.00
A change to subheading 1501.10 through 1510.00 from any other chapter.

1511.10-1511.90
A change to subheading 1511.10 through 1511.90 from any other chapter, except from heading 12.07.

1512.11-1513.19
A change to subheading 1512.11 through 1513.19 from any other chapter.

1513.21-1513.29
A change to subheading 1513.21 through 1513.29 from any other chapter, except from heading 12.07.

1514.11-1522.00
A change to subheading 1514.11 through 1522.00 from any other chapter.

**Section IV**
**Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes (Chapter 16-24)**

**Chapter 16**
**Preparations of Meat, of Fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates**

1601.00-1602.39
A change to subheading 1601.00 through 1602.39 from any other chapter, except from heading 02.01 or 02.02.

1602.41-1602.49
A change to subheading 1602.41 through 1602.49 from any other chapter, except from heading 02.03.

1602.50 - 1602.90
A change to subheading 1602.50 through 1602.90 from any other chapter, except from heading 02.01 or 02.02.

1603.00 -1605.69
A change to subheading 1603.00 through 1605.69 from any other chapter.

**Chapter 17**
**Sugars and Sugar Confectionery**

1701.12 - 1703.90

A change to subheading 1701.12 through 1703.90 from any other chapter.

1704.10-1704.90
A change to subheading 1704.10 through 1704.90 from any other heading.

**Chapter 18**
**Cocoa and Cocoa Preparations**

1801.00-1802.00
A change to subheading 1801.00 through 1802.00 from any other chapter.

1803.10-1803.20
A change to subheading 1803.10 through 1803.20 from any other heading.

1804.00-1805.00
A change to subheading 1804.00 through 1805.00 from any other heading, except from heading 18.03.

1806.10-1806.90
A change to subheading 1806.10 through 1806.90 from any other heading, provided that there is a regional value content of not less than 50 percent under the build-down method.

**Chapter 19**
**Preparations of Cereals, Flour, Starch or Milk; Pastrycooks' Products**

1901.10
A change to subheading 1901.10 from any other chapter, except from heading 04.02.

1901.20
A change to subheading 1901.20 from any other chapter, except from heading 11.01; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

1901.90
A change to subheading 1901.90 from any other chapter, except from heading 04.02.

1902.11-1902.30
A change to subheading 1902.11 through 1902.30 from any other chapter, except from heading 11.01 or subheading 1103.11; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

1902.40-1903.00
A change to subheading 1902.40 through 1903.00 from any other chapter.

1904.10
A change to subheading 1904.10 from any other chapter, except from heading 10.06.

1904.20-1904.30
A change to subheading 1904.20 through 1904.30 from any other chapter.

1904.90
A change to subheading 1904.90 from any other chapter, except from heading 10.06.

1905.10-1905.90
A change to subheading 1905.10 through 1905.90 from any other chapter, except from heading 11.01; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

**Chapter 20**
**Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants**

2001.10
A change to subheading 2001.10 from any other chapter.

2001.90
A change to subheading 2001.90 from any other chapter, except from chapter 7.

2002.10 – 2002.90
A change to subheading 2002.10 through 2002.90 from any other chapter, except from heading 07.02.

2003.10-2003.90
A change to subheading 2003.10 through 2003.90 from any other chapter.

2004.10-2004.90
A change to subheading 2004.10 through 2004.90 from any other chapter, except from chapter 7.

2005.10
A change to subheading 2005.10 from any other chapter.

2005.20
A change to subheading 2005.20 from any other chapter, except from chapter 7.

2005.40-2007.99
A change to subheading 2005.40 through 2007.99 from any other chapter.

2008.11-2008.19
A change to subheading 2008.11 through 2008.19 from any other chapter, except from heading 12.02.

2008.20
A change to subheading 2008.20 from any other heading, except from subheading 0804.30.

2008.30
A change to subheading 2008.30 from any other chapter, except from heading 08.05.

2008.40-2008.99
A change to subheading 2008.40 through 2008.99 from any other chapter.

2009.11-2009.19
A change to subheading 2009.11 through 2009.19 from any other heading.

2009.21-2009.29
A change to subheading 2009.21 through 2009.29 from any other subheading.

2009.31-2009.50
A change to subheading 2009.31 through 2009.50 from any other chapter.

2009.61-2009.79
A change to subheading 2009.61 through 2009.79 from any other subheading.

2009.81-2009.89
A change to subheading 2009.81 through 2009.89 from any other subheading; or
No change in tariff classification is required, provided that there is a regional value content of not less than 20 percent under the build-down method.

2009.90
A change to subheading 2009.90 from any other subheading.

**Chapter 21**
**Miscellaneous Edible Preparations**

2101.11-2101.12
A change to subheading 2101.11 through 2101.12 from any other chapter, except from heading 09.01.

2101.20
A change to subheading 2101.20 from any other chapter.

2101.30-2103.30
A change to subheading 2101.30 through 2103.30 from any other heading.

2103.90
A change to subheading 2103.90 from any other subheading.

2104.10-2104.20
A change to subheading 2104.10 through 2104.20 from any other heading.

2105.00
A change to subheading 2105.00 from any other chapter, except from chapter 4 or heading 19.01.

2106.10
A change to subheading 2106.10 from any other heading.

2106.90
A change to subheading 2106.90 from any other heading, except from 17.01.

**Chapter 22**
**Beverages, Spirits and Vinegar**

2201.10-2201.90
A change to subheading 2201.10 through 2201.90 from any other chapter.

2202.10
A change to subheading 2202.10 from any other chapter, except from chapter 17.

2202.90
A change to subheading 2202.90 from any other chapter, except from chapter 4, subheading 1211.20 or ginseng products of subheading 1302.19.

2203.00-2206.00
A change to subheading 2203.00 through 2206.00 from any other heading.

2207.10-2207.20
A change to subheading 2207.10 through 2207.20 from any other chapter, except from heading 10.05 or 17.03.

2208.20-2208.30
A change to subheading 2208.20 through 2208.30 from any other chapter.

2208.40
A change to subheading 2208.40 from any other chapter, except from heading 17.03.

2208.50-2208.60
A change to subheading 2208.50 through 2208.60 from any other chapter.

2208.70
A change to subheading 2208.70 from any other chapter, except from heading 17.03.

2208.90
A change to subheading 2208.90 from any other subheading.

2209.00
A change to subheading 2209.00 from any other heading.

**Chapter 23**
**Residues and Waste from the Food Industries; Prepared Animal Fodder**

2301.10-2309.90
A change to subheading 2301.10 through 2309.90 from any other chapter.

**Chapter 24**
**Tobacco and Manufactured Tobacco Substitutes**

2401.10-2401.30
All the products of subheading 2401.10 through 2401.30 shall be Wholly Obtained.

2402.10-2403.99
A change to subheading 2402.10 through 2403.99 from any other heading.

**Section V**
**Mineral Products (Chapter 25-27)**

**Chapter 25**
**Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement**

2501.00
All the products of subheading 2501.00 shall be Wholly Obtained.

2502.00-2520.10
A change to subheading 2502.00 through 2520.10 from any other heading.

2520.20
A change to subheading 2520.20 from any other heading; or
No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

2521.00-2522.30
A change to subheading 2521.00 through 2522.30 from any other heading.

2523.10-2523.90
A change to subheading 2523.10 through 2523.90 from any other chapter.

2524.10-2530.90
A change to subheading 2524.10 through 2530.90 from any other heading.

**Chapter 26**
**Ores, Slag and Ash**

2601.11-2621.90
A change to subheading 2601.11 through 2621.90 from any other heading.

**Chapter 27**
**Mineral Fuels, Mineral Oils and Products of their Distillation; Bituminous Substances; Mineral Waxes**

2701.11-2708.20
A change to subheading 2701.11 through 2708.20 from any other heading.

2709.00-2710.12
A change to subheading 2709.00 through 2710.12 from any other subheading.

2710.19
A change to lubricating oils of subheading 2710.19 within or out of subheading 2710.19; or
A change to any other good of subheading 2710.19 from any other subheading.

2710.20-2710.99
A change to subheading 2710.20 through 2710.99 from any other subheading.

2711.11-2711.14
A change to subheading 2711.11 through 2711.14 from any other heading.

2711.19
A change to subheading 2711.19 from any other subheading.

2711.21
A change to subheading 2711.21 from any other heading.

2711.29-2715.00
A change to subheading 2711.29 through 2715.00 from any other subheading.

2716.00
A change to subheading 2716.00 from any other heading.

**Section VI**
**Products of the Chemical or Allied Industries (Chapter 28-38)**

**Note 1:**
A good of any chapter or heading in Section VI that satisfies one or more of Rules 1 through 7 of this Section shall be treated as an originating good, except as otherwise specified in those rules.

**Note 2:**
Notwithstanding Note 1, a good is an originating good if it meets the applicable change in tariff classification or satisfies the applicable value content requirement specified in the rules of origin in this Section.

**Rule 1: Chemical Reaction Origin**

A good of Chapters 28 through 38, except goods of heading 38.23, that results from a chemical reaction in the territory of one or both of the Parties shall be treated as an originating good.

**Note:**
For purposes of this section, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purpose of

determining whether a good is an originating good:

(a) dissolution in water or in another solvent;

(b) the elimination of solvents including solvent water; or

(c) the addition or elimination of water of crystallization.

**Rule 2: Purification**

A good of Chapters 28 through 38 that is subject to purification shall be treated as an originating good provided that the purification occurs in the territory of one or both of the Parties and results in the following:

(a) the elimination of not less than 80 percent of the impurities; or

(b) the reduction or elimination of impurities resulting in a good suitable:

(i) as a pharmaceutical, medicinal, cosmetic, veterinary, or food grade substance;

(ii) as a chemical product or reagent for analytical, diagnostic, or laboratory uses;

(iii) as an element or component for use in micro-elements;

(iv) for specialized optical uses;

(v) for non-toxic uses for health and safety;

(vi) for biotechnical use;

(vii) as a carrier used in a separation process; or

(viii) for nuclear grade uses.

**Rule 3: Mixtures and Blends**

A good of Chapters 30, 31, or 33 through 38, except for heading 38.08, shall be treated as an originating good if the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications, resulting in the production of a good having different essential physical or chemical characteristics that are relevant to the purposes or uses of the good and are different from the input materials, occurs in the territory of one or both of the Parties.

**Rule 4: Change in Particle Size**

A good of Chapters 30, 31, or 33, shall be treated as an originating good if the deliberate and controlled modification in particle size of the good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or

pressing, resulting in a good having a defined particle size, defined particle size distribution, or defined surface area, which is relevant to the purposes of the resulting good and having different essential physical or chemical characteristics from the input materials, occurs in the territory of one or both of the Parties.

**Rule 5: Standards Materials**

A good of Chapters 28 through 38 shall be treated as an originating good if the production of standards materials occurs in the territory of one or both of the Parties.

For purposes of this rule, "standards materials" (including standard solutions) are preparations suitable for analytical, calibrating, or referencing uses, having precise degrees of purity or proportions that are certified by the manufacturer.

**Rule 6: Isomer Separation**

A good of Chapters 28 through 38 shall be treated as an originating good if the isolation or separation of isomers from mixtures of isomers occurs in the territory of one or both of the Parties.

**Rule 7: Separation Prohibition**

A good of Chapters 28 through 38 that undergoes a change from one classification to another in the territory of one or more of the Parties as a result of the separation of one or more materials from a man-made mixture shall not be treated as an originating good unless the isolated material underwent a chemical reaction in the territory of one or both of the Parties.

**Chapter 28**
**Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-Earth Metals, of Radioactive Elements or of Isotopes**

2801.10-2805.40
A change to subheading 2801.10 through 2805.40 from any other subheading.

2806.10
A change to subheading 2806.10 from any other heading.

2806.20-2809.20
A change to subheading 2806.20 through 2809.20 from any other subheading.

2810.00
A change to subheading 2810.00 from any other heading.

2811.11-2815.11
A change to subheading 2811.11 through 2815.11 from any other subheading.

2815.12
A change to subheading 2815.12 from any other heading.

2815.20-2853.00
A change to subheading 2815.20 through 2853.00 from any other subheading.

**Chapter 29**
**Organic Chemicals**

2901.10 - 2901.24
A change to subheading 2901.10 through 2901.24 from any other heading.

2901.29
A change to subheading 2901.29 from any other subheading.

2902.11
A change to subheading 2902.11 from any other heading.

2902.19
A change to subheading 2902.19 from any other subheading.

2902.20 - 2902.70
A change to subheading 2902.20 through 2902.70 from any other heading.

2902.90 - 2903.12
A change to subheading 2902.90 through 2903.12 from any other subheading.

2903.13
A change to subheading 2903.13 from any other heading.

2903.14
A change to subheading 2903.14 from any other subheading.

2903.15
A change to subheading 2903.15 from any other heading.

2903.19
A change to subheading 2903.19 from any other subheading.

2903.21
A change to subheading 2903.21 from any other heading.

2903.22-2904.90
A change to subheading 2903.22 through 2904.90 from any other subheading.

2905.11 -2905.16
A change to subheading 2905.11 through 2905.16 from any other heading.

2905.17
A change to subheading 2905.17 from any other subheading.

2905.19
A change to subheading 2905.19 from any other heading.

2905.22 - 2905.29
A change to subheading 2905.22 through 2905.29 from any other subheading.

2905.31-2905.32
A change to subheading 2905.31 through 2905.32 from any other heading.

2905.39-2906.29
A change to subheading 2905.39 through 2906.29 from any other subheading.

2907.11
A change to subheading 2907.11 from any other heading.

2907.12-2907.13
A change to subheading 2907.12 through 2907.13 from any other subheading.

2907.15
A change to subheading 2907.15 from any other heading.

2907.19-2907.21
A change to subheading 2907.19 through 2907.21 from any other subheading.

2907.22-2907.23
A change to subheading 2907.22 through 2907.23 from any other heading.

2907.29
A change to subheading 2907.29 from any other subheading.

2908.11-2908.91
A change to subheading 2908.11 through 2908.91 from any other heading.

2908.92
A change to subheading 2908.92 from any other subheading.

2908.99-2909.30
A change to subheading 2908.99 through 2909.30 from any other heading.

2909.41
A change to subheading 2909.41 from any other subheading.

2909.43-2909.44
A change to subheading 2909.43 through 2909.44 from any other heading.

2909.49-2910.10
A change to subheading 2909.49 through 2910.10 from any other subheading.

2910.20-2910.40
A change to subheading 2910.20 through 2910.40 from any other heading.

2910.90

A change to subheading 2910.90 from any other subheading.

2911.00-2912.11
A change to subheading 2911.00 through 2912.11 from any other heading.

2912.12-2912.50
A change to subheading 2912.12 through 2912.50 from any other subheading.

2912.60
A change to subheading 2912.60 from any other heading.

2913.00
A change to subheading 2913.00 from any other subheading.

2914.11
A change to subheading 2914.11 from any other heading.

2914.12-2914.19
A change to subheading 2914.12 through 2914.19 from any other subheading.

2914.22
A change to subheading 2914.22 from any other heading.

2914.23-2915.13
A change to subheading 2914.23 through 2915.13 from any other subheading.

2915.21
A change to subheading 2915.21 from any other heading.

2915.24-2915.29
A change to subheading 2915.24 through 2915.29 from any other subheading.

2915.31-2915.32
A change to subheading 2915.31 through 2915.32 from any other heading.

2915.33-2915.36
A change to subheading 2915.33 through 2915.36 from any other subheading.

2915.39
A change to subheading 2915.39 from any other heading.

2915.40-2916.11
A change to subheading 2915.40 through 2916.11 from any other subheading.

2916.12-2916.13
A change to subheading 2916.12 through 2916.13 from any other heading.

2916.14-2917.13
A change to subheading 2916.14 through 2917.13 from any other subheading.

2917.14
A change to subheading 2917.14 from any other heading.

2917.19-2917.34
A change to subheading 2917.19 through 2917.34 from any other subheading.

2917.35-2917.39
A change to subheading 2917.35 through 2917.39 from any other heading.

2918.11-2928.00
A change to subheading 2918.11 through 2928.00 from any other subheading.

2929.10
A change to subheading 2929.10 from any other heading.

2929.90-2935.00
A change to subheading 2929.90 through 2935.00 from any other subheading.

2936.21-2942.00
A change to subheading 2936.21 through 2942.00 from any other heading.

**Chapter 30**
**Pharmaceutical Products**

3001.20-3003.40
A change to subheading 3001.20 through 3003.40 from any other heading.

3003.90
A change to subheading 3003.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

3004.10-3004.90
A change to subheading 3004.10 through 3004.90 from any other heading, except from heading 30.03.

3005.10
A change to subheading 3005.10 from any other heading.

3005.90
A change to subheading 3005.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

3006.10-3006.92
A change to subheading 3006.10 through 3006.92 from any other heading.

**Chapter 31**

**Fertilizers**

3101.00
A change to subheading 3101.00 from any other heading.

3102.10
A change to subheading 3102.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

3102.21-3105.10
A change to subheading 3102.21 through 3105.10 from any other heading.

3105.20
A change to subheading 3105.20 from any other subheading.

3105.30-3105.40
A change to subheading 3105.30 through 3105.40 from any other heading.

3105.51-3105.90
A change to subheading 3105.51 through 3105.90 from any other subheading.

**Chapter 32**
**Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Coloring Matter; Paints and Varnishes; Putty and Other Mastics; Inks**

3201.10-3203.00
A change to subheading 3201.10 through 3203.00 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 30 percent under the build-down method.

3204.11-3204.90
A change to subheading 3204.11 through 3204.90 from any other subheading.

3205.00-3206.50
A change to subheading 3205.00 through 3206.50 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 30 percent under the build-down method.

3207.10
A change to subheading 3207.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 30 percent under the build-down method.

3207.20
A change to subheading 3207.20 from any other heading.

3207.30
A change to subheading 3207.30 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 30 percent under the build-down method.

3207.40
A change to subheading 3207.40 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 30 percent under the build-down method.

3208.10-3208.90
A change to subheading 3208.10 through 3208.90 from any other subheading.

3209.10-3209.90
A change to subheading 3209.10 through 3209.90 from any other heading.

3210.00
A change to subheading 3210.00 from any other heading, except from heading 32.09.

3211.00
A change to subheading 3211.00 from any other heading.

3212.10-3215.90
A change to subheading 3212.10 through 3215.90 from any other subheading.

**Chapter 33**
**Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations**

3301.12-3301.30
A change to subheading 3301.12 through 3301.30 from any other subheading.

3301.90
A change to subheading 3301.90 from any other heading.

3302.10
A change to subheading 3302.10 from any other subheading.

3302.90
A change to subheading 3302.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

3303.00-3305.90
A change to subheading 3303.00 through 3305.90 from any other heading.

3306.10-3306.90

A change to subheading 3306.10 through 3306.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

3307.10-3307.30
A change to subheading 3307.10 through 3307.30 from any other heading.

3307.41-3307.90
A change to subheading 3307.41 through 3307.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

**Chapter 34**
**Soap, Organic Surface-active Agents, Washing Preparations, Lubricating Preparations, Artificial Waxes, Prepared Waxes, Polishing or Scouring Preparations, Candles and Similar Articles, Modeling Pastes, Dental Waxes and Dental Preparation with a Basis of Plaster**

3401.11-3401.20
A change to subheading 3401.11 through 3401.20 from any other heading.

3401.30
A change to subheading 3401.30 from any other heading, except from heading 34.02.

3402.11-3402.19
A change to subheading 3402.11 through 3402.19 from any other subheading.

3402.20
A change to subheading 3402.20 from any other subheading, except from subheading 3402.90 or alkylarylsulfonic acid soluble salts of subheading 3402.11.

3402.90
A change to subheading 3402.90 from any other subheading.

3403.11-3404.90
A change to subheading 3403.11 through 3404.90 from any other heading.

3405.10-3405.90
A change to subheading 3405.10 through 3405.90 from any other subheading.

3406.00
A change to subheading 3406.00 from any other heading.

3407.00
A change to subheading 3407.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

**Chapter 35**
**Albuminoidal Substances; Modified Starches; Glues; Enzymes**

3501.10-3501.90
A change to subheading 3501.10 through 3501.90 from any other subheading.

3502.11-3502.19
A change to subheading 3502.11 through 3502.19 from any other heading.

3502.20-3502.90
A change to subheading 3502.20 through 3502.90 from any other subheading.

3503.00
A change to subheading 3503.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

3504.00
A change to subheading 3504.00 from any other heading.

3505.10-3506.99
A change to subheading 3505.10 through 3506.99 from any other subheading.

3507.10-3507.90
A change to subheading 3507.10 through 3507.90 from any other heading.

**Chapter 36**
**Explosives; Pyrotechnic Products; Matches; Pyrophoric Alloys; Certain Combustible Preparations**

3601.00-3605.00
A change to subheading 3601.00 through 3605.00 from any other heading.

3606.10-3606.90
A change to subheading 3606.10 through 3606.90 from any other subheading.

**Chapter 37**
**Photographic or Cinematographic Goods**

3701.10
A change to subheading 3701.10 from any other heading.

3701.20-3701.99
A change to subheading 3701.20 through 3701.99 from any other subheading.

3702.10
A change to subheading 3702.10 from any other heading.

3702.31-3703.90
A change to subheading 3702.31 through 3703.90 from any other subheading.

3704.00
A change to subheading 3704.00 from any other heading.

3705.10-3707.90
A change to subheading 3705.10 through 3707.90 from any other subheading.

**Chapter 38**
**Miscellaneous Chemical Products**

3801.10-3802.90
A change to subheading 3801.10 through 3802.90 from any other subheading.

3803.00-3804.00
A change to subheading 3803.00 through 3804.00 from any other heading.

3805.10-3806.90
A change to subheading 3805.10 through 3806.90 from any other subheading.

3807.00
A change to subheading 3807.00 from any other heading.

3808.50-3812.30
A change to subheading 3808.50 through 3812.30 from any other subheading.

3813.00-3814.00
A change to subheading 3813.00 through 3814.00 from any other heading.

3815.11-3815.90
A change to subheading 3815.11 through 3815.90 from any other subheading.

3816.00-3823.11
A change to subheading 3816.00 through 3823.11 from any other heading.

3823.12-3824.83
A change to subheading 3823.12 through 3824.83 from any other subheading.

3824.90
A change to subheading 3824.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

3825.10-3825.90
A change to subheading 3825.10 through 3825.90 from any other chapter, except from chapter 28, 37, 40 or 90.

3826.00

A change to subheading 3826.00 from any other subheading.

**Section VII**
**Plastics and Articles Thereof; Rubber and Articles Thereof (Chapter 39-40)**

**Chapter 39**
**Plastics and Articles Thereof**

3901.10-3904.10
A change to subheading 3901.10 through 3904.10 from any other heading.

3904.21-3904.22
A change to subheading 3904.21 through 3904.22 from any other subheading, including changes from polymers of vinyl chloride (PVC) to obtain compounded PVC products.

3904.30-3919.90
A change to subheading 3904.30 through 3919.90 from any other heading.

3920.10-3921.90
A change to subheading 3920.10 through 3921.90 from any other subheading, or the making of sheets, plates and strips, stratified or laminated with plastics, of this heading confers origin.

3922.10-3926.90
A change to subheading 3922.10 through 3926.90 from any other heading.

**Chapter 40**
**Rubber and Articles Thereof**

4001.10-4001.30
A change to subheading 4001.10 through 4001.30 from any other chapter.

4002.11-4005.20
A change to subheading 4002.11 through 4005.20 from any other heading.

4005.91-4005.99
A change to subheading 4005.91 through 4005.99 from any other heading, except from heading 40.01.

4006.10-4010.39
A change to subheading 4006.10 through 4010.39 from any other heading.

4011.10-4011.20
A change to subheading 4011.10 through 4011.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

4011.30
A change to subheading 4011.30 from any other heading, except from heading 40.01.

4011.40
A change to subheading 4011.40 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

4011.50-4011.99
A change to subheading 4011.50 through 4011.99 from any other heading, except from heading 40.01.

4012.11-4012.90
A change to subheading 4012.11 through 4012.90 from any other heading, except from heading 40.01 or 40.11.

4013.10-4013.90
A change to subheading 4013.10 through 4013.90 from any other heading.

4014.10-4015.90
A change to subheading 4014.10 through 4015.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

4016.10-4017.00
A change to subheading 4016.10 through 4017.00 from any other heading.

**Section VIII**
**Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-worm Gut) (Chapter 41-43)**

**Chapter 41**
**Raw Hides and Skins (Other Than Furskins) and Leather**

4101.20-4103.90
A change to subheading 4101.20 through 4103.90 from any other chapter.

4104.11-4106.92
A change to subheading 4104.11 through 4106.92 from any other subheading.

4107.11-4115.20
A change to subheading 4107.11 through 4115.20 from any other heading.

**Chapter 42**
**Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-worm Gut)**

4201.00-4206.00
A change to subheading 4201.00 through 4206.00 from any other heading.

**Chapter 43**
**Furskins and Artificial Fur; Manufactures Thereof**

4301.10-4301.90
A change to subheading 4301.10 through 4301.90 from any other chapter.

4302.11-4304.00
A change to subheading 4302.11 through 4304.00 from any other heading.

**Section IX**
**Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork (Chapter 44-46)**

**Chapter 44**
**Wood and Articles of Wood; Wood Charcoal**

4401.10-4403.99
A change to subheading 4401.10 through 4403.99 from any other chapter.

4404.10-4408.90
A change to subheading 4404.10 through 4408.90 from any other heading.

4409.10-4409.29
A change to subheading 4409.10 through 4409.29 from any other chapter.

4410.11-4411.94
A change to subheading 4410.11 through 4411.94 from any other heading.

4412.10-4413.00
A change to subheading 4412.10 through 4413.00 from any other chapter.

4414.00-4417.00
A change to subheading 4414.00 through 4417.00 from any other heading.

4418.10-4418.20
A change to subheading 4418.10 through 4418.20 from any other chapter.

4418.40-4418.90
A change to subheading 4418.40 through 4418.90 from any other heading.

4419.00-4420.90
A change to subheading 4419.00 through 4420.90 from any other chapter.

4421.10-4421.90
A change to subheading 4421.10 through 4421.90 from any other heading.

**Chapter 45**
**Cork and Articles of Cork**

4501.10-4501.90
A change to subheading 4501.10 through 4501.90 from any other chapter.

4502.00-4504.90
A change to subheading 4502.00 through 4504.90 from any other heading.

**Chapter 46**
**Manufactures of Straw, of Esparto or of other Plaiting Materials; Basketware and Wickerwork**

4601.21-4601.99
A change to subheading 4601.21 through 4601.99 from any other chapter.

4602.11-4602.90
A change to subheading 4602.11 through 4602.90 from any other heading.

**Section X**
**Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof (Chapter 47-49)**

**Chapter 47**
**Pulp of Wood or of Other Fibrous Cellulosic Materials; Recovered (Waste and Scrap) Paper or Paperboard**

4701.00-4706.93
A change to subheading 4701.00 through 4706.93 from any other heading.

4707.10-4707.90
A change to subheading 4707.10 through 4707.90 from any other subheading.

**Chapter 48**
**Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard**

4801.00
A change to subheading 4801.00 from any other heading.

4802.10-4802.69
A change to subheading 4802.10 through 4802.69 from any other chapter, allowing changes within this heading to paper and paperboard in strips or coils (rolls) of width less than or equal to 150mm or in square or rectangular sheets with one side not exceeding 360mm and the other side not exceeding 150mm.

4803.00-4809.90
A change to subheading 4803.00 through 4809.90 from any other heading.

4810.13-4811.90
A change to subheading 4810.13 through 4811.90 from any other heading, allowing:

(a) the internal change to paper and paperboard in strips or coils (rolls) of a width not exceeding 150 mm or in square or rectangular sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm;

(b) the rolling process or even layered with other materials confers origin; or

(c) the internal change in heading 48.11 for floor coverings on a base of paper or cardboard, whether or not cut.

4812.00-4817.30
A change to subheading 4812.00 through 4817.30 from any other heading.

4818.10-4818.20
A change to subheading 4818.10 through 4818.20 from any other heading, except from heading 48.03.

4818.30-4822.90
A change to subheading 4818.30 through 4822.90 from any other heading.

4823.20-4823.90
A change to subheading 4823.20 through 4823.90 from any other heading, allowing the internal change within the same heading for floor coverings with a paper or paperboard base, whether or not cut.

**Chapter 49**
**Printed Books, Newspapers, Pictures and Other Products of the Printing Industry; Manuscripts, Typescripts and Plans**

4901.10-4911.91
A change to subheading 4901.10 through 4911.91 from any other chapter.

4911.99
A change to subheading 4911.99 from any other heading; or
No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

**Section XI**
**Textiles and Textile Articles (Chapter 50-63)**

**Chapter 50**
**Silk**

5001.00-5003.00
A change to subheading 5001.00 through 5003.00 from any other chapter.

5004.00-5005.00
A change to subheading 5004.00 through 5005.00 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.10.

5006.00

A change to subheading 5006.00 from any other heading, except from heading 50.04 through 50.05.

5007.10-5007.90
A change to subheading 5007.10 through 5007.90 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.10.

**Chapter 51**
**Wool, Fine or Coarse Animal Hair; Horsehair Yarn and Woven Fabric**

5101.11-5105.40
A change to subheading 5101.11 through 5105.40 from any other chapter.

5106.10-5108.20
A change to subheading 5106.10 through 5108.20 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.10.

5109.10-5110.00
A change to subheading 5109.10 through 5110.00 from any other heading, except from heading 51.06 through 51.08, 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.10.

5111.11-5113.00
A change to subheading 5111.11 through 5113.00 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.10.

**Chapter 52**
**Cotton**

5201.00-5203.00
A change to subheading 5201.00 through 5203.00 from any other chapter.

5204.11-5207.10
A change to subheading 5204.11 through 5207.10 from any other heading, except from heading 54.02 through 54.06, or 55.03 through 55.10.

5207.90-5212.25
A change to subheading 5207.90 through 5212.25 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.10.

**Chapter 53**
**Other Vegetable Textile Fibers; Paper Yarn and Woven Fabrics of Paper Yarn**

5301.10-5305.00
A change to subheading 5301.10 through 5305.00 from any other chapter.

5306.10-5308.90
A change to subheading 5306.10 through 5308.90 from any other heading.

5309.11-5309.29

A change to subheading 5309.11 through 5309.29 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.10.

5310.10-5310.90
A change to subheading 5310.10 through 5310.90 from any other heading, except from heading 52.05 through 52.06, 53.07, 54.02 through 54.06, or 55.03 through 55.10.

5311.00
A change to subheading 5311.00 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.10.

**Chapter 54**
**Man-Made Filaments; Strip and the Like of Man-Made Textile Materials**

5401.10-5401.20
A change to subheading 5401.10 through 5401.20 from any other chapter.

5402.11-5407.94
A change to subheading 5402.11 through 5407.94 from any other chapter, except from heading 52.05 through 52.06, or 55.03 through 55.10.

5408.10-5408.34
(Costa Rica, Honduras, Nicaragua, Panama)
A change to subheading 5408.10 through 5408.34 from any other heading, except from heading 52.05 through 52.06, 54.01, 54.02, 54.04, 54.06, or 55.03 through 55.10.

(El Salvador)
A change to subheading 5408.10 through 5408.34 from any other chapter, except from heading 52.05 through 52.06, or 55.03 through 55.10.

**Chapter 55**
**Man-Made Staple Fibers**

5501.10-5502.00
A change to subheading 5501.10 through 5502.00 from any other chapter.

5503.11-5504.90
A change to subheading 5503.11 through 5504.90 from any other heading.

5505.10-5505.20
A change to subheading 5505.10 through 5505.20 from any other heading, except from heading 55.03 through 55.04.

5506.10-5507.00
A change to subheading 5506.10 through 5507.00 from any other heading, except from heading 55.03 through 55.05.

5508.10-5509.99
A change to subheading 5508.10 through 5509.99 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.07.

5510.11-5510.90
(Costa Rica, Honduras, Nicaragua, Panama)
A change to subheading 5510.11 through 5510.90 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.05 through 55.07.

(El Salvador)
A change to subheading 5510.11 through 5510.90 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.07.

5511.10-5515.99
A change to subheading 5511.10 through 5515.99 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.11.

5516.11-5516.94
(Costa Rica, Honduras, Nicaragua, Panama)
A change to subheading 5516.11 through 5516.94 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.09 through 55.11.

(El Salvador)
A change to subheading 5516.11 through 5516.94 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.11.

**Chapter 56**
**Wadding, Felt and Nonwovens; Special Yarns; Twine, Cordage, Ropes and Cables and Articles Thereof**

5601.21-5609.00
A change to subheading 5601.21 through 5609.00 from any other heading, except from heading 52.04 through 52.07, 54.01 through 54.06, or 55.03 through 55.11.

**Chapter 57**
**Carpets and Other Textile Floor Coverings**

5701.10-5705.00
A change to subheading 5701.10 through 5705.00 from any other heading, except from heading 52.04 through 52.07, 54.01 through 54.06, or 55.03 through 55.11.

**Chapter 58**
**Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery**

5801.10-5811.00
A change to subheading 5801.10 through 5811.00 from any other heading, except from heading 52.04 through 52.07, 54.01 through 54.06, or 55.03 through 55.11.

**Chapter 59**
**Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable for Industrial Use**

5901.10-5911.90
A change to subheading 5901.10 through 5911.90 from any other heading, except from heading 52.04 through 52.07, 54.01 through 54.06, or 55.03 through 55.11.

**Chapter 60**
**Knitted or Crocheted Fabrics**

6001.10
(Costa Rica, Honduras, Nicaragua, Panama)
A change to subheading 6001.10 from any other chapter, except from heading 52.05 through 52.06, 54.02, 54.04, 54.06, or 55.08 through 55.11.

(El Salvador)
A change to subheading 6001.10 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.11.

6001.21-6001.29
(Costa Rica, Honduras, Nicaragua, Panama)
A change to subheading 6001.21 through 6001.29 from any other chapter, except from heading 52.05 through 52.06, 54.02, 54.04, 54.06, or 55.08 through 55.11.

(El Salvador)
A change to subheading 6001.21 through 6001.29 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, 55.03 through 55.11, 58.02, or subheading 5804.21 through 5804.29.

6001.91-6001.99
(Costa Rica, Honduras, Nicaragua, Panama)
A change to subheading 6001.91 through 6001.99 from any other chapter, except from heading 52.05 through 52.06, 54.02, 54.04, 54.06, or 55.08 through 55.11.

(El Salvador)
A change to subheading 6001.91 through 6001.99 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, 55.03 through 55.11, or subheading 5804.21 through 5804.29.

6002.40-6006.90
(Costa Rica, Honduras, Nicaragua, Panama)
A change to subheading 6002.40 through 6006.90 from any other chapter, except from heading 52.05 through 52.06, 54.02, 54.04, 54.06, or 55.08 through 55.11.

(El Salvador)
A change to subheading 6002.40 through 6006.90 from any other heading, except from heading 52.05 through 52.06, 54.02 through 54.06, or 55.03 through 55.11.

**Chapter 61**
**Articles of Apparel and Clothing Accessories, Knitted or Crocheted**

6101.20-6117.90
(Costa Rica, Honduras, Nicaragua, Panama)

A change to subheading 6101.20 through 6117.90 from any other chapter.

(El Salvador)
A change to subheading 6101.20 through 6117.90 from any other chapter, except from heading 52.04 through 52.12, 54.01 through 54.08, 55.03 through 55.16, 58.02, 58.04, or 60.01 through 60.06.

**Chapter 62**
**Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted**

6201.11-6217.90
(Costa Rica, Honduras, Nicaragua, Panama)
A change to subheading 6201.11 through 6217.90 from any other chapter.

(El Salvador)
A change to subheading 6201.11 through 6217.90 from any other chapter, except from heading 52.04 through 52.12, 54.01 through 54.08, 55.03 through 55.16, 58.02, 58.04, or 60.01 through 60.06.

**Chapter 63**
**Other Made Up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags**

6301.10-6308.00
(Costa Rica, Honduras, Nicaragua, Panama)
A change to subheading 6301.10 through 6308.00 from any other chapter.

(El Salvador)
A change to subheading 6301.10 through 6308.00 from any other chapter, except from heading 52.04 through 52.12, 54.01 through 54.08, 55.03 through 55.16, 58.02, 58.04, or 60.01 through 60.06.

6309.00
(Costa Rica, Honduras, Nicaragua, Panama)
A change to subheading 6309.00 from any other chapter.

(El Salvador)
A change to subheading 6309.00 from any other chapter, except from chapter 61 or 62.

6310.10-6310.90
A change to subheading 6310.10 through 6310.90 from any other heading.

**Section XII**
**Footwear, Headgear, Umbrellas, Sun-Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles Made Therewith; Artificial Flowers; Articles of Human Hair (Chapter 64-67)**

**Chapter 64**
**Footwear, Gaiters and the Like; Parts of Such Articles**

6401.10-6401.99
A change to subheading 6401.10 through 6401.99 from any other heading.

6402.12-6405.90
A change to subheading 6402.12 through 6405.90 from any other heading, except from subheading 6406.10; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

6406.10
A change to subheading 6406.10 from any other chapter; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

6406.20-6406.90
A change to subheading 6406.20 through 6406.90 from any other chapter; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

**Chapter 65**
**Headgear and Parts Thereof**

6501.00-6502.00
A change to subheading 6501.00 through 6502.00 from any other chapter.

6504.00-6506.99
A change to subheading 6504.00 through 6506.99 from any other heading.

6507.00
A change to subheading 6507.00 from any other chapter.

**Chapter 66**
**Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof**

6601.10-6602.00
A change to subheading 6601.10 through 6602.00 from any other heading.

6603.20-6603.90
A change to subheading 6603.20 through 6603.90 from any other chapter.

**Chapter 67**
**Prepared Feathers and Down and Articles Made of Feathers or of Down; Artificial Flowers; Articles of Human Hair**

6701.00-6704.90
A change to subheading 6701.00 through 6704.90 from any other heading.

**Section XIII**
**Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware (Chapter 68-70)**

**Chapter 68**
**Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials**

6801.00-6812.93
A change to subheading 6801.00 through 6812.93 from any other heading.

6812.99-6813.89
A change to subheading 6812.99 through 6813.89 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

6814.10-6815.99
A change to subheading 6814.10 through 6815.99 from any other heading.

**Chapter 69**
**Ceramic Products**

6901.00-6914.90
A change to subheading 6901.00 through 6914.90 from any other chapter.

**Chapter 70**
**Glass and Glassware**

7001.00-7002.39
A change to subheading 7001.00 through 7002.39 from any other heading.

7003.12-7003.20
A change to subheading 7003.12 through 7003.20 from any other heading, except from heading 70.03 through 70.09.

7003.30
A change to subheading 7003.30 from any other heading.

7004.20-7005.30
A change to subheading 7004.20 through 7005.30 from any other heading, except from heading 70.03 through 70.09.

7006.00
A change to subheading 7006.00 from any other heading.

7007.11-7009.92
A change to subheading 7007.11 through 7009.92 from any other heading, except from heading 70.03 through 70.09.

7010.10-7020.00
A change to subheading 7010.10 through 7020.00 from any other heading.

**Section XIV**
**Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles Thereof; Imitation Jewellery; Coin (Chapter 71)**

**Chapter 71**
**Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles Thereof; Imitation Jewellery; Coin**

7101.10-7105.90
A change to subheading 7101.10 through 7105.90 from any other subheading.

7106.10-7108.12
A change to subheading 7106.10 through 7108.12 from any other heading.

7108.13
A change to subheading 7108.13 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

7108.20-7118.90
A change to subheading 7108.20 through 7118.90 from any other heading.

**Section XV**
**Base Metals and Articles of Base Metal (Chapter 72-83)**

**Chapter 72**
**Iron and Steel**

7201.10-7211.90
A change to subheading 7201.10 through 7211.90 from any other heading.

7212.10-7212.60
A change to subheading 7212.10 through 7212.60 from any other heading, except from heading 72.10.

7213.10-7213.99
A change to subheading 7213.10 through 7213.99 from any other heading, except from heading 72.14 or 72.15.

7214.10-7214.99
A change to subheading 7214.10 through 7214.99 from any other heading, except from heading 72.13 or 72.15.

7215.10-7215.90
A change to subheading 7215.10 through 7215.90 from any other heading, except from

heading 72.13 or 72.14.

7216.10-7218.10
A change to subheading 7216.10 through 7218.10 from any other heading.

7218.91-7218.99
A change to subheading 7218.91 through 7218.99 from any other subheading.

7219.11-7219.24
A change to subheading 7219.11 through 7219.24 from any other heading.

7219.31-7220.90
A change to subheading 7219.31 through 7220.90 from any other subheading.

7221.00-7229.90
A change to subheading 7221.00 through 7229.90 from any other heading.

**Chapter 73**
**Articles of Iron or Steel**

7301.10-7306.90
A change to subheading 7301.10 through 7306.90 from any other chapter.

7307.11-7317.00
A change to subheading 7307.11 through 7317.00 from any other heading.

7318.11-7319.90
A change to subheading 7318.11 through 7319.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

7320.10-7320.20
A change to subheading 7320.10 through 7320.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

7320.90
A change to subheading 7320.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

7321.11-7321.90
A change to subheading 7321.11 through 7321.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

7322.11-7322.90
A change to subheading 7322.11 through 7322.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

7323.10-7326.20
A change to subheading 7323.10 through 7326.20 from any other heading.

7326.90
A change to subheading 7326.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

**Chapter 74**
**Copper and Articles Thereof**

7401.00-7407.29
A change to subheading 7401.00 through 7407.29 from any other heading.

7408.11-7408.29
A change to subheading 7408.11 through 7408.29 from any other heading, except from heading 74.07.

7409.11-7409.90
A change to subheading 7409.11 through 7409.90 from any other heading.

7410.11-7410.22
A change to subheading 7410.11 through 7410.22 from any other heading, except from heading 74.09.

7411.10-7411.29
A change to subheading 7411.10 through 7411.29 from any other heading.

7412.10-7412.20
A change to subheading 7412.10 through 7412.20 from any other heading, except from heading 74.11.

7413.00-7415.39
A change to subheading 7413.00 through 7415.39 from any other heading.

7418.10
A change to subheading 7418.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value

content of not less than 50 percent under the build-down method.

7418.20
A change to subheading 7418.20 from any other heading.

7419.10
A change to subheading 7419.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

7419.91
A change to subheading 7419.91 from any other heading.

7419.99
A change to subheading 7419.99 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

**Chapter 75**
**Nickel and Articles Thereof**

7501.10-7508.90
A change to subheading 7501.10 through 7508.90 from any other heading.

**Chapter 76**
**Aluminum and Articles Thereof**

7601.10
A change to subheading 7601.10 from any other chapter.

7601.20-7604.29
A change to subheading 7601.20 through 7604.29 from any other heading.

7605.11-7605.29
A change to subheading 7605.11 through 7605.29 from any other heading, except from heading 76.04.

7606.11-7607.11
A change to subheading 7606.11 through 7607.11 from any other heading.

7607.19-7607.20
A change to subheading 7607.19 through 7607.20 from any other subheading.

7608.10-7608.20
A change to subheading 7608.10 through 7608.20 from any other heading.

7609.00
A change to subheading 7609.00 from any other heading, except from heading 76.08.

7610.10-7616.99
A change to subheading 7610.10 through 7616.99 from any other heading.

**Chapter 78**
**Lead and Articles Thereof**

7801.10-7806.00
A change to subheading 7801.10 through 7806.00 from any other heading.

**Chapter 79**
**Zinc and Articles Thereof**

7901.11-7907.00
A change to subheading 7901.11 through 7907.00 from any other heading.

**Chapter 80**
**Tin and Articles Thereof**

8001.10-8001.20
A change to subheading 8001.10 through 8001.20 from any other chapter.

8002.00-8007.00
A change to subheading 8002.00 through 8007.00 from any other heading.

**Chapter 81**
**Other Base Metals; Cermets; Articles Thereof**

8101.10-8112.99
A change to subheading 8101.10 through 8112.99 from any other subheading.

8113.00
A change to subheading 8113.00 from any other heading.

**Chapter 82**
**Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts Thereof of Base Metal**

8201.10-8202.10
A change to subheading 8201.10 through 8202.10 from any other chapter.

8202.20
A change to subheading 8202.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8202.31
A change to subheading 8202.31 from any other chapter.

8202.39
A change to subheading 8202.39 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8202.40-8202.99
A change to subheading 8202.40 through 8202.99 from any other chapter.

8203.10-8204.20
A change to subheading 8203.10 through 8204.20 from any other heading.

8205.10
A change to subheading 8205.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8205.20-8205.51
A change to subheading 8205.20 through 8205.51 from any other heading.

8205.59
A change to subheading 8205.59 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8205.60-8205.70
A change to subheading 8205.60 through 8205.70 from any other heading.

8205.90-8206.00
A change to subheading 8205.90 through 8206.00 from any other subheading, provided that each tool component is originating.

8207.13-8207.20
A change to subheading 8207.13 through 8207.20 from any other heading.

8207.30
A change to subheading 8207.30 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8207.40-8208.90
A change to subheading 8207.40 through 8208.90 from any other heading.

8209.00
A change to subheading 8209.00 from any other chapter.

8210.00-8212.90

A change to subheading 8210.00 through 8212.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8213.00-8214.10
A change to subheading 8213.00 through 8214.10 from any other heading.

8214.20
A change to subheading 8214.20 from any other chapter.

8214.90
A change to subheading 8214.90 from any other heading.

8215.10-8215.20
A change to subheading 8215.10 through 8215.20 from any other chapter.

8215.91-8215.99
A change to subheading 8215.91 through 8215.99 from any other heading.

**Chapter 83**
**Miscellaneous Articles of Base Metal**

8301.10
A change to subheading 8301.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8301.20
A change to subheading 8301.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8301.30-8302.20
A change to subheading 8301.30 through 8302.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8302.30
A change to subheading 8302.30 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8302.41-8302.60
A change to subheading 8302.41 through 8302.60 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8303.00-8305.10
A change to subheading 8303.00 through 8305.10 from any other heading.

8305.20-8305.90
A change to subheading 8305.20 through 8305.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8306.10-8309.10
A change to subheading 8306.10 through 8309.10 from any other heading.

8309.90-8310.00
A change to subheading 8309.90 through 8310.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8311.10-8311.90
A change to subheading 8311.10 through 8311.90 from any other heading.

**Section XVI**
**Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, and Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles (Chapter 84-85)**

**Chapter 84**
**Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof**

8401.10
A change to subheading 8401.10 from any other subheading.

8401.20
A change to subheading 8401.20 from any other heading.

8401.30
A change to subheading 8401.30 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8401.40
A change to subheading 8401.40 from any other heading.

8402.11-8402.20
A change to subheading 8402.11 through 8402.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8402.90
A change to subheading 8402.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8403.10-8405.90
A change to subheading 8403.10 through 8405.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8406.10
A change to subheading 8406.10 from any other heading.

8406.81-8406.90
A change to subheading 8406.81 through 8406.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8407.10
A change to subheading 8407.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8407.21
A change to subheading 8407.21 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8407.29-8407.34
A change to subheading 8407.29 through 8407.34 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8407.90-8408.10
A change to subheading 8407.90 through 8408.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8408.20-8409.91
A change to subheading 8408.20 through 8409.91 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8409.99
A change to subheading 8409.99 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8410.11-8412.80
A change to subheading 8410.11 through 8412.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8412.90
A change to subheading 8412.90 from any other heading.

8413.11-8413.20
A change to subheading 8413.11 through 8413.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8413.30
A change to subheading 8413.30 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8413.40-8413.82
A change to subheading 8413.40 through 8413.82 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8413.91-8413.92
A change to subheading 8413.91 through 8413.92 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8414.10-8414.40
A change to subheading 8414.10 through 8414.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8414.51
A change to subheading 8414.51 from any other subheading.

8414.59
A change to subheading 8414.59 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8414.60
A change to subheading 8414.60 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8414.80
A change to subheading 8414.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8414.90
A change to subheading 8414.90 from any other heading.

8415.10-8415.83
A change to subheading 8415.10 through 8415.83 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8415.90
A change to subheading 8415.90 from any other heading.

8416.10-8416.30
A change to subheading 8416.10 through 8416.30 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8416.90
A change to subheading 8416.90 from any other heading.

8417.10-8417.80
A change to subheading 8417.10 through 8417.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8417.90
A change to subheading 8417.90 from any other heading.

8418.10-8418.29
A change to subheading 8418.10 through 8418.29 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8418.30-8418.50
A change to subheading 8418.30 through 8418.50 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8418.61
A change to subheading 8418.61 from any other subheading.

8418.69
A change to subheading 8418.69 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8418.91
A change to subheading 8418.91 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8418.99
A change to subheading 8418.99 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8419.11-8419.19
A change to subheading 8419.11 through 8419.19 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8419.20
A change to subheading 8419.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8419.31-8419.32
A change to subheading 8419.31 through 8419.32 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8419.39

A change to subheading 8419.39 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 45 percent under the build-down method.

8419.40-8419.89
A change to subheading 8419.40 through 8419.89 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8419.90
A change to subheading 8419.90 from any other heading.

8420.10-8421.12
A change to subheading 8420.10 through 8421.12 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8421.19
A change to subheading 8421.19 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8421.21-8421.22
A change to subheading 8421.21 through 8421.22 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8421.23
A change to subheading 8421.23 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8421.29
A change to subheading 8421.29 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value

content of not less than 50 percent under the build-down method.

8421.31
A change to subheading 8421.31 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8421.39
A change to subheading 8421.39 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8421.91-8421.99
A change to subheading 8421.91 through 8421.99 from any other heading.

8422.11
A change to subheading 8422.11 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8422.19-8422.40
A change to subheading 8422.19 through 8422.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8422.90
A change to subheading 8422.90 from any other heading.

8423.10-8423.30
A change to subheading 8423.10 through 8423.30 from any other subheading.

8423.81-8423.82
A change to subheading 8423.81 through 8423.82 from any other heading.

8423.89
A change to subheading 8423.89 from any other subheading.

8423.90
A change to subheading 8423.90 from any other heading.

8424.10-8424.30
A change to subheading 8424.10 through 8424.30 from any other subheading.

8424.81
A change to subheading 8424.81 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8424.89
A change to subheading 8424.89 from any other subheading.

8424.90
A change to subheading 8424.90 from any other heading.

8425.11-8425.41
A change to subheading 8425.11 through 8425.41 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8425.42-8425.49
A change to subheading 8425.42 through 8425.49 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8426.11-8427.20
A change to subheading 8426.11 through 8427.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8427.90
A change to subheading 8427.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8428.10-8429.59
A change to subheading 8428.10 through 8429.59 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8430.10-8431.49
A change to subheading 8430.10 through 8431.49 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8432.10
A change to subheading 8432.10 from any other subheading, except parts for ploughs from subheading 8432.90.

8432.21-8432.80
A change to subheading 8432.21 through 8432.80 from any other subheading.

8432.90
A change to subheading 8432.90 from any other heading.

8433.11-8433.60
A change to subheading 8433.11 through 8433.60 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8433.90
A change to subheading 8433.90 from any other heading.

8434.10-8434.20
A change to subheading 8434.10 through 8434.20 from any other subheading.

8434.90
A change to subheading 8434.90 from any other heading.

8435.10
A change to subheading 8435.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8435.90
A change to subheading 8435.90 from any other heading.

8436.10-8436.80

A change to subheading 8436.10 through 8436.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8436.91-8436.99
A change to subheading 8436.91 through 8436.99 from any other heading.

8437.10-8437.80
A change to subheading 8437.10 through 8437.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8437.90
A change to subheading 8437.90 from any other heading.

8438.10-8438.80
A change to subheading 8438.10 through 8438.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8438.90
A change to subheading 8438.90 from any other heading.

8439.10-8439.30
A change to subheading 8439.10 through 8439.30 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8439.91-8439.99
A change to subheading 8439.91 through 8439.99 from any other heading.

8440.10
A change to subheading 8440.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8440.90
A change to subheading 8440.90 from any other heading.

8441.10-8441.80
A change to subheading 8441.10 through 8441.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8441.90
A change to subheading 8441.90 from any other heading.

8442.30
A change to subheading 8442.30 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8442.40
A change to subheading 8442.40 from any other heading.

8442.50
A change to subheading 8442.50 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8443.11-8443.19
A change to subheading 8443.11 through 8443.19 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8443.31-8443.32
A change to subheading 8443.31 through 8443.32 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8443.39
A change to subheading 8443.39 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8443.91-8443.99
A change to subheading 8443.91 through 8443.99 from any other heading.

8444.00
A change to subheading 8444.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8445.11-8447.90
A change to subheading 8445.11 through 8447.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8448.11-8448.19
A change to subheading 8448.11 through 8448.19 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8448.20
A change to subheading 8448.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8448.31-8449.00

A change to subheading 8448.31 through 8449.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8450.11-8450.19
A change to subheading 8450.11 through 8450.19 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8450.20
A change to subheading 8450.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8450.90
A change to subheading 8450.90 from any other heading.

8451.10
A change to subheading 8451.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8451.21

A change to subheading 8451.21 from any other subheading.

8451.29-8451.80
A change to subheading 8451.29 through 8451.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8451.90
A change to subheading 8451.90 from any other heading.

8452.10-8452.29
A change to subheading 8452.10 through 8452.29 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8452.30
A change to subheading 8452.30 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8452.90
A change to subheading 8452.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8453.10-8453.80
A change to subheading 8453.10 through 8453.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8453.90
A change to subheading 8453.90 from any other heading.

8454.10-8454.30
A change to subheading 8454.10 through 8454.30 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8454.90
A change to subheading 8454.90 from any other heading.

8455.10-8455.22
A change to subheading 8455.10 through 8455.22 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8455.30-8455.90
A change to subheading 8455.30 through 8455.90 from any other heading.

8456.10-8465.99
A change to subheading 8456.10 through 8465.99 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8466.10-8466.94
A change to subheading 8466.10 through 8466.94 from any other heading.

8467.11-8467.89
A change to subheading 8467.11 through 8467.89 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8467.91-8467.99
A change to subheading 8467.91 through 8467.99 from any other heading.

8468.10-8468.80
A change to subheading 8468.10 through 8468.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8468.90
A change to subheading 8468.90 from any other heading.

8469.00
A change to subheading 8469.00 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8470.10-8471.90
A change to subheading 8470.10 through 8471.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8472.10-8472.90
A change to subheading 8472.10 through 8472.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8473.10-8473.50
A change to subheading 8473.10 through 8473.50 from any other heading.

8474.10-8474.80
A change to subheading 8474.10 through 8474.80 from any other subheading.

8474.90
A change to subheading 8474.90 from any other heading.

8475.10-8475.29
A change to subheading 8475.10 through 8475.29 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8475.90
A change to subheading 8475.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8476.21-8476.89
A change to subheading 8476.21 through 8476.89 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value

content of not less than 40 percent under the build-down method.

8476.90
A change to subheading 8476.90 from any other heading.

8477.10-8477.80
A change to subheading 8477.10 through 8477.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8477.90
A change to subheading 8477.90 from any other heading.

8478.10
A change to subheading 8478.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8478.90
A change to subheading 8478.90 from any other heading.

8479.10-8479.60
A change to subheading 8479.10 through 8479.60 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8479.71-8479.79
A change to subheading 8479.71 through 8479.79 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8479.81-8479.82
A change to subheading 8479.81 through 8479.82 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8479.89
A change to subheading 8479.89 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8479.90-8480.79
A change to subheading 8479.90 through 8480.79 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8481.10-8481.40
A change to subheading 8481.10 through 8481.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8481.80
A change to subheading 8481.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8481.90
A change to subheading 8481.90 from any other heading.

8482.10-8482.80
A change to subheading 8482.10 through 8482.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8482.91-8482.99
A change to subheading 8482.91 through 8482.99 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8483.10
A change to subheading 8483.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8483.20-8483.40
A change to subheading 8483.20 through 8483.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8483.50
A change to subheading 8483.50 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8483.60
A change to subheading 8483.60 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8483.90
A change to subheading 8483.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8484.10
A change to subheading 8484.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8484.20
A change to subheading 8484.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8484.90
A change to subheading 8484.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8486.10-8486.40
A change to subheading 8486.10 through 8486.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8486.90
A change to subheading 8486.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8487.10
A change to subheading 8487.10 from any other heading.

8487.90
A change to subheading 8487.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

**Chapter 85**
**Electrical Machinery and Equipment and Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles**

8501.10-8502.40
A change to subheading 8501.10 through 8502.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8503.00
A change to subheading 8503.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8504.10-8504.50
A change to subheading 8504.10 through 8504.50 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8504.90
A change to subheading 8504.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8505.11-8505.90
A change to subheading 8505.11 through 8505.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value

content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8506.10-8506.80
A change to subheading 8506.10 through 8506.80 from any other subheading.

8506.90
A change to subheading 8506.90 from any other heading.

8507.10-8507.80
A change to subheading 8507.10 through 8507.80 from any other subheading.

8507.90
A change to subheading 8507.90 from any other heading.

8508.11
A change to subheading 8508.11 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8508.19-8508.60
A change to subheading 8508.19 through 8508.60 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8508.70
A change to subheading 8508.70 from any other heading.

8509.40-8509.80
A change to subheading 8509.40 through 8509.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8509.90
A change to subheading 8509.90 from any other heading.

8510.10-8510.30
A change to subheading 8510.10 through 8510.30 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value

content of not less than 40 percent under the build-down method.

8510.90
A change to subheading 8510.90 from any other heading.

8511.10-8511.80
A change to subheading 8511.10 through 8511.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8511.90
A change to subheading 8511.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8512.10-8512.20
A change to subheading 8512.10 through 8512.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8512.30-8512.40
A change to subheading 8512.30 through 8512.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8512.90
A change to subheading 8512.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8513.10
A change to subheading 8513.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8513.90
A change to subheading 8513.90 from any other heading.

8514.10-8514.40
A change to subheading 8514.10 through 8514.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8514.90
A change to subheading 8514.90 from any other heading.

8515.11-8515.31
A change to subheading 8515.11 through 8515.31 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8515.39
A change to subheading 8515.39 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8515.80
A change to subheading 8515.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8515.90
A change to subheading 8515.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8516.10-8516.79
A change to subheading 8516.10 through 8516.79 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8516.80
A change to subheading 8516.80 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8516.90
A change to subheading 8516.90 from any other heading.

8517.11
A change to subheading 8517.11 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8517.12
A change to subheading 8517.12 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8517.18
A change to subheading 8517.18 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8517.61
A change to subheading 8517.61 from any other subheading, except for telecommunication apparatus for carrier-current or digital line systems; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8517.62
A change to subheading 8517.62 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8517.69
A change to subheading 8517.69 from any other heading, allowing:

(a) the total assembly of videophone games from kits or completely knocked down (CKD);

(b) a change from any other subheading for radio-telegraphy or radio

telephony; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8517.70
A change to subheading 8517.70 from any other heading.

8518.10-8518.50
A change to subheading 8518.10 through 8518.50 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8518.90
A change to subheading 8518.90 from any other heading.

8519.20-8521.90
A change to subheading 8519.20 through 8521.90 from any other subheading, including assembly of total sets from kits or completely knocked down (CKD); or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8522.10
A change to subheading 8522.10 from any other heading.

8522.90-8523.80
A change to subheading 8522.90 through 8523.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8525.50-8526.92
A change to subheading 8525.50 through 8526.92 from any other subheading, including the total assembly of camcorders (including still image), and games from kits or completely knocked down (CKD); or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8527.12-8527.99
A change to subheading 8527.12 through 8527.99 from any other subheading, including assembly of total sets from kits or completely knocked down (CKD); or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8528.41
A change to subheading 8528.41 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8528.49
A change to subheading 8528.49 from any other subheading, including assembly of total sets from kits or completely knocked down (CKD); or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8528.51
A change to subheading 8528.51 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8528.59
A change to subheading 8528.59 from any other subheading, including assembly of total sets from kits or completely knocked down (CKD); or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8528.61
A change to subheading 8528.61 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8528.69-8528.73
A change to subheading 8528.69 through 8528.73 from any other subheading, including assembly of total sets from kits or completely knocked down (CKD); or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8529.10-8529.90
A change to subheading 8529.10 through 8529.90 from any other heading.

8530.10-8530.80
A change to subheading 8530.10 through 8530.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8530.90
A change to subheading 8530.90 from any other heading.

8531.10-8531.80

A change to subheading 8531.10 through 8531.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8531.90
A change to subheading 8531.90 from any other heading.

8532.10
A change to subheading 8532.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8532.21-8532.30
A change to subheading 8532.21 through 8532.30 from any other subheading.

8532.90
A change to subheading 8532.90 from any other heading.

8533.10-8533.29
A change to subheading 8533.10 through 8533.29 from any other subheading.

8533.31-8533.40
A change to subheading 8533.31 through 8533.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8533.90
A change to subheading 8533.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8534.00
A change to subheading 8534.00 from any other heading.

8535.10-8536.10
A change to subheading 8535.10 through 8536.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value

content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8536.20
A change to subheading 8536.20 from any other subheading.

8536.30-8536.41
A change to subheading 8536.30 through 8536.41 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8536.49-8536.61
A change to subheading 8536.49 through 8536.61 from any other subheading.

8536.69-8536.90
A change to subheading 8536.69 through 8536.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8537.10
A change to subheading 8537.10 from any other heading.

8537.20-8538.90
A change to subheading 8537.20 through 8538.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8539.10-8539.41
A change to subheading 8539.10 through 8539.41 from any other subheading.

8539.49
A change to subheading 8539.49 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8539.90
A change to subheading 8539.90 from any other heading.

8540.11-8542.90
A change to subheading 8540.11 through 8542.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8543.10-8543.20
A change to subheading 8543.10 through 8543.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8543.30
A change to subheading 8543.30 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8543.70
A change to subheading 8543.70 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8543.90
A change to subheading 8543.90 from any other heading.

8544.11-8544.20
A change to subheading 8544.11 through 8544.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8544.30
A change to subheading 8544.30 from any other subheading.

8544.42
A change to subheading 8544.42 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8544.49
A change to subheading 8544.49 from any other subheading.

8544.60-8545.20
A change to subheading 8544.60 through 8545.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8545.90
A change to subheading 8545.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8546.10-8547.90
A change to subheading 8546.10 through 8547.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

8548.10
A change to subheading 8548.10 from any other subheading.

8548.90
A change to subheading 8548.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

**Section XVII**
**Vehicles, Aircraft, Vessels and Associated Transport Equipment (Chapter 86-89)**

**Chapter 86**
**Railway or Tramway Locomotives, Rolling-Stock and Parts Thereof; Railway or Tramway Track Fixtures and Fittings and Parts Thereof; Mechanical (Including Electro-Mechanical) Traffic Signalling Equipment of all Kinds**

8601.10-8606.99

A change to subheading 8601.10 through 8606.99 from any other heading.

8607.11-8609.00
A change to subheading 8607.11 through 8609.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

**Chapter 87**
**Vehicles Other Than Railway or Tramway Rolling-Stock, and Parts and Accessories Thereof**

8701.10-8706.00
A change to subheading 8701.10 through 8706.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8707.10-8707.90
A change to subheading 8707.10 through 8707.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8708.10-8708.99
A change to subheading 8708.10 through 8708.99 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8709.11-8709.90
A change to subheading 8709.11 through 8709.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8710.00
A change to subheading 8710.00 from any other heading.

8711.10-8713.90
A change to subheading 8711.10 through 8713.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8714.10
A change to subheading 8714.10 from any other chapter; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8714.20-8714.99
A change to subheading 8714.20 through 8714.99 from any other chapter; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8715.00
A change to subheading 8715.00 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

8716.10-8716.20
A change to subheading 8716.10 through 8716.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8716.31-8716.39
A change to subheading 8716.31 through 8716.39 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

8716.40
A change to subheading 8716.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8716.80
A change to subheading 8716.80 from any other subheading.

8716.90
A change to subheading 8716.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

**Chapter 88**
**Aircraft, Spacecraft, and Parts Thereof**

8801.00-8803.90
A change to subheading 8801.00 through 8803.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8804.00-8805.10
A change to subheading 8804.00 through 8805.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

8805.21
A change to subheading 8805.21 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8805.29
A change to subheading 8805.29 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method; or

(b) 40 percent under the build-down method.

**Chapter 89**
**Ships, Boats and Floating Structures**

8901.10-8907.90
A change to subheading 8901.10 through 8907.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8908.00
A change to subheading 8908.00 from any other heading.

**Section XVIII**
**Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof (Chapter 90-92)**

**Chapter 90**
**Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof**

9001.10
A change to subheading 9001.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

9001.20
A change to subheading 9001.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9001.30-9001.50
A change to subheading 9001.30 through 9001.50 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9001.90-9004.10
A change to subheading 9001.90 through 9004.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9004.90
A change to subheading 9004.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9005.10-9005.80
A change to subheading 9005.10 through 9005.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9005.90
A change to subheading 9005.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9006.10
A change to subheading 9006.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9006.30
A change to subheading 9006.30 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value

content of not less than 40 percent under the build-down method.

9006.40-9006.69
A change to subheading 9006.40 through 9006.69 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9006.91-9006.99
A change to subheading 9006.91 through 9006.99 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9007.10-9007.20
A change to subheading 9007.10 through 9007.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9007.91-9007.92
A change to subheading 9007.91 through 9007.92 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9008.50
A change to subheading 9008.50 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9008.90
A change to subheading 9008.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9010.10
A change to subheading 9010.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9010.50-9010.60
A change to subheading 9010.50 through 9010.60 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9010.90
A change to subheading 9010.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9011.10-9011.80
A change to subheading 9011.10 through 9011.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9011.90

A change to subheading 9011.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9012.10
A change to subheading 9012.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9012.90
A change to subheading 9012.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9013.10-9013.80
A change to subheading 9013.10 through 9013.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9013.90
A change to subheading 9013.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9014.10

A change to subheading 9014.10 from any other subheading.

9014.20
A change to subheading 9014.20 from any other subheading; or
No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9014.80
A change to subheading 9014.80 from any other subheading.

9014.90
A change to subheading 9014.90 from any other heading.

9015.10-9015.80
A change to subheading 9015.10 through 9015.80 from any other subheading.

9015.90
A change to subheading 9015.90 from any other heading.

9016.00
A change to subheading 9016.00 from any other heading.

9017.10
A change to subheading 9017.10 from any other subheading.

9017.20-9017.80
A change to subheading 9017.20 through 9017.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9017.90
A change to subheading 9017.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9018.11-9022.90

A change to subheading 9018.11 through 9022.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9023.00
A change to subheading 9023.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9024.10-9024.80
A change to subheading 9024.10 through 9024.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9024.90
A change to subheading 9024.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9025.11-9025.19
A change to subheading 9025.11 through 9025.19 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9025.80
A change to subheading 9025.80 from any other subheading.

9025.90
A change to subheading 9025.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9026.10-9026.80
A change to subheading 9026.10 through 9026.80 from any other subheading.

9026.90

A change to subheading 9026.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9027.10
A change to subheading 9027.10 from any other subheading.

9027.20-9027.80
A change to subheading 9027.20 through 9027.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9027.90
A change to subheading 9027.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9028.10-9028.30
A change to subheading 9028.10 through 9028.30 from any other subheading.

9028.90-9029.20
A change to subheading 9028.90 through 9029.20 from any other heading.

9029.90
A change to subheading 9029.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9030.10-9030.40
A change to subheading 9030.10 through 9030.40 from any other subheading.

9030.82
A change to subheading 9030.82 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9030.84-9030.89
A change to subheading 9030.84 through 9030.89 from any other subheading.

9030.90
A change to subheading 9030.90 from any other heading.

9031.10-9031.20
A change to subheading 9031.10 through 9031.20 from any other subheading.

9031.41-9031.80
A change to subheading 9031.41 through 9031.80 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9031.90
A change to subheading 9031.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9032.10-9032.20
A change to subheading 9032.10 through 9032.20 from any other subheading.

9032.81
A change to subheading 9032.81 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9032.89
A change to subheading 9032.89 from any other subheading.

9032.90-9033.00
A change to subheading 9032.90 through 9033.00 from any other heading.

**Chapter 91**
**Clocks and Watches and Parts Thereof**

9101.11-9109.90
A change to subheading 9101.11 through 9109.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9110.11-9110.90
A change to subheading 9110.11 through 9110.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9111.10-9114.90
A change to subheading 9111.10 through 9114.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

**Chapter 92**
**Musical Instruments; Parts and Accessories of Such Articles**

9201.10-9209.99
A change to subheading 9201.10 through 9209.99 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

**Section XIX**
**Arms and Ammunition Parts and Accessories Thereof (Chapter 93)**

**Chapter 93**
**Arms and Ammunition; Parts and Accessories Thereof**

9301.10-9307.00
A change to subheading 9301.10 through 9307.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

**Section XX**
**Miscellaneous Manufactured Articles (Chapter 94-96)**

**Chapter 94**
**Furniture; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishings; Lamps and Lighting Fittings, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated Name-Plates and the Like; Prefabricated Buildings**

9401.10
A change to subheading 9401.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9401.20
A change to subheading 9401.20 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9401.30-9401.79
A change to subheading 9401.30 through 9401.79 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9401.80
A change to subheading 9401.80 from any other subheading.

9401.90
A change to subheading 9401.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 45 percent under the build-down method.

9402.10-9402.90
A change to subheading 9402.10 through 9402.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9403.10
A change to subheading 9403.10 from any other subheading, except from subheading 9403.20.

9403.20
A change to subheading 9403.20 from any other subheading.

9403.30
A change to subheading 9403.30 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9403.40
A change to subheading 9403.40 from any other heading.

9403.50
A change to subheading 9403.50 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9403.60
A change to subheading 9403.60 from any other heading.

9403.70
A change to subheading 9403.70 from any other subheading.

9403.81-9403.89
A change to subheading 9403.81 through 9403.89 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9403.90
A change to subheading 9403.90 from any other heading.

9404.10-9404.29
A change to subheading 9404.10 through 9404.29 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9404.30-9404.90
A change to subheading 9404.30 through 9404.90 from any other subheading.

9405.10-9405.60
A change to subheading 9405.10 through 9405.60 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9405.91-9405.99
A change to subheading 9405.91 through 9405.99 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9406.00
A change to subheading 9406.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

**Chapter 95**
**Toys, Games and Sports Requisites; Parts and Accessories Thereof**

9503.00
A change to subheading 9503.00 from any other heading.

9504.20-9504.40
A change to subheading 9504.20 through 9504.40 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9504.50-9504.90
A change to subheading 9504.50 through 9504.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9505.10-9505.90
A change to subheading 9505.10 through 9505.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

9506.11-9506.39
A change to subheading 9506.11 through 9506.39 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9506.40
A change to subheading 9506.40 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9506.51-9506.61
A change to subheading 9506.51 through 9506.61 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9506.62
A change to subheading 9506.62 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9506.69-9506.99
A change to subheading 9506.69 through 9506.99 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9507.10-9507.90
A change to subheading 9507.10 through 9507.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9508.10-9508.90
A change to subheading 9508.10 through 9508.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

**Chapter 96**
**Miscellaneous Manufactured Articles**

9601.10-9601.90
A change to subheading 9601.10 through 9601.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9602.00
A change to subheading 9602.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

9603.10
A change to subheading 9603.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9603.21-9604.00
A change to subheading 9603.21 through 9604.00 from any other heading.

9605.00
A change to subheading 9605.00 from any other heading, provided each component item is originating; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9606.10-9606.30
A change to subheading 9606.10 through 9606.30 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9607.11-9607.20
A change to subheading 9607.11 through 9607.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9608.10
A change to subheading 9608.10 from any other subheading, except from subheading 9608.60.

9608.20
A change to subheading 9608.20 from any other subheading, except from subheading 9608.60.

9608.30-9608.40
A change to subheading 9608.30 through 9608.40 from any other subheading, except from subheading 9608.60; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9608.50
A change to subheading 9608.50 from any other heading.

9608.60
A change to subheading 9608.60 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9608.91-9609.10
A change to subheading 9608.91 through 9609.10 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9609.20
A change to subheading 9609.20 from any other heading.

9609.90
A change to subheading 9609.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9610.00-9612.20
A change to subheading 9610.00 through 9612.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9613.10-9613.80
A change to subheading 9613.10 through 9613.80 from any other subheading.

9613.90
A change to subheading 9613.90 from any other heading.

9614.00-9615.90
A change to subheading 9614.00 through 9615.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9616.10-9618.00
A change to subheading 9616.10 through 9618.00 from any other heading, including from their respective parts; or

No change in tariff classification is required, provided that there is a regional value content of not less than 50 percent under the build-down method.

9619.00
A change to subheading 9619.00 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than 40 percent under the build-down method.

**Section XXI**
**Works of Art, Collectors' Pieces, and Antiques (Chapter 97)**

**Chapter 97 Works of Art, Collectors' Pieces and Antiques**

9701.10-9706.00
A change to subheading 9701.10 through 9706.00 from any other heading.

## ANNEX 3-B
## COMMITTEE ON OUTWARD PROCESSING ZONES ON THE KOREAN PENINSULA

1. Recognizing Korea's constitutional mandate and security interests, and the Parties' commitment to promoting peace and prosperity on the Korean Peninsula, and the importance of intra-Korean economic cooperation toward that global goal, a Committee on Outward Processing Zones on the Korean Peninsula (hereinafter referred to as the "Committee") is established.

2. The Committee shall be comprised of officials of the Parties. The Committee shall meet within a year after the date of entry into force of this Agreement and at least once a year thereafter, or at any time as mutually agreed.

3. The Committee shall review the conditions on the Korean Peninsula and identify geographic areas that may be designated as outward processing zones. The Committee shall also establish criteria to determine the originating status in the outward processing zones.

## ANNEX 3-C
## CERTIFICATE OF ORIGIN

## FREE TRADE AGREEMENT BETWEEN THE REPUBLIC OF KOREA AND THE REPUBLICS OF CENTRAL AMERICA

<table>
<tr><td colspan="3">1. Exporter's Name and Address:<br><br>Telephone: Fax (optional):<br><br>E-Mail:</td><td colspan="3">2. Blanket Period:<br><br>YYYY MM DD YYYY MM DD<br><br>From: __ __ __ __/__ __/__ __/ To: __ __ __ __/__ __/__ __/</td></tr>
<tr><td colspan="3">3. Producer's Name and Address:<br><br>Telephone:<br><br>E-Mail:</td><td colspan="3">4. Importer's Name and Address:<br><br>Telephone: Fax (optional):<br><br>E-Mail:</td></tr>
<tr><td>5. Description of Good(s)</td><td>6. HS Tariff Classification #</td><td>7. Origin Criterion</td><td>8. Producer</td><td>9. RVC</td><td>10. Country of Origin</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="6">11. Remarks:</td></tr>
<tr><td colspan="6">I certify that:<br><br>- The information in this document is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document.<br><br>- I agree to maintain, and present upon request, documentation necessary to support this Certificate, and to inform, in writing, all persons to whom the Certificate was given of any changes that would affect the accuracy or validity of this Certificate.<br><br>- The goods originate in the territory of one Party and comply with the origin requirements specified for those goods in the Free Trade Agreement between the Republic of Korea and the Republics of Central America.<br><br>This Certificate consists of _____ pages, including all attachments.</td></tr>
<tr><td colspan="3">12. Authorized signature:</td><td colspan="3">Company:</td></tr>
<tr><td colspan="3">Name:</td><td colspan="3">Title:</td></tr>
<tr><td colspan="3">YYYY MM DD<br><br>Date: __ __ __ __/__ __/__ __/</td><td colspan="3">Telephone: Fax (optional):</td></tr>
</table>

Instructions for Completing the Certificate of Origin

Field 1: State the full legal name, address (including city and country), telephone number, fax number (optional), and e-mail address of the exporter.

Field 2: Complete this Field if the Certificate covers multiple shipments of identical goods as described in Field 5 that are imported into a Party by the same importer for a specified period of up to one year (blanket period). "FROM" is the date upon which the Certificate becomes applicable to the good covered by the blanket Certificate (it may be earlier than the date this Certificate is signed). "TO" is the date upon which the blanket period expires, which shall not be greater than a year from the date of signature. The shipment of a good for which preferential tariff treatment is claimed based on this Certificate must occur between these dates.

Field 3: If one producer, state the full legal name, address (including city and country), telephone number, and e-mail address of said producer. If more than one producer is included on the Certificate, state "VARIOUS" and attach a list of all producers, including their legal names, addresses (including city and country), telephone numbers, and e-mail addresses cross-referenced to the good(s) described in Field 5. If you wish this information to be confidential, it is acceptable to state "AVAILABLE UPON REQUEST".

Field 4: State the full legal name, address (including city and country), telephone number, fax number (optional), and e-mail address of the importer.

Field 5: Provide a full description of each good. The description should contain sufficient detail to relate it to the invoice description and to the Harmonized System (HS) description of the good.
If the Certificate covers a single shipment, indicate the invoice number as shown in the commercial invoice. If not known, indicate another unique reference number, such as the shipping order number, purchase order number, or any other number that can be used to identify the goods. However, in the event that the good has been invoiced by a person located outside of the territory of the exporting Party, the inclusion of the previous information shall be optional.

Field 6: For each good described in Field 5, identify the HS tariff classification to six digits.

Field 7: For each good described in Field 5, state which criterion (A through D) is applicable (select one). The rules of origin are contained in Chapter 3 (Rules of Origin and Origin Procedures) and Annex 3-A (Product Specific Rules of Origin).

Origin Criteria

A The good is "wholly obtained or produced entirely" in the territory of one Party, as referred to in Article 3.1 (Originating Goods).

B The good is produced entirely in the territory of one Party exclusively from originating materials as referred to in Article 3.1 (Originating Goods).

C The good is produced entirely in the territory of one Party and satisfies the specific rule of origin, set out in Annex 3-A. (Product Specific Rules of Origin), as referred to in Article 3.1 (Originating Goods).

D The goods subject to Article 3.15 (Outward Processing).

Field 8: For each good described in Field 5, state "YES" if you are the producer of the good. If you are not the producer of the good, state "NO" followed by (1), (2), or (3), depending on whether this Certificate was based upon: (1) your knowledge of whether the good qualifies as originating; (2) your reliance on the producer's written representation (other than a Certificate of Origin) that the good qualifies as originating; or (3) a completed and signed Certificate for the good, voluntarily provided to the exporter by the producer.

Field 9: For each good described in Field 5, where the good is subject to a regional value content (RVC) requirement, indicate "BD" if the RVC is calculated according to the build-down method, or "BU" if the RVC is calculated in accordance with the build-up method. (Reference: Article 3.3 (Regional Value Content (RVC))).

Field 10: Identify the name of the country of origin for all originating goods, for: Korea (KR); Costa Rica (CR); El Salvador (SV); Honduras (HN); Nicaragua (NI); Panama (PA).

Field 11: This Field may be used when there are additional remarks relating to this Certificate, such as, when the good or goods described in Field 5 have been subject to an advance ruling or a ruling on the classification or value of materials. Indicate the issuing authority, the reference number, and the date of issuance. If Article 3.6 (Accumulation), 3.7 (De Minimis), 3.8 (Fungible Goods or Materials) or 3.9 (Sets) is applied, an indication may be made in this Field. In case the goods are invoiced by a third country, it may be indicated in this Field.

Field 12: This Field must be completed, signed, and dated by the exporter or the producer. The date must be the date the Certificate was completed and signed.

Note: The instructions hereon are only used for the purposes of reference to complete the Certificate of Origin, and thus do not have to be reproduced or printed in the overleaf page.

# CHAPTER 4
# CUSTOMS PROCEDURES AND TRADE FACILITATION

## ARTICLE 4.1: PUBLICATION

1. Each Party shall publish, including on the Internet, its customs laws, regulations, and general administrative procedures.

2. Each Party shall designate or maintain one or more inquiry points to address inquiries by interested persons concerning customs matters and shall make available on the Internet information concerning the procedures for making such inquiries.

3. To the extent possible, each Party shall publish in advance any regulations of general application governing customs matters that it proposes to adopt and shall provide interested persons the opportunity to comment before adopting them.

## ARTICLE 4.2: RELEASE OF GOODS

1. In order to facilitate trade, each Party shall adopt or maintain simplified customs procedures for the efficient release of goods.

2. Pursuant to paragraph 1, each Party shall ensure that its customs authority or other competent authority adopts or maintains procedures that:

(a) provide for the release of goods within a period no greater than that required to ensure compliance with its customs laws and, to the extent possible, within 48 hours of the goods' arrival;

(b) provide for customs information to be submitted and processed electronically before goods arrive in order for them to be released on their arrival;

(c) allow goods to be released at the point of arrival, without temporary transfer to warehouses or other facilities; and

(d) allow importers to withdraw goods from customs before, and without prejudice to, its customs authority's final determination of the applicable customs duties, taxes, and fees.[1]

## ARTICLE 4.3: AUTOMATION

Each Party shall use information technology that expedites procedures for the release of goods and shall:

[1] A Party may require importers to provide guarantees in the form of sureties, deposits, or other appropriate instruments sufficient to cover payment of the customs duties, taxes, and fees its customs authority ultimately applies in connection with the importation of the good.

(a) make, to the extent possible, electronic systems accessible to customs users;

(b) endeavor to use international standards;

(c) endeavor to develop electronic systems that are compatible with the other Party's systems, in order to facilitate exchange of international trade data; and

(d) endeavor to develop a set of common data elements and processes in accordance with World Customs Organization (hereinafter referred to as the "WCO") Customs Data Model and related WCO recommendations and guidelines.

ARTICLE 4.4: RISK MANAGEMENT

Each Party shall endeavor to adopt or maintain electronic or automated risk management systems for assessment and targeting that enable its customs authority to focus its inspection activities on high-risk goods and that simplify the clearance and movement of low-risk goods.

ARTICLE 4.5: COOPERATION

1. With a view to facilitating the effective operation of this Agreement, each Party shall endeavor to provide the other Party with advance notice of any significant modification of administrative policy or other similar development related to its laws and regulations governing importations that are likely to substantially affect the operation of this Agreement.

2. The Parties shall cooperate in achieving compliance with their laws and regulations pertaining to:

(a) the implementation and operation of the provisions of this Agreement governing importations or exportations, including claims for preferential tariff treatment, procedures for making claims for preferential tariff treatment, and verification procedures;

(b) tariff classification, valuation, and determination of origin for the preferential tariff treatment of imported goods under this Agreement; and

(c) other customs matters as the Parties may agree.

ARTICLE 4.6: AUTHORIZED ECONOMIC OPERATOR

1. The Parties shall promote the implementation of Authorized Economic Operator programs in accordance with the *WCO SAFE Framework of Standards to Secure and*

*Facilitate Global Trade*.

2. The obligations, requirements, formalities of the programs, as well as the benefits offered to the companies that comply with the requirements shall be established in accordance with the legislation of each Party.

3. The Parties shall promote negotiations for Mutual Recognition Arrangements of the Authorized Economic Operator programs.

## ARTICLE 4.7: CONFIDENTIALITY

1. Where a Party that provides information to the other Party in accordance with this Chapter and Chapter 3 (Rules of Origin and Origin Procedures) designates the information as confidential, the other Party shall keep the information confidential. The Party providing the information may require the other Party to furnish written assurance that the information will be held in confidence, will be used only for the purposes the other Party specified in its request for information, and will not be disclosed without the specific permission of the Party that provided the information or the person that provided the information to that Party.

2. If a Party receives information designated as confidential in accordance with paragraph 1, the Party receiving the information may nevertheless use or disclose the information for law enforcement purposes or in the course of judicial proceedings, in accordance with the legislation of the Party.

3. A Party may decline to provide information that the other Party has requested where that Party has failed to act in conformity with paragraph 1.

4. Each Party shall adopt or maintain procedures for protecting confidential information submitted in accordance with the administration of the Party's customs laws from unauthorized disclosure, including information the disclosure of which could prejudice the competitive position of the person providing the information.

## ARTICLE 4.8: EXPRESS SHIPMENTS

Each Party shall adopt or maintain expedited customs procedures for express shipments while maintaining appropriate customs control and selection. These procedures shall:

(a) provide a separate and expedited customs procedure for express shipments;

(b) provide for information necessary to release an express shipment to be submitted and processed electronically before the shipment arrives;

(c) allow submission of a single manifest covering all goods contained in an express shipment, through, if possible, electronic means;

(d) to the extent possible, provide for certain goods to be cleared with a minimum of documentation;

(e) under normal circumstances, provide for express shipments to be cleared within six hours after the necessary customs documents have been submitted, provided the shipment has arrived;

(f) apply without regard to an express shipment's weight; and

(g) under normal circumstances, provide that no customs duties shall be assessed on express shipments valued at 150 US dollars or less. The formal entry documents shall be simplified in accordance with the laws and regulations of each Party[2].

ARTICLE 4.9: REVIEW AND APPEAL

1. Each Party shall ensure that with respect to its determinations on customs matters, importers in its territory have access to:

(a) a level of administrative review independent of the employee or office that issued the determinations; and

(b) judicial review of the determinations.

2. For greater certainty, each Party shall allow an exporter or producer to provide information directly to the Party conducting the review and to request that Party to treat that information as confidential in accordance with Article 4.7.

ARTICLE 4.10: PENALTIES

Each Party shall adopt or maintain measures that allow for the imposition of civil or administrative penalties and, where appropriate, criminal sanctions for violations of its customs laws and regulations, including those governing tariff classification, customs valuation, country of origin, and claims for preferential tariff treatment under this Agreement.

ARTICLE 4.11: ADVANCE RULINGS

1. Each Party shall issue, through its competent authority, before a good is imported into its territory, a written advance ruling at the written request of an importer in its territory, or an exporter or producer in the territory of the other Party[3] with regard to:

(a) tariff classification;

[2] Notwithstanding subparagraph (g), a Party may require the express shipments accompanied by an airway bill or other bill of lading. For restricted goods, a Party may require formal entry documents, duties or taxes.
[3] For greater certainty, an importer, exporter or producer may submit a request for an advance ruling through a duly authorized representative.

(b) the application of customs valuation criteria for a particular case, in accordance with the Customs Valuation Agreement;

(c) whether a good is originating under this Agreement; and

(d) such other matters as the Parties may agree.

2. Each Party shall issue an advance ruling within 120 days, or such shorter period as may be established by a Party in its legislation, after its competent authority receives a request provided that the requester has submitted all the information that the Party requires, including, if the Party requests, a sample of the good for which the requester is seeking an advance ruling. In issuing an advance ruling, the Party shall take into account facts and circumstances the requester has provided. For greater certainty, a Party may decline to issue an advance ruling if the facts or circumstances forming the basis of this ruling are subject of administrative or judicial review. A Party that, pursuant to this paragraph, declines to issue an advance ruling shall promptly notify the requester in writing, setting forth the relevant facts and the basis for its decision to decline to issue the advance ruling.

3. Each Party shall provide that advance rulings shall take effect on the date they are issued, or on another date specified in the ruling, provided that the facts or circumstances on which the ruling is based remain unchanged.

4. The issuing Party may modify or revoke an advance ruling after the Party notifies the requester. The issuing Party may modify or revoke a ruling retroactively only if the ruling was based on inaccurate or false information.

5. Subject to any confidentiality requirements in its laws, each Party may publish its advance rulings, including on the Internet.

6. If a requester provides false information, omits relevant facts or circumstances relating to the advance ruling, or does not act in accordance with the ruling's terms and conditions, the importing Party may apply appropriate measures, including civil, criminal, and administrative actions, monetary penalties, or other sanctions.

## ARTICLE 4.12: MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

1. The customs authorities of the Parties shall assist each other, within their competence and capacities, to ensure the correct application of customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.

2. The authority requested to assist, subject to its competence and resources, shall endeavor to take all reasonable measures to execute a request in a reasonable period of time.

ARTICLE 4.13: COMMITTEE ON RULES OF ORIGIN AND ORIGIN PROCEDURES, AND CUSTOMS PROCEDURES AND TRADE FACILITATION

1. The Parties hereby establish a Committee on Rules of Origin and Origin Procedures, and Customs Procedures and Trade Facilitation (hereinafter referred to as the "Committee"), comprising representatives[4] of each Party. The Committee shall be responsible for addressing rules of origin, origin procedures, trade facilitation and customs matters.

2. The Committee shall ensure the proper functioning of this Chapter and Chapter 3 (Rules of Origin and Origin Procedures).

3. The Committee´s functions shall include:

(a) ensuring the effective, uniform, and consistent administration of this Chapter and Chapter 3 (Rules of Origin and Origin Procedures);

(b) revising Annex 3-A (Product Specific Rules of Origin) on the basis of the transposition of the HS;

(c) advising the Joint Committee of proposed solutions to address issues related to:

(i) interpretation, application, and administration of this Chapter and Chapter 3 (Rules of Origin and Origin Procedures) including Annex 3-A (Product Specific Rules of Origin)

(ii) tariff classification and customs valuation; and

(iii) issues arising from the adoption by a Party of operational practices not in conformity with this Chapter or Chapter 3 (Rules of Origin and Origin Procedures) which may adversely affect the flow of trade among the Parties;

(d) adopting customs practices and standards which facilitate commercial exchange among the Parties, according to the international standards;

(e) presenting proposals for the Joint Committee's approval on modifications of this Chapter and Chapter 3 (Rules of Origin and Origin Procedures), including Annex 3-A (Product Specific Rules of Origin), in the event a consensus is reached among the Parties;

(f) working on the development of an electronic certification and verification system;

(g) resolving any issues related to customs matters concerning this Agreement[5]; and

[4] For Korea, the representative will be Korea's customs authorities.

[5] In case of disagreement between the Parties, the matter in dispute will be decided by the Joint Committee.

(h) carrying out other functions as may be assigned by the Joint Committee or agreed by the Parties.

4. The Committee may formulate resolutions, recommendations or opinions which it considers necessary for the attainment of the common objectives and the functions of the mechanisms established in this Chapter and Chapter 3 (Rules of Origin and Origin Procedures).

5. Unless the Parties otherwise agree, the Committee shall meet every year. Meetings may be conducted in person or by any technological means available to the Parties.

6. The Committee shall report to the Joint Committee on the results of each of its meetings.

ARTICLE 4.14: TECHNICAL CONSULTATION

1. The competent authority of a Party may, at any time, request consultations with the competent authority of the other Party on any matter arising from the operation or implementation of this Chapter and Chapter 3 (Rules of Origin and Origin Procedures), in cases where there are reasonable grounds provided by the requesting Party.

2. For the purposes of paragraph 1, a Party´s request for consultations shall be made through the contact points and the requested Party shall confirm the receipt of request without undue delay. The Parties may consult the matter by email or any medium convenient for the Parties and shall endeavor to reach a resolution on the matter.

3. In the event that such consultations fail to resolve any such matter, the requesting Party may refer the matter to the Committee established under Article 4.13 for consideration.

# CHAPTER 5
# SANITARY AND PHYTOSANITARY MEASURES

## ARTICLE 5.1: OBJECTIVES

The objectives of this Chapter are to:

(a) protect human, animal or plant life or health in the Parties' territories while minimizing negative effects on trade between the Parties;

(b) provide means to address the sanitary and phytosanitary (hereinafter referred to as "SPS") matters arising from bilateral trade between the Parties in an efficient manner; and

(c) enhance cooperation and communication between the competent authorities of the Parties.

## ARTICLE 5.2: SCOPE

This Chapter shall apply to all SPS measures of a Party that may, directly or indirectly, affect trade between the Parties.

## ARTICLE 5.3: RIGHTS AND OBLIGATIONS

The Parties affirm their rights and obligations under the SPS Agreement taking into account standards, guidelines or recommendations from the Codex Alimentarius Commission, the *International Plant Protection Convention* (hereinafter referred to as the "IPPC"), and the World Organization for Animal Health (hereinafter referred to as the "OIE").

## ARTICLE 5.4: COOPERATION

1. The Parties shall strengthen cooperation in implementing the SPS Agreement, taking into account the decisions and recommendations of the WTO Committee on Sanitary and Phytosanitary Measures.

2. The Parties shall strengthen their cooperation in the field of SPS matters with a view to increasing mutual understanding of their respective systems and minimizing negative effects on bilateral trade.

3. In particular, the Parties shall seek to identify, develop, and promote cooperative activities through consultations in the Committee on Sanitary and Phytosanitary Matters, established in Article 5.6, subject to the availability of appropriated resources of the Parties.

4. Further to paragraphs 1 through 3, cooperative activities of the Parties shall

include, but not be limited to:

(a) furthering exchange of experience and cooperation in the development and application of domestic SPS measures as well as international standards;

(b) strengthening cooperation with respect to, *inter alia*, risk analysis methodology, disease or pest control methods, laboratory testing techniques, and exchange of information on domestic regulations;

(c) enhancing cooperation and exchange of experience between the WTO SPS Enquiry Points of the Parties;

(d) carrying out joint research and sharing the result of such research in SPS areas including animal disease, plant pest and food safety; and

(e) any other cooperative activity mutually agreed by the Parties.

5. The competent authorities of the Parties or several of them may work together with the aim of enhancing regulatory understanding with regard to each Party's SPS requirements for certain products of export interest, and strengthen their capacity and confidence, taking into account the interest of each authority. On this ground, the Parties may discuss their work plan and if necessary, the necessity of a subsidiary working group.

## ARTICLE 5.5: INFORMATION EXCHANGE

1. Each Party shall ensure that any information or explanation upon request of the other Party pursuant to this Chapter is communicated within a period agreed by the Parties.

2. The Parties shall exchange relevant information with each other through the competent SPS authorities, in a timely manner, regarding serious non-compliance of SPS requirements which results in rejection by the importing Party.

3. Upon request, each Party shall provide an explanation of the risk analysis process and required information for the risk analysis. The importing Party shall inform the status of its risk analysis process, upon request of the exporting Party. If the result of risk analysis allows the importation of goods from the exporting Party, the importing Party shall proceed with the administrative or legislative process within a reasonable period of time.

## ARTICLE 5.6: COMMITTEE ON SANITARY AND PHYTOSANITARY MATTERS

1. The Parties hereby establish a Committee on Sanitary and Phytosanitary Matters (hereinafter referred to as the "Committee") comprising representatives of each Party's competent authorities who have responsibility for SPS matters.

2. The objective of the Committee is to discuss matters related to the development or application of SPS measures that affect, or may affect, trade between the Parties. For this purpose, the Committee shall:

(a) monitor the implementation of this Chapter;

(b) enhance mutual understanding of each Party's SPS measures;

(c) strengthen communication and cooperation between the Parties' competent authorities responsible for the matters covered by this Chapter;

(d) exchange information regarding SPS measures, which may affect trade between the Parties including regulations, procedures, approval of exporting establishments, or any change in sanitary status of a Party;

(e) discuss issues, positions, and agendas for meetings of the WTO Committee on Sanitary and Phytosanitary Measures, the Codex Alimentarius Commission, the OIE, the relevant international and regional organizations operating within the framework of the IPPC, and other international and regional forum on food safety and on human, animal, or plant life or health;

(f) consult on SPS matters related to the development or application of SPS measures that affect, or may affect, trade between the Parties, or arising under this Chapter;

(g) consider, if necessary, upon request of a Party, establishing a subsidiary working group for technical discussion with the aim of seeking to address SPS matters of mutual interest to the Parties. The meeting of such working group shall take place within a period agreed by the Parties and may be conducted by electronic means;

(h) coordinate cooperative activities on SPS matters referred to in Article 5.4; and

(i) carry out other functions as may be assigned by the Parties.

3. The Committee may establish terms of reference for the conduct of its work.

4. Unless the Parties otherwise agree, the Committee shall meet every two years. Meetings may be conducted in person or by any technological means available to the Parties.

5. Each Party shall ensure that appropriate representatives with responsibility for SPS matters participate in the Committee meetings.

6. The Committee shall be coordinated by the following contact points:

(a) for Korea, the Ministry of Agriculture, Food and Rural Affairs;

(b) for Costa Rica, the Ministry of Foreign Trade (Ministerio de Comercio Exterior);

(c) for El Salvador, the Ministry of Economy (Ministerio de Economía);

(d) for Honduras, the Secretariat of Economic Development (Secretaría de Desarrollo Económico);

(e) for Nicaragua, the Ministry of Development, Industry and Commerce (Ministerio de Fomento, Industria y Comercio); and

(f) for Panama, the Ministry of Commerce and Industries (Ministerio de Comercio e Industrias),

or their successors.

ARTICLE 5.7: DISPUTE SETTLEMENT

Neither Party shall have recourse to Chapter 22 (Dispute Settlement) for any matter arising under this Chapter.

# CHAPTER 6
# TECHNICAL BARRIERS TO TRADE

## ARTICLE 6.1: OBJECTIVES

The objectives of this Chapter are to:

(a) increase and facilitate trade between the Parties, through the improvement of the implementation of the TBT Agreement;

(b) ensure that standards, technical regulations, conformity assessment procedures, do not create unnecessary obstacles to trade;

(c) effectively solve the relevant problems arising from bilateral trade; and

(d) enhance joint cooperation between the Parties.

## ARTICLE 6.2: GENERAL PROVISION

The Parties affirm their existing rights and obligations under the TBT Agreement, and to this end the TBT Agreement is incorporated into and made part of this Agreement, *mutatis mutandis*.

## ARTICLE 6.3: DEFINITIONS

For the purposes of this Chapter, the terms and definitions of Annex 1 of the TBT Agreement shall apply.

## ARTICLE 6.4: SCOPE

1. This Chapter shall apply to the preparation, adoption, and application of all standards, technical regulations and conformity assessment procedures that may affect the trade in goods between the Parties.

2. Notwithstanding paragraph 1, this Chapter shall not apply to sanitary and phytosanitary measures covered by Chapter 5 (Sanitary and Phytosanitary Measures) or to technical specifications prepared by governmental bodies for production or consumption requirements of such bodies covered by Chapter 8 (Government Procurement).

## ARTICLE 6.5: INTERNATIONAL STANDARDS

1. As a basis for its technical regulations and conformity assessment procedures, each Party shall use relevant international standards, guides, and recommendations to the extent provided in Articles 2.4 and 5.4 of the TBT Agreement.

2. In determining whether an international standard, guide, or recommendation within the meaning of Articles 2 and 5, and Annex 3 of the TBT Agreement exists, each Party shall apply the *Decision of the Committee on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2, 5 and Annex 3 of the Agreement*, adopted on 13 November 2000 by the WTO Committee on Technical Barriers to Trade (Annex 2 to PART 1 of G/TBT/1/Rev. 12), and any subsequent development thereof.

## ARTICLE 6.6: TECHNICAL REGULATIONS

1. The Parties agree to make the best use of good regulatory practices, as indicated in the TBT Agreement. In particular, the Parties agree to:

(a) use relevant international standards as a basis for technical regulations including conformity assessment procedures, except when such international standards would be an ineffective or inappropriate means for the fulfillment of the legitimate objectives pursued; and where international standards have not been used as a basis, to explain, upon request of the other Party, the reasons why such standards have been judged inappropriate or ineffective for the aim being pursued; and

(b) provide upon request and without undue delay, information, and where appropriate, written guidance on compliance with their technical regulations to the other Party or its economic operators.

2. Each Party shall, upon written request of the other Party, give positive consideration to accepting as equivalent technical regulations of the other Party, even if these regulations differ from its own, provided that these regulations adequately fulfill the objectives of its own regulations.

3. Where a Party does not accept a technical regulation of the other Party as equivalent to its own, it shall, upon request of the other Party, explain in writing the reasons for its decision.

## ARTICLE 6.7: CONFORMITY ASSESSMENT PROCEDURES

1. The Parties recognize that a broad range of mechanisms exists to facilitate the acceptance in a Party's territory of the results of conformity assessment procedures conducted in the other Party's territory. Accordingly, the Parties may agree on the following:

(a) the acceptance of a supplier's declaration of conformity;

(b) the acceptance of the results of conformity assessment procedures by bodies located in the other Party's territory, including those regarding specific technical regulations;

(c) that a conformity assessment body located in a Party's territory may enter into voluntary recognition agreements for the acceptance of the results of its conformity assessment procedures, with a conformity assessment body located in the other Party's territory;

(d) the adoption of accreditation procedures to qualify the conformity assessment bodies located in the other Party's territory;

(e) the designation of conformity assessment bodies located in the other Party's territory; and

(f) the agreements on mutual acceptance of the results of conformity assessment procedures with respect to specific technical regulations conducted by bodies located in the territory of the other Party.

The Parties shall exchange information on the range of the mechanisms used in their territories.

2. The Parties shall accept, whenever possible, the results of conformity assessment procedures conducted in the territory of the other Party, even when those procedures differ from its own, provided that those procedures offer a satisfactory assurance of applicable technical regulations or standards equivalent to its own procedures. Where a Party does not accept the results of conformity assessment procedures conducted in the territory of the other Party, it shall, upon request of the other Party, explain in writing the reasons for its decision.

3. Prior to accepting the results of a conformity assessment procedure pursuant to paragraph 2, and in order to enhance confidence in the permanent reliability of each one of the conformity assessment results, the Parties may consult on matters such as the technical competence of the conformity assessment bodies involved including verified compliance with relevant international standards through means such as accreditation. Where a Party considers that a conformity assessment body of the other Party does not fulfill its requirements, it shall explain to the other Party in writing the reasons for its decision.

4. A Party shall give positive consideration to a request by the other Party to negotiate agreements for the mutual recognition of the results of their respective conformity assessment procedures. Where a Party declines such request, it shall, upon request of the other Party, explain in writing the reasons for its decision. The Parties shall work together to implement the mutual recognition agreements to which both Parties are party.

## ARTICLE 6.8: TRANSPARENCY

1. The Parties shall endeavor to comply with the decisions and recommendations of the TBT Committee of the WTO.

2. Each Party shall allow a period of at least 60 days following the notification of its proposed technical regulations and conformity assessment procedures to WTO

Central Registry of Notifications, to solicit comments from the other Party except where urgent problems of safety, health, environmental protection, or national security arise or threaten to arise. A Party shall give positive consideration to a reasonable request of the other Party for extending the period for comments.

3. Each Party shall, upon request of the other Party, provide information regarding the objectives of, and rationale for, a technical regulation or conformity assessment procedure that the Party has adopted or is proposing to adopt.

4. Each Party should take the comments of the other Party into due consideration, received prior to the end of the comment period following the notification of a proposed technical regulation, and shall endeavor to provide responses to these comments upon request.

5. The Parties shall ensure that all adopted technical regulations and conformity assessment procedures are promptly published or otherwise made available in such a manner as to enable interested persons of the other Party and the other Party to become acquainted with them.

6. Each Party shall publish or otherwise make available to the public, in print or electronically, its responses, or a summary of its responses to significant comments received from the other Party, no later than the date it publishes the final technical regulation or conformity assessment procedure.

7. A Party shall give positive consideration to a reasonable request of the other Party, received prior to the end of the period for comments following the notification of a proposed technical regulation, for extending the period of time between the adoption of the technical regulation and its entry into force, except where this would be ineffective in fulfilling the legitimate objectives pursued.

8. Except in urgent circumstances, the Parties shall allow a reasonable interval[1] between the publication of technical regulations and their entry into force in order to allow time for producers in the exporting Party to adapt their products or methods of production to the requirements of the importing Party.

## ARTICLE 6.9: COOPERATION

1. The Parties shall strengthen their cooperation in the field of standards, technical regulations, conformity assessment procedures, with a view to increasing the mutual understanding of their respective systems and facilitating access to their respective markets. In particular, the Parties shall seek to identify, develop, and promote trade facilitating initiatives regarding standards, technical regulations, conformity assessment procedures, that are appropriate for particular issues or sectors.

[1] Reasonable interval shall be understood to normally mean a period of not less than six months, except when this would be ineffective in fulfilling the legitimate objectives pursued, in accordance with paragraph 5 of the *Implementation–Related Issues and Concerns*, Decision of November 14, 2001 (WT/MIN(01)/17).

2. These initiatives may include, *inter alia*, cooperation on:

(a) regulatory issues, such as transparency, the promotion of good regulatory practices, alignment with international standards, use of accreditation to qualify conformity assessment bodies; and

(b) capacity building activities, aimed at improving technical infrastructure in conformity assessment (e.g. metrology, testing, certification, and accreditation).

3. Upon request, a Party shall give favorable consideration to a sector-specific proposal that the requesting Party makes for further cooperation under this Chapter.

## ARTICLE 6.10: MARKING AND LABELING

1. The Parties note the provision of paragraph 1 of Annex 1 of the TBT Agreement, that a technical regulation may include or deal exclusively with marking or labeling requirements, and agree that where their technical regulations contain mandatory marking or labeling, they will observe the principles of Article 2.2 of the TBT Agreement, that technical regulations should not be prepared with a view to, or with the effect of, creating unnecessary obstacles to international trade, and should not be more trade restrictive than necessary to fulfill a legitimate objective.

2. In particular, the Parties agree that where a Party requires mandatory marking or labeling of products:

(a) the Party shall endeavor to minimize its requirements for marking or labeling other than marking or labeling relevant to consumers or users of the product. Where labeling for other purposes, for example, for fiscal purposes is required, such a requirement shall be formulated in a manner that is not more trade restrictive than necessary to fulfill a legitimate objective;

(b) the Party may specify the form of markings or labels, but shall not require any prior approval, registration or certification in this regard; except where the Parties have specific marking or labeling in the light of the relevant regulation. The specific marking or labeling shall be confined to the risk of the products to human, animal or plant health or life, the environment, or national safety;

(c) where the Party requires the use of a unique identification number by economic operators, the Party shall issue such number to the economic operators of the other Party without undue delay and on a non-discriminatory basis;

(d) the Party shall be able to require that the information on the marks or labels be in a specified language. Where there is an international system of nomenclature accepted by the Parties, this may also be used. The simultaneous use of other languages shall not be prohibited, provided

that, either the information provided in the other languages shall be identical to that provided in the specified language, or that the information provided in the additional language shall not constitute a deceptive statement regarding the product; and

(e) the Party shall, in cases where it considers that legitimate objectives under the TBT Agreement are not compromised thereby, endeavor to accept non-permanent or detachable labels, or marking or labeling in the accompanying documentation rather than physically attached to the product, according to its regulation.

## ARTICLE 6.11: BORDER CONTROL AND MARKET SURVEILLANCE

1. The Parties undertake to:

(a) exchange information and experiences on their border control and market surveillance activities, except in those cases in which the documentation is confidential; and

(b) ensure that border control and market surveillance activities are undertaken by the competent authorities, to which end these authorities may use accredited, designated, or delegated bodies, avoiding conflicts of interest between those bodies and the economic agents subject to control or supervision.

2. Where a Party detains, at a port of entry, goods including testing samples for conformity assessment exported from the other Party due to a perceived failure to comply with a technical regulation or conformity assessment procedures, the reasons for the detention shall be promptly notified to the importer or his or her representative.

## ARTICLE 6.12: COMMITTEE ON TECHNICAL BARRIERS TO TRADE

1. The Parties hereby establish a Committee on Technical Barriers to Trade (hereinafter referred to as the "Committee"), comprising representatives of each Party.

2. The Committee's functions shall include:

(a) working to facilitate the implementation between the Parties in all matters pertaining to this Chapter;

(b) monitoring the implementation, enforcement, and administration of this Chapter;

(c) addressing any issue that a Party raises related to the development, adoption, application, or enforcement of standards, technical regulations, or conformity assessment procedures;

(d) enhancing cooperation between the Parties in the initiatives set out in Article 6.9;

(e) identifying priority sectors for enhanced cooperation, including giving favorable consideration to any proposal made by either Party;

(f) facilitating the process for the negotiation of a mutual recognition agreement;

(g) exchanging information, upon request of a Party, on standards, technical regulations, conformity assessment procedures, including activities developed in regional or international fora;

(h) reviewing this Chapter in light of any development under the TBT Committee and, if necessary, developing recommendations for amendments to this Chapter;

(i) establishing, if necessary to achieve the objectives of this Chapter, issue-specific or sector-specific *ad-hoc* working groups;

(j) considering, if necessary, upon request of a Party, establishing a subsidiary working group for technical discussion with the aim of seeking to address any issue that a Party raises related to the development, adoption, application, or enforcement of standards, technical regulations, or conformity assessment procedures. The meeting of such working group shall take place within a period agreed by the Parties and may be conducted by electronic means;

(k) reporting to the Joint Committee on the implementation of this Chapter; and

(l) carrying out other functions as may be assigned by the Joint Committee or agreed by the Parties.

3. The Committee shall meet upon request of a Party. Meetings may be conducted in person or by any technological means available to the Parties.

4. The authorities set out in Annex 6-A shall be responsible for coordinating with the relevant institutions and persons in their respective territories as well as for ensuring that such institutions and persons are engaged. The Committee shall carry out its work through the communication channels agreed by the Parties, which may include electronic mail, teleconferencing, videoconferencing, or other means.

### ARTICLE 6.13: INFORMATION EXCHANGE

1. Any information or explanation that a Party provides upon request of the other Party pursuant to this Chapter shall be communicated in printed or electronic form or any other means acceptable to the Parties within a period of 60 days after the receipt of notification.

2. Nothing in this Chapter shall be construed to require a Party to furnish any information the disclosure of which it considers is contrary to its essential security interests.

## ANNEX 6-A
## COMMITTEE ON TECHNICAL BARRIERS TO TRADE

For the purposes of Article 6.12, the Committee shall be coordinated by the following contact points:

(a) for Korea, the Korean Agency for Technology and Standards;

(b) for Costa Rica, Ministry of Foreign Trade (Ministerio de Comercio Exterior);

(c) for El Salvador, Ministry of Economy (Ministerio de Economía);

(d) for Honduras, Secretariat of Economic Development (Secretaría de Desarrollo Económico);

(e) for Nicaragua, Ministry of Development, Industry and Commerce (Ministerio de Fomento, Industria y Comercio); and

(f) for Panama, Ministry of Commerce and Industries (Ministerio de Comercio e Industrias),

or their successors.

# CHAPTER 7
# TRADE REMEDIES

## Section A: Safeguard Measures

### ARTICLE 7.1: APPLICATION OF A BILATERAL SAFEGUARD MEASURE

If, as a result of the reduction or elimination of a customs duty under this Agreement, an originating good of a Party is being imported into the territory of the other Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to constitute a substantial cause of serious injury, or threat thereof, to a domestic industry producing a like or directly competitive good, the importing Party may[1]:

(a) suspend the further reduction of any rate of customs duty on the good provided for under this Agreement; or

(b) increase the rate of customs duty on the good to a level not to exceed the lesser of:

(i) the MFN applied rate of duty on the good in effect at the time the measure is applied; and

(ii) the MFN applied rate of duty on the good in effect on the day immediately preceding the date of entry into force of this Agreement.

### ARTICLE 7.2: CONDITIONS AND LIMITATIONS

1. A Party shall notify the other Party in writing on initiation of an investigation described in paragraph 2 and shall consult with the other Party within 30 days after the initiation of the investigation, with a view to, among others, reviewing the information arising from the investigation and exchanging views on the measure. Consultations may be held in person or by any other communication means which adequately suffices the purpose of consultations.

2. A Party shall apply a bilateral safeguard measure only following an investigation by its competent authority in accordance with Articles 3 and 4.2(c) of the *Agreement on Implementation of Article VI of the GATT 1994, contained in Annex 1A to the WTO Agreement;* (hereinafter referred to as the "Safeguards Agreement"), and to this end, Articles 3 and 4.2(c) of the Safeguards Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.

3. In the investigation described in paragraph 2, the Party shall comply with the requirements of Articles 4.2(a) and 4.2(b) of the Safeguards Agreement, and to this end,

[1] For greater certainty, only one bilateral safeguard measure may be imposed at a time.

Articles 4.2(a) and 4.2(b) of the Safeguards Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.

4. A bilateral safeguard investigation may be initiated by the competent authority on its own initiative or upon a written application pursuant to the legislation of each Party.

5. Each Party shall ensure that its competent authority complete any such investigation within one year of its date of initiation.

6. Neither Party may apply a bilateral safeguard measure:

(a) except to the extent, and for such time, as may be necessary to prevent or remedy serious injury and to facilitate adjustment;

(b) for a period exceeding two years, except that the period may be extended by up to two years if the competent authority of the importing Party determine, in conformity with the procedures specified in this Article, that the measure continues to be necessary to prevent or remedy serious injury and to facilitate adjustment and that there is evidence that the industry is adjusting, provided that the total period of application of a safeguard measure, including the period of initial application and any extension thereof, shall not exceed four years; or

(c) beyond the expiration of the transition period, except with the consent of the other Party.

7. A Party shall not apply a bilateral safeguard measure again on the same good until a period of time equal to the duration of the previous bilateral safeguard measure, including any extension, has elapsed commencing from the termination of the previous bilateral safeguard measure, provided that the period of non-application is at least two years.

8. Where the expected duration of the bilateral safeguard measure is over one year, the importing Party shall progressively liberalize it at regular intervals.

9. When a Party terminates a bilateral safeguard measure, the rate of customs duty shall be the rate that, according to the Party´s Schedule included in Annex 2-B (Elimination of Customs Duties), would have been in effect but for the measure.

## ARTICLE 7.3: PROVISIONAL MEASURES

1. In critical circumstances where delay would cause damage that would be difficult to repair, a Party may apply a bilateral safeguard measure on a provisional basis pursuant to a preliminary determination by its competent authority that there is clear evidence that imports of an originating good from the other Party have increased as the result of the reduction or elimination of a customs duty under this Agreement, and such imports constitute a substantial cause of serious injury, or threat thereof, to the domestic industry.

2. Before a Party's competent authority may make a preliminary determination, the Party shall publish a public notice in its official journal setting forth how interested parties, including importers and exporters, may obtain a non-confidential copy of the application requesting a provisional bilateral safeguard measure, and shall provide interested parties at least 20 days after the date it publishes the notice to submit evidence and views regarding the application of a provisional measure. A Party may not apply a provisional measure until at least 45 days after the date its competent authority initiates an investigation.

3. The applying Party shall notify the other Party before applying a bilateral safeguard measure on a provisional basis and shall initiate consultations after applying the measure. Consultations may be held in person or by any other communication means which adequately suffices the purpose of consultations.

4. The duration of any provisional measure shall not exceed 200 days, during which time the Party shall comply with the requirements of Articles 7.2.2 and 7.2.3. The duration of any provisional measure shall be counted as part of the period described in Article 7.2.6(b).

5. The Party shall promptly refund any tariff increases if the investigation described in Article 7.2.2 does not result in a finding that the requirements of Article 7.1 are met.

## ARTICLE 7.4: COMPENSATION

1. No later than 30 days after a Party applies a bilateral safeguard measure, the Party shall afford an opportunity for the other Party to consult with it regarding appropriate trade liberalizing compensation in the form of concessions having substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the measure. The applying Party shall provide such compensation as the Parties mutually agree. Consultations may be held in person or by any other communication means which adequately suffices the purpose of consultations.

2. If the Parties are unable to agree on compensation through consultation under paragraph 1 within 30 days after consultations begin, the Party against whose originating good the measure is applied may suspend the application of concessions with respect to originating goods of the applying Party that have trade effects substantially equivalent to the safeguard measure.

3. The applying Party's obligation to provide compensation under paragraph 1 and the other Party's right to suspend concessions under paragraph 2 shall terminate on the date the bilateral safeguard measure terminates.

4. Any compensation shall be based on the total period of application of the provisional bilateral safeguard measure and of the bilateral safeguard measure.

## ARTICLE 7.5: PROCEDURAL RULES

For the application of bilateral safeguard measures, the competent authority shall comply with the provisions of this Section and in cases not covered by this Section, the competent authority may apply domestic procedural rules which are consistent with the Safeguards Agreement.

ARTICLE 7.6: GLOBAL SAFEGUARD MEASURES

1. Each Party retains its rights and obligations under Article XIX of GATT 1994 and the Safeguards Agreement. Unless otherwise provided in this Article, this Agreement does not confer any additional rights or obligations on the Parties with regard to measures taken under Article XIX of GATT 1994 and the Safeguards Agreement.

2. At the request of the other Party, the Party intending to take safeguard measures shall provide immediately *ad hoc* written notification of all pertinent information on the initiation of a safeguard investigation, the provisional findings and the final findings of the investigation.

3. Neither Party may apply, with respect to the same good, at the same time:

(a) a bilateral safeguard measure in accordance with Article 7.1; and

(b) a measure under Article XIX of GATT 1994 and the Safeguards Agreement.

4. Neither Party shall have recourse to Chapter 22 (Dispute Settlement) for any matter arising under this Section.

## Section B: Anti-Dumping and Countervailing Duties

ARTICLE 7.7: GENERAL PROVISIONS

1. Except as otherwise provided for in this Chapter, the Parties retain their rights and obligations under Article VI of GATT 1994, the AD Agreement and the SCM Agreement.

2. The Parties agree that anti-dumping and countervailing duties should be used in full compliance with the relevant WTO requirements and should be based on a fair and transparent system as regards proceedings affecting originating goods from the other Party. For these purposes, the Parties shall ensure, after any imposition of provisional measures and in any case before the final determination, full and meaningful disclosure of all essential facts and considerations which form the basis for the decision to apply definitive measures, without prejudice to Article 6.5 of the AD Agreement and Article 12.4 of the SCM Agreement. Disclosures shall be made in writing, and allow interested parties sufficient time to make their comments.

3. Provided that it does not unnecessarily delay the conduct of the investigation, interested parties shall be granted the opportunity to be heard in order to express their views during the anti-dumping or countervailing duty investigations.

## ARTICLE 7.8: NOTIFICATION AND CONSULTATION

1. After receipt by a Party's competent authority of a properly documented anti-dumping application with respect to imports from the other Party, and before initiating an investigation, the Party shall provide written notification, at the earliest possible opportunity, to the other Party of its receipt of the application and afford the other Party consultations or other similar opportunities regarding the application, consistent with the laws of the Party. Consultations may be held in person or by any other communication means which adequately suffices the purpose of the consultations.

2. After receipt by a Party's competent authority of a properly documented countervailing duty application with respect to imports from the other Party, and before initiating an investigation, the Party shall provide written notification to the other Party of its receipt of the application and afford the other Party a meeting to consult with its competent authority regarding the application. Consultations may be held in person or by any other communication means which adequately suffices the purpose of the consultations.

## ARTICLE 7.9: UNDERTAKINGS[2]

1. Where a Party's competent authority has made a preliminary affirmative determination of dumping and injury caused by such dumping, the Party shall afford due consideration and adequate opportunity for consultations to exporters of the other Party regarding proposed price undertakings which, if accepted, may result in suspension of the investigation without imposition of anti-dumping duties, through the means provided for in the laws and procedures of the Party.

2. Where a Party's competent authority has made a preliminary affirmative determination of subsidization and injury caused by such subsidization, the Party shall afford due consideration, and adequate opportunity for consultations, to the other Party and exporters of the other Party, regarding proposed undertakings on price or, as appropriate, on quantity, which, if accepted, may result in suspension of the investigation without imposition of countervailing duties, through the means provided for in the laws and procedures of the Party.

## ARTICLE 7.10: LESSER DUTY RULE

Should a Party decide to impose an anti-dumping or countervailing duty, the amount of such duty shall not exceed the margin of dumping or countervailable subsidies, and it is

[2] For greater certainty, this Article should be interpreted consistently with Article 8 (Price Undertakings) of the AD Agreement and Article 18 (Undertakings) of the SCM Agreement.

desirable that it should be less than the margin if such lesser duty would be adequate to remove the injury to the domestic industry.

ARTICLE 7.11: CONSIDERATION OF PUBLIC INTERESTS

The Parties shall endeavor to consider the public interests before imposing an anti-dumping or countervailing duty.

ARTICLE 7.12: HEARING

Upon request of the interested parties, the Parties shall consider whether to hold a hearing in order to grant the opportunity of expressing their views during anti-dumping or countervailing measures investigations. This shall not unnecessarily delay the conduct of the investigations.

ARTICLE 7.13: INVESTIGATION AFTER TERMINATION RESULTING FROM A REVIEW

The Parties agree to examine carefully any application for initiation of an anti-dumping investigation on an originating good from the other Party and on which anti-dumping measures have been terminated in the previous 12 months as a result of a review.

ARTICLE 7.14: DISPUTE SETTLEMENT

Neither Party shall have recourse to Chapter 22 (Dispute Settlement) for any matter arising under this Section.

## Section C: Definitions

ARTICLE 7.15: DEFINITIONS

For the purposes of this Chapter:

**bilateral safeguard measure** means a measure described in Article 7.1;

**competent authority** means:

(a) for Korea, the Korea Trade Commission or, the Ministry of Strategy and Finance;

(b) for Costa Rica, the Trade Remedies Directorate (*Dirección de Defensa Comercial*) of the Ministry on Economy, Industry and Commerce (*Ministerio de Economía, Industria y Comercio*);

(c) for El Salvador, the Trade Agreements Administration Bureau (*Dirección de Administración de Tratados Comerciales*) of the Ministry of Economy (*Ministerio de Economía*);

(d) for Honduras, the Directorate General of Administration and Negotiation of Agreements (*Dirección General de Administración y Negociación de Tratados*) of the Secretary of State in the Office of Economic Development (*Secretaría de Estado en el Despacho de Desarrollo Económico*);

(e) for Nicaragua, the Directorate of Application and Negotiation of Trade Agreements (*Dirección de Aplicación y Negociación de Acuerdos Comerciales*) of the Ministry of Development, Industry and Commerce (*Ministerio de Fomento, Industria y Comercio*); and

(f) for Panama, the National Directorate for International Trade Agreement Administration and Commercial Defense (*Dirección Nacional de Administración de Tratados Comerciales Internacionales y Defensa Comercial*) of the Ministry of Commerce and Industries (*Ministerio de Comercio e Industrias*),

or their successors;

**domestic industry** means, with respect to an imported good, the producers as a whole of the like or directly competitive good operating in the territory of a Party, or those whose collective output of the like or directly good constitutes a major proportion of the total domestic production of that good;

**global safeguard measure** means a measure applied under Article XIX of GATT 1994 and the Safeguards Agreement;

**serious injury** means a significant overall impairment in the position of a domestic industry;

**substantial cause** means a cause that is important and not less than any other cause;

**threat of serious injury** means serious injury that, on the basis of facts and not merely on allegation, conjecture, or remote possibility, is clearly imminent; and

**transition period** means the 10-year period following the date of entry into force of this Agreement, except that for any good for which the Schedule to Annex 2-B (Elimination of Customs Duties) of the Party applying the safeguard measure, provides for the elimination of its tariffs on the good over a period of 10 or more years, transition period means the tariff elimination period for the good set out in that schedule plus three years.

# CHAPTER 8
# GOVERNMENT PROCUREMENT

## ARTICLE 8.1: GENERAL PROVISIONS

1. The Parties recognize that this Chapter will contribute to expand bilateral trading opportunities in each Party's government procurement market.

2. The Parties recognize their shared interest in promoting the effective, reciprocal and progressive opening of government procurement markets. The Parties will endeavor to cooperate bilaterally on procurement matters.

## ARTICLE 8.2: SCOPE

1. This Chapter shall apply to any measure of a Party regarding covered procurement.

2. For the purposes of this Chapter, **covered procurement** means a government procurement of goods, services or any combination thereof for governmental purposes:

(a) not procured with a view to commercial sale or resale, or for use in the production or supply of goods or services for commercial sale or resale;

(b) by any contractual means, including purchase, lease, and rental or hire purchase, with or without an option to buy;

(c) for which the value, as estimated in accordance with paragraphs 5 and 6 equals or exceeds the relevant threshold specified by each Party in Annex 8-A at the time of publication of a notice in accordance with Article 8.6;

(d) by a procuring entity; and

(e) that is not otherwise excluded from coverage by this Chapter; and subject to the conditions specified in Annex 8-A.

3. This Chapter shall not apply to:

(a) the acquisition or rental of land, existing buildings, or other immovable property or rights thereon;

(b) non-contractual agreements or any form of assistance [1] that a Party provides, including cooperative agreements, grants, loans, equity infusions, guarantees, fiscal incentives, subsidies, government provision of goods and services to state, regional, or local government entities;

[1] For greater certainty, this Chapter shall not apply to a procurement in furtherance of human feeding programs.

(c) the procurement or acquisition of fiscal agency or depository services, liquidation and management services for regulated financial institutions, or services related to the public debt, including loans and government bonds, notes and other securities;

(d) public employment contracts and related measures;

(e) procurement conducted:

(i) under the particular procedure or condition of an international agreement relating to the stationing of troops or relating to the joint implementation by the signatory countries of a project; or

(ii) under the particular procedure or condition of an international organization, or funded by international grants, loans, or other assistance where the applicable procedure or condition would be inconsistent with this Chapter; and

(f) procurement for the specific purpose of providing international assistance, including development aid.

4. Where legislation of a Party allows a covered procurement to be carried out on behalf of the procuring entity by other entities or persons not listed in the Annex 8-A, the provisions of the Article 8. 4 shall equally apply, *mutatis mutandis*.

*Valuation of Contracts*

5. In estimating the value of a procurement for the purposes of ascertaining whether it is a covered procurement, a procuring entity shall:

(a) neither divide a procurement into separate procurements nor use a particular valuation method for estimating the value of a procurement with the intention of totally or partially excluding it from the application of this Chapter;

(b) include the estimated maximum total value of the procurement over its entire duration, whether awarded to one or more suppliers, taking into account all forms of remuneration, including:

(i) premiums, fees, commissions, and interest; and

(ii) where the procurement provides for the possibility of option clauses, the estimated maximum total value of the procurement, inclusive of optional purchases; and

(c) where the procurement is to be conducted in multiple parts, with contracts to be awarded at the same time or over a given period to one or more suppliers, base its calculation of the total maximum value of the procurement over its entire duration.

6. Where the estimated maximum total value of a procurement over its entire duration is not known, the procurement shall be covered by this Chapter.

## ARTICLE 8.3: EXCEPTIONS

1. Subject to the requirement that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties where the same conditions prevail or a disguised restriction on trade between the Parties, nothing in this Chapter shall be construed to prevent a Party from adopting or maintaining measures:

(a) necessary to protect public morals, order or safety;

(b) necessary to protect human, animal, or plant life or health;

(c) necessary to protect intellectual property; or

(d) relating to goods or services of persons with disabilities, philanthropic institutions, or prison labor.

2. The Parties understand that paragraph 1(b) includes environmental measures necessary to protect human, animal, or plant life or health.

## ARTICLE 8.4: GENERAL PRINCIPLES

*National Treatment and Non-Discrimination*

1. With respect to any measure covered by this Chapter, each Party, including its procuring entities, shall accord to the goods and services of the other Party and to the suppliers of the other Party offering such goods or services, treatment no less favourable than that accorded to domestic goods, services and suppliers.

2. With respect to any measure regarding covered procurement, a Party, including its procuring entities, shall not:

(a) treat a locally established supplier less favorably than another locally established supplier on the basis of degree of foreign affiliation or ownership; or

(b) discriminate against a locally established supplier on the basis that the goods or services offered by that supplier for a particular procurement are goods or services of the other Party.

*Measures Not Specific to Procurement*

3. The provisions of paragraphs 1 and 2 shall not apply to customs duties and charges of any kind imposed on, or in connection with, importation, the method of levying such

duties and charges, other import regulations or formalities, and measures affecting trade in services other than measures governing covered procurement.

*Use of Electronic Means*

4. When conducting covered procurement by electronic means, a procuring entity shall:

(a) ensure that the procurement is conducted using information technology systems and software, including those related to authentication and encryption of information, that are generally available and interoperable with other generally available information technology systems and software; and

(b) maintain mechanisms that ensure the integrity of requests for participation and tenders, including establishment of the time of receipt and the prevention of inappropriate access.

*Prohibition of Offsets*

5. Subject to the exceptions contained in this Chapter or the annexes pertaining thereto, a Party, including its procuring entities, shall not seek, take account of, impose, or enforce offsets at any stage of a covered procurement.

*Rules of Origin*

6. For the purposes of covered procurement, each Party shall not apply rules of origin to goods or services imported from or supplied from the other Party that are different from the rules of origin the Party applies at the same time in the normal course of trade to imports or supplies of the same goods or services.

*Conduct of Procurement*

7. A procuring entity shall conduct covered procurement in a transparent and impartial manner that:

(a) is consistent with this Chapter, using methods such as open tendering, selective tendering and limited tendering;

(b) avoids conflicts of interest; and

(c) prevents corrupt practices.

## ARTICLE 8.5: PUBLICATION OF PROCUREMENT INFORMATION AND MEASURES

Each Party shall promptly publish its procurement laws, regulations, procedures, administrative rulings of general application relating to covered procurements, and any changes or additions to this information, in electronic or paper media that are widely

disseminated and remain accessible to the public, and provide, if so requested by the other Party further information concerning their application.

## ARTICLE 8.6: NOTICES

*Notice of Intended Procurement*

1. For each covered procurement, except in the circumstances described in Article 8.11, a procuring entity shall publish a notice inviting interested suppliers to submit tenders or, where appropriate, applications for participation in the procurement. Any such notice shall be published in an electronic or paper medium that is widely disseminated and readily accessible to the public free of charge for the entire period established for tendering. Each Party shall encourage procuring entities to publish notices of intended procurement in a single point of entry electronic publication that is accessible through the Internet or a comparable network.

2. Except as otherwise provided in this Chapter, each notice of intended procurement shall include:

(a) the name and address of the procuring entity and other information necessary to contact such entity and obtain all relevant documents relating to the procurement, and their cost and terms of payment, if any;

(b) a description of the procurement, including the nature and the quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity;

(c) the procurement method that will be used and whether it will involve negotiation or electronic auction;

(d) where applicable, the address and any final date for the submission of requests for participation in the procurement; and

(e) the address and the final date for the submission of tenders.

3. The following information shall be made available through electronic means:

(a) for recurring contracts, if possible, an estimate of the timing of subsequent notices of intended procurement;

(b) a description of any options;

(c) the time-frame for delivery of goods or services or the duration of the contract;

(d) a list and brief description of any conditions for participation of suppliers, including any requirements for specific documents or certifications to be provided by suppliers in connection therewith, unless such requirements

are included in tender documentation that is made available to all interested suppliers at the same time as the notice of intended procurement;

(e) where, pursuant to Article 8.8, a procuring entity intends to select a limited number of qualified suppliers to be invited to tender, the criteria that will be used to select them and, where applicable, any limitation on the number of suppliers that will be permitted to tender; and

(f) an indication that the procurement is covered by this Chapter.

*Notice of Planned Procurement*

4. Each Party shall encourage its procuring entities to publish as early as possible in each Party's fiscal year, a notice regarding their procurement plans for that fiscal year. The notice should, at a minimum, include the subject-matter of the procurement and the planned date of the publication of the notice of the intended procurement according to the legislation of each Party.

ARTICLE 8.7: CONDITIONS FOR PARTICIPATION

1. A procuring entity shall limit any conditions for participation in a procurement to those that are essential to ensure that a supplier has the legal, commercial, technical and financial capacities to undertake the relevant procurement.

2. In assessing whether a supplier satisfies the conditions for participation, a procuring entity:

(a) shall evaluate the financial, commercial and technical abilities of a supplier on the basis of that supplier's business activities both inside and outside the territory of the Party of the procuring entity;

(b) shall base its evaluation solely on the conditions that a procuring entity has specified in advance in notices or tender documentation;

(c) shall not impose the condition that, in order for a supplier to participate in a procurement or be awarded a contract, the supplier has previously been awarded one or more contracts by a procuring entity of that Party or that the supplier has prior work experience in the territory of that Party; and

(d) may require prior experience where essential to meet the requirements of the procurement.

3. Where there is supporting evidence, a Party, including its procuring entities, may exclude a supplier on grounds such as:

(a) bankruptcy;

(b) false declarations;

(c) significant or persistent deficiencies in performance of any substantive requirement or obligation under a prior contract or contracts;

(d) final judgments in respect of serious crimes or other serious offences;

(e) professional misconduct, acts or omissions that adversely reflect on the commercial integrity of the supplier; or

(f) failure to pay taxes.

ARTICLE 8.8: REGISTRATION AND QUALIFICATION OF SUPPLIERS

*Registration Systems and Qualification Procedures*

1. Where a Party, including its procuring entities, requires suppliers to register or pre-qualify before being permitted to participate in a covered procurement, that Party, including its procuring entities, shall ensure that a notice inviting suppliers to apply for registration or pre-qualification is published in adequate time to enable interested suppliers to initiate and, to the extent that it is compatible with the efficient operation of the procurement process, complete the registration and/or qualification procedures.

*Selective Tendering*

2. Where a Party's law allows the use of selective tendering procedures, a procuring entity shall, for each intended procurement:

(a) publish a notice inviting suppliers to apply for participation in the procurement sufficiently in advance to provide interested suppliers time to prepare and submit applications and for the entity to evaluate, and make its determinations based on such applications; and

(b) allow all domestic suppliers and suppliers of the other Party that the entity has determined satisfy the conditions for participation to submit a tender, unless the entity has stated in the notice of intended procurement or, where publicly available, in the tender documentation, a limitation on the number of suppliers that will be permitted to tender and the criteria for such a limitation.

*Lists of Suppliers*

3. A procuring entity may establish a list of suppliers, provided that the entity annually publishes or otherwise makes available continuously in electronic form a notice inviting interested suppliers to apply for inclusion on the list. A notice inviting suppliers to apply for inclusion in a list of suppliers, shall include the name and address of that competent or procuring entity and other information necessary to contact the entity and obtain all relevant information and document relating to inclusion in the list. Entities shall make available:

(a) a description of the goods and services, or categories thereof, for which the list may be used;

(b) the conditions for participation to be satisfied by suppliers and the methods that the procuring entity will use to verify a supplier's satisfaction of those conditions; and

(c) the period of validity of the list and the means for its renewal or termination, or where the period of validity is not provided, an indication of the method by which notice will be given of the termination of use of the list.

4. A procuring entity shall allow suppliers to apply at any time for inclusion on a list of suppliers and shall include on the list all qualified suppliers within a reasonably short time.

5. Where a supplier that is not included on a list of suppliers submits a request for participation in a procurement based on a list of suppliers and all required documents relating thereto, within the time-period provided for in Article 8.9, a procuring entity shall examine the request if it is determined to be a qualifying supplier, provided there is sufficient time to fulfill the conditions for participation, unless, in exceptional cases, due to the complexity of the procurement, that entity is not able to complete the examination of the request within the time-period allowed for the submission of tenders.

ARTICLE 8.9: TIME PERIODS

1. A procuring entity shall provide suppliers sufficient time to submit applications to participate in a covered procurement, and prepare and submit responsive tenders, taking into account the nature and complexity of the procurement.

2. If a procuring entity that uses selective tendering establishes a final date for the submission of requests for participation, it shall set a reasonable deadline allowing sufficient time for interested suppliers to fulfil the formal requirements for participation in the tender. Under no circumstance shall this time-period be less than 10 days.

3. Except as provided for in paragraphs 4 and 5, a procuring entity shall establish that the final date for the submission of tenders shall not be less than 40 days from the date on which:

(a) in the case of open tendering, the notice of intended procurement is published; or

(b) in the case of selective tendering, the entity notifies suppliers that they will be invited to submit tenders whether or not it uses a list of suppliers.

4. A procuring entity may reduce the time-period for tendering set out in paragraph 3 to not less than 10 days where:

(a) the procuring entity has published a notice in an electronic medium listed in Annex 8-C, containing the information specified in Article 8.6.4 at least 40 days and not more than 12 months in advance;

(b) in the case of the second or subsequent publication of notices for procurement of a recurring nature;

(c) a state of urgency duly substantiated by the procuring entity renders such time-period impracticable; or

(d) a procuring entity procures commercial goods and services that are sold or offered for sale to, and customarily purchased and used by, non-governmental buyers for non-governmental purposes.

5. A procuring entity may reduce the time-period for tendering set out in paragraph 3 by five days for each one of the following circumstances:

(a) the notice of intended procurement is published by electronic means;

(b) all the tender documentation is made available by electronic means from the date of the publication of the notice of intended procurement; and

(c) the tenders may be received by electronic means by the procuring entity.

6. The use of paragraph 5, in conjunction with paragraph 4, shall in no case result in the reduction of the time-period for tendering set out in paragraph 3 to less than 10 days from the date on which the notice of intended procurement is published.

## ARTICLE 8.10: INFORMATION ON INTENDED PROCUREMENTS

*Tender Documentation*

1. A procuring entity shall promptly provide to any supplier interested in participating in a procurement tender documentation that includes all information necessary to permit suppliers to prepare and submit responsive tenders.

2. Unless already provided in the notice of intended procurement, such documentation shall include a complete description of:

(a) the procurement, including the nature and the quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity and any requirements to be fulfilled, including any technical specifications, conformity assessment certification, plans, drawings or instructional materials;

(b) any conditions for participation of suppliers, including any financial guarantees, information, and documents that suppliers are required to submit;

(c) all evaluation criteria to be considered in the awarding of the contract, and, except where price is the sole criterion, the relative importance of such criteria;

(d) where a procuring entity may hold an electronic auction, the rules, including identification of the elements of the tender related to the evaluation criteria, on which the auction will be conducted;

(e) where there will be a public opening of tenders, the date, time, and place for the opening of tenders, where appropriate, the persons authorized to be present;

(f) any other terms or conditions, including terms of payment and any limitation on the means by which tenders may be submitted, e.g., paper or electronic means; and

(g) any dates for the delivery of goods or the supply of services.

3. A procuring entity shall promptly reply to any reasonable request for relevant information made by any interested or participating supplier in the procurement, provided that such information does not give that supplier an advantage over other suppliers and that the request was presented within the corresponding time periods.

4. If the legislation of a Party conducting a tendering procedure allows tenders to be submitted in several languages, one of those languages shall be English.

*Technical Specifications*

5. A procuring entity shall not prepare, adopt or apply any technical specification or prescribe any conformity assessment procedure with the purpose or the effect of creating unnecessary obstacles to international trade between the Parties.

6. In prescribing the technical specifications for the goods or services being procured, a procuring entity shall, where appropriate:

(a) set out the technical specifications in terms of performance and functional requirements, rather than design or descriptive characteristics; and

(b) base the technical specifications on international standards, where such exist; otherwise, on national technical regulations, recognised national standards or building codes.

7. Where design or descriptive characteristics are used in the technical specifications, a procuring entity shall indicate, where appropriate, that it will consider tenders of equivalent goods or services that demonstrably fulfill the requirements of the procurement by including words such as "or equivalent" in the tender documentation.

8. A procuring entity shall not prescribe technical specifications that require or refer to a particular trademark or trade name, patent, copyright, design, type, specific origin, producer or supplier, unless there is no other sufficiently precise or intelligible way of

describing the procurement requirements and provided that, in such cases, the entity includes words such as "or equivalent" in the tender documentation.

9. A procuring entity shall not seek or accept, in a manner that would have the effect of precluding competition, advice that may be used in the preparation or adoption of any technical specification for a specific procurement from a person that may have a commercial interest in the procurement.

10. For greater certainty, a procuring entity may, in accordance with this Article, prepare, adopt or apply technical specifications to promote the conservation of natural resources or protect the environment.

*Modifications*

11. Where, in the course of a procurement, a procuring entity modifies the criteria or technical requirements set out in a notice of intended procurement or tender documentation provided to participating suppliers or amends or reissues a notice or tender documentation according to the legislation of each Party, it shall transmit in writing all such modifications or amended or reissued notice or tender documentation:

(a) to all the suppliers that are participating at the time of the modification, amendment, or reissuance if the identities of such suppliers are known, and, in all other cases, in the same manner that the original information was transmitted; and

(b) in adequate time to allow such suppliers to modify and resubmit amended tenders, as appropriate.

ARTICLE 8.11: LIMITED TENDERING

1. Provided that it does not use this provision for the purposes of avoiding competition among suppliers or in a manner that discriminates against suppliers of the other Party or protects domestic suppliers, a procuring entity may use limited tendering under the following circumstances:

(a) provided that the requirements of the tender documentation are not substantially modified where:

(i) no tenders were submitted or no suppliers requested participation;

(ii) no tenders that conform to the essential requirements of the tender documentation were submitted;

(iii) no suppliers satisfied the conditions for participation; or

(iv) the tenders submitted have been collusive;

(b) where the goods or services can be supplied only by a particular supplier and no reasonable alternative or substitute goods or services exist for any of the following reasons:

(i) the requirement is for a work of art;

(ii) the protection of intellectual property rights or other exclusive rights; or

(iii) due to an absence of competition for technical reasons;

(c) for additional deliveries by the original supplier of goods or services that were not included in the initial procurement where:

(i) a change of supplier for such additional goods or services cannot be made for economic or technical reasons such as requirements of interchangeability or interoperability with existing equipment, software, services or installations procured under the initial procurement; and

(ii) such separation would cause significant inconvenience or substantial duplication of costs for the procuring entity;

(d) insofar as is strictly necessary where, for reasons of extreme urgency brought about by events unforeseeable by the procuring entity, the goods or services could not be obtained in time using open tendering or selective tendering;

(e) for goods purchased on a commodity market;

(f) where a procuring entity procures a prototype or a first good or service that is developed at its request in the course of, and for, a particular contract for research, experiment, study or original development. Original development of a first good or service may include limited production or supply in order to incorporate the results of field testing and to demonstrate that the good or service is suitable for production or supply in quantity to acceptable quality standards, but does not include quantity production or supply to establish commercial viability or to recover research and development costs;

(g) where a contract is awarded to a winner of a design contest provided that:

(i) the contest has been organized in a manner that is consistent with the principles of this Chapter, in particular relating to the publication of a notice of intended procurement; and

(ii) the participants are judged by an independent jury with a view to a design contract being awarded to a winner;

(h) where additional construction services that were not included in the initial contract, but fell under the objectives of the original tender documentation have, due to unforeseeable circumstances, become necessary to complete the construction services described therein; and

(i) in the cases established by each Party in Annex 8-A.

2. For each contract awarded under paragraph 1, a procuring entity shall maintain records or prepare a written report that includes:

(a) the name of the procuring entity;

(b) the value and kind of goods or services procured; and

(c) a statement indicating the circumstances and conditions described in paragraph 1 that justify the use of limited tendering.

ARTICLE 8.12: ELECTRONIC AUCTIONS

Where a procuring entity intends to conduct a covered procurement using an electronic auction, the entity may provide each participant, before commencing the electronic auction, with:

(a) the automatic evaluation method, including the mathematical formula, that is based on the evaluation criteria set out in the tender documentation and that will be used in the automatic ranking or re-ranking during the auction;

(b) the results of any initial evaluation of the elements of its tender where the contract is to be awarded on the basis of the most advantageous tender; and

(c) any other relevant information relating to the conduct of the auction.

ARTICLE 8.13: NEGOTIATION

1. A Party may provide for its procuring entities to conduct negotiations, where:

(a) the entity has indicated its intent to conduct negotiations in the notice of intended procurement required under Article 8.6; or

(b) it appears from the evaluation that no tender is obviously the most advantageous in terms of the specific evaluation criteria set out in the notice of intended procurement or tender documentation.

2. A procuring entity shall:

(a) ensure that any elimination of suppliers participating in negotiations is carried out in accordance with the evaluation criteria set out in the notice of intended procurement or tender documentation; and

(b) where negotiations are concluded, provide a common deadline for the remaining participating suppliers to submit any new or revised tenders.

ARTICLE 8.14: TREATMENT OF TENDERS AND AWARDING OF CONTRACTS

*Receipt and Opening of Tenders*

1. A procuring entity shall receive, open and treat all tenders under procedures that guarantee the fairness and impartiality of the procurement process.

2. A procuring entity shall treat all tenders in confidence until at least the opening of the tenders. In particular, the procuring entity shall not provide information to particular suppliers that might prejudice fair competition between suppliers.

3. According with the legislation of a Party, a procuring entity shall receive a tender after the time specified for receiving tenders if the delay is due solely to an event unforeseen by the procuring entity.

4. Where a procuring entity provides suppliers with opportunities to correct errors of form, the entity shall provide the same opportunities to all participating suppliers.

*Awarding of Contracts*

5. A procuring entity shall require that in order to be considered for an award, a tender shall be submitted in writing and shall, at the time of opening, comply with the essential requirements set out in the notices and tender documentation and be from a supplier that satisfies the conditions for participation.

6. Unless a procuring entity determines that it is not in the public interest to award a contract, the entity shall award the contract to the supplier that it has determined to be capable of fulfilling the term of the contract and, based solely on the evaluation criteria specified in the notices and tender documentation, has submitted:

(a) the most advantageous tender; or

(b) where price is the sole criterion, the lowest price.

7. Where a procuring entity receives a tender with a price that is abnormally lower than the prices in other tenders submitted, it may verify with the supplier that it satisfies the conditions for participation and is capable of fulfilling the terms of the contract.

8. A procuring entity may not cancel a covered procurement, or terminate or modify awarded contracts in a manner that circumvents this Chapter.

ARTICLE 8.15: POST-AWARD INFORMATION

1. A procuring entity shall promptly inform suppliers that have submitted tenders of its contract award decision. A procuring entity shall, upon request, provide an unsuccessful supplier with the reasons that the entity did not select that supplier's tender and the relative advantages of the successful supplier's tender.

2. After the award of each contract covered by this Chapter, a procuring entity shall as early as possible, according to the time limit established in each Party´s legislation publish a notice in the appropriate paper or electronic medium listed in Annex 8-C. Where the entity publishes the notice only in an electronic medium, the information shall remain readily accessible for a reasonable period of time. The notice shall include at least the following information:

(a) a description of the goods or services procured;

(b) the name and address of the procuring entity;

(c) the name of the successful supplier;

(d) the value of the successful tender;

(e) the date of award or the contract date; and

(f) the type of procurement method used and in cases where limited tendering was used in accordance with Article 8.11, a description of the circumstances justifying the use of limited tendering, which may be made available in the corresponding files or electronic media.

3. Each procuring entity shall, for a period of at least three years from the date it awards a contract, maintain:

(a) records and reports of tendering procedures and contract awards relating to covered procurement, including the records or reports required under Article 8.11; and

(b) where the procuring entity conducts procurement entirely by electronic means, data that ensure the appropriate traceability of the conduct of covered procurement.

ARTICLE 8.16: DOMESTIC REVIEW PROCEDURES

1. Each Party shall provide a timely, effective, transparent, and non-discriminatory administrative or judicial review procedure through which a supplier may present a challenge with respect to the obligations of a Party and its entities under this Chapter that may arise in the context of a covered procurement, in which the supplier has, or has had, an interest. The procedural rules for all challenges shall be in writing and made generally available.

2. Each supplier shall be allowed a sufficient period of time to prepare and submit a challenge, which in no case shall be less than 10 days from the time when the basis of the challenge became known or reasonably should have become known to the supplier.

3. Each Party shall maintain at least one impartial administrative or judicial authority that is independent of its procuring entities to receive and review, in a non-discriminatory, timely, transparent and effective manner, complaints that a supplier of a Party submits, in accordance with the Party's law, relating to a covered procurement.

4. Where a body other than an authority referred to in paragraph 3 initially reviews a challenge, the Party shall ensure that the supplier may appeal the initial decision to an impartial administrative or judicial authority that is independent of the procuring entity whose procurement is the subject of the challenge.

5. A review body that is not a court shall either be subject to judicial review or have procedures that provide that:

(a) the procuring entity shall respond in writing to the challenge and disclose all relevant documents to the review body;

(b) the participants to the proceedings (hereinafter referred to as the "participants") shall have the right to be heard prior to a decision of the review body being made on the challenge;

(c) the participants shall have the right to be represented and accompanied;

(d) the participants shall have access to all proceedings;

(e) the participants shall have the right to request that the proceedings take place in public and that witnesses may be presented; and

(f) decisions or recommendations relating to supplier challenges shall be provided to interested supplier, within a reasonable time, in writing, with an explanation of the basis for each decision or recommendation.

6. Each Party shall adopt or maintain procedures that provide for:

(a) rapid interim measures to preserve the supplier's opportunity to participate in the procurement. Such interim measures may result in suspension of the procurement process. The procedures may provide that overriding adverse consequences for the interests concerned, including the public interest, may be taken into account when deciding whether such measures should be applied. Just cause for not acting shall be provided in writing; and

(b) corrective action or compensation for the loss or damages suffered, in accordance with each Party's legislation, in cases where a review body has determined that there has been a breach or a failure as set out in paragraph 1.

ARTICLE 8.17: MICRO, SMALL, AND MEDIUM ENTERPRISES' PARTICIPATION

1. The Parties recognize the importance of the participation of micro, small, and medium-sized enterprises (hereinafter referred to as the "MSMEs") in government procurement and of business alliances between suppliers of each Party, and in particular of MSMEs, including the joint participation in tendering procedures.

2. The Parties shall be able to adopt, develop, maintain or implement measures to promote opportunities on procurement policies for the development of its MSMEs; including preferential rules.

ARTICLE 8.18: COOPERATION AND TECHNICAL ASSISTANCE ON GOVERNMENT PROCUREMENT

1. The Parties agree that it is in their common interest to promote cooperation and technical assistance initiatives on issues related to government procurement.

2. The Parties shall endeavour to cooperate in matters such as:

(a) exchange of experiences and information, such as regulatory frameworks and best practices in the fields of sustainable procurement and innovation procurement;

(b) capacity building and technical assistance to suppliers with respect to access to the government procurement market;

(c) knowledge and technology transfer for procurement entities in order to improve institutional capabilities; and

(d) improving processes for electronic procurement.

ARTICLE 8.19: RECTIFICATIONS AND MODIFICATIONS TO COVERAGE

1. A Party may make rectifications of a purely formal nature to its coverage under this Chapter, or minor amendments to its Schedules in Annex 8-A, provided that it notifies the other Party in writing and the other Party does not object in writing within 30 days of receipt of the notification. A Party that makes such a rectification or minor amendment need not provide compensatory adjustments to the other Party.

2. A Party may otherwise modify its coverage under this Chapter provided that it:

(a) notifies the other Party in writing and simultaneously offers in the notification appropriate compensatory adjustments to the other Party to maintain a level of coverage comparable to that existing prior to the modification where necessary; and

(b) the other Party shall not object in writing within 30 days of receipt of the notification.

3. A Party need not provide compensatory adjustments in those circumstances where the Parties agree that the proposed modification covers a procuring entity over which a Party has effectively eliminated its control or influence. Where a Party objects to the assertion that such government control or influence has been effectively eliminated, the objecting Party shall object in writing within 30 days of receipt of the notification and may request further information or consultations with a view to clarifying the nature of any government control or influence and reaching agreement on the procuring entity's continued coverage under this Chapter.

4. Where the Parties concerned have agreed on rectification, minor amendment, adjustment or proposed modification, or where no objection has been made within 30 days of the receipt of the notification, the modifications shall be made in conformity with the provisions of paragraph 5.

5. The Joint Committee of the Agreement shall modify the relevant section of Annex 8-A to reflect any agreed rectification, minor amendment or modification.

## ARTICLE 8.20: COMMITTEE ON GOVERNMENT PROCUREMENT

1. The Parties hereby establish a Committee on Government Procurement (hereinafter referred to as the "Committee") comprising representatives of each Party.

2. The Committee shall:

(a) evaluate the implementation of this Chapter, including its application, and recommend to the Parties the appropriate activities;

(b) coordinate the cooperation activities;

(c) evaluate and follow up the activities related to cooperation that the Parties present;

(d) work as an enquiry point for the purposes of the notifications under Article 8.19; and

(e) carry out other functions as may be assigned by the Joint Committee or agreed by the Parties.

3. The Committee shall meet upon request of a Party or as mutually agreed by the Parties.

4. Meetings may be conducted in person or by any technological means available to the Parties.

## ARTICLE 8.21: DEFINITIONS

For the purposes of this Chapter:

**conditions for participation** means registration, qualification, or other pre-requisites for participation in a procurement;

**construction services** means a service that has as its objective the realization by whatever means of civil or building works, based on Division 51 of the United Nations Provisional Central Product Classification;

**electronic auction** means an iterative process that involves the use of electronic means for the presentation by suppliers of either new prices, or new values for quantifiable non-price elements of the tender related to the evaluation criteria, or both, resulting in a ranking or re-ranking of tenders[2];

**in writing** or **written** means any worded or numbered expression that can be read, reproduced and later communicated. It may include electronically transmitted and stored information;

**limited tendering** means a procurement method whereby the procuring entity contacts a supplier or suppliers of its choice;

**list of suppliers** means a list that a procuring entity has determined satisfy the conditions for participation in that list, and that the procuring entity intends to use more than once;

**measure** means any law, regulation, procedure, administrative guidance, practice or act of a procuring entity relating to a covered procurement;

**notice of intended procurement** means a notice published by a procuring entity inviting interested suppliers to submit a request for participation, a tender, or both;

**offset** means any condition or undertaking that encourages local development or improves a Party's balance-of-payments accounts, such as the use of domestic content, the licensing of technology, investment, counter-trade and similar action or requirement;

**open tendering** means a procurement method whereby all interested suppliers may submit a tender;

**person** means a natural person or a juridical person;

**procuring entity** means an entity covered under a Party's Annex 8-A;

**qualified supplier** means a supplier that a procuring entity recognizes as having satisfied the conditions for participation;

**selective tendering** means a procurement method whereby only qualified suppliers are invited by the procuring entity to submit a tender;

**services** includes construction services, unless otherwise specified;

[2] The definition of electronic auction shall not apply between Korea and Panama, until it is reviewed and agreed in the Committee.

**standard** means a document approved by a recognized body that provides for common and repeated use, rules, guidelines or characteristics for goods or services, or related processes and production methods, with which compliance is not mandatory. It may also include or deal exclusively with terminology, symbols, packaging, marking or labelling requirements as they apply to a good, service, process or production method;

**supplier** means a person or group of persons that provides or could provide goods or services to a procuring entity; and

**technical specification** means a tendering requirement that:

(a) lays down the characteristics of goods or services to be procured, including quality, performance, safety and dimensions, or the processes and methods for their production or provision; or

(b) addresses terminology, symbols, packaging, marking or labelling requirements, as they apply to a good or service.

## ANNEX 8-A

## COVERAGE[1]

### Section A:

### CENTRAL GOVERNMENT ENTITIES

### A. SCHEDULE OF KOREA

Chapter 8 shall apply to the entities of central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Threshold: SDR 130 000

SERVICES

Threshold: SDR 130 000

CONSTRUCTION SERVICES

Threshold: SDR 5 000 000

Build-operate-transfer (BOT)

Threshold: SDR 5 000 000

LIST OF ENTITIES

1. Board of Audit and Inspection;
2. Office for Government Policy Coordination;
3. Prime Minister's Secretariat;
4. Ministry of Strategy and Finance;
5. Ministry of Education;
6. Ministry of Science, ICT and Future Planning;
7. Ministry of Foreign Affairs;
8. Ministry of Unification;
9. Ministry of Justice;
10. Ministry of National Defense;
11. Ministry of the Interior;

[1] Panama agrees to review the list of entities with the aim of adding more entities to such list, whenever possible due to change of circumstances. Korea shall not be subject to the compensatory adjustment under Article 8.19 (Rectifications and Modifications to Coverage).

12. Ministry of Culture, Sports and Tourism;
13. Ministry of Agriculture, Food and Rural Affairs;
14. Ministry of Trade, Industry and Energy;
15. Ministry of Health and Welfare;
16. Ministry of Environment;
17. Ministry of Employment and Labor;
18. Ministry of Gender Equality and Family;
19. Ministry of Land, Infrastructure and Transport;
20. Ministry of Oceans and Fisheries;
21. Fair Trade Commission;
22. Financial Services Commission;
23. Anti-corruption and Civil Rights Commission;
24. Korea Communications Commission;
25. National Human Rights Commission;
26. Ministry of Public Safety and Security (except purchases for the purpose of maintaining public order, as provided in Article 8.3 (Exceptions) of the Agreement);
27. Ministry of Personnel Management;
28. Ministry of Government Legislation;
29. Ministry of Patriots and Veterans Affairs;
30. Ministry of Food and Drug Safety;
31. National Tax Service;
32. Korea Customs Service;
33. Public Procurement Service (Note 3);
34. Statistics Korea;
35. Supreme Prosecutors' Office;
36. Military Manpower Administration;
37. Defense Acquisition Program Administration;
38. National Police Agency (except purchases for the purpose of maintaining public order, as provided in Article 8.3 (Exceptions) of the Agreement);
39. Cultural Heritage Administration;
40. Rural Development Administration;
41. Korea Forest Service;
42. Small and Medium Business Administration;
43. Korean Intellectual Property Office;
44. Korea Meteorological Administration;
45. National Agency for Administrative City Construction.

Notes to Section A

1. The above central government entities cover their "subordinate linear organizations", "special local administrative agencies" and "attached organs", as prescribed in the relevant provisions of the Government Organization Act of the Republic of Korea. Any entity with a separate legal personality that is not listed in this Annex is not covered.

2. Chapter 8 shall not apply to any set-asides for small- and medium-sized businesses according to the Act Relating to Contracts to Which the State is a Party and its Presidential Decree, and the procurement of agricultural, fishery and

livestock products according to the Grain Management Act, the Act on Distribution and Price Stabilization of Agricultural and Fishery Products, and the Livestock Industry Act.

3. Where the Public Procurement Service conducts procurement on behalf of an entity listed in Section B or Section C, the scope of coverage and threshold for such entity applies.

## B. SCHEDULE OF COSTA RICA

Chapter 8 shall apply to the entities of central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Threshold: SDR 130 000

SERVICES

Specified in Section E

Threshold: SDR 130 000

CONSTRUCTION SERVICES

Specified in Section F

Threshold: SDR 5 000 000

BOT AND PUBLIC WORK CONCESSIONS

Threshold: SDR 5 000 000

LIST OF ENTITIES

| | | |
|---|---|---|
| 1. | Contraloría General de la República | General Comptroller of the Republic |
| 2. | Defensoría de los Habitantes de la República | Ombudsman of the Republic |
| 3. | Presidencia de la República | Presidency of the Republic |
| 4. | Ministerio de la Presidencia | Ministry of Presidency |
| 5. | Ministerio de Relaciones Exteriores y Culto | Ministry of Foreign Affairs |
| 6. | Ministerio de Agricultura y | Ministry of Agriculture |

| | | |
|---|---|---|
| | Ganadería | |
| 7. | Ministerio de Economía, Industria y Comercio | Ministry of Economy, Industry and Trade |
| 8. | Ministerio de Salud | Ministry of Health |
| 9. | Ministerio de Trabajo y Seguridad Social | Ministry of Work and Social Welfare |
| 10. | Ministerio de Cultura y Juventud | Ministry of Culture and Youth |
| 11. | Ministerio de Vivienda y Asentamientos Humanos | Ministry of Housing |
| 12. | Ministerio de Comercio Exterior | Ministry of Foreign Trade |
| 13. | Ministerio de Planificación Nacional y Política Económica | Ministry of National Planning and Economical Policy |
| 14. | Ministerio de Ciencia, Tecnología y Telecomunicaciones | Ministry of Science, Technology and Telecommunications |
| 15. | Ministerio de Ambiente, Energía | Ministry of Environment and Energy |
| 16. | Instituto Costarricense del Deporte y la Recreación | Costa Rican Institute of Sports and Recreation |
| 17. | Instituto Costarricense de Turismo | Costa Rica Institute of Tourism |
| 18. | Instituto Nacional de las Mujeres | National Institute for Women |
| 19. | Ministerio de Gobernación y Policía | Ministry of Governance and Policy |
| 20. | Ministerio de Seguridad Pública[1] | Ministry of Public Security |
| 21. | Ministerio de Hacienda[2] | Ministry of Finances |
| 22. | Ministerio de Educación Pública[3] | Ministry of Public Education |
| 23. | Ministerio de Obras Públicas y Transportes | Ministry of Public Works and Transportation |

Note to Section A

1. Ministerio de Seguridad Pública (Ministry of Public Security): Chapter 8 does not cover the procurement of goods classified under Section 2 (food products, beverages and tobacco; textiles, apparel and leather products) of the United Nations Central Product Classification 1.0 (CPC, version 1.0), for the Fuerza Pública.

2. Ministerio de Hacienda (Ministry of Finances): Chapter 8 shall not cover the issuance of tax stamps.

3. Ministerio de Educación Pública (Ministry of Public Education): Chapter 8 shall not cover procurement made in furtherance of school feeding programs.

## C. SCHEDULE OF EL SALVADOR

Chapter 8 shall apply to the entities of central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Threshold: 130 000 SDR; or for the three year period following the date of entry into force, SDR 260 000.

SERVICES

Specified in Section E

Threshold: 130 000 SDR; or for the three year period following the date of entry into force, SDR 260 000.

CONSTRUCTION SERVICES

Specified in Section F

Threshold: 5 000 000 SDR; or for the three year period following the date of entry into force, SDR 5 950 000.

LIST OF ENTITIES

| | | |
|---|---|---|
| 1. | Ministerio de Hacienda | Ministry of Finance |
| 2. | Ministerio de Relaciones Exteriores | Ministry of Foreign Affairs |
| 3. | Ministerio de Trabajo y Previsión Social | Ministry of Labor and Social Welfare |
| 4. | Ministerio de Economía | Ministry of Economy |
| 5. | Ministerio del Medio Ambiente y Recursos Naturales | Ministry of Environment and Natural Resources |
| 6. | Ministerio de Agricultura y Ganadería | Ministry of Agriculture and Livestock |
| 7. | Ministerio de Gobernación y Desarrollo Territorial | Ministry of Interior and Territorial Development |
| 8. | Ministerio de Defensa (Note 1) | Ministry of Defense |

Note to Section A

1. Ministerio de Defensa (Ministry of Defense): Chapter 8 does not cover the procurement of goods classified under Section 2 (food products, beverages and tobacco; textiles, apparel and leather products) of the United Nations Central Product Classification 1.1 (CPC, version 1.1).

## D. SCHEDULE OF HONDURAS

1. Chapter 8 shall apply to the entities of central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Thresholds: SDR 130 000

SERVICES

Specified in Section E

Thresholds: SDR 130 000

CONSTRUCTION SERVICES

Specified in Section F

Thresholds: SDR 5 000 000

2. Chapter 8 shall apply only to the entities in the following list:

LIST OF ENTITIES

| | | |
|---|---|---|
| 1. | Secretaría de Derechos Humanos, Justicia, Gobernación y Descentralización. | Secretariat of Human Rights, Justice, Interior and Decentralization. |
| 2. | Secretaría de Salud | Secretariat of Health |
| 3. | Secretaría de Relaciones Exteriores y Cooperación Internacional | Secretariat of Foreign Affairs and International Cooperation |
| 4. | Secretaría de Finanzas | Secretariat of Finance |
| 5. | Secretaría de Desarrollo Económico | Secretariat of Economic Development |
| 6. | Secretaría de Infraestructura y Servicios Públicos | Secretariat of Infrastructure and Public Utilities |
| 7. | Secretaría de Trabajo y Seguridad Social | Secretariat of Labor and Social Security |
| 8. | Secretaría de Agricultura y Ganadería | Secretariat of Agriculture and Livestock |
| 9. | Secretaría de Energía, Recursos Naturales, Ambiente y Minas | Secretariat of Energy, Natural Resources, Environment and Mining |
| 10. | Secretaría de Turismo[2] | Secretariat of Tourism |
| 11. | Secretaría de Coordinación General de Gobierno | Secretariat of General Coordination of Government |
| 12. | Secretaría de Desarrollo e Inclusión Social | Secretariat of Development and Social Inclusion |
| 13. | Secretaría de Educación (nota 1) | Secretariat of Education (note 1) |
| 14. | Secretaría de Seguridad (nota 2) | Secretariat of Security (note 2) |
| 15. | Secretaría de la Presidencia (nota 1) | Secretariat of the Presidency (note 1) |
| 16. | Secretaría de Defensa Nacional | Secretariat of National Defense (note 3) |

[2] According to Decree PCM 001-2014.

(nota 3)

Notes to Section A

1. Secretaría de Educación y Secretaría de la Presidencia (Secretariat of Education and the Secretariat of the Presidency Office): Chapter 8 does not cover procurement made in furtherance of school feeding programs.

2. Secretaría de Seguridad (Secretariat of Security): Chapter 8 does not cover procurement of uniforms, shoes, food and tobacco for the Policía Nacional (National Police).

3. Secretaría de Defensa Nacional (Secretariat of National Defense): The Chapter shall not apply to procurement of goods classified under Section 2 (food products, beverages and tobacco, textiles, clothing and leather products) of the Central Classification Product 1.0 (CPC version 1.0) of the United Nations, for the Fuerzas Armadas de Honduras (Armed Forces of Honduras). Chapter 8 does not cover the procurement of the following goods, or the procurement of uniforms of the Fuerzas Armadas de Honduras (Armed Forces of Honduras) and the Policía Nacional (National Police):

   a. Ammunition
   b. War (combat) airplanes
   c. Military rifles
   d. Pistols and guns of any kind, 41 caliber or more
   e. Honduran army regulation pistols
   f. Silencers for all kinds of firearms
   g. Firearms
   h. Accessories and ammunition
   i. Cartridges for firearms
   j. Equipment and other accessories essential for cartridge loading
   k. Gunpowder, explosives, blasting caps and fuses
   l. Protective masks against asphyxiating gases
   m. Air guns

4. Unless otherwise specified, Chapter 8 covers all agencies subordinate to the entities listed in each Party's Schedule in this Section, provided they do not have separate legal personality.

## E. SCHEDULE OF NICARAGUA

1. Chapter 8 shall apply to the entities of central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Thresholds: SDR 130 000; or for the three year period following the date of entry into force of this Agreement, SDR 260 000.

SERVICES

Specified in Section E

Thresholds: SDR 130 000; or for the three year period following the date of entry into force of this Agreement, SDR 260 000.

CONSTRUCTION SERVICES

Specified in Section F

Thresholds: SDR 5 000 000; or for the three year period following the date of entry into force of this Agreement, SDR 6 000 000.

2. Chapter 8 shall apply only to the entities in the following list:

LIST OF ENTITIES

| | | |
|---|---|---|
| 1. | Ministerio de Gobernación (note 1) | Ministry of Governance |
| 2. | Ministerio de la Familia, Adolescencia y Niñez (note 2) | Ministry of Family, Youth and Children |
| 3. | Ministerio de Relaciones Exteriores | Ministry of Foreign Affairs |
| 4. | Ministerio Agropecuario (note 3) | Ministry of Agriculture |
| 5. | Ministerio de Educación (note 4) | Ministry of Education |
| 6. y | Ministerio de Fomento, Industria Comercio | Ministry of Development, Industry and Trade |
| 7. | Ministerio del Trabajo | Ministry of Labor |
| 8. | Ministerio de Hacienda y Crédito Público | Ministry of Finance and Public Credit |
| 9. | Ministerio del Ambiente y de los Recursos Naturales | Ministry of Environment and Natural Resources |
| 10. | Ministerio de Defensa (note 5) | Ministry of Defense |
| 11. | Ministerio de Transporte e Infraestructura (note 6) | Ministry of Transport and Infrastructure |
| 12. | Ministerio de la Juventud | Youth Ministry |
| 13. | Ministerio de la Mujer | Ministry of Woman |

Notes to Section A

1. Ministerio de Gobernación (Ministry of Governance): Chapter 8 does not cover procurements related to production or issuance of passports (including its security elements such as security paper or security plastic).

2. Ministerio de la Familia, Adolescencia y Niñez (Ministry of Family, Youth and Children): Chapter 8 shall not apply to procurements made in furtherance of social

programs that benefit children, adolescents, elderly people, disability people and the families in general.

3. Ministerio Agropecuario (Ministry of Agriculture): Chapter 8 shall not apply to agricultural support programs or human feeding programs.

4. Ministerio de Educación (Ministry of Education): Chapter 8 shall not apply to procurements made in furtherance of programs that benefit the education sector, such as school feeding, school uniforms, basic bibliography and school supplies, tools for basic research and development.

5. Ministerio de Defensa (Ministry of Defense): Chapter 8 shall not cover procurements made by the Ministerio de Defensa for a transitional period of five year after the entry into force of this Agreement.

6. Ministerio de Transporte e Infraestructura (Ministry of Transport and Infrastructure): Chapter 8 shall not cover procurement made by the Ministerio de Transporte e Infraestructura for a transitional period of five year after the entry into force of this Agreement.

## F. SCHEDULE OF PANAMA

Chapter 8 shall apply to the entities of central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Specified in Section D

Threshold: SDR 130 000

SERVICES

Specified in Section E

Threshold: SDR 130 000

CONSTRUCTION SERVICES (including build-operate transfer contracts, hereinafter referred to as “BOT contracts”)

Specified in Section F

Threshold: SDR 5 000 000

LIST OF ENTITIES

Chapter 8 shall apply only to the following entities of central level of government:

| | | |
|---|---|---|
| 1. | Ministerio de Ambiente | Ministry of Environment |
| 2. | Ministerio de Comercio e Industrias | Ministry of Commerce and Industries |
| 3. | Ministerio de Gobierno (Note 1) | Ministry of Government |
| 4. | Ministerio de la Presidencia | Ministry of Presidency |
| 5. | Ministerio de Trabajo y Desarrollo Laboral | Ministry of Labor and Labor Development |

Note to Section A

This Section shall not cover procurement of the following goods and services, as classified in the United Nations Central Product Classification, version 1.0 (CPC ver. 1.0).

1. Ministerio de Gobierno (Ministry of Government): Chapter 8 shall not cover the procurement of goods and services listed below on behalf of the Dirección General del Sistema Penitenciario (General Direction of the Penitentiary System):

   21 - Meat, fish, fruit, vegetables, oils and fats;
   22 - Dairy products;
   23 - Grain mill products, starches and starch products; other food products;
   24 - Beverages;
   27 - Textile articles (other than apparel);
   282 - Wearing apparel (other than furriery);
   29 - Leather and leather products; footwear;
   431 - Engines and turbines and parts thereof;
   447 - Weapons and ammunition and parts thereof; and
   6323 - Caterer services, providing meals to outside.

**Section B:**

**SUB-CENTRAL GOVERNMENT ENTITIES**

## A. SCHEDULE OF KOREA

Chapter 8 shall apply to the entities of the sub-central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

| | | |
|---|---|---|
| Threshold: | SDR 200 000 | Group A |
| | SDR 400 000 | Group B |

SERVICES

| | | |
|---|---|---|
| Threshold: | SDR 200 000 | Group A |
| | SDR 400 000 | Group B |

CONSTRUCTION SERVICES

Threshold: SDR 15 000 000

Build-operate-transfer (BOT)

Threshold: SDR 15 000 000

LIST OF ENTITIES:

1. GROUP A:

1.1. Seoul Metropolitan Government;
1.2. Busan Metropolitan City;
1.3. Daegu Metropolitan City;
1.4. Incheon Metropolitan City;
1.5. Gwangju Metropolitan City;
1.6. Daejeon Metropolitan City;
1.7. Ulsan Metropolitan City;
1.8. Gyeonggi-do;
1.9. Gangwon-do;
1.10. Chungcheongbuk-do;
1.11. Chungcheongnam-do;
1.12. Jeollabuk-do;
1.13. Jeollanam-do;
1.14. Gyeongsangbuk-do;
1.15. Gyeongsangnam-do;
1.16. Jeju Special Self-Governing Province.

2. GROUP B:

2.1. Local governments in Seoul Metropolitan Government:

2.1.1. Jongno-gu;
2.1.2. Jung-gu;
2.1.3. Yongsan-gu;
2.1.4. Seongdong-gu;
2.1.5. Gwangjin-gu;
2.1.6. Dongdaemun-gu;
2.1.7. Jungnang-gu;
2.1.8. Seongbuk-gu;
2.1.9. Gangbuk-gu;
2.1.10. Dobong-gu;
2.1.11. Nowon-gu;
2.1.12. Eunpyeong-gu;
2.1.13. Seodaemun-gu;
2.1.14. Mapo-gu;
2.1.15. Yangcheon-gu;
2.1.16. Gangseo-gu;
2.1.17. Guro-gu;
2.1.18. Geumcheon-gu;
2.1.19. Yeongdeungpo-gu;
2.1.20. Dongjak-gu;
2.1.21. Gwanak-gu;
2.1.22. Seocho-gu;
2.1.23. Gangnam-gu;
2.1.24. Songpa-gu;
2.1.25. Gangdong-gu.

2.2. Local governments in Busan Metropolitan City:

2.2.1. Jung-gu;
2.2.2. Seo-gu;
2.2.3. Dong-gu;
2.2.4. Yeongdo-gu;
2.2.5. Busanjin-gu;
2.2.6. Dongnae-gu;
2.2.7. Nam-gu;
2.2.8. Buk-gu;
2.2.9. Haeundae-gu;
2.2.10. Saha-gu;
2.2.11. Geumjeong-gu;
2.2.12. Gangseo-gu;
2.2.13. Yeonje-gu;
2.2.14. Suyeong-gu;
2.2.15. Sasang-gu;
2.2.16. Gijang-gun.

2.3. Local governments in Incheon Metropolitan City:

2.3.1. Jung-gu;
2.3.2. Dong-gu;

2.3.3. Nam-gu;
2.3.4. Yeonsu-gu;
2.3.5. Namdong-gu;
2.3.6. Bupyeong-gu;
2.3.7. Gyeyang-gu;
2.3.8. Seo-gu;
2.3.9. Ganghwa-gun;
2.3.10. Ongjin-gun.

Notes to Section B

1. The above sub-central administrative government entities cover "subordinate organizations under direct control", "offices" and "branch offices", as prescribed in the relevant provisions of the Local Autonomy Act of the Republic of Korea. Any entity with a separate legal personality that is not listed in this Annex is not covered.

2. Chapter 8 shall not apply to any set-asides for small- and medium-sized businesses according the Act Relating to Contracts to Which the Local Government is a Party and its Presidential Decree.

## B. SCHEDULE OF COSTA RICA

Chapter 8 shall apply to the entities of the sub-central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Threshold: SDR 355 000

SERVICES

Specified in Section E

Threshold: SDR 355 000

CONSTRUCTION SERVICES

Specified in Section F

Threshold: SDR 15 000 000

BOT AND PUBLIC WORK CONCESSIONS

Threshold: SDR 15 000 000

LIST OF ENTITIES

Municipalities of:

1. Abangares
2. Acosta
3. Aguirre
4. Alajuela
5. Alajuelita
6. Alfaro Ruiz
7. Alvarado
8. Aserrí
9. Atenas
10. Bagaces
11. Barba
12. Belén
13. Buenos Aires
14. Cañas
15. Carrillo
16. Cartago
17. Corredores
18. Coto Brus
19. Curridabat
20. Desamparados
21. Dota
22. El Guarco
23. Escazú
24. Esparza
25. Flores
26. Garabito
27. Goicoechea
28. Golfito
29. Grecia
30. Guácimo
31. Guatuso
32. Heredia
33. Hojancha
34. Jiménez
35. La Cruz
36. La Unión
37. León Cortés
38. Liberia
39. Limón
40. Los Chiles
41. Matina
42. Montes de Oca
43. Montes de Oro
44. Mora
45. Moravia
46. Nandayure
47. Naranjo

48. Nicoya
49. Oreamuno
50. Orotina
51. Osa
52. Palmares
53. Paraíso
54. Parrita
55. Pérez Zeledón
56. Poás
57. Pococí
58. Puntarenas
59. Puriscal
60. San Carlos
61. San Isidro
62. San José
63. San Mateo
64. San Pablo
65. San Rafael
66. San Ramón
67. Santa Ana
68. Santa Bárbara
69. Santa Cruz
70. Santo Domingo
71. Sarapiquí
72. Siquirres
73. Talamanca
74. Tarrazú
75. Tibás
76. Tilarán
77. Turrialba
78. Turrúbares
79. Upala
80. Valverde Vega
81. Vásquez de Coronado

## C. SCHEDULE OF EL SALVADOR

Chapter 8 shall apply to the entities of the sub-central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Threshold: 355 000 SDR; or for the three year period following the date of entry into force, SDR 482 000

SERVICES

Specified in Section E

Threshold: 355 000 SDR; or for the three year period following the date of entry into force, SDR 482 000

CONSTRUCTION SERVICES

Specified in Section F

Threshold: 15 000 000 SDR

LIST OF ENTITIES

Municipalities of:

1. Santiago Texacuangos
2. Sesori
3. Nueva Guadalupe
4. Ciudad Arce
5. Santa Elena
6. San Agustín
7. Estanzuelas
8. Mercedes Umaña
9. Alegría
10. Nueva Granada
11. San Julián
12. San Alejo
13. Conchagua
14. Bolívar
15. San Rafael Obrajuelo
16. Tejutla
17. La Reina
18. Mejicanos
19. Ilopango
20. Acajutla
21. La Unión

## D. SCHEDULE OF HONDURAS

Chapter 8 shall apply to the entities of sub-central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Thresholds: SDR 400 000

SERVICES

Specified in Section E

Thresholds: SDR 400 000

CONSTRUCTION SERVICES

Specified in Section F

Thresholds: SDR 15 000 000

Chapter 8 shall only apply to entities listed in this list.

LIST OF ENTITIES

Municipalities of:

1. La Ceiba, Atlántida
2. El Porvenir, Atlántida
3. Esparta, Atlántida
4. Jutiapa, Atlántida
5. La Masica, Atlántida
6. San Francisco, Atlántida
7. Tela, Atlántida
8. Arizona, Atlántida
9. Balfate, Colón
10. Iriona, Colón
11. Limón, Colón
12. Sabá, Colón
13. Santa Fe, Colón
14. Santa Rosa de Aguán, Colón
15. Sonaguera, Colón
16. Tocoa, Colón
17. Bonito Oriental, Colón
18. Comayagua, Comayagua
19. Ajuterique, Comayagua
20. El Rosario, Comayagua
21. Esquías, Comayagua
22. Humuya, Comayagua
23. La Libertad, Comayagua
24. Lamaní, Comayagua
25. Lejamaní, Comayagua
26. La Trinidad, Comayagua
27. Meámbar, Comayagua
28. Minas de Oro, Comayagua
29. Ojos de Agua, Comayagua
30. San Jerónimo, Comayagua
31. San José de Comayagua, Comayagua
32. San José del Potrero, Comayagua
33. San Luis, Comayagua

34. San Sebastián, Comayagua
35. Siguatepeque, Comayagua
36. Villa de San Antonio, Comayagua
37. Las Lajas, Comayagua
38. Taulabé, Comayagua
39. Santa Rosa de Copán, Copán
40. Cabañas, Copán
41. Concepción, Copán
42. Corquín, Copán
43. Cucuyagua, Copán
44. Dolores, Copán
45. Dulce Nombre, Copán
46. El Paraíso, Copán
47. Florida, Copán
48. La Jigua, Copán
49. La Unión, Copán
50. Nueva Arcadia, Copán
51. San Agustín, Copán
52. San Antonio de Copán, Copán
53. San Jerónimo, Copán
54. San José, Copán
55. San Juan de Opoa, Copán
56. San Nicolás, Copán
57. San Pedro, Copán
58. Santa Rita, Copán
59. Trinidad, Copán
60. Veracruz, Copán
61. Choloma, Cortés
62. Omoa, Cortés
63. Pimienta, Cortés
64. Potrerillos, Cortés
65. Puerto Cortés, Cortés
66. San Antonio de Cortés, Cortés
67. San Francisco de Yojoa, Cortés
68. San Manuel, Cortés
69. Santa Cruz de Yojoa, Cortés
70. Villanueva, Cortés
71. La Lima, Cortés
72. Choluteca, Choluteca
73. Apacilagua , Choluteca
74. Concepción de María, Choluteca
75. Duyure, Choluteca
76. El Corpus, Choluteca
77. El Triunfo, Choluteca
78. Marcovia, Choluteca
79. Morolica, Choluteca
80. Namasigue, Choluteca
81. Orocuina, Choluteca
82. Pespire, Choluteca
83. San Antonio de Flores, Choluteca

84. San Isidro, Choluteca
85. San José, Choluteca
86. San Marcos de Colón, Choluteca
87. Santa Ana de Yusguare, Choluteca
88. Alauca, El Paraíso
89. Danlí, El Paraíso
90. El Paraíso, El Paraíso
91. Guinope, El Paraíso
92. Jacaleapa, El Paraíso
93. Liure, El Paraíso
94. Morocelí, El Paraíso
95. Oropolí, El Paraíso
96. Potrerillos, El Paraíso
97. San Antonio de Flores, El Paraíso
98. San Lucas, El Paraíso
99. San Matías, El Paraíso
100. Soledad, El Paraíso
101. Teupasenti, El Paraíso
102. Texíguat, El Paraíso
103. Vado Ancho, El Paraíso
104. Yauyupe, El Paraíso
105. Trojes, El Paraíso
106. Alubarén, Francisco Morazán
107. Cedros, Francisco Morazán
108. Curarén, Francisco Morazán
109. El Porvenir, Francisco Morazán
110. Guaimaca, Francisco Morazán
111. La Libertad, Francisco Morazán
112. La Venta, Francisco Morazán
113. Lepaterique, Francisco Morazán
114. Maraita, Francisco Morazán
115. Marale, Francisco Morazán
116. Nueva Armenia, Francisco Morazán
117. Ojojona, Francisco Morazán
118. Orica, Francisco Morazán
119. Reitoca, Francisco Morazán
120. Sabanagrande, Francisco Morazán
121. San Antonio de Oriente, Francisco Morazán
122. San Buenaventura, Francisco Morazán
123. San Ignacio, Francisco Morazán
124. San Juan de Flores, Francisco Morazán
125. San Miguelito, Francisco Morazán
126. Santa Ana, Francisco Morazán
127. Santa Lucía, Francisco Morazán
128. Talanga, Francisco Morazán
129. Tatumbla, Francisco Morazán
130. Valle de Angeles, Francisco Morazán
131. Villa de San Francisco, Francisco Morazán
132. Vallecillo, Francisco Morazán
133. Puerto Lempira, Gracias a Dios

134. Brus Laguna, Gracias a Dios
135. Ahuas, Gracias a Dios
136. Juan Francisco Bulnes, Gracias a Dios
137 Villeda Morales, Gracias a Dios
138. Wampusirpi, Gracias a Dios
139. La Esperanza, Intibucá
140. Camasca, Intibucá
141. Colomoncagua, Intibucá
142. Concepción, Intibucá

## E. SCHEDULE OF PANAMA

Chapter 8 shall apply to the entities of the sub-central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Specified in Section D

Threshold: SDR 400 000

SERVICES

Specified in Section E

Threshold: SDR 400 000

CONSTRUCTION SERVICES (including BOT contracts)

Specified in Section F

Threshold: SDR 15 000 000

LIST OF ENTITIES

Chapter 8 shall apply only to the following entities of the sub-central level of government:

| Provincia de Bocas del Toro | | Province of Bocas del Toro |
|---|---|---|
| 1. | Municipio de Bocas del Toro | Municipality of Bocas del Toro |
| 2. | Municipio de Chiriquí Grande | Municipality of Chiriqui Grande |
| 3. | Municipio de Changuinola | Municipality of Changuinola |
| **Provincia de Coclé** | | **Province of Cocle** |
| 4. | Municipio de Aguadulce | Municipality of Aguadulce |

| | | |
|---|---|---|
| 5. | Municipio de Antón | Municipality of Anton |
| 6. | Municipio de La Pintada | Municipality of La Pintada |
| 7. | Municipio de Natá | Municipality of Nata |
| 8. | Municipio de Olá | Municipality of Ola |
| 9. | Municipio de Penonomé | Municipality of Penonome |
| | Provincia de Colón | Province of Colon |
| 10. | Municipio de Chagres | Municipality of Chagres |
| 11. | Municipio de Donoso | Municipality of Donoso |
| 12. | Municipio de Portobelo | Municipality of Portobelo |
| 13. | Municipio de Santa Isabel | Municipality of Santa Isabel |
| | Provincia de Chiriquí | Province of Chiriqui |
| 14. | Municipio de Alanje | Municipality of Alanje |
| 15. | Municipio de Barú | Municipality of Baru |
| 16. | Municipio de Boquerón | Municipality of Boqueron |
| 17. | Municipio de Boquete | Municipality of Boquete |
| 18. | Municipio de Bugaba | Municipality of Bugaba |
| 19. | Municipio de David | Municipality of David |
| 20. | Municipio de Dolega | Municipality of Dolega |
| 21. | Municipio de Gualaca | Municipality of Gualaca |
| 22. | Municipio de Remedios | Municipality of Remedios |
| 23. | Municipio de Renacimiento | Municipality of Renacimiento |
| 24. | Municipio de San Lorenzo | Municipality of San Lorenzo |
| 25. | Municipio de San Félix | Municipality of San Felix |
| 26. | Municipio de Tolé | Municipality of Tole |
| | Provincia de Darién | Province of Darien |
| 27. | Municipio de Chepigana | Municipality of Chepigana |
| 28. | Municipio de Pinogana | Municipality of Pinogana |
| | Provincia de Herrera | Province of Herrera |
| 29. | Municipio de Chitré | Municipality of Chitre |
| 30. | Municipio de Las Minas | Municipality of Las Minas |
| 31. | Municipio de Los Pozos | Municipality of Los Pozos |
| 32. | Municipio de Ocú | Municipality of Ocu |
| 33. | Municipio de Parita | Municipality of Parita |
| 34. | Municipio de Pesé | Municipality of Pese |
| 35. | Municipio de Santa María | Municipality of Santa Maria |
| | Provincia de Los Santos | Province of Los Santos |
| 36. | Municipio de Guararé | Municipality of Guarare |
| 37. | Municipio de Las Tablas | Municipality of Las Tablas |
| 38. | Municipio de Los Santos | Municipality of Los Santos |
| 39. | Municipio de Macaracas | Municipality of Macaracas |

| | | |
|---|---|---|
| 40. | Municipio de Pedasí | Municipality of Pedasi |
| 41. | Municipio de Pocrí | Municipality of Pocri |
| 42. | Municipio de Tonosí | Municipality of Tonosi |

| Provincia de Panamá | | Province of Panama |
|---|---|---|
| 43. | Municipio de Balboa | Municipality of Balboa |
| 44. | Municipio de Chepo | Municipality of Chepo |
| 45. | Municipio de Chimán | Municipality of Chiman |
| 46. | Municipio de San Miguelito | Municipality of San Miguelito |
| 47. | Municipio de Taboga | Municipality of Taboga |

| Provincia de Panamá Oeste | | Province of Panama Oeste |
|---|---|---|
| 48. | Municipio de Arraiján | Municipality of Arraijan |
| 49. | Municipio de Capira | Municipality of Capira |
| 50. | Municipio de Chame | Municipality of Chame |
| 51. | Municipio de La Chorrera | Municipality of La Chorrera |
| 52. | Municipio de San Carlos | Municipality of San Carlos |

| Provincia de Veraguas | | Province of Veraguas |
|---|---|---|
| 53. | Municipio de Atalaya | Municipality of Atalaya |
| 54. | Municipio de Calobre | Municipality of Calobre |
| 55. | Municipio de Cañazas | Municipality of Cañazas |
| 56. | Municipio de La Mesa | Municipality of La Mesa |
| 57. | Municipio de Las Palmas | Municipality of Las Palmas |
| 58. | Municipio de Montijo | Municipality of Montijo |
| 59. | Municipio de Río de Jesús | Municipality of Rio de Jesus |
| 60. | Municipio de San Francisco | Municipality of San Francisco |
| 61. | Municipio de Santa Fe | Municipality of Santa Fe |
| 62. | Municipio de Santiago | Municipality of Santiago |
| 63. | Municipio de Soná | Municipality of Sona |
| 64. | Municipio de Mariato | Municipality of Mariato |

## Section C:

## OTHER COVERED ENTITIES

### A. SCHEDULE OF KOREA

Chapter 8 shall apply to other government entities, which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

| | |
|---|---|
| GOODS | SDR 400 000 |
| SERVICES | SDR 400 000 |
| CONSTRUCTION SERVICES | SDR 15 000 000 |

LIST OF ENTITIES

1. Korea Development Bank;
2. Industrial Bank of Korea;
3. Korea Minting and Security Printing Corporation;
4. Korea Electric Power Corporation (except purchases of products in the categories of HS Nos. 8504, 8535, 8537 and 8544) (Note 3);
5. Korea Coal Corporation;
6. Korea Resources Corporation;
7. Korea National Oil Corporation;
8. Korea Trade-Investment Promotion Agency;
9. Korea Expressway Corporation;
10. Korea Land and Housing Corporation;
11. Korea Water Resources Corporation;
12. Korea Rural Community Corporation;
13. Korea Agro-Fisheries Trade Corporation;
14. Korea Tourism Organization;
15. Korea Labor Welfare Corporation;
16. Korea Gas Corporation (Note 3);
17. Korea Railroad Corporation;
18. Korea Rail Network Authority (Note 4);
19. Seoul Metro;
20. Seoul Metropolitan Rapid Transit Corporation;
21. Incheon Metro;
22. Busan Transportation Corporation;
23. Daegu Metropolitan Transit Corporation;
24. Daejeon Metropolitan Express Transit Corporation;
25. Gwangju Metropolitan Rapid Transit Corporation.

Notes to Section C

1. Chapter 8 shall not apply to any set-asides for small- and medium-sized businesses according to the Act on the Management of Public Institutions, the Rule on Contract Business of Public Institutions and Quasi-governmental

Institutions, the Local Public Enterprises Act and the Enforcement Regulations of the Local Public Enterprises Act.

2. Chapter 8 does not cover procurement of the transportation services that form a part of, or are incidental to, a procurement contract.

3. Chapter 8 does not cover procurement by the Korea Electric Power Corporation and the Korea Gas Corporation of the following services:

| | **Description** | **CPC Prov. Reference No.** |
|---|---|---|
| a. | Engineering services | 8672 |
| b. | Integrated engineering services | 8673 |
| c. | Computer and related services | 84 |
| d. | Composition and purity testing and analysis services | 86761 |
| e. | Technical inspection services | 86764 |
| f. | Related scientific and technical consulting services | 8675 |
| g. | Repair services incidental to metal products, machinery and equipment | 633, 8861-8866 |
| h. | Management consulting service | 865 |
| i. | Project management services | 86601 |
| j. | Telecommunication services (including code and protocol conversion) | 7523 |

4. For procurement by the Korea Rail Network Authority, Chapter 8 only covers the following:

   a. Construction and procurement of conventional railroad facilities;
   b. Engineering service including conventional railroad design;
   c. Supervision of conventional railroad facilities;
   d. Management of conventional railroad facilities.

## B. SCHEDULE OF COSTA RICA

Chapter 8 shall apply to other government entities, which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Thresholds:

1. For entities of List A: SDR 200 000
2. For entities of List B: SDR 400 000

SERVICES

Specified in Section E

Thresholds:

1. For entities of List A: SDR 200 000
2. For entities of List B: SDR 400 000

CONSTRUCTION SERVICES

Specified in Section F
Threshold for lists A and B: SDR 15 000 000

BOT AND PUBLIC WORK CONCESSIONS

Threshold: SDR 15 000 000

LIST OF ENTITIES

List A:

| | | |
|---|---|---|
| 1. | Junta Administrativa de la Imprenta Nacional | Administrative Bureau for the National Printer |
| 2. | Programa Integral de Mercadeo Agropecuario – PIMA | Program on Agricultural Marketing |
| 3. | Banco Hipotecario de la Vivienda – BANHVI | Mortages' and Housing Bank |
| 4. | Consejo de Transporte Público | Public Transportation Council |
| 5. | Instituto Costarricense del Deporte y la Recreación | Costa Rican Institute of Sports and Recreation |
| 6. | Instituto Nacional de Fomento Cooperativo – INFOCOOP | National Institute for Promotion of Cooperatives |
| 7. | Banco Central de Costa Rica[1] | Costa Rica's Central Bank |
| 8. | Instituto Costarricense de Puertos del Pacífico – INCOP | Costa Rican Institute for Ports of the Pacific Ocean |
| 9. | Autoridad Reguladora de los Servicios Públicos – ARESEP | Regulatory Authority for Public Services |
| 10. | Servicio Nacional de Aguas Subterráneas, Riego y Avenamiento | National Service of Groundwater, Irrigation and Drainage |

List B:

| | | |
|---|---|---|
| 1. | Instituto Costarricense de Electricidad - ICE [2] | Costa Rican Institute of Electricity |
| 2. | Refinadora Costarricense de Petróleo - RECOPE | Costa Rican Oil Refining Company |
| 3. | Consejo Nacional de Vialidad - CONAVI[2] | General Directorate on Highway Administration |
| 4. | Instituto Costarricense de | Costa Rican Institute on Railroads |

Ferrocarriles – INCOFER[2]

5. Consejo Nacional de Concesiones National Concessions Council

Notes to Section C

1. Banco Central de Costa Rica. Chapter 8 shall not apply to procurements for issuing of bills and coins.

2. Instituto Costarricense de Electricidad – ICE, Consejo Nacional de Vialidad – CONAVI- and Instituto Costarricense de Ferrocarriles –INCOFER-: Time periods set out in Article 8.9, shall not apply to the ICE, CONAVI and INCOFER. The ICE CONAVI and INCOFER shall provide suppliers sufficient time to prepare and submit responsive tenders. Notwithstanding Article 8.16 (Domestic Review Procedures), paragraph 2, ICE, CONAVI and INCOFER shall provide no less than three business days for suppliers to prepare and submit written challenges.

## C. SCHEDULE OF EL SALVADOR

Chapter 8 shall apply to other government entities which procure in accordance with the provisions of this Agreement, where the value of the procurement equals or exceeds:

GOODS

Threshold:

1. For entities of List A: 400 000 SDR

2. For entities of List B: 400 000 SDR

SERVICES

Specified in Section E

Threshold:

1. For entities of List A: 400 000 SDR

2. For entities of List B: 400 000 SDR

CONSTRUCTION SERVICES

Specified in Section F

Threshold:

Threshold for lists A and B: 15 000 000 SDR

List A

| | | |
|---|---|---|
| 1. | Consejo Nacional de Ciencia y Tecnología | National Council of Science and Technology |
| 2. | Consejo Salvadoreño del Café | Salvadoran Coffee Council |
| 3. | Corporación Salvadoreña de Inversiones | Salvadoran Investment Corporation |
| 4. | Corporación Salvadoreña de Turismo | Salvadoran Tourism Corporation |
| 5. | Federación Salvadoreña de Fútbol | Salvadoran Football Federation |
| 6. | Centro Internacional de Ferias y Convenciones de El Salvador | International Fairs and Conventions Center of El Salvador |
| 7. | Fondo de Inversión Social para el Desarrollo | Local Social Investment Fund for Local Development |
| 8. | Hogar de Ancianos "Narcisa Castillo", Santa Ana | Nursing Home "Narcisa Castillo," Santa Ana |
| 9. | Hospital Nacional de niños "Benjamín Bloom" | National Children's Hospital "Benjamín Bloom" |
| 10. | Hospital Nacional "Dr. Luis Edmundo Vásquez", Chalatenango | National Hospital "Dr. Luis Edmundo Vásquez" Chalatenango |
| 11. | Hospital Nacional "Francisco Menéndez", Ahuachapán | National Hospital "Francisco Menéndez" Ahuachapán |
| 12. | Hospital Nacional "Juan José Fernández", Zacamil | National Hospital "Juan Jose Fernandez" Zacamil |
| 13. | Hospital Nacional "San Juan de Dios", San Miguel | National Hospital "San Juan de Dios," San Miguel |
| 14. | Hospital Nacional "San Juan de Dios", Santa Ana | National Hospital "San Juan de Dios", Santa Ana |
| 15. | Hospital Nacional "San Juan de Dios", Sonsonate | National Hospital "San Juan de Dios", Sonsonate |
| 16. | Hospital Nacional "San Pedro", Usulután | National Hospital "San Pedro", Usulutan |
| 17. | Hospital Nacional "San Rafael", Santa Tecla | National Hospital "San Rafael" Santa Tecla |
| 18. | Hospital Nacional "Santa Gertrudis," San Vicente | National Hospital "Santa Gertrudis," San Vicente |
| 19. | Hospital Nacional "Santa Teresa", Zacatecoluca | National Hospital "Santa Teresa", Zacatecoluca |
| 20. | Hospital Nacional de Ciudad Barrios | National Hospital of Ciudad Barrios |
| 21. | Hospital Nacional de Cojutepeque | National Hospital in Cojutepeque |
| 22. | Hospital Nacional de Ilobasco | National Hospital of Ilobasco |
| 23. | Hospital Nacional de Jiquilisco | National Hospital of Jiquilisco |
| 24. | Hospital Nacional de La Unión | National Hospital of La Unión |
| 25. | Hospital Nacional de Metapán | National Hospital Metapán |
| 26. | Hospital Nacional de Nueva Concepción | National Hospital of Nueva Concepción |
| 27. | Hospital Nacional de Nueva Guadalupe | National Hospital of Nueva Guadalupe |
| 28. | Hospital Nacional de San Francisco Gotera | National Hospital of San Francisco Gotera |
| 29. | Hospital Nacional de Santa Rosa de Lima | National Hospital of Santa Rosa de Lima |
| 30. | Hospital Nacional de Santiago de María | National Hospital of Santiago de Maria |
| 31. | Hospital Nacional de Sensuntepeque | National Hospital of Sensuntepeque |

| | | |
|---|---|---|
| 32. | Hospital Nacional de Suchitoto | National Hospital of Suchitoto |
| 33. | Hospital Nacional Neumológico "Dr. José Antonio Saldaña" | Neumológico National Hospital "Dr. Jose Antonio Saldaña" |
| 34. | Hospital Nacional Psiquiátrico "Dr. José Molina Martínez" | National Psychiatric Hospital "Dr. Jose Molina Martinez" |
| 35. | Hospital Nacional "Enfermera Angélica Vidal de Najarro", San Bartolo | National Hospital "Nurse Angelica Vidal Najarro" San Bartolo |
| 36. | Instituto Nacional de los Deportes de El Salvador | National Institute of Sports of El Salvador |
| 37. | Instituto Nacional de Pensiones de los Empleados Públicos | National Pensions Institute for Public Employees |
| 38. | Instituto Salvadoreño de Desarrollo de la Mujer | Salvadoran Institute for the Development of Women |
| 39. | Instituto Salvadoreño de Desarrollo Municipal | Salvadoran Institute of Municipal Development |
| 40. | Instituto Salvadoreño de Fomento Cooperativo | Salvadoran Institute for Cooperative Development |
| 41. | Instituto Salvadoreño de Formación | Salvadoran Professional Vocational Training Institute |
| 42. | Instituto Salvadoreño de Protección al Menor | Salvadoran Institute Child Protection |
| 43. | Instituto Salvadoreño de Rehabilitación Integral | Salvadoran Comprehensive Rehabilitation Institute |
| 44. | Instituto Salvadoreño de Transformación Agraria | Salvadoran Institute for Agrarian Transformation |
| 45. | Registro Nacional de las Personas Naturales | National Registry of Natural Persons |
| 46. | Superintendencia del Sistema Financiero | Superintendent of Financial System |
| 47. | Unidad Técnica Ejecutiva | Executive Technical Unit |

List B

| | | |
|---|---|---|
| 1. | Centro Nacional de Registros | National Registration Center |
| 2. | Hospital Nacional Rosales | National Hospital Rosales |
| 3. | Superintendencia General de Electricidad y Telecomunicaciones (SIGET) | General Superintendency of Electricity and Telecommunications (SIGET) |

Note to Section C

Chapter 8 shall not apply to procurement of goods classified under Section 2 (food products, beverages and snuff, textiles products, clothing and leather products) of the CPC ver. 1.1, for entities from the list A.

## D. SCHEDULE OF HONDURAS

Chapter 8 shall apply to other covered entities, which procure in accordance with the provisions of such Chapter, where the value of procurement equals or exceeds:

GOODS

Thresholds: SDR 400 000

SERVICES

Specified in Section E

Thresholds: SDR 400 000

CONSTRUCTION SERVICES

Specified in Section F

Thresholds: SDR 15 000 000

LIST OF ENTITIES:

| | | |
|---|---|---|
| 1. | Instituto Nacional de Conservación y Desarrollo Forestal, Á reas Protegidas y Vida Silvestre (ICF) | National Institute of Forest Conservation and Development, Protected Areas and Wildlife |
| 2. | Instituto Hondureño de Mercadeo Agrícola (IHMA) | Honduran Institute of Agricultural Marketing |
| 3. | Instituto Hondureño para la prevención del Alcoholismo, Drogadicción y Farmacodependencia (IHADFA) | Honduran Institute for the Prevention of Alcoholism and Drug Addiction |
| 4. | Instituto Hondureño de Turismo (IHT) | Honduran Institute of Tourism |
| 5. | Instituto Nacional de Jubilaciones y Pensiones de los Funcionarios y Empleados del Poder Ejecutivo (INJUPEMP) | National Institute of Retirement and Pension Officers and Employees of the Executive Branch |
| 6. | Comisión Nacional Pro-Instalaciones Deportivas y Mejoramiento del Deporte (CONAPID) | National Pro-Sports Facilities Commission and Improvement Sports |
| 7. | Comité Permanente de Contingencias (COPECO) | Permanent Contingencies Committee |
| 8. | Instituto Nacional Agrario (INA) | National Agrarian Institute |
| 9. | Banco Central de Honduras (BCH) (note 1) | Central Bank of Honduras (note 1) |
| 10. | Empresa Nacional Portuaria (ENP) | National Port Company |

Notes to Section C

1. Banco Central de Honduras (Central Bank of Honduras): Chapter 8 does not cover the issuance or the circulation of currency.

2. Chapter 8 only shall apply to entities listed in this list.

## E. SCHEDULE OF NICARAGUA

1. Chapter 8 shall apply to other covered entities, which procure in accordance with the provisions of this Agreement, where the value of procurement equals or exceeds:

GOODS

Thresholds:

1. For entities of List A: SDR 200 000; or for the three year period following the date of entry into force of this Agreement, SDR 274 000

2. For entities of List B: SDR 400 000; or for the three year period following the date of entry into force of this Agreement, SDR 550 000

SERVICES

Specified in Section E

Thresholds:

1. For entities of List A: SDR 200 000; or for the three year period following the date of entry into force of this Agreement, SDR 274 000

2. For entities of List B: SDR 400 000; or for the three year period following the date of entry into force of this Agreement, SDR 550 000

CONSTRUCTION SERVICES

Specified in Section F

Thresholds for list A and B: SDR 15 000 000; or for the three year period following the date of entry into force of this Agreement, SDR 18 000 000

2. Chapter 8 shall apply only to the entities including in the following list:

List A

| | | |
|---|---|---|
| 1. | Banco Central de Nicaragua (note 1) | Nicaragua´s Central Bank |
| 2. | Dirección General de Ingresos (note 2) | General Directorate of Taxation |
| 3. | Instituto Nacional de Información | National Development Information |

| | | |
|---|---|---|
| | de Desarrollo | Institute |
| 4. | Instituto Nacional Forestal | National Institute of Forest |
| 5. | Instituto Nicaragüense de Cultura | Nicaraguan Institute of Culture |
| 6. | Instituto Nicaragüense de Estudios Territoriales | Nicaraguan Institute of Territorial Studies |
| 7. | Instituto Nicaragüense de Deportes | Nicaraguan Institute of Sports |
| 8. | Instituto Nicaragüense de Tecnología Agropecuaria | Nicaraguan Institute of Agricultural Technology |
| 9. | Instituto Nicaragüense de Turismo | Nicaraguan Institute of Tourism |
| 10. | Procuraduría para la Defensa de los Derechos Humanos | Procurator for the Defense of Human Rights |
| 11. | Procuraduría General de la República | General Procurator of the Republic |
| 12. | Ministerio Público | Public Ministry |
| 13. | Teatro Nacional Rubén Darío | Ruben Dario National Theatre |
| 14. | Universidades (con respecto a las compras financiadas con fondos del Estado) | Universities (with respect to purchases financed with state funds) |
| 15. | Instituto Nicaragüense de Fomento Cooperativo | Nicaraguan Institute of Cooperative Development |
| 16. | Fondo Nacional de Desarrollo Forestal | National Forest Development Fund |
| 17. | Instituto Tecnológico Nacional | National Technological Institute |
| 18. | Radio Nicaragua | Radio Nicaragua |

List B

| | | |
|---|---|---|
| 1. | Correos de Nicaragua | Nicaragua´s Post Office |
| 2. | Instituto Nacional Tecnológico | National Institute of Technology |
| 3. | Instituto Nicaragüense de Acueductos y Alcantarillados | Nicaraguan Institute of Aqueducts and Sewers |
| 4. | Instituto Nicaragüense de Energía | Nicaraguan Energy Institute |
| 5. | Instituto de Vivienda Urbana y Rural | Institute for Urban and Rural Housing |

Notes to Section C

1. Banco Central de Nicaragua: Chapter 8 shall not apply to procurements for issuing of bills and coins, as well as the procurement of other specialized services.

2. Dirección General de Ingresos: Chapter 8 shall not apply to the procurement for issuing of passports (including its elements of security such as security paper and security plastic), stamp duty and other tax species.

## F. SCHEDULE OF PANAMA

Chapter 8 shall apply to other entities which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Specified in Section D

Threshold: SDR 400 000

SERVICES

Specified in Section E

Threshold: SDR 400 000

CONSTRUCTION SERVICES (including BOT contracts)

Specified in Section F

Threshold: SDR 15 000 000

LIST OF ENTITIES

Chapter 8 shall apply only to the following entities:

| | | |
|---|---|---|
| 1. | Aeropuerto Internacional de Tocumen | Tocumen International Airport |
| 2. | Agencia del Área Económica Especial Panamá-Pacífico | Panama-Pacific Economic Special Area Agency |
| 3. | Autoridad de Protección al Consumidor y Defensa de la Competencia | Authority for Consumer Protection and Competition Defense |
| 4. | Autoridad Nacional de los Servicios Públicos | National Authority of the Public Services |
| 5. | Autoridad Panameña de Seguridad de Alimentos | Panamanian Food Safety Authority |
| 6. | Instituto de Acueducto y Alcantarillados Nacionales | National Institute of Aqueducts and Sewers |
| 7. | Instituto de Seguro Agropecuario | Agricultural Insurance Institute |
| 8. | Instituto Nacional de Cultura | National Institute of Culture |
| 9. | Instituto Panameño de Habilitación Especial | Panamanian Institute of Special Habilitation |
| 10. | Instituto para la Formación y Aprovechamiento de Recursos Humanos | Institute for Training and Improving Human Resources |
| 11. | Registro Público de Panamá | Public Registry of Panama |
| 12. | Superintendencia de Bancos | Superintendency of Banks |
| 13. | Superintendencia del Mercado de Valores | Superintendency of the Securities Market |

14. Universidad Tecnológica de Panamá Panama Technological University

## Section D:

## GOODS

### A. SCHEDULE OF KOREA

1. Chapter 8 covers procurement of all goods procured by the entities listed in Sections A through C, unless otherwise specified in this Agreement.

2. Subject to the decision of the Korean Government under the provisions of paragraph 1, Article 8.3 (Exceptions), for procurement by the Ministry of National Defense and the Defense Acquisition Program Administration, Chapter 8 covers the following FSC categories only.

| | FSC Reference No. | Description |
|---|---|---|
| 1. | 2510 | Vehicular cab, body, and frame structural components; |
| 2. | 2520 | Vehicular power transmission components; |
| 3. | 2540 | Vehicular furniture and accessories; |
| 4. | 2590 | Miscellaneous vehicular components; |
| 5. | 2610 | Tires and tubes, pneumatic, except aircraft; |
| 6. | 2910 | Engine fuel system components, non-aircraft; |
| 7. | 2920 | Engine electrical system components, non-aircraft; |
| 8. | 2930 | Engine cooling system components, non-aircraft; |
| 9. | 2940 | Engine air and oil filters, strainers and cleaners, non-aircraft; |
| 10. | 2990 | Miscellaneous engine accessories, non-aircraft; |
| 11. | 3020 | Gears, pulleys, sprockets and transmission chain; |
| 12. | 3416 | Lathes; |
| 13. | 3417 | Milling machines; |
| 14. | 3510 | Laundry and dry cleaning equipment; |
| 15. | 4110 | Refrigeration equipment; |
| 16. | 4230 | Decontaminating and impregnating equipment; |
| 17. | 4520 | Space and water heating equipment; |
| 18. | 4940 | Miscellaneous maintenance and repair shop specialize equipment; |
| 19. | 5120 | Hand tools, nonedged, non-powered; |
| 20. | 5410 | Prefabricated and portable buildings; |
| 21. | 5530 | Plywood and veneer; |
| 22. | 5660 | Fencing, fences, gates and components; |
| 23. | 5945 | Relays and solenoids; |
| 24. | 5965 | Headsets, handsets, microphones and speakers; |
| 25. | 5985 | Antennas, waveguide, and related equipment; |
| 26. | 5995 | Cable, cord, and wire assemblies: communication equipment; |
| 27. | 6505 | Drugs and biologicals; |
| 28. | 6220 | Electric vehicular lights and fixtures; |
| 29. | 6840 | Pest control agents disinfectants; |
| 30. | 6850 | Miscellaneous chemical specialties; |
| 31. | 7310 | Food cooking, baking, and serving equipment; |
| 32. | 7320 | Kitchen equipment and appliances; |
| 33. | 7330 | Kitchen hand tools and utensils; |

| | | |
|---|---|---|
| 34. | 7350 | Tableware; |
| 35. | 7360 | Sets, kits, outfits, and modules, food preparation and serving; |
| 36. | 7530 | Stationery and record forms; |
| 37. | 7920 | Brooms, brushes, mops, and sponges; |
| 38. | 7930 | Cleaning and polishing compounds and Preparations; |
| 39. | 8110 | Drums and cans; |
| 40. | 9150 | Oils and greases: cutting, lubricating, and hydraulic; |
| 41. | 9310 | Paper and paperboard |

## B. SCHEDULE OF PANAMA

Chapter 8 shall apply to all goods procured by the entities listed in the Sections A, B and C of this Annex, subject to the Notes to the respective Sections and the General Notes.

## Section E:

## SERVICES

### A. SCHEDULE OF KOREA

Of the Universal List of Services, as contained in document MTN.GNS/W/120, the following services are covered:

| MTN.GNS/W/120 | CPC | Description |
|---|---|---|
| 1.A.b. | 862 | Accounting, auditing and bookkeeping services |
| 1.A.c. | 863 | Taxation services |
| 1.A.d. | 8671 | Architectural services |
| 1.A.e. | 8672 | Engineering services |
| 1.A.f. | 8673 | Integrated engineering services |
| 1.A.g. | 8674 | Urban planning and landscape architectural services |
| 1.B. | 84 | Computer Services |
| 1.B.a. | 841 | Consultancy services related to the installation of computer hardware |
| 1.B.b. | 842 | Software implementation services |
| 1.B.c. | 843 | Data processing services |
| 1.B.d. | 844 | Data base services |
| 1.B.e. | 845 | Maintenance and repair services of office machinery and equipment (including computers) |
| 1.E.a. | 83103 | Rental/leasing services without operators relating to ships |
| 1.E.b. | 83104 | Rental/leasing services without operators relating to aircraft |
| 1.E.c. | 83101, 83105* | Rental/leasing services without operators relating to other transport equipment (only passenger vehicles for less than fifteen passengers) |
| 1.E.d. | 83106, 83108, 83109 | Rental/leasing services without operators relating to other machinery and equipment |
| | 83107 | Rental/leasing services without operator relating to construction machinery and equipment |
| 1.F.a. | 8711, 8719 | Advertising agency services |
| 1.F.b. | 864 | Market research and public opinion polling services |
| 1.F.c. | 865 | Management consulting services |
| 1.F.d. | 86601 | Project management services |

| MTN.GNS/W/120 | CPC | Description |
|---|---|---|
| 1.F.e. | 86761* | Composition and purity testing and analysis services (only inspection, testing and analysis services of air, water, noise level and vibration level) |
| | 86764 | Technical inspection services |
| 1.F.f. | 8811*, 8812* | Consulting services relating to agriculture and animal husbandry |
| | 8814* | Services incidental to forestry (excluding aerial fire fighting and disinfection) |
| 1.F.g. | 882* | Consulting services relating to fishing |
| 1.F.h. | 883* | Consulting services relating to mining |
| 1.F.m. | 86751, 86752 | Related scientific and technical consulting services |
| 1.F.n. | 633, 8861 8862, 8863 8864, 8865 8866 | Maintenance and repair of equipment |
| 1.F.p. | 875 | Photographic services |
| 1.F.q. | 876 | Packaging services |
| 1.F.r. | 88442* | Printing (screen printing, gravure printing, and services relating to printing) |
| 1.F.s. | 87909* | Stenography services<br>Convention agency services |
| 1.F.t. | 87905 | Translation and interpretation services |
| 2.C.j. | 7523* | On-line information and data-base retrieval |
| 2.C.k. | 7523* | Electronic data interchange |
| 2.C.l. | 7523* | Enhanced/value-added facsimile services including store and forward, store and retrieve |
| 2.C.m. | - | Code and protocol conversion |
| 2.C.n. | 843* | On-line information and/or data processing (including transaction processing) |
| 2.D.a. | 96112*, 96113* | Motion picture and video tape production and distribution services (excluding those services for cable TV broadcasting) |
| 2.D.e. | - | Record production and distribution services (sound recording) |
| 6.A. | 9401* | Refuse water disposal services (only collection and treatment services of industrial waste water) |
| 6.B. | 9402* | Industrial refuse disposal services (only collection, transport, and disposal services of industrial refuse) |
| 6.D. | 9404*, 9405* | Cleaning services of exhaust gases and noise abatement services (services other |

| MTN.GNS/W/120 | CPC | Description |
|---|---|---|
| | | than construction work services) |
| | 9406*, 9409* | Environmental testing and assessment services (only environmental impact assessment services) |
| 9.A | 641 | Hotel and other lodging services |
| 9.A | 642 | Food serving services |
| 9.A | 6431 | Beverage serving services without entertainment (Excluding rail and air transport related facilities in CPC 6431) |
| 9.B | 7471 | Travel agency and tour operator services (except Government Transportation Request) |
| 11.A.b. | 7212* | International transport, excluding cabotage |
| 11.A.d. | 8868* | Maintenance and repair of vessels |
| 11.F.b. | 71233* | Transportation of containerized freight, excluding cabotage |
| 11.H.c | 748* | Freight transport agency services<br>- Maritime agency services<br>- Maritime freight forwarding services<br>- Shipping brokerage services<br>- Air cargo transport agency services<br>- Customs clearance services |
| 11.I. | | - Freight forwarding for rail transport |

Note to Section E

Asterisks (*) designate "part of" as described in detail in the Revised Conditional Offer of the Republic of Korea Concerning Initial Commitments on Trade in Services.

## B. SCHEDULE OF COSTA RICA

Chapter 8 shall apply to all services procured by the entities listed in Sections A, B and C of this Annex, subject to the General Notes, except for the services listed in this Annex. All services covered by this Annex are subject to the existing measures listed in Costa Rica’s Schedule to Annexes I, II and III.

Chapter 8 does not cover procurement of the following services as classified in the United Nations Central Product Classification 1.0 (CPC version 1.0):

1. Research and Development

Division 81 Research and Development Services

2. Management of Government-Owned Facilities (Administrative Facilities and Service

Buildings, Airfield, Communications, and Missile Facilities, Educational Buildings, Hospital Buildings, Industrial Buildings, Residential Buildings, Warehouse Buildings, Research and Development Facilities, Other Buildings, Conservation and Development Facilities, Highways, Roads, Streets, Bridges and Railways, Electric Power Generation (EPG) Facilities, Utilities, Other Non-Building Facilities).

3. Management and Distribution of Lotteries

Class 9692 Gambling and Betting services

4. Public Services

Division 69 Electricity Distribution Services; Gas and Water Distribution Services through mains

Division 91 Public Administration and other services to the community as a whole; Compulsory Social Security Services

Division 92 Education Services (public education)

Division 93 Health and Social Services

## C. SCHEDULE OF EL SALVADOR

Chapter 8 shall apply to all services procured by the entities listed in Sections A, B and C of this Annex, subject to the General Notes, except for the services listed in this Annex. All services covered by this Annex are subject to the measures listed in El Salvador's Schedule to Annexes I, II and III.

## D. SCHEDULE OF HONDURAS

Chapter 8 shall apply to all services procured by the entities listed in Sections A, B, and C, subject to the Notes to the respective Sections and Section F, except for the services excluded in this Section. All services covered by this Annex are subject to the measures listed in Honduras's Schedule to Annexes I, II and III.

Chapter 8 does not cover the following services, as elaborated in CPC, version 1.0:

(a) Public Services

1. Division 64 Land Transport Services

2. Division 66 Air Transport Services

3. Division 69 Electricity Distribution Services; Gas and Water Distribution Services through mains.

4. Division 91 Public Administration and other services to the community as a whole; Compulsory Social Security Services.

5. Division 92 Education Services (public education).

6. Division 93 Health and Social Services.

7. Division 94 Sewage and Refuse Disposal, Sanitation and other Environmental Protection Services.

(b) Individual Professional Services (Chapter 8 does not cover the contracting of individuals, for defined periods, who provide a professional service, where such contracting is not used to avoid the obligations of such Chapter).

## E. SCHEDULE OF NICARAGUA

Chapter 8 shall apply to all services procured by the entities listed in Sections A and C, subject to the Notes to the respective Sections and Section F, except for the services excluded in this Section. All services covered by this Annex are subject to the measures listed in Nicaragua´s Schedule to Annexes I, II and III.

Chapter 8 does not cover procurement of the followings services, as elaborated in the Common Classification System (for a complete listing of the Common Classification System see www.sice.oas.org/trade/nafta/chap-105.asp):

Management of Government-Owned Facilities (Administrative Facilities and Service Buildings, Airfield, Communications, and Missile Facilities, Educational Buildings, Hospital Buildings, Industrial Buildings, Residential Buildings, Warehouse Buildings, Research and Development Facilities, Other Buildings, Conservation and Development Facilities, Highways, Roads, Streets, Bridges and Railways, Electric Power Generation (EPG) Facilities, Utilities, Other Non-Building Facilities).

Chapter 8 does not cover procurement of the following services, as classified in the United Nations Central Product Classification 1.0 (CPC version 1.0):

Public Services

Division 69 Electricity distribution services; gas and water distribution services through mains,

Division 81 Research and development services,

Division 82 Professional, scientific and technical services,

Division 83 Other professional, scientific and technical services,

Division 91 Public administration and other services to the community as a whole; compulsory social security services,

Division 92 Education Services (public education),

Division 93 Health and social services,

Division 94 Sewage and refuse disposal, sanitation and other environmental protection services.

## F. SCHEDULE OF PANAMA

1. Chapter 8 shall apply to all services procured by the entities listed in the Sections A, B and C of this Annex, subject to the Notes to the respective Sections and the General Notes, except for the services excluded in this Section.

2. All services covered by this Annex are subject to the measures listed in Panama's Schedule to Annexes I, II and III.

3. Chapter 8 shall not cover procurement of the following services, as classified in the CPC ver. 1.0 and the Common Classification System:

| **Code** | **Description** |
|---|---|
| 64 | Land transport services |
| 66 | Air transport services |
| 6751 | Bus station services |
| 68111 | Postal services related to letters |
| 68112 | Postal services related to parcels |
| 68113 | Post office counters services |
| 68119 | Other postal services |
| 6911 | Electricity transmission and distribution services |
| 692 | Water distribution services through mains |
| 81 | Research and development services |
| 91 | Public administration and other services to the community as a whole; compulsory social security services |
| 92 | Education services |
| 93 | Health and social services |
| 9692 | Gambling and betting services |
| D304 | ADP telecommunications and transmission services, except for those services classified as "enhanced or value-added services." For the purposes of this provision, the procurement of "ADP telecommunications and transmission services" does not include the ownership or furnishing of facilities for the transmission of voice or data. |
| D305 | Teleprocessing and timesharing services |
| D316 | Telecommunications network management services |
| D317 | Automated news services, data services or other information services |
| D399 | Other ADP and telecommunications services |

M Operation of Government-owned facilities

## Section F:

## CONSTRUCTION SERVICES

### A. SCHEDULE OF KOREA

Chapter 8 shall apply to all construction services under CPC 51 procured by the entities listed in Sections A, B and C, subject to the Notes to the respective Sections and Section F.

A build-operate-transfer contract is any contractual arrangement the primary purpose of which is to provide for the construction or rehabilitation of physical infrastructures, plants, buildings, facilities, or other government-owned works and under which, as consideration for a supplier's execution of a contractual arrangement, a procuring entity grants to the supplier, for a specified period of time, temporary ownership or a right to control and operate, and demand payment for the use of such works for the duration of the contract.

Note to Section F

Chapter 8 shall not apply to any set-asides for small- and medium-sized businesses according to the Act on Private Participation in Infrastructure.

### B. SCHEDULE OF COSTA RICA

Chapter 8 shall apply to all construction services procured by the entities listed in Sections A, B and C, subject to the Notes to the respective Sections and Section F. All construction services covered by this Annex are subject to Costa Rica’s Schedule to Annexes I, II and III.

**Build-operate-transfer contract and public works concession contract** means any contractual arrangement the primary purpose of which is to provide for the construction or rehabilitation of physical infrastructure, plant, buildings, facilities, or other government-owned works and under which, as consideration for a supplier’s execution of a contractual arrangement, a procuring entity grants to the supplier, for a specified period of time, temporary ownership or a right to control and operate, and demand payment for the use of, such works for the duration of the contract.

### C. SCHEDULE OF EL SALVADOR

Chapter 8 shall apply to all construction services procured by the entities listed in Sections A, B and C, subject to the Notes to the respective Sections and Section F. All construction services covered by this Annex are subject to El Salvador´s Schedule to Annexes I, II and III.

### D. SCHEDULE OF HONDURAS

Chapter 8 shall apply to all construction services procured by the entities listed in Sections A, B and C, subject to the Notes to the respective Sections and Section F General Notes. All construction services covered by this Annex are subject to Honduras's Schedule to Annexes I, II and III.

## E. SCHEDULE OF NICARAGUA

Chapter 8 shall apply to all construction services procured by the entities listed in Sections A and C, subject to the Notes to the respective Sections and Section F. All construction services covered by this Annex are subject to Nicaragua´s Schedule to Annexes I, II and III.

## F. SCHEDULE OF PANAMA

1. Chapter 8 shall apply to all construction services procured by the entities listed in the Sections A, B and C of this Annex, subject to the Notes to the respective Sections and the General Notes, except for the construction services excluded in this Section.

2. All construction services covered by this Annex are subject to the measures listed in Panama's Schedule to Annexes I, II and III.

3. Chapter 8 shall not apply to BOT contracts, except Articles 8.4.1 through 8.4.6. BOT contracts shall be subject to the legislation of Panama.

BOT contracts mean any contractual arrangement the primary purpose of which is to provide for the construction or rehabilitation of physical infrastructure, plant, buildings, facilities, or other government-owned works and under which, as consideration for a supplier's execution of a contractual arrangement, a procuring entity grants to the supplier, for a specified period of time, temporary ownership or a right to control, operate and demand payment for the use of, such works for the duration of the contract.

4. Chapter 8 shall not cover procurement of the dredging services.

## Section G:

## GENERAL NOTES

### A. SCHEDULE OF KOREA

1. Chapter 8 does not cover procurement in furtherance of human feeding programmes.

2. For greater clarity, procurement for airports is not covered under Chapter 8.

3. For the purposes of this Section, covered procurement includes build-operate-transfer contract**.**

### B. SCHEDULE OF COSTA RICA

Unless otherwise specified herein, the following General Notes apply without exception to Chapter 8 including to all Sections of this Annex.

1. Limited tendering

Procuring entities might award contracts by limited tendering procedures in the following circumstances, besides those listed in Article 8.11:

(a) if it is strictly necessary for reasons caused by events unforeseen and inevitable for the procuring entity such as natural catastrophes, and involving high ranking public interests such as public health and security, duly proven;

(b) issues related to national security;

(c) urgent attention of legal procedures; and

(d) building and establishment of government offices located abroad, as well as procurement of foreign physical or legal persons that will provide their services abroad.

2. Specific exclusions

(a) Chapter 8 shall not apply to procurement by a Costa Rican procuring entity of goods or services made or provided by a Costa Rican public entity.

(b) Chapter 8 shall not apply to government programs for MSMEs.

(c) Chapter 8 shall not apply to purchases made under exceptionally advantageous conditions that only arise in the very short term, such as

unusual disposals by companies that normally are not suppliers, or disposals of assets of businesses in liquidation or receivership.

For the purposes of this Annex, **covered procurement** includes build-operate-transfer contract and public works concession.

3. Costa Rica shall convert the thresholds of this Annex into its national currency at two years intervals. Each adjustment will take effect on January 1, beginning on January 2018. The conversion shall be based on the official conversion rate of the Central Bank, using the average of the daily values of national currency in terms of the US dollar. Such procedure will take place over the two-year period ending September 30 preceding the year in which the adjustment will be effective.

## C. SCHEDULE OF EL SALVADOR

Unless otherwise specified, the following general notes shall apply to Chapter 8, and include all Sections of this Annex.

1. Chapter 8 shall apply to all goods procured by the entities listed in Sections A, B and C of this Annex, subject to the notes of the respective sections and Section F.

2. The contracting entities listed in Sections A, B and C may use lists of suppliers

Specific exclusions

(a) Chapter 8 shall not apply to procurement by a Salvadorian procuring entity of goods or services made or provided by a Salvadorian public entity.

(b) Chapter 8 shall not apply to government programs for MSMEs.

(c) Purchases made under exceptionally advantageous conditions that only arise in the very short term, such as unusual disposals by companies that normally are not suppliers, or disposals of assets of businesses in liquidation or receivership.

## D. SCHEDULE OF HONDURAS

Unless otherwise specified herein, the following General Notes shall apply without exception to Chapter 8, including to all Sections of this Annex.

1. Specific exclusions

(a) Chapter 8 shall not apply to government procurement programs on behalf of small, medium, and micro enterprises (MSMEs).

(b) Chapter 8 shall not apply to procurement by a Honduras procuring entity of goods or services made or provided by a Honduras public entity.

(c) Chapter 8 shall not apply to purchases made under exceptionally advantageous conditions that only arise in the very short term, such as unusual disposals by companies that normally are not suppliers, or disposals of assets of businesses in liquidation or receivership.

(d) Procuring entities might award contracts by limited tendering procedures in the following circumstances, besides those listed in Article 8.11:

(i) when intended to meet the needs caused by an emergency situation
(ii) issues related to national security;
(iii) in the case of minting and printing of paper money.

2. Honduras shall convert the thresholds of this Annex into its national currency at two years intervals. Each adjustment will take effect on January 1, beginning on January 2018. The conversion shall be based on the official conversion rate of the Central Bank, using the average of the daily values of national currency in terms of the US dollar. Such procedure will take place over the two-year period ending September 30 preceding the year in which the adjustment will be effective.

## E. SCHEDULE OF NICARAGUA

The following General Notes shall apply without exception to Chapter 8, including to all Sections of this Annex.

1. Specific exclusions

(a) Chapter 8 shall not apply to government programs for MSMEs;

(b) Chapter 8 shall not apply to procurement made within the framework of programs or initiatives to improve the quality of life of the population, especially those living in poverty or extreme poverty such as Hambre cero (Zero Hunger) and Usura Cero (Zero Usury) programs;

(c) Chapter 8 shall not apply to government programs for public health protection, Poverty Reduction and protection of children, people with disabilities, adolescents and elderly people in vulnerability situation;

(d) Chapter 8 shall not apply to procurements whose purpose is to preserve, to promote, and to maintain the sovereign security, national security and / or the public interest;

(e) Chapter 8 shall not apply to procurement made by or for the Ejército de Nicaragua (Army of Nicaragua) and the Policía Nacional (National Police);

(f) Chapter 8 shall not apply to procurements intended for acquisitions and maintenance of specialized computer systems, and equipment for storage

and transmission of data bases for financial public sector;

(g) Chapter 8 shall not apply to build-operate-transfer contracts (referred to as "BOT contracts") and public works concessions, these shall be governed by national laws. For greater certainty, this Chapter shall not apply to procurement related to El Gran Canal Interoceánico de Nicaragua (Nicaragua Interoceanic Grand Canal), its projects and subprojects;

(h) Chapter 8 shall not apply to procurements by a Nicaraguan procuring entity of goods or services made or provided by a Nicaraguan public entity; and

(i) Chapter 8 shall not apply to purchases made under exceptionally advantageous conditions that only arise in the very short term, such as unusual disposals by companies that normally are not suppliers, or disposals of assets of businesses in liquidation or receivership.

2. Procuring entities might award contracts by limited tendering procedures in the following circumstances, besides those listed in Article 8.11:

(a) The procurement or acquisition of artistic works.

3. Nicaragua shall convert the thresholds of this Annex into its national currency at two years intervals. Each adjustment will take effect on January 1, beginning on January 2018. The conversion shall be based on the official conversion rate of the Central Bank, using the average of the daily values of national currency in terms of the US dollar. Such procedure will take place over the two-year period ending September 30 preceding the year in which the adjustment will be effective.

## F. SCHEDULE OF PANAMA

1. The General Notes shall apply without exception to Chapter 8, including to all Sections of this Annex.

Time periods exclusion

2. The minimum 40-day time period set out in Article 8.9.3 shall not apply to the entities listed in the Sections A, B and C of this Annex, until it is reviewed by Panama and Korea in order to ensure its accordance with the legislation of each Party.

Specific exclusions

3. Chapter 8 shall not apply to:

(a) procurement made under the system of concessions granted by the State, including public works concession contracts;

(b) procurement measures designed to promote micro, small, and medium

enterprises (MSMEs);

(c) procurement for issuing currency, coinage, tax or postage stamps;

(d) procurement of agricultural products linked to agricultural development and support and food aid programs;

(e) procurement by a Panama procuring entity of goods or services made or provided by a Panama public entity;

(f) procurement of transportation services that form a part of, or are incidental to, a procurement contract;

(g) purchases made under exceptionally advantageous conditions that only arise in the very short term, such as unusual disposals by companies that normally are not suppliers, or disposals of assets of businesses in liquidation or receivership; and

(h) procurement made under special procedure and special procedure for emergency acquisitions.

Adjustment of thresholds

4. Panama shall convert the value of the thresholds of this Annex into its national currency at two years intervals. Each adjustment will take effect on January 1, of the following year after the entry into force of this Agreement.

5. Panama shall calculate the adjustment of thresholds based on an average of the rates of daily conversion of dollar of the United States in terms of SDR, published monthly by the International Monetary Fund (IMF) in its "International Financial Statistics" for the period of two years prior to October 1º or November 1º the one in which the adjusted thresholds will take effect.

Panama shall provide the value of the newly calculated thresholds in their respective national currency, before the respective threshold takes effect.

## ANNEX 8-B

## ELECTRONIC OR PAPER MEDIA UTILIZED BY PARTIES FOR THE PUBLICATION OF INFORMATION PURSUANT TO ARTICLE 8.5

KOREA
Legislation and Jurisprudence
www.pps.go.kr

COSTA RICA
Official Gazette (Diario Oficial La Gaceta)
www.gaceta.go.cr

Costa Rican Legal Information System (Sistema Costarricense de Información Jurídica)
www.pgr.go.cr/scij

Costa Rican Government Procurement System (Sistema de Compras Públicas Costarricense -SICOP)
www.sicop.go.cr

EL SALVADOR
National Printing Office of the Republic of El Salvador (Imprenta Nacional de la República de El Salvador)
www.imprentanacional.gob.sv

HONDURAS
Official Gazette of the Republic of Honduras (La Gaceta Diario Oficial de la República de Honduras)
www.lagaceta.hn

NICARAGUA
Official Gazette of Nicaragua (La Gaceta, Diario Oficial de Nicaragua)
www.lagaceta.gob.ni

Electronic Administrative Procurement System (Sistema de Contrataciones Administrativas Electrónicas)
www.nicaraguacompra.gob.ni

PANAMA
Official Gazette – Digital Version(Gaceta Oficial – Versión Digital)
www.gacetaoficial.gob.pa

National Assembly (Asamblea Nacional - Legispan y Gacetas Oficiales)
www.asamblea.gob.pa

Government Procurement Electronic System "PanamaCompra" (Sistema Electrónico de Contrataciones Públicas –"PanamaCompra")
www.panamacompra.gob.pa

## ANNEX 8-C

## ELECTRONIC OR PAPER MEDIA UTILIZED BY PARTIES FOR THE PUBLICATION OF NOTICES REQUIRED BY ARTICLES 8.6 AND 8.15.2

KOREA
Procuring opportunities on goods and services
www.koneps.go.kr

COSTA RICA
Official Gazette (Diario Oficial La Gaceta)
www.gaceta.go.cr

Costa Rican Government Procurement System (Sistema de Compras Públicas Costarricense -SICOP)
www.sicop.go.cr

EL SALVADOR
Government Procurement Electronic System (Sistema Electrónico de Compras Públicas - COMPRASAL)
www.comprasal.gob.sv

HONDURAS
Official Gazette of the Republic of Honduras (La Gaceta Diario Oficial de la República de Honduras)
www.lagaceta.hn

Procurement and Acquisition Information System of Honduras State (Sistema de Información de Contratación y Adquisiciones del Estado de Honduras - HONDUCOMPRAS)
http://www.honducompras.gob.hn

NICARAGUA
Electronic Administrative Procurement System (Sistema de Contrataciones Administrativas Electrónicas)
www.nicaraguacompra.gob.ni

PANAMA
Government Procurement Electronic System "PanamaCompra" (Sistema Electrónico de Contrataciones Públicas – "PanamaCompra")
www.panamacompra.gob.pa

# CHAPTER 9
# INVESTMENT

## Section A: Investment

### ARTICLE 9.1: SCOPE

1. This Chapter shall apply to measures adopted or maintained by a Party relating to:

   (a) investors of the other Party;

   (b) covered investments; and

   (c) with respect to Articles 9.9 and 9.11, all investments in the territory of the Party.

2. For greater certainty, this Chapter does not bind either Party in relation to any act or fact that took place or any situation that ceased to exist before the date of entry into force of this Agreement.

3. For the purposes of this Chapter, **measures adopted or maintained by a Party** means measures adopted or maintained by:

   (a) central or local governments and authorities; and

   (b) non-governmental bodies in the exercise of powers delegated by central or local governments or authorities.

4. This Chapter shall not apply to measures adopted or maintained by a Party to the extent that they are covered by Chapter 11 (Financial Services).

5. This Chapter shall not apply to services supplied in the exercise of governmental authority in a Party's territory. A **service supplied in the exercise of governmental authority** means any service which is supplied neither on a commercial basis, nor in competition with one or more service suppliers.

### ARTICLE 9.2: RELATION TO OTHER CHAPTERS

1. In the event of any inconsistency between this Chapter and another Chapter, the other Chapter shall prevail to the extent of the inconsistency.

2. A requirement by a Party that a service supplier of the other Party post a bond or other form of financial security as a condition of the cross-border supply of a service does not of itself make this Chapter applicable to measures adopted or maintained by the Party relating to such cross-border supply of the service. This Chapter shall apply to measures adopted or maintained by the Party relating to the posted bond or financial security, to the extent that such bond or financial security is a covered investment.

## ARTICLE 9.3: NATIONAL TREATMENT

1. Each Party shall accord to investors of the other Party treatment no less favorable than that it accords, in like circumstances, to its own investors with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments in its territory.

2. Each Party shall accord to covered investments treatment no less favorable than that it accords, in like circumstances, to investments in its territory of its own investors with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments.

## ARTICLE 9.4: MOST-FAVORED-NATION TREATMENT[1]

1. Each Party shall accord to investors of the other Party treatment no less favorable than that it accords, in like circumstances, to investors of any non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments in its territory.

2. Each Party shall accord to covered investments treatment no less favorable than that it accords, in like circumstances, to investments in its territory of investors of any non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments.

## ARTICLE 9.5: MINIMUM STANDARD OF TREATMENT[2]

1. Each Party shall accord to covered investments treatment in accordance with customary international law, including fair and equitable treatment, and full protection and security.

2. For greater certainty, paragraph 1 prescribes the customary international law minimum standard of treatment of aliens as the minimum standard of treatment to be afforded to covered investments. The concepts of "fair and equitable treatment" and "full protection and security" do not require treatment in addition to or beyond that which is required by that standard, and do not create additional substantive rights. The obligation in paragraph 1 to provide:

(a) "fair and equitable treatment" includes the obligation not to deny justice in criminal, civil, or administrative adjudicatory proceedings, in accordance with the principle of due process embodied in the principal legal systems of the world; and

[1] For greater certainty, Article 9.4 shall not apply to investor-state dispute settlement mechanisms such as those set out in Section B or that are provided for in an international treaty or trade agreement.
[2] Article 9.5 shall be interpreted in accordance with Annex 9-A.

(b) "full protection and security" requires each Party to provide the level of police protection required under customary international law.

3. A determination that there has been a breach of another provision of this Agreement, or of a separate international agreement, does not establish that there has been a breach of this Article.

## ARTICLE 9.6: LOSSES AND COMPENSATION

1. Notwithstanding Article 9.13.5(b), each Party shall accord to investors of the other Party, and to covered investments, non-discriminatory treatment with respect to measures it adopts or maintains relating to losses suffered by investments in its territory owing to armed conflict, or civil strife.

2. Notwithstanding paragraph 1, if an investor of a Party, in the situations referred to in paragraph 1, suffers a loss in the territory of the other Party resulting from:

(a) requisitioning of its covered investment or part thereof by the latter's forces or authorities; or

(b) destruction of its covered investment or part thereof by the latter's forces or authorities, which was not required by the necessity of the situation,

the latter Party shall provide the investor restitution or compensation for such loss, which in either case shall be in accordance with customary international law and with respect to compensation shall be prompt, adequate, and effective in accordance with Articles 9.7.2 through 9.7.4, *mutatis mutandis*.

3. Paragraph 1 shall not apply to existing measures relating to subsidies or grants that would be inconsistent with Article 9.3 but for Article 9.13.5(b).

## ARTICLE 9.7: EXPROPRIATION AND COMPENSATION[3]

1. Neither Party may expropriate or nationalize a covered investment either directly or indirectly through measures equivalent to expropriation or nationalization (expropriation), except:

(a) for a public purpose[4];

(b) in a non-discriminatory manner;

(c) on payment of prompt, adequate, and effective compensation; and

[3] Article 9.7 shall be interpreted in accordance with Annexes 9-A and 9-C.

[4] Article 9.7.1(a) shall be interpreted in accordance with Annex 9-B, with regard to the Republics of Central America.

(d) in accordance with due process of law and Article 9.5.

2. The compensation referred to in paragraph 1(c) shall:

(a) be paid without undue delay;

(b) be equivalent to the fair market value of the expropriated investment immediately before the expropriation took place (the date of expropriation);

(c) not reflect any change in value occurring because the intended expropriation had become known earlier; and

(d) be fully realizable and freely transferable.

3. If the fair market value is denominated in a freely usable currency, the compensation referred to in paragraph 1(c) shall be no less than the fair market value on the date of expropriation, plus interest at a commercially reasonable rate for that currency, accrued from the date of expropriation until the date of payment.

4. If the fair market value is denominated in a currency that is not freely usable, the compensation referred to in paragraph 1(c) – converted into the currency of payment at the market rate of exchange prevailing on the date of payment – shall be no less than:

(a) the fair market value on the date of expropriation, converted into a freely usable currency at the market rate of exchange prevailing on that date, plus

(b) interest, at a commercially reasonable rate for that freely usable currency, accrued from the date of expropriation until the date of payment.

5. This Article shall not apply to the issuance of compulsory licenses granted in relation to intellectual property rights in accordance with the TRIPS Agreement, or to the revocation, limitation, or creation of intellectual property rights, to the extent that such issuance, revocation, limitation, or creation is consistent with Chapter 15 (Intellectual Property Rights)[5].

## ARTICLE 9.8: TRANSFERS

1. Each Party shall permit all transfers relating to a covered investment to be made freely and without delay into and out of its territory. Such transfers include:

(a) contributions to capital, including the initial contribution;

(b) profits, dividends, capital gains, and proceeds from the sale of all or any part of the covered investment or from the partial or complete liquidation of the covered investment;

[5] For greater certainty, the reference to "the TRIPS Agreement" in paragraph 5 includes any waiver in force between the Parties of any provision of that Agreement granted by WTO Members in accordance with the WTO Agreement.

(c) interest, royalty payments, management fees, and technical assistance and other fees;

(d) payments made under a contract, including a loan agreement;

(e) payments made pursuant to Articles 9.6.1, 9.6.2 and 9.7; and

(f) payments arising out of a dispute.

2. Each Party shall permit transfers relating to a covered investment to be made in a freely usable currency at the market rate of exchange prevailing at the time of transfer.

3. Each Party shall permit returns in kind relating to a covered investment to be made as authorized or specified in a written agreement between the Party and a covered investment or an investor of the other Party.

4. Notwithstanding paragraphs 1 through 3, a Party may prevent a transfer through the equitable, non-discriminatory, and good faith application of its laws relating to:

(a) bankruptcy, insolvency, or the protection of the rights of creditors;

(b) issuing, trading, or dealing in securities, futures, options, or derivatives;

(c) criminal or penal offenses;

(d) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities; or

(e) ensuring compliance with orders or judgments in judicial or administrative proceedings.

## ARTICLE 9.9: PERFORMANCE REQUIREMENTS

1. Neither Party may, in connection with the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment in its territory of an investor of a Party or of a non-Party, impose or enforce any of the following requirements or enforce any commitment or undertaking[6]:

(a) to export a given level or percentage of goods or services;

(b) to achieve a given level or percentage of domestic content;

(c) to purchase, use, or accord a preference to goods produced in its territory, or to purchase goods from persons in its territory;

[6] For greater certainty, a condition for the receipt or continued receipt of an advantage referred to in paragraph 2 shall not constitute a "commitment or undertaking" for the purposes of paragraph 1.

(d) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with such investment;

(e) to restrict sales of goods or services in its territory that such investment produces or supplies by relating such sales in any way to the volume or value of its exports or foreign exchange earnings;

(f) to transfer a particular technology, a production process, or other proprietary knowledge to a person in its territory; or

(g) to supply exclusively from the territory of the Party the goods that such investment produces or the services that it supplies to a specific regional market or to the world market.

2. Neither Party may condition the receipt or continued receipt of an advantage, in connection with the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment in its territory of an investor of a Party or of a non-Party, on compliance with any of the following requirements:

(a) to achieve a given level or percentage of domestic content;

(b) to purchase, use, or accord a preference to goods produced in its territory, or to purchase goods from persons in its territory;

(c) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with such investment; or

(d) to restrict sales of goods or services in its territory that such investment produces or supplies by relating such sales in any way to the volume or value of its exports or foreign exchange earnings.

3. (a) Nothing in paragraph 2 shall be construed to prevent a Party from conditioning the receipt or continued receipt of an advantage, in connection with an investment in its territory of an investor of a Party or of a non-Party, on compliance with a requirement to locate production, supply a service, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory.

(b) Paragraph 1(f) shall not apply when:

(i) a Party authorizes use of an intellectual property right in accordance with Article 31 of the TRIPS Agreement, or to measures requiring the

disclosure of proprietary information that fall within the scope of, and are consistent with, Article 39 of the TRIPS Agreement[7]; or

(ii) the requirement is imposed or the commitment or undertaking is enforced by a court, administrative tribunal, or competition authority to remedy a practice determined after judicial or administrative process to be anticompetitive under the Party's competition laws[8].

(c) Provided that such measures are not applied in an arbitrary or unjustifiable manner, and provided that such measures do not constitute a disguised restriction on international trade or investment, paragraphs 1(b), (c), and (f), and 2(a) and (b), shall not be construed to prevent a Party from adopting or maintaining measures, including environmental measures:

(i) necessary to secure compliance with laws and regulations that are not inconsistent with this Agreement;

(ii) necessary to protect human, animal, or plant life or health; or

(iii) related to the conservation of living or non-living exhaustible natural resources.

(d) Paragraphs 1(a), (b), and (c), and 2(a) and (b), shall not apply to qualification requirements for goods or services with respect to export promotion and foreign aid programs.

(e) Paragraphs 1(b), (c), (f), and (g), and 2(a) and (b), shall not apply to government procurement.

(f) Paragraphs 2(a) and (b) shall not apply to requirements imposed by an importing Party relating to the content of goods necessary to qualify for preferential tariffs or preferential quotas.

4. For greater certainty, paragraphs 1 and 2 shall not apply to any commitment, undertaking, or requirement other than those set out in those paragraphs.

5. This Article does not preclude enforcement of any commitment, undertaking, or requirement between private parties, where a Party did not impose or require the commitment, undertaking, or requirement.

## ARTICLE 9.10: SENIOR MANAGEMENT AND BOARDS OF DIRECTORS

[7] For greater certainty, the references to "the TRIPS Agreement" in paragraph 3(b)(i) include any waiver in force between the Parties of any provision of that Agreement granted by WTO Members in accordance with the WTO Agreement.

[8] The Parties recognize that a patent does not necessarily confer market power.

1. Neither Party may require that an enterprise of that Party that is a covered investment appoint to senior management positions natural persons of any particular nationality.

2. A Party may require that a majority of the board of directors, or any committee thereof, of an enterprise of that Party that is a covered investment, be of a particular nationality, or resident in the territory of the Party, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.

## ARTICLE 9.11: INVESTMENT AND ENVIRONMENT

Nothing in this Chapter shall be construed to prevent a Party from adopting, maintaining or enforcing any measure otherwise consistent with this Chapter that it considers appropriate to ensure that investment activity in its territory is undertaken in a manner sensitive to environmental concerns.

## ARTICLE 9.12: DENIAL OF BENEFITS

1. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of such other Party, and to investments of that investor if persons of a non-Party own or control the enterprise and the denying Party adopts or maintains measures with respect to the non-Party or a person of the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefits of this Chapter were accorded to the enterprise or to its investments.

2. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of such other Party and to investments of that investor if the enterprise has no substantial business activities in the territory of the other Party and persons of a non-Party, or of the denying Party, own or control the enterprise. The denying Party shall, to the extent practicable, notify the other Party before denying the benefits under this paragraph. If the denying Party provides such notice, it shall consult with the other Party at the other Party's request.

## ARTICLE 9.13: NON-CONFORMING MEASURES

1. Articles 9.3, 9.4, 9.9, and 9.10 shall not apply to:

   (a) any existing non-conforming measure that is maintained by a Party at

      (i) the central level of government, as set out by that Party in its Schedule to Annex I, or

      (ii) a local level of government;

   (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or

(c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Article 9.3, 9.4, 9.9, or 9.10.

2. Articles 9.3, 9.4, 9.9, and 9.10 shall not apply to any measure that a Party adopts or maintains with respect to sectors, subsectors, or activities, as set out in its Schedule to Annex II.

3. Neither Party may, under any measure adopted after the date of entry into force of this Agreement and covered by its Schedule to Annex II, require an investor of the other Party, by reason of its nationality, to sell or otherwise dispose of an investment existing at the time the measure becomes effective.

4. Articles 9.3 and 9.4 shall not apply to any measure that is an exception to, or derogation from, the obligations under Article 15.7 (General Provisions) as specifically provided in that Article.

5. Articles 9.3, 9.4, and 9.10 shall not apply to:

(a) government procurement; or

(b) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance.

## ARTICLE 9.14: SPECIAL FORMALITIES AND INFORMATION REQUIREMENTS

1. Nothing in Article 9.3 shall be construed to prevent a Party from adopting or maintaining a measure that prescribes special formalities in connection with covered investments, such as a requirement that covered investments be legally constituted under its laws or regulations, provided that such formalities do not materially impair the protections afforded by the Party to investors of the other Party and covered investments pursuant to this Chapter.

2. Notwithstanding Articles 9.3 and 9.4, a Party may require an investor of the other Party or its covered investment to provide information concerning that investment solely for informational or statistical purposes. A Party shall only request confidential information if allowed by its legislation. The Party shall protect any confidential business information from any disclosure that would prejudice the competitive position of the investor or the covered investment. Nothing in this paragraph shall be construed to prevent a Party from otherwise obtaining or disclosing information in connection with the equitable and good faith application of its law.

## ARTICLE 9.15: SUBROGATION

1. Where a Party or a designated agency of a Party makes a payment to any of its investors under a guarantee, a contract of insurance, or other form of indemnity, against non-commercial risks it has granted in respect of an investment of an investor of that Party, the other Party shall recognize the subrogation of any right or claim in respect of such investment. The subrogated or transferred right or claim shall not exceed the original investor´s right or claim.

2. Where a Party or the agency authorized by that Party has made a payment to its investor and has taken over rights and claims of the investor, that investor shall not, unless authorized to act on behalf of the Party or agency authorized by the Party making the payment, pursue those rights and claims against the other Party.

## Section B: Investor-State Dispute Settlement

### ARTICLE 9.16: CONSULTATION AND NEGOTIATION

Any dispute arising in accordance with Article 9.17.1 shall be settled, to the extent possible, by consultation and negotiation, which may include the use of non-binding, third party procedures such as conciliation and mediation, and shall be notified by submitting a notice of the dispute (notice of dispute) in writing, including detailed information of the factual and legal basis, by the investor to the Party receiving the investment. The claimant must deliver evidence, establishing that he or she is an investor of the other Party with its notice of dispute.

### ARTICLE 9.17: SUBMISSION OF A CLAIM TO ARBITRATION

1. In the event that a disputing party considers that an investment dispute cannot be settled by consultation and negotiation in accordance with Article 9.16 within eight months, which may be extended if the disputing parties so agree:

(a) the claimant, on its own behalf, may submit to arbitration under this Section a claim that:

(i) the respondent has breached an obligation under Section A; and

(ii) the claimant has incurred loss or damage by reason of, or arising out of, that breach; and

(b) the claimant, on behalf of an enterprise of the respondent that is a juridical person that the claimant owns or controls directly or indirectly, may submit to arbitration under this Section a claim that:

(i) the respondent has breached an obligation under Section A; and

(ii) the enterprise has incurred loss or damage by reason of, or arising out of, that breach.

2. An investor of a Party may not, under this Section, submit a claim to arbitration, concerning the breach of the other Party's obligations under Articles 9.2, 9.11 and 9.14.1.

3. At least 90 days before submitting any claim to arbitration under this Section, a claimant shall deliver to the respondent a written notice of its intention to submit the claim to arbitration (notice of intent). The notice shall specify:

(a) the name and address of the claimant and, where a claim is submitted on behalf of an enterprise, the name, address, and place of incorporation of the enterprise;

(b) for each claim, the provision of Section A alleged to have been breached and any other relevant provisions;

(c) the legal and factual basis for each claim; and

(d) the relief sought and the approximate amount of damages claimed.

4. If the dispute has not been settled within the period referred to in paragraph 1, a claimant may submit a claim referred to in paragraph 1:

(a) under the ICSID Convention and the ICSID Rules of Procedure for Arbitration Proceedings, provided that both the respondent and the non-disputing Party are parties to the ICSID Convention;

(b) under the ICSID Additional Facility Rules, provided that either the respondent or the non-disputing Party is a party to the ICSID Convention;

(c) under the UNCITRAL Arbitration Rules; or

(d) if the claimant and respondent agree, to any other arbitration institution or under any other arbitration rules.

Once the investor has alleged a breach of an obligation under Section A in any proceedings before a competent court or administrative tribunal of the Party in whose territory the investment has been admitted, or in any of the arbitration mechanisms set out in this paragraph, the choice of the proceeding shall be final and the investor shall not submit the dispute to a different forum.

5. A claim shall be deemed submitted to arbitration under this Section when the claimant's notice of, or request for, arbitration (notice of arbitration):

(a) referred to in paragraph 1 of Article 36 of the ICSID Convention is received by the Secretary General;

(b) referred to in Article 2 of Schedule C of the ICSID Additional Facility Rules is received by the Secretary General;

(c) referred to in Article 3 of the UNCITRAL Arbitration Rules, together with the statement of claim referred to in Article 18 of the UNCITRAL Arbitration Rules, are received by the respondent; or

(d) referred to under any arbitral institution or arbitral rules selected under paragraph 3(d), is received by the respondent.

A claim asserted by the claimant for the first time after such notice of arbitration is submitted shall be deemed submitted to arbitration under this Section on the date of its receipt under the applicable arbitral rules.

6. The arbitration rules applicable under paragraph 4, and in effect on the date the claim or claims were submitted to arbitration under this Section, shall govern the arbitration except to the extent modified by this Agreement.

7. The Parties shall refrain from pursuing through diplomatic channels matters related to disputes between a Party and an investor of the other Party, submitted to court proceedings or international arbitration in accordance with the provisions of this Section.

8. The claimant shall provide with the notice of arbitration:

(a) the name of the arbitrator that the claimant appoints; or

(b) the claimant's written consent for the Secretary General to appoint that arbitrator.

### ARTICLE 9.18: CONSENT OF EACH PARTY TO ARBITRATION

1. Each Party consents to the submission of a claim to arbitration under this Section in accordance with this Agreement.

2. The consent under paragraph 1 and the submission of a claim to arbitration under this Section shall satisfy the requirements of:

(a) Chapter II (Jurisdiction of the Centre) of the ICSID Convention and the ICSID Additional Facility Rules for written consent of the parties to the dispute; and

(b) Article II of the New York Convention for an "agreement in writing".

### ARTICLE 9.19: CONDITIONS AND LIMITATIONS ON CONSENT OF EACH PARTY

1. No claim may be submitted to arbitration under this Section if more than three years have elapsed from the date the claimant first acquired, or should have first acquired, knowledge of the breach alleged under Article 9.17.1 and knowledge that the claimant (for claims brought under Article 9.17.1(a)) or the enterprise (for claims brought under Article 9.17.1(b)) has incurred loss or damage.

2. No claim may be submitted to arbitration under this Section unless;

(a) the claimant consents in writing to arbitration in accordance with the procedures set out in this Agreement; and

(b) the notice of arbitration is accompanied,

(i) for claims submitted to arbitration under Article 9.17.1(a), by the claimant's written waiver, and

(ii) for claims submitted to arbitration under Article 9.17.1(b), by the claimant's and the enterprise's written waivers

of any right to initiate or continue before any administrative tribunal or court under the law of either Party, or other dispute settlement procedures, any proceeding with respect to any measure alleged to constitute a breach referred to in Article 9.17.

3. The claimant (for claims brought under Article 9.17.1(a)) and the claimant or the enterprise (for claims brought under Article 9.17.1(b)) may initiate or continue an action that seeks interim injunctive relief and does not involve the payment of monetary damages before a judicial or administrative tribunal of the respondent, provided that the action is brought for the sole purpose of preserving the claimant's or the enterprise's rights and interests during the pendency of the arbitration.

ARTICLE 9.20: SELECTION OF ARBITRATORS

1. Unless the disputing parties otherwise agree, the tribunal shall comprise three arbitrators, one arbitrator appointed by each of the disputing parties and the third, who shall be the presiding arbitrator, appointed by agreement of the disputing parties.

2. The Secretary General shall serve as appointing authority for an arbitration under this Section.

3. If a tribunal has not been constituted within 90 days of the date a claim is submitted to arbitration under this Section, the Secretary General, on the request of a disputing party, shall appoint, in his or her discretion, after consulting the disputing parties, the arbitrator or arbitrators not yet appointed. The Secretary General shall not appoint a national of either Party as the presiding arbitrator.

4. For the purposes of Article 39 of the ICSID Convention and Article 7 of Schedule C to the ICSID Additional Facility Rules, and without prejudice to an objection to an arbitrator on a ground other than nationality:

(a) the respondent agrees to the appointment of each individual member of a tribunal established under the ICSID Convention or the ICSID Additional Facility Rules;

(b) a claimant referred to in Article 9.17.1(a) may submit a claim to arbitration under this Section, or continue a claim, under the ICSID Convention or the ICSID Additional Facility Rules, only on condition that the claimant agrees in writing to the appointment of each individual member of the tribunal; and

(c) a claimant referred to in Article 9.17.1(b) may submit a claim to arbitration under this Section, or continue a claim, under the ICSID Convention or the ICSID Additional Facility Rules, only on condition that the claimant and the enterprise agree in writing to the appointment of each individual member of the tribunal.

5. The arbitrators shall:

(a) have experience or expertise in public international law, international investment rules, or in dispute settlement derived from international investment agreements; and

(b) be independent from the Parties and the claimant, and not be affiliated with or receive instructions from any of them.

ARTICLE 9.21: CONDUCT OF THE ARBITRATION

1. The disputing parties may agree on the legal place of any arbitration under the arbitral rules applicable under Article 9.17.4. If the disputing parties fail to reach agreement, the tribunal shall determine the place in accordance with the applicable arbitral rules, provided that the place shall be in the territory of a State that is a party to the New York Convention.

2. The non-disputing Party may make oral and written submissions to the tribunal regarding the interpretation of this Agreement. On the request of a disputing party, the non-disputing Party should resubmit its oral submission in writing.

3. After consulting the disputing parties, the tribunal may allow a party or entity that is not a disputing party to file a written *amicus curiae* submission according to the Annex 9-G with the tribunal regarding a matter within the scope of the dispute. In determining whether to allow such a filing, the tribunal shall consider, among other things, the extent to which:

(a) the *amicus curiae* submission would assist the tribunal in the determination of a factual or legal issue related to the proceeding by bringing a perspective, particular knowledge, or insight that is different from that of the disputing parties;

(b) the *amicus curiae* submission would address a matter within the scope of the dispute; and

(c) the *amicus curiae* has a significant interest in the proceeding.

The tribunal shall ensure that the *amicus curiae* submission does not disrupt the proceeding or unduly burden or unfairly prejudice either disputing party, and that the disputing parties are given an opportunity to present their observations on the *amicus curiae* submission.

4. Without prejudice to a tribunal's authority to address other objections as a preliminary question, a tribunal shall address and decide as a preliminary question any objection by the respondent that, as a matter of law, a claim submitted is not a claim for which an award in favor of the claimant may be made under Article 9.27.

(a) Such objection shall be submitted to the tribunal as soon as possible after the tribunal is constituted, and in no event later than the date the tribunal fixes for the respondent to submit its counter-memorial or, in the case of an amendment to the notice of arbitration, the date the tribunal fixes for the respondent to submit its response to the amendment.

(b) On receipt of an objection under this paragraph, the tribunal shall suspend any proceedings on the merits, establish a schedule for considering the objection consistent with any schedule it has established for considering any other preliminary question, and issue a decision or award on the objection, stating the grounds therefor.

(c) In deciding an objection under this paragraph, the tribunal shall assume to be true claimant's factual allegations in support of any claim in the notice of arbitration (or any amendment thereof) and, in disputes brought under the UNCITRAL Arbitration Rules, the statement of claim referred to in Article 18 of the UNCITRAL Arbitration Rules. The tribunal may also consider any relevant facts not in dispute.

(d) The respondent does not waive any objection as to competence or any argument on the merits merely because the respondent did or did not raise an objection under this paragraph or make use of the expedited procedure set out in paragraph 5.

5. In the event that the respondent so requests within 45 days of the date the tribunal is constituted, the tribunal shall decide on an expedited basis an objection under paragraph 4 and any objection that the dispute is not within the tribunal's competence. The tribunal shall suspend any proceedings on the merits and issue a decision or award on the objection(s), stating the grounds therefor, no later than 150 days after the date of the request. However, if a disputing party requests a hearing, the tribunal may take an additional 30 days to issue the decision or award. Regardless of whether a hearing is requested, a tribunal may, on a showing of extraordinary cause, delay issuing its decision or award by an additional brief period, which may not exceed 30 days.

6. When it decides a respondent's objection under paragraph 4 or 5, the tribunal may, if warranted, award to the prevailing disputing party reasonable costs and attorney's fees incurred

in submitting or opposing the objection. In determining whether such an award is warranted, the tribunal shall consider whether either the claimant's claim or the respondent's objection was frivolous, and shall provide the disputing parties a reasonable opportunity to comment.

7. A respondent may not assert as a defense, counterclaim, or right of set-off, or for any other reason, that the claimant has received or will receive indemnification or other compensation for all or part of the alleged damages pursuant to an insurance or guarantee contract, except with respect to any subrogation as provided for in Article 9.15.

8. A tribunal may order an interim measure of protection to preserve the rights of a disputing party, or to ensure that the tribunal's jurisdiction is made fully effective, including an order to preserve evidence in the possession or control of a disputing party or to protect the tribunal's jurisdiction. A tribunal may not order attachment or enjoin the application of a measure alleged to constitute a breach referred to in Article 9.17. For the purposes of this paragraph, an order includes a recommendation.

9. In any arbitration conducted under this Section, at the request of a disputing party, a tribunal shall, before issuing a decision or award on liability, transmit its proposed decision or award to the disputing parties and to the non-disputing Party. Within 60 days after the date the tribunal transmits its proposed decision or award, the disputing parties may submit written comments to the tribunal concerning any aspect of its proposed decision or award. The tribunal shall consider any such comments and issue its decision or award no later than 45 days after the date the 60-day comment period expires.

10. The Parties by mutual agreement may consider whether to establish a bilateral appellate body or similar mechanism to review awards rendered under Article 9.27.

### ARTICLE 9.22: TRANSPARENCY OF ARBITRAL PROCEEDINGS

1. Subject to paragraphs 2, 3, and 4, the respondent shall, after receiving the following documents, promptly transmit them to the non-disputing Party and make them available to the public:

(a) the notice of intent;

(b) the notice of arbitration;

(c) pleadings, memorials, and briefs submitted to the tribunal by a disputing party and any written submissions submitted pursuant to Articles 9.21.2, 9.21.3 and 9.26;

(d) minutes or transcripts of hearings of the tribunal, where available; and

(e) orders, awards, and decisions of the tribunal.

2. The tribunal shall conduct hearings open to the public and shall determine, in consultation with the disputing parties, the appropriate logistical arrangements. However, any

disputing party that intends to use information designated as protected information in a hearing shall so advise the tribunal. The tribunal shall make appropriate arrangements to protect the information from disclosure.

3. Nothing in this Section requires a respondent to disclose protected information or to furnish or allow access to information that it may withhold in accordance with Article 23.2 (Essential Security) or Article 23.4 (Disclosure of Information).

4. Any protected information that is submitted to the tribunal shall be protected from disclosure in accordance with the following procedures:

(a) subject to subparagraph (d), neither the disputing parties nor the tribunal shall disclose to the non-disputing Party or to the public any protected information where the disputing party that provided the information clearly designates it in accordance with subparagraph (b);

(b) any disputing party claiming that certain information constitutes protected information shall clearly designate the information at the time it is submitted to the tribunal;

(c) a disputing party shall, at the time it submits a document containing information claimed to be protected information, submit a redacted version of the document that does not contain the information. Only the redacted version shall be provided to the non-disputing Party and made public in accordance with paragraph 1; and

(d) the tribunal shall decide any objection by a disputing party regarding the designation of information claimed to be protected information. If the tribunal determines that such information was not properly designated, the disputing party that submitted the information may (i) withdraw all or part of its submission containing such information, or (ii) agree to resubmit complete and redacted documents with corrected designations in accordance with the tribunal's determination and subparagraph (c). In either case, the other disputing party shall, whenever necessary, resubmit complete and redacted documents which either remove the information withdrawn under (i) by the disputing party that first submitted the information or redesignate the information consistent with the designation under (ii) of the disputing party that first submitted the information.

5. Nothing in this Section requires a respondent to withhold from the public information required to be disclosed by its laws.

## ARTICLE 9.23: GOVERNING LAW

1. Subject to paragraph 2, when a claim is submitted under Article 9.17.1(a)(i) or Article 9.17.1(b)(i), the tribunal shall decide the issues in dispute in accordance with this Agreement and applicable rules of international law.

2. A decision of the Joint Committee declaring its interpretation of a provision of this Agreement under Article 21.1 (Joint Committee) shall be binding on a tribunal, and any decision or award issued by a tribunal must be consistent with that decision.

### ARTICLE 9.24: INTERPRETATION OF ANNEXES

1. Where a respondent asserts as a defense that the measure alleged to be a breach is within the scope of an entry set out in Annex I or Annex II, the tribunal shall, on request of the respondent, request the interpretation of the Joint Committee on the issue. The Joint Committee shall submit in writing any decision declaring its interpretation under Article 21.1 (Joint Committee) to the tribunal within 90 days of delivery of the request.

2. A decision issued by the Joint Committee under paragraph 1 shall be binding on the tribunal, and any decision or award issued by the tribunal must be consistent with that decision. If the Joint Committee fails to issue such a decision within 90 days, the tribunal shall decide the issue.

### ARTICLE 9.25: EXPERT REPORTS

Without prejudice to the appointment of other kinds of experts where authorized by the applicable arbitration rules, the tribunal, at the request of a disputing party or, unless the disputing parties disapprove, on its own initiative, may appoint one or more experts to report to it in writing on any factual issue concerning environmental, health, safety, or other scientific matters raised by a disputing party in a proceeding, subject to such terms and conditions as the disputing parties may agree.

### ARTICLE 9.26: CONSOLIDATION

1. Where two or more claims have been submitted separately to arbitration under Article 9.17.1 and the claims have a question of law or fact in common and arise out of the same events or circumstances, any disputing party may seek a consolidation order in accordance with the agreement of all the disputing parties sought to be covered by the order or the terms of paragraphs 2 through 10.

2. A disputing party that seeks a consolidation order under this Article shall deliver, in writing, a request to the Secretary General and to all the disputing parties sought to be covered by the order and shall specify in the request:

(a) the names and addresses of all the disputing parties sought to be covered by the order;

(b) the nature of the order sought; and

(c) the grounds on which the order is sought.

3. Unless the Secretary General finds within 30 days after receiving a request under paragraph 2 that the request is manifestly unfounded, a tribunal shall be established under this Article.

4. Unless all the disputing parties sought to be covered by the order otherwise agree, a tribunal established under this Article shall comprise three arbitrators:

(a) one arbitrator appointed by agreement of the claimants;

(b) one arbitrator appointed by the respondent; and

(c) the presiding arbitrator appointed by the Secretary General, provided, however, that the presiding arbitrator shall not be a national of either Party.

5. If, within 60 days after the Secretary General receives a request made under paragraph 2, the respondent fails or the claimants fail to appoint an arbitrator in accordance with paragraph 4, the Secretary General, on the request of any disputing party sought to be covered by the order, shall appoint the arbitrator or arbitrators not yet appointed. If the respondent fails to appoint an arbitrator, the Secretary General shall appoint a national of the disputing Party, and if the claimants fail to appoint an arbitrator, the Secretary General shall appoint a national of the non-disputing Party.

6. Where a tribunal established under this Article is satisfied that two or more claims that have been submitted to arbitration under Article 9.17.1 have a question of law or fact in common, and arise out of the same events or circumstances, the tribunal may, in the interest of fair and efficient resolution of the claims, and after hearing the disputing parties, by order:

(a) assume jurisdiction over, and hear and determine together, all or part of the claims;

(b) assume jurisdiction over, and hear and determine one or more of the claims, the determination of which it believes would assist in the resolution of the others; or

(c) instruct a tribunal previously established under Article 9.20 to assume jurisdiction over, and hear and determine together, all or part of the claims, provided that:

(i) that tribunal, at the request of any claimant not previously a disputing party before that tribunal, shall be reconstituted with its original members, except that the arbitrator for the claimants shall be appointed pursuant to paragraphs 4(a) and 5; and

(ii) that tribunal shall decide whether any prior hearing shall be repeated.

7. Where a tribunal has been established under this Article, a claimant that has submitted a claim to arbitration under Article 9.17.1 and that has not been named in a request made under

paragraph 2 may make a written request to the tribunal that it be included in any order made under paragraph 6, and shall specify in the request:

(a) the name and address of the claimant;

(b) the nature of the order sought; and

(c) the grounds on which the order is sought.

The claimant shall deliver a copy of its request to the Secretary General.

8. A tribunal established under this Article shall conduct its proceedings in accordance with the UNCITRAL Arbitration Rules, except as modified by this Section.

9. A tribunal established under Article 9.20 shall not have jurisdiction to decide a claim, or a part of a claim, over which a tribunal established or instructed under this Article has assumed jurisdiction.

10. On application of a disputing party, a tribunal established under this Article, pending its decision under paragraph 6, may order that the proceedings of a tribunal established under Article 9.20 be stayed, unless the latter tribunal has already adjourned its proceedings.

ARTICLE 9.27: AWARDS

1. The tribunal, in its final award shall set out its findings of law and fact, together with the reasons for its ruling. Where a tribunal makes a final award against a respondent, the tribunal may, provided that it does not exceed the request of the claimant, award, separately or in combination, only:

(a) monetary damages and any applicable interest; and

(b) restitution of property, in which case the award shall provide that the respondent may pay monetary damages and any applicable interest in lieu of restitution.

2. A tribunal may also award costs and attorney's fees in accordance with this Section and the applicable arbitration rules.

3. Subject to paragraph 1, where a claim is submitted to arbitration under Article 9.17.1(b):

(a) an award of restitution of property shall provide that restitution be made to the enterprise;

(b) an award of monetary damages and any applicable interest shall provide that the sum be paid to the enterprise; and

(c) the award shall provide that it is made without prejudice to any right that any person may have in the relief under applicable domestic law.

4. A tribunal is not authorized to award punitive damages.

5. An award made by a tribunal shall have no binding force except between the disputing parties and in respect of the particular case.

6. Subject to paragraph 7 and the applicable review procedure for an interim award, a disputing party shall abide by and comply with an award without delay.

7. A disputing party may not seek enforcement of a final award until:

(a) in the case of a final award made under the ICSID Convention,

(i) 120 days have elapsed from the date the award was rendered and no disputing party has requested revision or annulment of the award; or

(ii) revision or annulment proceedings have been completed; and

(b) in the case of a final award under the ICSID Additional Facility Rules, the UNCITRAL Arbitration Rules, or the rules selected pursuant to Article 9.17.4(d),

(i) 90 days have elapsed from the date the award was rendered and no disputing party has commenced a proceeding to revise, set aside, or annul the award; or

(ii) a court has dismissed or allowed an application to revise, set aside, or annul the award and there is no further appeal.

8. Each Party shall provide for the enforcement of an award in its territory.

9. If the respondent fails to abide by or comply with a final award, on delivery of a request by the non-disputing Party, a panel shall be established under Article 22.7 (Establishment of Panel). The requesting Party may seek in such proceedings:

(a) a determination that the failure to abide by or comply with the final award is inconsistent with the obligations of this Agreement; and

(b) in accordance with Article 22.10 (Panel Report), a recommendation that the respondent abide by or comply with the final award.

10. A disputing party may seek enforcement of an arbitration award under the ICSID Convention or the New York Convention regardless of whether proceedings have been taken under paragraph 9.

11. A claim that is submitted to arbitration under this Section shall be considered to arise out of a commercial relationship or transaction for the purposes of Article I of the New York Convention.

ARTICLE 9.28: SERVICE OF DOCUMENTS

Delivery of notice and other documents on a Party shall be made to the place named for that Party in Annex 9-D.

## Section C: Definitions

ARTICLE 9.29: DEFINITIONS

For the purposes of this Chapter:

**Centre** means the International Centre for Settlement of Investment Disputes (ICSID) established by the ICSID Convention;

**claimant** means an investor of a Party that is a party to an investment dispute with the other Party;

**disputing parties** means the claimant and the respondent;

**disputing party** means either the claimant or the respondent;

**enterprise** means an enterprise as defined in Article 1.6 (Definitions), and a branch of an enterprise;

**enterprise of a Party** means an enterprise constituted or organized under the law of a Party, and a branch located in the territory of a Party and carrying out business activities there;

**ICSID Additional Facility Rules** means the *Rules Governing the Additional Facility for the Administration of Proceedings by the Secretariat of the International Centre for Settlement of Investment Disputes*;

**ICSID Convention** means the *Convention on the Settlement of Investment Disputes between States and Nationals of Other States*, done at Washington, March 18, 1965;

**investment** means every asset that an investor owns or controls, directly or indirectly, that has the characteristics of an investment, including such characteristics as the commitment of capital or other resources, the expectation of gain or profit, or the assumption of risk. Forms that an investment may take include:

(a) an enterprise;

(b) shares, stock, and other forms of equity participation in an enterprise;

(c) bonds, debentures, other debt instruments, and loans;9 10

(d) futures, options, and other derivatives;

(e) turnkey, construction, management, production, concession, revenue-sharing, and other similar contracts;

(f) intellectual property rights;

(g) licenses, authorizations, permits, and similar rights conferred pursuant to the law of the Party11 12; and

(h) other tangible or intangible, movable or immovable property, and related property rights, such as leases, mortgages, liens, and pledges[13].

**investor of a non-Party** means, with respect to a Party, an investor that attempts to make, is making, or has made an investment in the territory of that Party, that is not an investor of either Party;

**investor of a Party** means a Party or state enterprise thereof, or a national or an enterprise of a Party, that attempts[14] to make, is making, or has made an investment in the territory of the other Party; provided, however, that a natural person who is a dual national shall be deemed to be exclusively a national of the State of his or her dominant and effective nationality;

**New York Convention** means the *United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards*, done at New York, June 10, 1958;

**non-disputing Party** means the Party that is not a party to an investment dispute;

**protected information** means confidential business information or information that is privileged or otherwise protected from disclosure under a Party's law;

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[9] Some forms of debt, such as bonds, debentures, and long-term notes, are more likely to have the characteristics of an investment, while other forms of debt are less likely to have such characteristics.

[10] For the purposes of this Agreement, claims to payment that are immediately due and result from the sale of goods or services are not investments.

[11] Whether a particular type of license, authorization, permit, or similar instrument (including a concession, to the extent that it has the nature of such an instrument) has the characteristics of an investment depends on such factors as the nature and extent of the rights that the holder has under the law of the Party. Among the licenses, authorizations, permits, and similar instruments that do not have the characteristics of an investment are those that do not create any rights protected under the law of the Party. For greater certainty, the foregoing is without prejudice to whether any asset associated with the license, authorization, permit, or similar instrument has the characteristics of an investment.

[12] The term "investment" does not include an order or judgment entered in a judicial or administrative action.

[13] For greater certainty, market share, market access, expected gains, and opportunities for profit-making are not, by themselves, investments.

[14] For greater certainty, it is understood that an investor "attempts to make an investment" only when the investor has taken concrete steps necessary to make the said investment, such as when the investor has duly filed an application for a permit or a license required to make an investment or has obtained the financing providing it with the funds to set up the investment.

**respondent** means the Party that is a party to an investment dispute;

**Secretary General** means the Secretary General of ICSID; and

**UNCITRAL Arbitration Rules** means the arbitration rules of the United Nations Commission on International Trade Law, as revised in 2010 or as subsequently agreed between the Parties.

## Section D: Termination of Bilateral Investment Treaties

ARTICLE 9.30: TERMINATION OF BILATERAL INVESTMENT TREATIES

1. Subject to paragraph 2, as of the entry into force of this Agreement between the Republic of Korea and each of the Republics of Central America, the Parties hereby agree that the following Agreements for the Promotion and Protection of Investment (hereinafter referred to as the "Investment Promotion and Protection Agreements"), as well as all the rights and obligations derived from the Investment Promotion and Protection Agreements, will cease to have effect:

(a) Agreement between the Government of the Republic of Korea and the Government of the Republic of Costa Rica for the Promotion and Protection of Investments, signed in San José on August 11th, 2000 and entered into force on August 25th, 2002.

(b) Agreement between the Government of the Republic of Korea and the Government of the Republic of El Salvador for the Reciprocal Promotion and Protection of Investments, signed in Seoul, on July 6th, 1998 and entered into force on May 25th, 2002.

(c) Agreement between the Government of the Republic of Korea and the Government of the Republic of Honduras for the Promotion and Protection of Investments, signed in Tegucigalpa on October 24th, 2000 and entered into force on July 19th, 2001.

(d) Agreement between the Government of the Republic of Korea and the Government of the Republic of Nicaragua for the Promotion and Protection of Investments, signed on May 15th, 2000 and entered into force on June 22th, 2001.

(e) Agreement between the Government of the Republic of Korea and the Government of the Republic of Panama for the Promotion and Protection of Investments, signed in Seoul on July 10th, 2001 and entered into force on February 8, 2002.

2. Regarding claims made while the Investments Promotion and Protection Agreement was in force, any and all investments made pursuant to the Investment Promotion and Protection Agreement will be governed by the rules and procedures of the applicable Investment

Promotion and Protection Agreement. An investor may only submit an arbitration claim pursuant to the Investment Promotion and Protection Agreement, regarding any matter arising while the Investment Promotion and Protection Agreement was in force, in accordance with the rules and procedures established in it, and provided that no more than three years have elapsed since the date of entry into force of this Agreement.

## ANNEX 9-A
## CUSTOMARY INTERNATIONAL LAW

The Parties confirm their shared understanding that "customary international law" generally and as specifically referenced in Articles 9.5 and 9.6, and Annex 9-C results from a general and consistent practice of States that they follow from a sense of legal obligation. With regard to Article 9.5, the customary international law minimum standard of treatment of aliens refers to all customary international law principles that protect the economic rights and interests of aliens.

## ANNEX 9-B
## PUBLIC PURPOSE

For the effects of Article 9.7.1 (a), "public purpose" shall be understood as:

(a) for Costa Rica: public utility or public interest;

(b) for El Salvador: public utility or social interest;

(c) for Honduras: public purpose or public interest;

(d) for Nicaragua: public utility or social interest; and

(e) for Panama: the concept of public purpose includes public order or social interest.

## ANNEX 9-C
## EXPROPRIATION

The Parties confirm their shared understanding that:

1. Article 9.7.1 is intended to reflect customary international law set out in Annex 9-A concerning the obligations of States with respect to expropriation.

2. An action or a series of actions by a Party cannot constitute an expropriation unless it interferes with a tangible or intangible property right in an investment.

3. Article 9.7.1 addresses two situations. The first is direct expropriation, where an investment is nationalized or otherwise directly expropriated through formal transfer of title or outright seizure.

4. The second situation addressed by Article 9.7.1 is indirect expropriation, where an action or a series of actions by a Party has an effect equivalent to direct expropriation without formal transfer of title or outright seizure.

(a) The determination of whether an action or a series of actions by a Party, in a specific fact situation, constitutes an indirect expropriation, requires a case-by-case, fact-based inquiry that considers all relevant factors relating to the investment, including:

(i) the economic impact of the government action, although the fact that an action or a series of actions by a Party has an adverse effect on the economic value of an investment, standing alone, does not establish that an indirect expropriation has occurred;

(ii) the extent to which the government action interferes with distinct, reasonable investment-backed expectations[15]; and

(iii) the character of the government action, including its objectives and context[16].

(b) Except in rare circumstances, such as, for example, when an action or a series of actions is extremely severe or disproportionate in light of its purpose or effect, non-discriminatory regulatory actions by a Party that are designed and applied to protect legitimate public welfare objectives, such as public health, safety, and the environment do not constitute indirect expropriations[17].

[15] For greater certainty, whether an investor's investment-backed expectations are reasonable may include consideration of the nature and extent of government regulation in the relevant sector.
[16] A relevant consideration could include whether the investor bears a disproportionate burden such as a special sacrifice that exceeds what the investor or investment should be expected to endure for the public interest.
[17] For greater certainty, the list of "legitimate public welfare objectives" in subparagraph (b) is not exhaustive.

## ANNEX 9-D
## SERVICE OF DOCUMENTS ON A PARTY UNDER SECTION B

**Korea**

Notices and other documents in disputes under Section B shall be served on Korea by delivery to:

Office of International Legal Affairs
Ministry of Justice of the Republic of Korea
Government Complex, Gwacheon
Korea.

**Costa Rica**

Notices and other documents in disputes under Section B shall be served on Costa Rica by delivery to:

General Directorate of Foreign Trade (Dirección General de Comercio Exterior)
Ministry of Foreign Trade (Ministerio de Comercio Exterior)
Plaza Tempo, Escazú,
San José, Costa Rica.

**El Salvador**

Notices and other documents in disputes under Section B shall be served on El Salvador by delivery to:

The Trade Administration Bureau (Dirección de Administración de Tratados Comerciales)
Ministry of Economy (Ministerio de Economía)
Alameda Juan Pablo II y Calle Guadalupe,
Edificio C1- C2, Plan Maestro, Centro de Gobierno,
San Salvador, El Salvador.

**Honduras**

Notices and other documents in disputes under Section B shall be served on Honduras by delivery to:

General Directorate of Administration and Negotiation of Agreements (Dirección General de Administración y Negociación de Tratados)
Secretariat of State in the Office of Economic Development (Tercer Nivel de la Secretaría de Estado en el Despacho de Desarrollo Económico)
Colonia Humuya, Edificio San José, sobre el Boulevard José Cecilio del Valle, Tegucigalpa, Honduras.

**Nicaragua**

Notices and other documents in disputes under Section B shall be served on Nicaragua by delivery to:

> General Directorate of Foreign Trade (Dirección General de Comercio Exterior)
> Ministry of Development, Industry and Trade (Ministerio de Fomento Industria y Comercio)
> Km. 6, Carretera a Masaya,
> Managua, Nicaragua.

**Panama**

Notices and other documents in disputes under Section B shall be served on Panama by delivery to:

> National Directorate for the Administration of International Trade Agreements and Trade Defense (Dirección Nacional de Administración de Tratados Internacionales y Defensa Comercial)
> Ministry of Commerce and Industries (Ministerio de Comercio e Industrias)
> Plaza Edison, Segundo Piso,
> Avenida Ricardo J. Alfaro y Vía El Paical,
> Panamá, República de Panamá.

## ANNEX 9-E
## TAXATION AND EXPROPRIATION

The determination of whether a taxation measure, in a specific fact situation, constitutes an expropriation requires a case-by-case, fact-based inquiry that considers all relevant factors relating to the investment, including the factors listed in Annex 9-B and the following considerations:

(a) the imposition of taxes does not generally constitute an expropriation. The mere introduction of a new taxation measure or the imposition of a taxation measure in more than one jurisdiction in respect of an investment generally does not in and of itself constitute an expropriation;

(b) a taxation measure that is consistent with internationally recognized tax policies, principles, and practices should not constitute an expropriation. In particular, a taxation measure aimed at preventing the avoidance or evasion of taxation measures generally does not constitute an expropriation;

(c) a taxation measure that is applied on a non-discriminatory basis, as opposed to a taxation measure that is targeted at investors of a particular nationality or at specific taxpayers, is less likely to constitute an expropriation; and

(d) a taxation measure does not constitute an expropriation if it was already in force when the investment was made and information about the measure was publicly available.

## ANNEX 9-F
## TRANSFERS

1. Nothing in this Chapter, Chapter 10 (Cross-Border Trade in Services), or Chapter 11 (Financial Services) shall be construed to prevent a Party from adopting or maintaining temporary safeguard measures pursuant to the Party's laws and regulations with regard to payments and capital movements:

(a) in the event of serious balance of payments and external financial difficulties or under threat thereof; or

(b) in cases where, in exceptional circumstances, payments and capital movements cause or threaten to cause serious difficulties for the operation of monetary or exchange rate policies in the Party concerned.

2. The measures referred to in paragraph 1 shall:

(a) be in effect for a period not to exceed one year; however, if extremely exceptional circumstances arise such that the Party seeks to extend such measures, such Party will coordinate in advance with the other Party concerning the implementation of any proposed extension18;

(b) not constitute a dual or multiple exchange rate practice except as prescribed by the Articles of Agreement of the International Monetary Fund;

(c) avoid unnecessary damage to the commercial, economic, or financial interests of the other Party;

(d) be temporary and phased out progressively as the situation calling for imposition of such measures improves;

(e) be applied on a national treatment basis and MFN Treatment basis;

(f) be promptly notified to the other Party;

(g) not exceed those necessary to deal with the circumstances described in paragraph 1;

(h) be consistent with the Articles of Agreement of the International Monetary Fund, as may be amended; and

(i) not restrict payments or transfers for current transactions, unless the imposition of such measures complies with the procedures stipulated in the Articles of Agreement of the International Monetary Fund.

[18] For greater certainty, any extension of safeguard measures shall not be subject to authorization of the Parties.

## ANNEX 9-G
## AMICUS CURIAE

The Tribunal may receive *amicus curiae* briefs from interested natural persons of a Party or legal persons, established in the territory of the Parties.

1. The briefs submitted to the Tribunal shall:

   (a) be dated and signed by the interested person or its representative, and include the contact information of such person;

   (b) be addressed to the chair person and shall be also communicated to the disputing parties in the language or languages chosen by the disputing parties; and

   (c) be concise and in no case exceed 15 typed pages, including any annexes.

2. The briefs shall be accompanied by a written declaration clearly indicating

   (a) a description of the interested persons who present them, including their place of incorporation in case of legal persons and address in case of natural persons, the nature of their activities, their sources of financing and, where relevant, documentation corroborating said information;

   (b) whether the interested persons have any direct or indirect relation with any of the disputing parties as well as if they have received any financial or other type of contribution from any of the disputing parties, another government, natural persons or legal persons, generally or in the preparation of the brief; and

   (c) a brief summary of how the interested persons brief would assist the tribunal in the determination of a factual or legal issue related to the proceeding.

3. The Tribunal shall not consider *amicus curiae* briefs which do not conform to the above rules.

# CHAPTER 10
# CROSS-BORDER TRADE IN SERVICES

## ARTICLE 10.1: SCOPE

1. This Chapter shall apply to measures adopted or maintained by a Party affecting cross-border trade in services by service suppliers of the other Party. Such measures include measures affecting:

(a) the production, distribution, marketing, sale, and delivery of a service;

(b) the purchase or use of, or payment for, a service;

(c) the access to and use of distribution, transport, or telecommunications networks and services in connection with the supply of a service;

(d) the presence in its territory of a service supplier of the other Party; and

(e) the provision of a bond or other form of financial security as a condition for the supply of a service.

2. For the purposes of this Chapter, **measures adopted or maintained by a Party** means measures adopted or maintained by:

(a) central or local governments and authorities; and

(b) non-governmental bodies in the exercise of powers delegated by central, or local governments or authorities.

3. Notwithstanding paragraph 1, Articles 10.4, 10.7 and 10.8 shall also apply to measures adopted or maintained by a Party affecting the supply of a service in its territory by a covered investment[1].

4. This Chapter shall not apply to:

(a) financial services as defined in Article 11.20 (Definitions), except as provided in paragraph 3;

(b) government procurement;

(c) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance; or

[1] For greater certainty, the scope of Articles 10.4, 10.7, and 10.8 to measures adopted or maintained by a Party affecting the supply of a service in its territory by a covered investment is limited to the scope specified in Article 10.1, subject to any applicable non-conforming measures and exceptions. Nothing in this Chapter, including this paragraph, is subject to investor-state dispute settlement pursuant to Section B of Chapter 9 (Investment).

(d) air services, including domestic and international air transportation services, whether scheduled or non-scheduled, and related services in support of air services, other than:

(i) aircraft repair and maintenance services during which an aircraft is withdrawn from service;

(ii) the selling and marketing of air transport services; and

(iii) computer reservation system (CRS) services.

5. This Chapter shall not impose any obligation on a Party with respect to a national of the other Party seeking access to its employment market, or employed on a permanent basis in its territory, and shall not confer any right on that national with respect to that access or employment.

6. This Chapter shall not apply to services supplied in the exercise of governmental authority. A **service supplied in the exercise of governmental authority** means any service which is supplied neither on a commercial basis, nor in competition with one or more service suppliers.

## ARTICLE 10.2: NATIONAL TREATMENT

Each Party shall accord to service suppliers of the other Party treatment no less favorable than that it accords, in like circumstances, to its own service suppliers.

## ARTICLE 10.3: MOST-FAVORED-NATION TREATMENT

Each Party shall accord to service suppliers of the other Party treatment no less favorable than that it accords, in like circumstances, to service suppliers of a non-Party.

## ARTICLE 10.4: MARKET ACCESS

Neither Party may adopt or maintain, either on the basis of a regional subdivision or on the basis of its entire territory, measures that:

(a) impose limitations on:

(i) the number of service suppliers, whether in the form of numerical quotas, monopolies, exclusive service suppliers, or the requirement of an economic needs test;

(ii) the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;

(iii) the total number of service operations or the total quantity of services output expressed in terms of designated numerical units in

the form of quotas or the requirement of an economic needs test[2]; or

(iv) the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test; or

(b) restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service.

ARTICLE 10.5: LOCAL PRESENCE

Neither Party may require a service supplier of the other Party to establish or maintain a representative office or any form of enterprise, or to be resident, in its territory as a condition for the cross-border supply of a service.

ARTICLE 10.6: NON-CONFORMING MEASURES

1. Articles 10.2, 10.3, 10.4, and 10.5 shall not apply to:

(a) any existing non-conforming measure that is maintained by a Party at:

(i) the central level of government, as set out by that Party in its Schedule to Annex I; or

(ii) a local level of government;

(b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or

(c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Articles 10.2, 10.3, 10.4 and 10.5.

2. Articles 10.2, 10.3, 10.4 and 10.5 shall not apply to any measure that a Party adopts or maintains with respect to sectors, subsectors or activities as set out in its Schedule to Annex II.

ARTICLE 10.7: DOMESTIC REGULATION

1. Where a Party requires authorization for the supply of a service, the Party's competent authorities shall, within a reasonable time after the submission of an

[2] Sub-subparagraph (iii) does not cover measures of a Party which limit inputs for the supply of services.

application considered complete under its laws and regulations, inform the applicant of the decision concerning the application. At the request of the applicant, the Party's competent authorities shall provide, without undue delay, information concerning the status of the application. This obligation shall not apply to authorization requirements that a Party adopts or maintains with respect to sectors, subsectors or activities as set out in its Schedule to Annex II.

2. While recognizing the right to regulate and to introduce new regulations on the supply of services in order to meet national policy objectives, and with a view to ensuring that measures related to qualification requirements and procedures, technical standards, and licensing requirements do not constitute unnecessary barriers to trade in services, each Party shall endeavor to ensure, as appropriate for individual sectors, that such measures are:

(a) based on objective and transparent criteria, such as competence and the ability to supply the service;

(b) not more burdensome than necessary to ensure the quality of the service; and

(c) in the case of licensing procedures, not in themselves a restriction on the supply of the service.

3. If the results of the negotiations related to Article VI:4 of GATS (or the results of any similar negotiations undertaken in other multilateral fora in which the Parties participate) enter into effect, this Article shall be amended, as appropriate, after consultations among the Parties, to bring those results into effect under this Agreement. The Parties shall coordinate on such negotiations, as appropriate.

## ARTICLE 10.8: TRANSPARENCY IN DEVELOPING AND APPLYING REGULATIONS[3]

Further to Chapter 18 (Transparency):

(a) each Party shall establish or maintain appropriate mechanisms for responding to inquiries from interested persons regarding its regulations related to the subject matter of this Chapter; and

(b) to the extent possible, each Party shall allow reasonable time between publication of final regulations related to the subject matter of this Chapter and their effective date.

## ARTICLE 10.9: RECOGNITION

1. For the purposes of the fulfillment, in whole or in part, of its standards or criteria for the authorization, licensing, or certification of services suppliers, and subject to the

[3] For greater certainty, **regulations** includes regulations establishing or applying to licensing authorization or criteria.

requirements of paragraph 4, a Party may recognize the education or experience obtained, requirements met, or licenses or certifications granted in a particular country. Such recognition, which may be achieved through harmonization or otherwise, may be based upon an agreement or arrangement with the country concerned or may be accorded autonomously.

2. Where a Party recognizes, autonomously or by agreement or arrangement, the education or experience obtained, requirements met, or licenses or certifications granted in the territory of a non-Party, nothing in Article 10.3 shall be construed to require the Party to accord such recognition to the education or experience obtained, requirements met, or licenses or certifications granted in the territory of the other Party.

3. A Party that is a party to an agreement or arrangement of the type referred to in paragraph 1, whether existing or future, shall afford adequate opportunity for the other Party, if the other Party is interested, to negotiate its accession to such an agreement or arrangement or to negotiate a comparable one with it. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that education, experience, licenses, or certifications obtained or requirements met in the other Party's territory should be recognized.

4. Neither Party may accord recognition in a manner that would constitute a means of discrimination among countries in the application of its standards or criteria for the authorization, licensing, or certification of services suppliers, or a disguised restriction on trade in services.

## ARTICLE 10.10: TRANSFERS AND PAYMENTS

1. Each Party shall permit all transfers and payments related to the cross-border supply of services to be made freely and without delay into and out of its territory.

2. Each Party shall permit such transfers and payments related to the cross-border supply of services to be made in a freely usable currency at the market rate of exchange prevailing at the time of transfer.

3. Notwithstanding paragraphs 1 and 2, a Party may prevent or delay a transfer or payment through the equitable, non-discriminatory, and good faith application of its laws related to:

(a) bankruptcy, insolvency, or the protection of the rights of creditors;

(b) issuing, trading, or dealing in securities, futures, options, or derivatives;

(c) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities;

(d) criminal or penal offences; or

(e) ensuring compliance with orders or judgments in judicial or administrative proceedings.

## ARTICLE 10.11: DENIAL OF BENEFITS

1. A Party may deny the benefits of this Chapter to a service supplier of the other Party if the service supplier is an enterprise owned or controlled by persons of a non-Party, and the denying Party adopts or maintains measures with respect to the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefits of this Chapter were accorded to the enterprise.

2. A Party may deny the benefits of this Chapter to a service supplier of the other Party if the service supplier is an enterprise owned or controlled by persons of a non-Party or of the denying Party that has no substantial business activities in the territory of the other Party. The denying Party shall, to the maximum extent possible, notify the other Party before denying the benefits under this paragraph. If the denying Party provides such notice, it shall consult with the other Party at the other Party's request.

## ARTICLE 10.12: DEFINITIONS

For the purposes of this Chapter:

**aircraft repair and maintenance services** means such activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and does not include so-called line maintenance;

**computer reservation system services (CRS)** means services provided by computerized systems that contain information about air carriers' schedules, availability, fares, and fare rules, through which reservations can be made or tickets may be issued;

**cross-border trade in services** or **cross-border supply of services** means the supply of a service:

(a) from the territory of one Party into the territory of the other Party;

(b) in the territory of one Party by a person of that Party to a person of the other Party; or

(c) by a national of a Party in the territory of the other Party,

but does not include the supply of a service in the territory of a Party by a covered investment;

**enterprise** means an "enterprise" as defined in Article 1.6 (Definitions), and a branch of an enterprise;

**enterprise of a Party** means an enterprise organized or constituted under the laws of a Party, and a branch located in the territory of a Party and carrying out business activities there;

**selling and marketing of air transport services** means opportunities for the air carrier concerned to sell and market freely its air transport services, including all aspects of marketing such as market research, advertising, and distribution. These activities do not include the pricing of air transport services nor the applicable conditions; and

**service supplier of a Party** means a person of that Party that seeks to supply or supplies a service[4].

[4] For the purposes of Articles 10.2 and 10.3, "service suppliers" has the same meaning as "services and service suppliers" as used in Articles II and XVII of GATS.

# CHAPTER 11
# FINANCIAL SERVICES

## ARTICLE 11.1: SCOPE

1. This Chapter shall apply to measures adopted or maintained by a Party relating to:

   (a) financial institutions of the other Party;

   (b) investors of the other Party, and investments of such investors, in financial institutions in the Party's territory; and

   (c) cross-border trade in financial services.

2. Chapters 9 (Investment) and 10 (Cross-Border Trade in Services) shall apply to measures described in paragraph 1 only to the extent that these Chapters or Articles of these Chapters are incorporated into this Chapter.

   (a) Articles 9.7 (Expropriation and Compensation), 9.8 (Transfers), 9.11 (Investment and Environment), 9.12 (Denial of Benefits), 9.14 (Special Formalities and Information Requirements), and 10.11 (Denial of Benefits) are hereby incorporated into and made part of this Chapter.

   (b) Section B (Investor-State Dispute Settlement) of Chapter 9 (Investment) is hereby incorporated into and made part of this Chapter solely for claims that a Party has breached Article 9.7 (Expropriation and Compensation), 9.8 (Transfers), 9.12 (Denial of Benefits), or 9.14 (Special Formalities and Information Requirements) as incorporated into this Chapter.

   (c) Article 10.10 (Transfers and Payments) is incorporated into and made part of this Chapter to the extent that cross-border trade in financial services is subject to obligations under Article 11.5.

3. This Chapter shall not apply to measures adopted or maintained by a Party relating to:

   (a) activities or services forming part of a public retirement plan or statutory system of social security; or

   (b) activities or services conducted for the account or with the guarantee or using the financial resources of the Party, including its public entities,

except that this Chapter shall apply to the extent that a Party allows any of the activities or services referred to in subparagraph (a) or (b) to be conducted by its financial institutions in competition with a public entity or a financial institution.

4. This Chapter shall not apply to laws, regulations or requirements governing the

procurement by government agencies of financial services purchased for governmental purposes and not with a view to commercial resale or use in the supply of services for commercial sale.

### ARTICLE 11.2: NATIONAL TREATMENT

1. Each Party shall accord to investors of the other Party treatment no less favorable than that it accords to its own investors, in like circumstances, with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of financial institutions and investments in financial institutions in its territory.

2. Each Party shall accord to financial institutions of the other Party and to investments of investors of the other Party in financial institutions treatment no less favorable than that it accords to its own financial institutions, and to investments of its own investors in financial institutions, in like circumstances, with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of financial institutions and investments.

3. For the purposes of the national treatment obligations in Article 11.5.1, a Party shall accord to cross-border financial service suppliers of the other Party treatment no less favorable than that it accords to its own financial service suppliers, in like circumstances, with respect to the supply of the relevant service.

### ARTICLE 11.3: MOST-FAVORED-NATION TREATMENT

Each Party shall accord to investors of the other Party, financial institutions of the other Party, investments of investors in financial institutions, and cross-border financial service suppliers of the other Party treatment no less favorable than that it accords to the investors, financial institutions, investments of investors in financial institutions and cross-border financial service suppliers of a non-Party, in like circumstances.

### ARTICLE 11.4: MARKET ACCESS FOR FINANCIAL INSTITUTIONS

1. A Party shall not adopt or maintain, with respect to financial institutions of the other Party, either on the basis of a regional subdivision or on the basis of its entire territory, measures that:

(a) impose limitations on:

(i) the number of financial institutions whether in the form of numerical quotas, monopolies, exclusive service suppliers, or the requirements of an economic needs test;

(ii) the total value of financial service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;

(iii) the total number of financial service operations or on the total quantity of financial services output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test[1]; or

(iv) the total number of natural persons that may be employed in a particular financial service sector or that a financial institution may employ and who are necessary for, and directly related to, the supply of a specific financial service in the form of numerical quotas or the requirement of an economic needs test; or

(b) restrict or require specific types of legal entity or joint venture through which a financial institution may supply a service.

2. For the purposes of this Article, **financial institutions of the other Party** includes financial institutions that investors of the other Party seek to establish in the territory of the Party.

## ARTICLE 11.5: CROSS-BORDER TRADE

1. Each Party shall permit, under terms and conditions that accord national treatment, cross-border financial service suppliers of the other Party to supply the services specified in Annex 11-A.

2. Each Party shall permit persons located in its territory and its nationals wherever located, to purchase financial services from cross-border financial service suppliers of the other Party located in the territory of the other Party. This obligation does not require a Party to permit such suppliers to do business or solicit in its territory. Each Party may define "doing business" and "solicitation" for the purposes of this obligation, provided that those definitions are not inconsistent with paragraph 1.

3. Without prejudice to other means of prudential regulation of cross-border trade in financial services, a Party may require the registration of cross-border financial service suppliers of the other Party and of financial instruments.

## ARTICLE 11.6: NEW FINANCIAL SERVICES[2]

Each Party shall permit a financial institution of the other Party to supply any new financial service that the Party would permit its own financial institutions, in like

[1] This subparagraph shall not cover measures of a Party which limit inputs for the supply of financial services.

[2] The Parties understand that nothing in this Article prevents a financial institution of a Party from applying to the other Party to request that it authorize the supply of a financial service that is supplied in neither Party's territory. Such application shall be subject to the law of the Party to which the application is made and, for greater certainty, shall not be subject to the obligations of this Article.

circumstances, to supply without additional legislative action by the Party. Notwithstanding Article 11.4(b), a Party may determine the institutional and juridical form through which the new financial service may be supplied and may require authorization for the supply of the service. Where a Party requires a financial institution to obtain authorization to supply a new financial service, the Party shall decide within a reasonable time whether to issue the authorization and the authorization may be refused only for prudential reasons**.**

ARTICLE 11.7: TREATMENT OF CERTAIN INFORMATION

Nothing in this Chapter requires a Party to furnish or allow access to:

(a) information related to the financial affairs and accounts of individual customers of financial institutions or cross-border financial service suppliers; or

(b) any confidential information the disclosure of which would impede law enforcement or otherwise be contrary to the public interest or prejudice legitimate commercial interests of particular enterprises.

ARTICLE 11.8: SENIOR MANAGEMENT AND BOARDS OF DIRECTORS

1. Neither Party may require financial institutions of the other Party to engage individuals of any particular nationality as senior managerial or other essential personnel.

2. Neither Party may require that more than a minority of the board of directors of a financial institution of the other Party be composed of nationals of the Party, persons residing in the territory of the Party, or a combination thereof.

ARTICLE 11.9: NON-CONFORMING MEASURES

1. Articles 11.2 through 11.5 and 11.8 shall not apply to:

(a) any existing non-conforming measure that is maintained by a Party at

(i) the central level of government, as set out by that Party in Section A of its Schedule set out in Annex III; or

(ii) a local level of government;

(b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or

(c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the

conformity of the measure, as it existed immediately before the amendment, with Article 11.2, 11.3, 11.4, or 11.8.[3]

2. Articles 11.2 through 11.5 and 11.8 shall not apply to any measure that a Party adopts or maintains with respect to sectors, subsectors, or activities, as set out by the Party in Section B of its Schedule set out in Annex III[4].

3. A non-conforming measure set out in an entry in a Party's Schedule set out in Annex I or II as not subject to Article 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment), 10.2 (National Treatment), 10.3 (Most-Favored-Nation Treatment) or 10.4 (Market Access), shall be treated as a non-conforming measure not subject to Article 11.2, 11.3 or 11.4, as the case may be, to the extent that the measure, sector, subsector, or activity set out in the entry is covered by this Chapter.

ARTICLE 11.10: EXCEPTIONS

1. Notwithstanding any other provision of this Chapter or Chapters 9 (Investment), 13 (Telecommunications), including specifically Article 13.22 (Relation to Other Chapters), or 14 (Electronic Commerce), and, in addition, Article 10.1.3 (Scope) with respect to the supply of financial services in the territory of a Party by a covered investment, a Party shall not be prevented from adopting or maintaining measures for prudential reasons[5], including for the protection of investors, depositors, policy holders, or persons to whom a fiduciary duty is owed by a financial institution or cross-border financial service supplier, or to ensure the integrity and stability of the financial system. Where such measures do not conform with the provisions of this Agreement referred to in this paragraph, they shall not be used as a means of avoiding the Party's commitments or obligations under such provisions.

2. Nothing in this Chapter or Chapters 9 (Investment), 13 (Telecommunications), including specifically Article 13.22 (Relation to Other Chapters), or 14 (Electronic Commerce), and, in addition, Article 10.1.3 (Scope) with respect to the supply of financial services in the territory of a Party by a covered investment, shall apply to non-discriminatory measures of general application taken by any public entity in pursuit of monetary and related credit policies or exchange rate policies. This paragraph shall not affect a Party's obligations under Article 9.9 (Performance Requirements) with respect to measures covered by Chapter 9 (Investment) or under Article 9.8 (Transfers) or 10.10 (Transfers and Payments).

3. Notwithstanding Articles 9.8 (Transfers) and 10.10 (Transfers and Payments), as incorporated into this Chapter, a Party may prevent or limit transfers by a financial institution or cross-border financial service supplier to, or for the benefit of, an affiliate

[3] For greater certainty, Article 11.5 shall apply to an amendment to any non-conforming measure referred to in subparagraph (a) only to the extent that the amendment decreases the conformity of the measure, as it existed on the date of entry into force of the Agreement, with Article 11.5.

[4] For Nicaragua and Panama, Section B of Annex III shall not apply.

[5] It is understood that the term "prudential reasons" includes the maintenance of the safety, soundness, integrity, or financial responsibility of individual financial institutions or cross-border financial service suppliers.

of or person related to such institution or supplier, through the equitable, non-discriminatory, and good faith application of measures relating to maintenance of the safety, soundness, integrity, or financial responsibility of financial institutions or cross-border financial service suppliers. This paragraph does not prejudice any other provision of this Agreement that permits a Party to restrict transfers.

4. For greater certainty, nothing in this Chapter shall be construed to prevent a Party from adopting or enforcing measures necessary to secure compliance with laws or regulations that are not inconsistent with this Chapter, including those relating to the prevention of deceptive and fraudulent practices or to deal with the effects of a default on financial services contracts, subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between countries where like conditions prevail, or a disguised restriction on investment in financial institutions or cross-border trade in financial services.

## ARTICLE 11.11: TRANSPARENCY

1. The Parties recognize that transparent regulations and policies governing the activities of financial institutions and cross-border financial service suppliers are important in facilitating access of foreign financial institutions and foreign cross-border financial service suppliers to, and their operations in, each other's markets. Each Party commits to promoting regulatory transparency in financial services.

2. In lieu of Article 18.1.2 (Publication), each Party, to the extent practicable:

(a) shall publish in advance any regulations of general application relating to the subject matter of this Chapter that it proposes to adopt and the purpose of the regulation; and

(b) shall provide interested persons and the other Party a reasonable opportunity to comment[6] on such proposed regulations.

3. At the time it adopts final regulations, a Party should, to the extent practicable, address in writing substantive comments received from interested persons with respect to the proposed regulations.

4. To the extent practicable, each Party should allow reasonable time between publication of final regulations of general application and their effective date.

5. Each Party shall ensure that the rules of general application adopted or maintained by self-regulatory organizations of the Party are promptly published or otherwise made available in such a manner as to enable interested persons to become acquainted with them.

[6] For greater certainty, when a Party publishes regulations in advance as described in subparagraph (a), the Party shall provide an address, whether electronic or otherwise, to which interested persons and the other Party may send their comments.

6. Each Party shall establish or maintain appropriate mechanisms for responding to inquiries from interested persons regarding measures of general application covered by this Chapter.

7. Each Party's regulatory authorities shall make publicly available the requirements, including any documentation required, for completing applications relating to the supply of financial services.

8. On the request of an applicant, a Party's regulatory authority shall inform the applicant of the status of its application. If the authority requires additional information from the applicant, it shall notify the applicant without undue delay.

9. A Party's regulatory authority shall make an administrative decision on a completed application of an investor in a financial institution, a financial institution, or a cross-border financial service supplier of the other Party relating to the supply of a financial service within 120 days, and shall promptly notify the applicant of the decision. An application shall not be considered complete until all relevant hearings are held and all necessary information is received. Where it is not practicable for a decision to be made within 120 days, the regulatory authority shall notify the applicant without undue delay and shall endeavor to make the decision within a reasonable time thereafter.

10. On the request of an unsuccessful applicant, a regulatory authority that has denied an application shall, to the extent practicable, inform the applicant of the reasons for denial of the application.

## ARTICLE 11.12: DOMESTIC REGULATION

Except with respect to non-conforming measures listed in its Schedule to Annex III, each Party shall ensure that all measures of general application to which this Chapter applies are administered in a reasonable, objective, and impartial manner.

## ARTICLE 11.13: SELF-REGULATORY ORGANIZATIONS

When a Party requires a financial institution or a cross-border financial service supplier of the other Party to be a member of, participate in, or have access to, a self-regulatory organization to provide a financial service in or into the territory of that Party, the Party shall ensure that the self-regulatory organization observes the obligations of Articles 11.2 and 11.3.

## ARTICLE 11.14: PAYMENT AND CLEARING SYSTEMS

Under terms and conditions that accord national treatment, each Party shall grant financial institutions of the other Party established in its territory access to payment and clearing systems operated by public entities, and to official funding and refinancing facilities

available in the normal course of ordinary business. This Article is not intended to confer access to the Party's lender of last resort facilities.

ARTICLE 11.15: RECOGNITION

1. A Party may recognize prudential measures of a non-Party in the application of measures covered by this Chapter. Such recognition may be:

(a) accorded autonomously;

(b) achieved through harmonization or other means; or

(c) based on an agreement or arrangement with the non-Party.

2. A Party according recognition of prudential measures under paragraph 1 shall provide adequate opportunity to the other Party to demonstrate that circumstances exist in which there are or would be equivalent regulation, oversight, implementation of regulation, and, if appropriate, procedures concerning the sharing of information between the Parties.

3. Where a Party accords recognition of prudential measures under paragraph 1(c) and the circumstances described in paragraph 2 exist, the Party shall provide adequate opportunity to the other Party to negotiate accession to the agreement or arrangement, or to negotiate a comparable agreement or arrangement.

ARTICLE 11.16: FINANCIAL SERVICES COMMITTEE

1. The Parties hereby establish a Financial Services Committee (hereinafter referred to as the "Committee"). The principal representative of each Party shall be an official of the Party's authority responsible for financial services set out in Annex 11-B.

2. The Committee shall:

(a) supervise the implementation of this Chapter and its further elaboration;

(b) consider issues regarding financial services that are referred to it by a Party;

(c) participate in the dispute settlement procedures in accordance with Article 11.19; and

(d) carry out other functions as may be assigned by the Joint Committee or agreed by the Parties.

3. Unless the Parties otherwise agree, the Committee shall meet annually, to assess the functioning of this Agreement as it applies to financial services. Meetings may be conducted in person or by any technological means available to the Parties. The

Committee shall inform the Joint Committee of the results of each of its meetings.

ARTICLE 11.17: CONSULTATIONS

1. A Party may request consultations with the other Party regarding any matter arising under this Agreement that affects financial services. The other Party shall give sympathetic consideration to the request. The Parties shall report the results of their consultations to the Committee.

2. Consultations under this Article shall include officials of the authorities specified in Annex 11-B.

3. Nothing in this Article shall be construed to require regulatory authorities participating in consultations under paragraph 1 to disclose information or take any action that would interfere with specific regulatory, supervisory, administrative, or enforcement matters.

4. Nothing in this Article shall be construed to require a Party to derogate from its relevant law regarding sharing of information among financial regulators or the requirements of an agreement or arrangement between financial authorities of the Parties.

ARTICLE 11.18: DISPUTE SETTLEMENT

1. Section A (Dispute Settlement) of Chapter 22 (Dispute Settlement) shall apply as modified by this Article to the settlement of disputes arising under this Chapter.

2. When a Party claims that a dispute arises under this Chapter, Article 22.7 (Establishment of Panel) shall apply, except that:

(a) where the Parties so agree, the panel shall be composed entirely of panelists meeting the qualifications in paragraph 3; and

(b) in any other case,

(i) each Party may select panelists meeting the qualifications set out in paragraph 3 or in Article 22.7.12 (Establishment of a Panel); and

(ii) if the Party complained against invokes Article 11.10, the chair of the panel shall meet the qualifications set out in paragraph 3, unless the Parties otherwise agree.

3. Financial services panelists shall:

(a) have expertise or experience in financial services law or practice, which may include the regulation of financial institutions;

(b) be chosen strictly on the basis of objectivity, reliability, and sound judgment;

(c) be independent of, and not be affiliated with or take instructions from, a disputing Party; and

(d) comply with the code of conduct to be established by the Joint Committee.

4. Notwithstanding Article 22.13 (Non-Implementation and Suspension of Benefits), where a panel finds a measure to be inconsistent with this Agreement and the measure under dispute affects:

(a) only the financial services sector, the complaining Party may suspend benefits only in the financial services sector;

(b) the financial services sector and any other sector, the complaining Party may suspend benefits in the financial services sector that have an effect equivalent to the effect of the measure in the Party's financial services sector; or

(c) only a sector other than the financial services sector, the complaining Party shall not suspend benefits in the financial services sector.

ARTICLE 11.19: INVESTMENT DISPUTES IN FINANCIAL SERVICES

1. Where an investor of a Party submits a claim under Section B (Investor-State Dispute Settlement) of Chapter 9 (Investment) against the other Party and the respondent invokes Article 11.10, on request of the respondent, the tribunal shall refer the matter in writing to the Committee for a decision. The tribunal may not proceed pending receipt of a decision or report under this Article.

2. In a referral pursuant to paragraph 1, the Committee shall decide the issue of whether and to what extent Article 11.10 is a valid defense to the claim of the investor. The Committee shall transmit a copy of its decision to the tribunal and to the Joint Committee. The decision shall be binding on the tribunal.

3. Where the Committee has not decided the issue within 60 days of the receipt of the referral under paragraph 1, the respondent or the Party of the claimant may request the establishment of an arbitral panel under Article 22.7 (Establishment of Panel). The panel shall be constituted in accordance with Article 11.18. The panel shall transmit its final report to the Committee and to the tribunal. The report shall be binding on the tribunal.

4. The Committee may decide that, for the purposes of a referral pursuant to paragraph 1, the financial services authorities of the relevant Parties shall make the decision described in paragraph 2 and transmit that decision to the tribunal and the Joint Committee. In that case, a request may be made under paragraph 3 if the relevant Parties

have not made the decision described in paragraph 2 within 60 days of their receipt of the referral under paragraph 1.

5. Where no request for the establishment of a panel pursuant to paragraph 3 has been made within 10 days of the expiration of the 60-day period referred to in paragraph 3, the tribunal may proceed to decide the matter.

6. For the purposes of this Article, **tribunal** means a tribunal established under Article 9.20 (Selection of Arbitrators).

ARTICLE 11.20: DEFINITIONS

For the purposes of this Chapter:

**cross-border financial service supplier of a Party** means a person of a Party that is engaged in the business of supplying a financial service within the territory of the Party and that seeks to supply or supplies a financial service through the cross-border supply of such services;

**cross-border trade in financial services** or **cross-border supply of financial services** means the supply of a financial service:

(a) from the territory of a Party into the territory of the other Party;

(b) in the territory of a Party by a person of that Party to a person of the other Party; or

(c) by a national of a Party in the territory of the other Party,

but does not include the supply of a financial service in the territory of a Party by an investment in that territory;

**financial institution** means any financial intermediary or other enterprise that is authorized to do business and regulated or supervised as a financial institution under the law of the Party in whose territory it is located;

**financial institution of the other Party** means a financial institution, including a branch, located in the territory of a Party that is controlled by persons of the other Party;

**financial service** means any service of a financial nature. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance), as well as services incidental or auxiliary to a service of a financial nature. Financial services include the following activities:

*Insurance and insurance-related services*

(a) direct insurance (including co-insurance):

(i) life,

(ii) non-life;

(b) reinsurance and retrocession;

(c) insurance intermediation, such as brokerage and agency; and

(d) services auxiliary to insurance, such as consultancy, actuarial, risk assessment, and claim settlement services;

*Banking and other financial services (excluding insurance)*

(e) acceptance of deposits and other repayable funds from the public;

(f) lending of all types, including consumer credit, mortgage credit, factoring, and financing of commercial transactions;

(g) financial leasing;

(h) all payment and money transmission services, including credit, charge and debit cards, travelers checks, and bankers drafts;

(i) guarantees and commitments;

(j) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market, or otherwise, the following:

(i) money market instruments (including checks, bills, certificates of deposits);

(ii) foreign exchange;

(iii) derivative products including, but not limited to, futures and options;

(iv) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;

(v) transferable securities;

(vi) other negotiable instruments and financial assets, including bullion;

(k) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;

(l) money broking;

(m) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository, and trust services;

(n) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;

(o) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(p) advisory, intermediation, and other auxiliary financial services on all the activities listed in subparagraphs (e) through (o), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;

**financial service supplier of a Party** means a person of a Party that is engaged in the business of supplying a financial service within the territory of that Party;

**investment** means "investment" as defined in Article 9.29 (Definitions), except that, with respect to "loans" and "debt instruments" referred to in that Article:

(a) a loan to or debt instrument issued by a financial institution is an investment only where it is treated as regulatory capital by the Party in whose territory the financial institution is located; and

(b) a loan granted by or debt instrument owned by a financial institution, other than a loan to or debt instrument issued by a financial institution referred to in subparagraph (a), is not an investment;

for greater certainty, a loan granted by or debt instrument owned by a cross-border financial service supplier, other than a loan to or debt instrument issued by a financial institution, is an investment for the purposes of Chapter 9 (Investment), if such loan or debt instrument meets the criteria for investments set out in Article 9.29 (Definitions);

**investor of a Party** means a Party or state enterprise thereof, or a person of a Party, that attempts to make, is making, or has made an investment in the territory of the other Party; provided, however, that a natural person who is a dual national shall be deemed to be exclusively a national of the State of his or her dominant and effective nationality;

**new financial service** means a financial service not supplied in the Party's territory that is supplied within the territory of the other Party, and includes any new form of delivery of a financial service or the sale of a financial product that is not sold in the Party's territory;

**person of a Party** means "person of a Party" as defined in Article 1.6 (Definitions) and,

for greater certainty, does not include a branch of an enterprise of a non-Party;

**public entity** means a central bank or monetary authority of a Party, or any financial institution owned or controlled by a Party; and

**self-regulatory organization** means any non-governmental body, including any securities or futures exchange or market, clearing agency, or other organization or association, that exercises regulatory or supervisory authority over financial service suppliers or financial institutions.

## ANNEX 11-A
## CROSS-BORDER TRADE

### KOREA

*Insurance and insurance-related services*

1. Article 11.5.1 shall apply to the cross-border supply of or trade in financial services as defined in subparagraph (a) of the definition of cross-border supply of financial services in Article 11.20 with respect to:

(a) insurance of risks relating to:

(i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and

(ii) goods in international transit;

(b) reinsurance and retrocession;

(c) services auxiliary to insurance, such as consultancy,[7] risk assessment,[8] actuarial and claim settlement services; and

(d) insurance intermediation, such as brokerage and agency as referred to in subparagraph (c) of the definition of financial service in Article 11.20, of insurance of risks related to services listed in subparagraphs (a) and (b) of this paragraph.

2. Article 11.5.1 shall apply to the cross-border supply of or trade in financial services as defined in subparagraph (c) of the definition of cross-border supply of financial services in Article 11.20 with respect to services auxiliary to insurance, such as consultancy, actuarial, risk assessment, and claim settlement services.

*Banking and other financial services (excluding insurance)*

3. Article 11.5.1 shall apply only with respect to:

(a) the provision and transfer of financial information;

(b) the provision and transfer of financial data processing and related software relating to banking and other financial services as referred to in

[7] **Consultancy** means activities such as providing advice on corporate strategy formulation, marketing strategy, or product development strategy.
[8] **Risk assessment** means activities such as risk analysis, risk prevention, or expert advice related to difficult or unusual risks.

subparagraph (o) of the definition of financial service in Article 11.20[9]; and

(c) advisory and other auxiliary services[10], excluding intermediation, relating to banking and other financial services as referred to in subparagraph (p) of the definition of financial service in Article 11.20. This commitment shall apply to the supply of credit rating, credit reference and investigation, general fund administration, indirect investment vehicle appraisal, and bond appraisal with regard to securities issued in Korea[11] only to the extent that Korea allows the supply of these services with respect to such assets. This commitment shall not apply to (i) credit rating of enterprises in Korea; or (ii) credit reference and investigation undertaken for purposes of lending and other financial transactions in Korea with respect to individuals or companies in Korea. Once Korea allows the supply of certain of these services, it shall not subsequently prohibit or limit the supply of such services.

**COSTA RICA**

*Banking and other financial services (excluding insurance)*

1. Article 11.5.1 applies to the cross-border supply of or trade in financial services, as defined in subparagraph (a) of the definition of cross-border supply of financial services in Article 11.20[12], with respect to:

(a) the provision and transfer of financial information; and financial data processing and related software as referred to in subparagraph (o) of the definition of financial service; and

(b) advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (p) of the definition of financial service.[13]

[9] Korea´s commitment is subject to prior approval with certain considerations such as the protection of sensitive information of consumers, prohibitions on unauthorized reuse of sensitive information, the ability of financial regulators to have access to records of financial institutions relating to the handing of such information, and requirements for the location of technology facilities.

[10] It is understood that advisory services includes portfolio management advice but not other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (e) through (o) of the definition of financial service.

[11] As of March 2007, securities issued in the territory of Korea are denominated solely in Korean won, except in extraordinary circumstances. Where bonds issued outside the territory of Korea are held by a Korean collective investment scheme registered with the Financial Services Commission, appraisal of the bond must be undertaken by a bond appraisal company in the territory of Korea.

[12] Costa Rica reserves the right to request prior approval with regards to provision and transfer of financial data and related software; considerations include the protection of sensitive information of consumers, prohibitions on unauthorized reuse of sensitive information, the ability of financial regulators to have access to records of financial institutions relating to the handing of such information, and requirements for the location of technology facilities.

[13] It is understood that advisory services includes portfolio management advice but not other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (e) through (o) of the definition of financial service.

*Insurance and insurance-related services*

2. Article 11.5.1 applies to the cross-border supply of or trade in financial services, as defined in subparagraph (a) of the definition of cross-border supply of financial services in Article 11.20, with respect to:

(a) insurance of risk relating to:

(i) space launching and freight (including satellite), international maritime shipping and international commercial aviation, with such insurance to cover any or all of the following elements: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and

(ii) goods in international transit;

(b) retrocession and reinsurance;

(c) services necessary to support global accounts[14];

(d) services auxiliary to insurance as referred to in paragraph (d) of the definition of financial service in Article 11.20[15];

(e) insurance intermediation such as brokerage and agency as referred to in paragraph (c) of the definition of financial services in Article 11.20[16]; and

(f) surplus lines[17].

3. Paragraph 2 applies only if a Korean entity is not in itself or through an agent insuring a risk in Costa Rica.

**EL SALVADOR**

*Insurance and Insurance-Related Services*

1. Article 11.5.1 applies to the cross-border supply of or trade in financial services

[14] For the purposes of this subparagraph:
(a) services necessary to support global accounts means that the coverage of a master (global) insurance policy written in a territory other than Costa Rica for a multinational client by an insurer of a Party extends to the operations of the multinational client in Costa Rica; and
(b) a multinational client is any foreign enterprise majority owned by a foreign manufacturer or service provider doing business in Costa Rica.

[15] This paragraph only applies to the lines of insurance of risks relating to paragraphs 2(a), 2(b) and 2(c); or to insurance products registered before the General Superintendency of Insurance (SUGESE).

[16] This paragraph only applies to the lines of insurance of risks relating to paragraphs 2(a), 2(b) and 2(c); or to insurance products registered before the General Superintendency of Insurance (SUGESE).

[17] Surplus lines are defined as insurance coverage not available from an admitted company in Costa Rican market.

as defined in subparagraph (a) of the definition of cross-border supply of financial services with respect to:

(a) insurance of risk relating to:

(i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and

(ii) goods in international transit;

(b) reinsurance and retrocession;

(c) brokerage of insurance risks relating to paragraphs (a) and (b); and

(d) consultancy, risk assessment, actuarial, and claims settlement services.

2. Article 11.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (c) of the definition of cross-border supply of financial services with respect to insurance services[18].

*Banking and Other Financial Services (Excluding Insurance)*

3. Article 11.5.1 applies with respect to:

(a) provision and transfer of financial information as described in subparagraph (o) of the definition of financial service;

(b) financial data processing as described in subparagraph (o) of the definition of financial service, subject to prior authorization from the relevant regulator, when it is required[19]; and

(c) advisory and other auxiliary financial services, excluding intermediation, relating to banking and other financial services as described in subparagraph (p) of the definition of financial service[20].

**HONDURAS**

*Insurance and insurance-related services*

[18] It is understood that the commitment for cross-border movement of persons is limited to those insurance and insurance-related services listed in paragraph 1.

[19] It is understood that where the financial information or financial data referred to in subparagraphs (a) and (b) involve personal data, the treatment of such personal data shall be in accordance with El Salvador's law regulating the protection of such data.

[20] It is understood that advisory services includes portfolio management advice but not other services related to portfolio management, and that auxiliary services does not include those services referred to in subparagraphs (e) through (o) of the definition of financial service.

1. Article 11.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (a) of the definition of cross-border supply of financial services in Article 11.20 with respect to:

(a) insurance of risk relating to:

(i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and

(ii) goods in international transit;

(b) reinsurance and retrocession;

(c) services auxiliary to insurance described in subparagraph (d) such as consultancy, actuarial, risk assessment and claim settlement services from the definition of financial services in Article 11.20 ; and

(d) insurance intermediation, such as brokerage and agency as referred to in subparagraph (c) of the definition of financial service in Article 11.20, of insurance of risks related to services listed in subparagraphs (a) and (b) of this paragraph.

2. Article 11.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (c) of the definition of cross-border supply of financial services in Article 11.20 with respect to insurance services[21].

*Banking and Other Financial Services (Excluding Insurance)*

3. Article 11.5.1 applies with respect to the provision and transfer of financial information and financial data processing [22] and related software as referred to in subparagraph (o) of the definition of financial service in Article 11.20, and advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (p) of the definition of financial service[23].

**NICARAGUA**

*Insurance and Insurance-Related Services*

[21] It is understood that the commitment for cross-border movement of persons is limited to those insurance and insurance-related services listed in paragraph 1.

[22] Honduras' commitment is subject to prior approval with certain considerations such as the protection of sensitive information of consumers, prohibitions on unauthorized reuse of sensitive information, the ability of financial regulators to have access to records of financial institutions relating to the handing of such information, and requirements for the location of technology facilities.

[23] It is understood that advisory services includes portfolio management and auxiliary services does not include those services referred to in subparagraphs (e) through (o) of the definition of financial service in Article 11.20.

1. Article 11.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (a) of the definition of cross-border supply of financial services with respect to:

(a) insurance of risk relating to:

(i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and

(ii) goods in international transit;

(b) reinsurance and retrocession;

(c) brokerage of insurance risks relating to paragraphs (a)(i) and (a)(ii); and

(d) services auxiliary to insurance as referred to in subparagraph (d) of the definition of financial services. These auxiliary services will only be provided to an insurance supplier.

2. Article 11.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (c) of the definition of cross-border supply of financial services with respect to insurance services. The commitment for cross-border movement of persons is limited to those insurance and insurance-related services listed in paragraph 1.

*Banking and Other Financial Services (Excluding Insurance)*

3. Article 11.5.1 applies with respect to:

(a) the provision and transfer of financial information as described in subparagraph (o) of the definition of financial service;

(b) financial data processing as described in subparagraph (o) of the definition of financial service, subject to prior authorization from the relevant regulator, as required; and

(c) advisory and other auxiliary financial service[24] excluding intermediation and credit reference and analysis, relating to banking and other financial services as described in subparagraph (p) of the definition of financial service.

[24] It is understood that advisory services includes portfolio management and auxiliary services does not include those services referred to in subparagraphs (e) through (o) of the definition of financial service in Article 11.20.

Nicaragua's law regulating protection of information applies where the financial information or financial data processing referred to in subparagraphs (a) and (b) involves such protected information. Protected information includes, but is not limited to, information regulated under the concept of banking secrecy and personal information.

**PANAMA**

*Insurance and insurance-related services*

1. Subject to paragraph 3, Article 11.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (a) of the definition of cross-border supply of financial services with respect to:

(a) insurance of risks relating to:

(i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and

(ii) goods in international transit;

(b) reinsurance and retrocession;

(c) insurance intermediation such as brokerage and agency only for the services indicated in subparagraphs (a) and (b); and

(d) services auxiliary to insurance as referred to in subparagraph (d) of the definition of financial service.

2. Article 11.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (c) of the definition of cross-border supply of financial services with respect to insurance services[25].

3. Paragraph 1(a)(i) shall not apply to insurance of risk relating to commercial aviation until two years after the date of entry into force of this Agreement.

*Banking and other financial services (excluding insurance)*

4. Article 11.5.1 applies only with respect to the provision and transfer of financial information and financial data processing and related software as referred to in subparagraph (o) of the definition of financial service, and advisory and other auxiliary financial services[26], excluding intermediation, relating to banking and other financial services as referred to in subparagraph (p) of the definition of financial service.

[25] It is understood that the commitment for cross-border movement of persons is limited to those insurance and insurance-related services indicated in paragraph 1.

[26] It is understood that advisory services includes portfolio management and auxiliary services does not include those services referred to in subparagraphs (e) through (o) of the definition of financial service in

## ANNEX 11-B
## FINANCIAL SERVICES COMMITTEE

*Authorities Responsible for Financial Services*

1. The authorities responsible for financial services are:

   (a) for Korea, the Financial Services Commission and the Ministry of Strategy and Finance;

   (b) for Costa Rica, the National Council of Supervision of the Financial System (*Consejo Nacional de Supervisión del Sistema Financiero*) and the Ministry of Foreign Trade (*Ministerio de Comercio Exterior*) for banking and other financial services and for insurance;

   (c) for El Salvador, the Ministry of Economy (*Ministerio de Economía*), in consultation with the corresponding competent authority the Superintendency of the Financial System (*Superintendencia del Sistema Financiero*) and the Central Reserve Bank (*Banco Central de Reserva*);

   (d) for Honduras, Secretariat of State in the Office of Economic Development (*Secretaría de Estado en el Despacho de Desarrollo Económico*), Central Bank of Honduras (*Banco Central de Honduras*), and the National Commission of Banking and Insurance (*Comisión Nacional de Bancos y Seguros*);

   (e) for Nicaragua, Ministry of Development, Industry and Trade (*Ministerio de Fomento, Industria y Comercio*); Superintendency of Banks and other Financial Institutions (*Superintendencia de Bancos y otras Instituciones Financieras*) and the Central Bank of Nicaragua (*Banco Central de Nicaragua*); and

   (f) for Panama, the Ministry of Commerce and Industries (*Ministerio de Comercio e Industrias*), in consultation with the Superintendency of Banks (*Superintendencia de Bancos*), the Superintendency of Insurance and Reinsurance (*Superintendencia de Seguros y Reaseguros*) and Superintendency of Securities Market (*Superintendencia del Mercado de Valores*),

   or their successors.

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Article 11.20.

# CHAPTER 12
# TEMPORARY ENTRY FOR BUSINESS PERSONS

## ARTICLE 12.1: GENERAL PRINCIPLES

1. This Chapter reflects the preferential trading relationship between the Parties, the Parties' mutual desire of facilitating temporary entry for business persons in accordance with their legislation and the provisions in Annex 12-A and of establishing transparent criteria and procedures for temporary entry for business persons as well as the need to ensure border security and to protect the domestic labor force and permanent employment in their respective territories.

2. This Chapter shall not apply to measures affecting natural persons of a Party seeking access to the employment market of the other Party, nor shall it apply to measures regarding citizenship, nationality, permanent residence, or employment on a permanent basis.

3. Nothing in this Chapter or any other provision of this Agreement shall be construed to prevent a Party from applying measures to regulate the entry of natural persons of the other Party into, or their temporary stay in its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across its borders, provided that such measures are not applied in such a manner as to unduly nullify or impair the benefits accruing to the other Party under the terms of specific categories in Annex 12-A.

4. The sole fact of requiring a visa to natural persons shall not be considered to nullify or impair the provisions of this Agreement.

## ARTICLE 12.2: GENERAL OBLIGATIONS

Each Party shall apply its measures related to this Chapter in accordance with Article 12.1 and, in particular, shall apply those measures so as to avoid unduly impairing or delaying trade in goods or services or conduct of investment activities under this Agreement.

## ARTICLE 12.3: GRANT OF TEMPORARY ENTRY

1. Each Party shall grant temporary entry to business persons who comply with immigration measures applicable to temporary entry and other related measures, such as those related to public health and safety and national security, in accordance with this Chapter.

2. Temporary entry granted pursuant to this Chapter shall not replace the requirements demanded to carry out a profession or an activity according to the specific laws and regulations in force in the territory of the Party authorizing the temporary entry.

3. A Party may refuse to issue an immigration document authorizing employment to a business person in accordance with its legislation where the temporary entry of that person might adversely affect:

(a) the settlement of any labor dispute underway at the place or intended place of employment; or

(b) the employment of any person who is involved in such dispute.

## ARTICLE 12.4: PROVISION OF INFORMATION

1. Further to Article 18.1 (Publication), each Party shall:

(a) provide to the other Party such materials as will enable the other Party to become acquainted with its measures relating to this Chapter; and

(b) no later than six months after the date of entry into force of this Agreement, prepare, publish, and make available, explanatory material regarding the requirements for temporary entry of business persons under this Chapter.

2. Each Party shall collect, maintain and, upon request, make available to the other Party, in accordance with its legislation, the information regarding the granting of temporary entry under this Chapter to business persons of the other Party who have been issued immigration documentation, including specific data for each authorized category.

3. The contact points[1] shall be in charge of exchanging the information referred to in this Article.

## ARTICLE 12.5: DISPUTE SETTLEMENT

1. A Party may not initiate proceedings under Article 22.4 (Consultations), regarding a denial to grant temporary entry under this Chapter or a particular case arising under Article 12.2, unless:

(a) the matter involves a pattern of practice; and

(b) the affected business person has exhausted the available administrative proceedings regarding that particular matter, in accordance with the legislation of the denying Party.

2. The remedies referred to in paragraph 1(b) shall be deemed to be exhausted if a final determination in the matter has not been issued by the competent authority within one year

[1] For the Republics of Central America, the contact points are those referred to in Article 21.3 (Contact Points).

of the institution of an administrative proceeding, and the failure to issue a determination is not attributable to delay caused by the business person.

## ARTICLE 12.6: COOPERATION

Taking into consideration the principles set forth in Article 12.1, the Parties shall endeavor as far as possible to:

(a) cooperate to strengthen the institutional capacity and promote technical assistance between the immigration authorities; and

(b) exchange information and experiences on regulations and implementation of programs and technology in the context of immigration matters, including those related to the use of biometric technology, advanced information systems for passengers, frequent flyer programs and security in travel documents.

## ARTICLE 12.7: WORKING GROUP

1. The Parties hereby establish a Working Group on Temporary Entry of Business Persons (hereinafter referred to as the "Working Group"), comprising representatives of each Party, including immigration officials and contact points, in accordance with paragraph 3.

2. The Working Group shall meet, when necessary, to consider matters pertaining to this Chapter, such as:

(a) the implementation and administration of this Chapter;

(b) the establishment of procedures for the exchange of information on measures affecting the temporary entry under this Chapter;

(c) the development of measures to further facilitate temporary entry of business persons; and

(d) any other measures of mutual interest related to this Chapter.

3. The Working Group shall be comprised of:

(a) for Korea, a representative from Visa and Residence Division in Ministry of Justice;

(b) for Costa Rica, representatives from the Ministry of Foreign Trade (*Ministerio de Comercio Exterior de Costa Rica*), the Ministry of Work and Social Security (*Ministerio de Trabajo y Seguridad Social)* and the General

Directorate of Migrations and Foreigners (*Dirección General de Migración y Extranjería*);

(c) for El Salvador, representatives from the Trade Agreements Administration Bureau of the Ministry of Economy (*Dirección de Administración de Tratados Comerciales del Ministerio de Economía*), General Directorate of Migration and Inmigration (*Dirección General de Migración y Extranjería*) and the Ministry of Labor (*Ministerio de Trabajo*);

(d) for Honduras, representatives from the Directorate General of Administration and Negotiation of Agreements of the Secretary of State in the Office of Economic Development, National Institute of Migration (*Dirección General de Administración y Negociación de Tratados de la Secretaría de Estado en el Despacho de Desarrollo Económico, Instituto Nacional de Migración*), and Secretary of State in the Office of Labor and Social Security (*Secretaría de Estado en el Despacho de Trabajo y Seguridad Social*);

(e) for Nicaragua, representatives from the Ministry of Development, Industry and Trade (*Ministerio de Fomento, Industria y Comercio*), General Directorate of Migration and Inmigration (*Dirección General de Migración y Extranjería*), and the Ministry of Labor (*Ministerio del Trabajo*); and

(f) for Panama, representatives from the National Immigration Service (*Servicio Nacional de Migración*) through the Office of International Trade Negotiations of the Ministry of Commerce and Industries (*Oficina de Negociaciones Comerciales Internacionales del Ministerio de Comercio e Industrias*),

or their successors.

## ARTICLE 12.8: RELATION TO OTHER CHAPTERS

1. Nothing in this Agreement shall impose any obligation on a Party regarding its immigration measures except as provided in this Chapter and Chapters 1 (Initial Provisions and General Definitions), 18 (Transparency), 21 (Institutional Provisions), 22 (Dispute Settlement), 23 (Exceptions), and 24 (Final Provisions).

2. Nothing in this Chapter shall be construed to impose obligations or commitments with respect to other Chapters of this Agreement.

## ARTICLE 12.9: DEFINITIONS

For the purposes of this Chapter:

**business activities** means legitimate commercial activities undertaken and operated for the purpose of obtaining profits in the market, but not including the possibility of obtaining employment, wages or remuneration from a labor source in the territory of a Party granting the temporary entry;

**business person** means a national of a Party who is engaged in trade of goods, the supply of services, or the conduct of investment activities;

**executive** means a person who shall have the following basic responsibilities:

(a) managing the administration of the organization, or of a relevant component, or function within it;

(b) establishing the policies and objectives of the organization, components or function; and

(c) receiving supervision or general direction only from executives in a higher level, the board of directors or the administrative council of the organization or its shareholders;

**manager** means a person who shall have the following basic responsibilities:

(a) directing the organization or a department or sub-division of the organization;

(b) supervising and controlling the work of other professional employees, supervisors, or managers;

(c) having the authority to hire and dismiss or to recommend these actions, and to undertake other actions related to the management of the personnel directly supervised by this person, and to perform senior functions within the organizational hierarchy or functions related to his position; and

(d) performing discretionary actions related to the ordinary operation of the functions over which this person has authority;

**pattern of practice** means a practice repeatedly carried out by the immigration authorities of a Party during a representative period immediately before the execution of such practice;

**specialist** means a person who possesses specialized knowledge of the enterprise's products or services and its application in international markets, or an advanced level of expertise or knowledge of the enterprise's process and procedures; and

**temporary entry** means entry into the territory of a Party by a business person of the other Party without the intention to establish permanent residence.

## ANNEX 12-A
## TEMPORARY ENTRY OF BUSINESS PERSONS

### Section A: Business Visitors

1. Each Party shall grant temporary entry and provide document verification to a business person seeking to engage in a business activity set out in Appendix 12-A-1 to this Annex, provided that the business person otherwise complies with immigration measures applicable to temporary entry, on presentation of:

(a) proof of nationality of the other Party;

(b) documentation demonstrating that the business person will be engaged in a business activity set out in Appendix 12-A-1 to this Annex and describing the purpose of entry; and

(c) proof demonstrating that the proposed business activity is international in scope and the business person is not seeking to enter the local labor market.

2. Each Party shall provide that a business person may satisfy the requirements of paragraph 1(c) by demonstrating that:

(a) the primary source of remuneration for the proposed business activity is outside the territory of the Party granting temporary entry; and

(b) the business person's principal place of business and the actual place of accrual of profits remain predominantly outside such territory.

For the purposes of this paragraph, a Party that authorizes temporary entry shall normally accept a declaration as to the principal place of business and the actual place of accrual of profits. Where the Party requires further proof, it should be conducted according to its legislation.

3. Neither Party may:

(a) as a condition for authorizing temporary entry under paragraph 1, require prior approval procedures, petitions, labor certification tests or other procedures of similar effect; or

(b) impose or maintain any numerical restriction relating to temporary entry in accordance with paragraph 1.

4. A Party may require business persons seeking temporary entry under this Section to obtain a visa or an equivalent requirement prior to entry.

## Section B: Traders and Investors

1. Each Party shall grant temporary entry and provide confirming documentation to a business person that, provided that the business person otherwise complies with existing immigration measures applicable to temporary entry, seeks to:

(a) carry on substantial trade in goods or services principally between the territory of the Party of which the business person is a national and the territory of the other Party into which entry is sought; or

(b) establish, develop, or administer an investment to which the business person or the business person's enterprise has committed, or is in the process of committing, a substantial amount of capital in accordance with its legislation.

2. Neither Party may:

(a) as a condition for temporary entry under paragraph 1, require labor certification tests, or other procedures of similar effect; or

(b) impose or maintain any numerical restriction relating to temporary entry in accordance with paragraph 1.

3. A Party may require business persons seeking temporary entry under this Section to obtain a visa or an equivalent requirement prior to entry.

## Section C: Intra-corporate Transferees

1. Each Party shall grant temporary entry and provide confirming documentation to a business person employed by an enterprise of the other Party, that is being transferred to render services to that enterprise[2] of the Party granting temporary entry or a subsidiary or an affiliate thereof as an executive, manager, or specialist, provided that the business person and that enterprise otherwise comply with immigration measures applicable to temporary entry that are in force. A Party may require the business person to have been employed continuously by the enterprise for one year within the three years immediately preceding the date of the application for temporary entry. If necessary, a Party may request documentation from the enterprise endorsing the corporate transfer and the role to be played by the person to be transferred.

[2] For greater certainty, 'that enterprise of the Party granting temporary entry' includes a branch that the enterprise of the other Party establishes in the Party, only when the branch is duly registered in accordance with the legislation of such Party.

2. For greater certainty, nothing in this Section shall be interpreted as affecting the labor legislation or the legislation applicable to the exercise of professions of a Party.

3. A Party may require business persons seeking temporary entry under this Section to obtain a visa or an equivalent requirement prior to entry.

## APPENDIX 12-A-1
## BUSINESS VISITORS

***Research***

- Technical, scientific, and statistical researchers conducting independent research or research for an enterprise established in the territory of the other Party.

***Meetings and Consultancies***

- Business persons attending meetings, seminars or conferences, or carrying out consultancies, among others, in technical, scientific or social areas.

***Cultivation, Manufacture, and Production Purchasing***

- Purchasing and production personnel at managerial level conducting commercial transactions for an enterprise established in the territory of the other Party.

***Marketing***

- Market researchers and analysts conducting independent research or analysis, or research or analysis for an enterprise established in the territory of the other Party.

- Trade fair and promotional personnel attending a trade convention.

***Sales***

- Sales representatives and agents taking orders or negotiating contracts on goods or services for an enterprise established in the territory of the other Party but not delivering goods or providing services.

- Buyers purchasing for an enterprise established in the territory of the other Party.

***After-sale Services***

- Installation, repair and maintenance personnel, and supervisors, possessing specialized knowledge essential to a seller's contractual obligation, performing services or training workers to perform services, pursuant to a warranty or other service contract incidental to the sale of commercial or industrial equipment or machinery, including computer software, purchased from an enterprise located outside the territory of the Party into which temporary entry is sought, during the life of the warranty or service agreement.

***General Services***

- Management and supervisory personnel engaging in a commercial transaction for an enterprise established in the territory of the other Party.

- Financial services personnel engaging in commercial transaction for an enterprise established in the territory of the other Party. For greater certainty, this business activity should be in accordance with the legislation in financial matters of the Party granting entry.

- Public relations and advertising personnel consulting with business associates or attending or participating in conventions.

- Tourism personnel (tour and travel agents, tour guides or tour operators) attending or participating in conventions.

- Translators or interpreters performing services as employees of an enterprise located in the territory of the other Party, except for those services that in accordance with the legislation of the Party shall be provided by authorized translators.

## APPENDIX 12-A-2
## EXISTING IMMIGRATION MEASURES

The following immigration measures are herein listed for the purposes of transparency:

**For Korea**:

(a) Immigration Control Act and its amendments No. 13440 of, 24 July, 2015.

**For Costa Rica:**

(a) General Law on Migration and Immigration (*Ley General de Migración y Extranjería)* of August 19, 2009, Law No. 8764, and its regulations and amendments.

**For El Salvador:**

(a) Migration Law *(Ley de Migración)*, approved by Legislative Decree No. 2772 of December 19, 1958 and its amendments*;*

(b) Migration Law Regulation *(Reglamento de la Ley de Migración)* approved by Executive Decree No. 33 of March 9, 1959 and its amendments; and

(c) Immigration Law *(Ley de Extranjería)* approved by Legislative Decree No. 299 of February 18, 1986 and its amendments.

**For Honduras:**

(a) Migration and Immigration Law (*Ley de Migración y Extranjería*) approved by Decree No. 208-2003, and its amendments;

(b) Migration and Immigration Law Regulation (*Reglamento de la Ley de Migración y Extranjería*) approved by Executive Agreement No. 018-2004, and its amendments; and

(c) Agreement No. 21-2004, and its amendments.

**For Nicaragua:**

(a) General Law of Migration and Immigration (*Ley General de Migración y Extranjería)* Law No. 761, of March 31, 2011 and its amendments; and

(b) Regulation to the Law No. 761, General Law of Migration and Immigration (*Reglamento a la Ley No. 761, Ley General de Migración y Extranjería)*, Decree No. 31-2012, of September 20, 2012 and its amendments.

**For Panama**:

(a) Decree Law 3 February 22, 2008 that creates the National Migration Service, the Migration Career and other Provisions (*Decreto Ley 3 del 22 de febrero de 2008 que crea el Servicio Nacional de Migración, la Carrera Migratoria y dicta otras disposiciones*), and its amendments; and

(b) Executive Decree No. 320 of August 8, 2008 that regulates the Decree Law 3 of February 22, 2008 (*Decreto Ejecutivo No. 320 del 8 de agosto de 2008 que reglamenta el Decreto Ley 3 del 22 de febrero de 2008*) and its regulation and its amendments.

# CHAPTER 13
# TELECOMMUNICATIONS[1]

## ARTICLE 13.1: SCOPE

1. This Chapter shall apply to:

   (a) measures adopted or maintained by a Party relating to access to and use of public telecommunications services;

   (b) measures adopted or maintained by a Party relating to obligations of suppliers of public telecommunications services;

   (c) other measures adopted or maintained by a Party relating to public telecommunications networks or services; and

   (d) measures adopted or maintained by a Party relating to the supply of information services.

2. Except to ensure that an enterprise operating a broadcast station or cable system has continued access to and use of public telecommunications services, this Chapter shall not apply to any measure adopted or maintained by a Party relating to broadcast or cable distribution of radio or television programming.

3. Nothing in this Chapter shall be construed to:

   (a) require a Party, or require a Party to compel any enterprise, to establish, construct, acquire, lease, operate, or provide telecommunications networks or services not offered to the public generally;

   (b) require a Party to compel any enterprise exclusively engaged in the broadcast or cable distribution of radio or television programming to make available its broadcast or cable facilities as a public telecommunications network; or

   (c) prevent a Party from prohibiting persons operating private networks from using their private networks to supply public telecommunications networks or services to third persons.

## ARTICLE 13.2: ACCESS AND USE OF PUBLIC TELECOMMUNICATIONS NETWORKS AND SERVICES[2]

[1] In place of the obligations established in this Chapter, Costa Rica shall undertake the obligations set out in Annex 13-C.

[2] For greater certainty, Article 13.2 shall not prevent a Party from requiring a license, authorization or other

1. Each Party shall ensure that service suppliers of the other Party have access to and use of any public telecommunications network or service, including leased circuits, offered in its territory or across its borders, on reasonable and non-discriminatory terms and conditions, including as set out in paragraphs 2 through 6.

2. Each Party shall ensure that service suppliers of the other Party are permitted to:

(a) purchase or lease and attach terminal or other equipment that interfaces with a public telecommunications network;

(b) provide services to individual or multiple end-users over leased or owned circuits;

(c) connect owned or leased circuits with public telecommunications networks and services or with circuits leased or owned by another enterprise;

(d) perform switching, signaling, processing, and conversion functions; and

(e) use operating protocols of their choice in the supply of any service.

3. Each Party shall ensure that service suppliers of the other Party may use public telecommunications services for the movement of information in its territory or across its borders, including for intra-corporate communications, and for access to information contained in databases or otherwise stored in machine-readable form in the territory of either Party.

4. Notwithstanding paragraph 3, a Party may take such measures as are necessary to ensure the security and confidentiality of messages, or protect the privacy of non-public personal data of subscribers to public telecommunications services, provided that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination or disguised restriction on trade in services.

5. Each Party shall ensure that no condition is imposed on access to and use of public telecommunications networks and services, other than as necessary to:

(a) safeguard the public service responsibilities of suppliers of public telecommunications networks and services, in particular their ability to make their networks or services available to the public generally; or

(b) protect the technical integrity of public telecommunications networks or services.

6. Provided that conditions for access to and use of public telecommunications networks

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type of authorization to an enterprise to provide any public telecommunications network or service in its territory.

and services satisfy the criteria set out in paragraph 5, such conditions may include:

(a) a requirement to use specified technical interfaces, including interface protocols, for interconnection with such networks or services;

(b) requirements, where necessary, for the inter-operability of such networks and services;

(c) type approval of terminal or other equipment that interfaces with the network and technical requirements relating to the attachment of that equipment to such networks; and

(d) a licensing, permit, registration, or notification procedure which, if adopted or maintained, is transparent and provides for the processing of applications filed thereunder in accordance with the Party's laws or regulations.

ARTICLE 13.3: OBLIGATIONS RELATING TO SUPPLIERS OF PUBLIC TELECOMMUNICATIONS SERVICES

*Interconnection*

1. (a) Each Party shall ensure that suppliers of public telecommunications services in its territory provide, directly, or indirectly within the same territory, interconnection with suppliers of public telecommunications services of the other Party.

(b) In carrying out subparagraph (a), each Party shall ensure that suppliers of public telecommunications services in its territory take reasonable steps to protect the confidentiality of commercially sensitive information of, or relating to, suppliers and end-users of public telecommunications services obtained as a result of interconnection arrangements and only use such information for the purposes of providing these services.

(c) Each Party shall provide its telecommunications regulatory body the authority to require suppliers of public telecommunications services to file their interconnection contracts.

*Number Portability*

2. Each Party shall ensure that suppliers of public telecommunications services in its territory provide number portability to the extent technically feasible, and on reasonable

terms and conditions[3] [4].

*Dialing Parity and Access to Telephone Numbers*[5]

3. Each Party shall ensure that:

(a) suppliers of public telecommunications services in its territory provide dialing parity within the same category of service to suppliers of public telecommunications services of the other Party; and

(b) suppliers of public telecommunications services of the other Party in the Party's territory are afforded non-discriminatory access to telephone numbers.

ARTICLE 13.4: TREATMENT BY MAJOR SUPPLIERS

Each Party shall ensure that a major supplier in its territory accords suppliers of public telecommunications services of the other Party treatment no less favorable than such major supplier accords to itself, its subsidiaries, its affiliates, or non-affiliated service suppliers regarding:

(a) the availability, provisioning, rates, or quality of like public telecommunications services; and

(b) the availability of technical interfaces necessary for interconnection.

ARTICLE 13.5: COMPETITIVE SAFEGUARDS

1. Each Party shall maintain appropriate measures for the purposes of preventing suppliers of public telecommunications services that, alone or together, are a major supplier in its territory from engaging in or continuing anticompetitive practices.

2. The anticompetitive practices referred to in paragraph 1 include in particular:

(a) engaging in anticompetitive cross-subsidization;

(b) using information obtained from competitors with anticompetitive results; and

[3] Paragraph 2 shall not apply with respect to suppliers of voice over internet protocol services. For Nicaragua and Korea, in any case, number portability will only be possible between networks providing the same category of services.

[4] In complying with this paragraph, the Parties may take into account the economic feasibility of providing number portability for fixed telephony.

[5] Article 13.3.3(a) shall not apply with respect to suppliers of international public telecommunications services.

(c) not making available, on a timely basis, to suppliers of public telecommunications services, technical information about essential facilities and commercially relevant information that are necessary for them to provide public telecommunications services.

## ARTICLE 13.6: RESALE

Each Party shall ensure that a major supplier in its territory does not impose unreasonable or discriminatory conditions or limitations on the resale of its public telecommunications services[6].

## ARTICLE 13.7: UNBUNDLING OF NETWORK ELEMENTS

1. Each Party shall provide its telecommunications regulatory body the authority to require a major supplier in its territory to offer access to network elements on an unbundled basis on terms and conditions, and at cost-oriented rates, that are reasonable, non-discriminatory, and transparent for the supply of public telecommunications services.

2. Each Party may determine the network elements required to be made available in its territory, and the suppliers that may obtain such elements, in accordance with its laws and regulations.

## ARTICLE 13.8: INTERCONNECTION

*General Terms and Conditions*

1. Each Party shall ensure that a major supplier in its territory provides interconnection for the facilities and equipment of suppliers of public telecommunications services of the other Party:

(a) at any technically feasible point in the major supplier's network;

(b) under non-discriminatory terms, conditions (including technical standards and specifications), and rates;

(c) of a quality no less favorable than that provided by the major supplier for its own like services, for like services of non-affiliated service suppliers, or for its subsidiaries or other affiliates;

[6] Where provided in its laws or regulations, a Party may prohibit a reseller that obtains, at wholesale rate, a public telecommunications service available at retail to only a limited category of subscribers from offering the service to a different category of subscribers.

(d) in a timely fashion, and on terms and conditions (including technical standards and specifications), and at cost-oriented rates, that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the suppliers need not pay for network components or facilities that they do not require for the service to be provided; and

(e) on request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

*Options for Interconnecting with Major Suppliers*

2. Each Party shall ensure that a major supplier in its territory provides suppliers of public telecommunications services of the other Party the opportunity to interconnect their facilities and equipment with those of the major supplier through:

(a) negotiation of a new interconnection agreement;

(b) a reference interconnection offer containing the rates, terms, and conditions that the major supplier offers generally to suppliers of public telecommunications services; or

(c) the terms and conditions of an interconnection agreement in force.

*Public Availability of Interconnection Offers and Agreements*

3. If a major supplier in the territory of a Party has a reference interconnection offer, the Party shall require the offer to be made publicly available.

4. Each Party shall make publicly available the applicable procedures for interconnection negotiations with a major supplier in its territory.

5. Each Party shall require a major supplier in its territory to file all interconnection agreements to which it is party with its telecommunications regulatory body.

6. Each Party shall make publicly available interconnection agreements in force between a major supplier in its territory and other suppliers of public telecommunications services in its territory.

## ARTICLE 13.9: PROVISIONING AND PRICING OF LEASED CIRCUITS SERVICES[7]

1. Each Party shall ensure that a major supplier in its territory provides enterprises of the other Party leased circuits services that are public telecommunications services on terms

[7] Article 13.9 shall not be construed to require a Party to ensure that the major supplier provides leased circuits as an unbundled network element.

and conditions, and at rates, that are reasonable and non-discriminatory.

2. In carrying out paragraph 1, each Party shall provide its telecommunications regulatory body the authority to require a major supplier in its territory to offer leased circuits services that are public telecommunications services to enterprises of the other Party at capacity-based, flat rate, cost-oriented prices.

## ARTICLE 13.10: CO-LOCATION

1. Subject to paragraphs 2 and 3, each Party shall ensure that a major supplier in its territory provides to suppliers of public telecommunications services of the other Party in the Party's territory physical co-location of equipment necessary for interconnection or access to unbundled network elements on terms and conditions, and at cost-oriented rates, that are reasonable, non-discriminatory, and transparent.

2. Where physical co-location is not practical for technical reasons or because of space limitations, each Party shall ensure that a major supplier in its territory provides an alternative solution on terms and conditions, and at cost-oriented rates, that are reasonable, non-discriminatory, and transparent.

3. Each Party may limit which premises are subject to paragraphs 1 and 2, provided the Party specifies any such limitation in its law or regulations.

## ARTICLE 13.11: ACCESS TO POLES, DUCTS, CONDUITS, AND RIGHTS-OF-WAY[8]

Each Party shall ensure that a major supplier in its territory affords access to poles, ducts, conduits, and rights-of-way owned or controlled by the major supplier to suppliers of public telecommunications services of the other Party in the Party's territory on terms and conditions, and at rates, that are reasonable, non-discriminatory, and transparent.

## ARTICLE 13.12: SUBMARINE CABLE SYSTEMS

Each Party shall ensure reasonable and non-discriminatory treatment for access to submarine cable systems (including landing facilities) in its territory to a supplier of public telecommunication services of the other Party, where such supplier of the other Party is authorized to operate a submarine cable system as a public telecommunications service.

## ARTICLE 13.13: CONDITIONS FOR THE SUPPLY OF INFORMATION SERVICES

[8] Each Party shall implement this obligation only for land lines.

1. Neither Party may require an enterprise in its territory that it classifies[9] as a supplier of information services and that supplies those services over facilities that the enterprise does not own, to:

(a) supply those services to the public generally;

(b) cost-justify its rates for those services;

(c) file a tariff for those services;

(d) connect its networks with any particular customer for the supply of those services; or

(e) conform with any particular standard or technical regulation of the telecommunications regulatory body for connecting to any other network, other than a public telecommunications network.

2. Notwithstanding paragraph 1, a Party may take the actions described in paragraph 1 to remedy a practice of a supplier of information services that the Party has found in a particular case to be anticompetitive under its law or regulations, or to otherwise promote competition or safeguard the interests of consumers.

## ARTICLE 13.14: INDEPENDENT REGULATORY BODIES[10]

Each Party shall ensure that its telecommunications regulatory body is separate from, and not accountable to, any supplier of public telecommunications services. With a view to ensuring the independence and impartiality of telecommunications regulatory bodies, each Party shall ensure that its telecommunications regulatory body does not hold a financial interest or maintain an operating or management role in any such supplier. Each Party shall ensure that regulatory decisions and procedures, of its telecommunications regulatory body are impartial with the respect to all market participants.

## ARTICLE 13.15: UNIVERSAL SERVICE

1. Each Party has the right to define the kind of universal service obligation it wishes to adopt or maintain.

2. Such obligations shall not be considered anticompetitive *per se*, provided they are administered in a transparent, non-discriminatory, and competitively neutral manner and the Party shall ensure that its universal service obligation is not more burdensome than necessary

[9] For the purposes of applying this provision, each Party may, through its telecommunications regulatory body, classify which services in its territory are information services.

[10] El Salvador, Honduras, Nicaragua and Panama shall endeavor to ensure that their telecommunications regulatory body has adequate resources to carry out its functions.

for the kind of universal service that it has defined.

## ARTICLE 13.16: LICENSES AND OTHER AUTHORIZATIONS

1. When a Party requires a supplier of public telecommunications services to have a license or other authorization[11] the Party shall make publicly available:

(a) all applicable licensing or authorization criteria and procedures it applies;

(b) the period it normally requires to reach a decision concerning an application for a license or other authorization; and

(c) the terms and conditions of all licenses or authorizations in effect.

2. Each Party shall ensure that, on request, an applicant receives the reasons for the denial of a license or other authorization.

## ARTICLE 13.17: ALLOCATION AND USE OF SCARCE RESOURCES

1. Each Party shall administer its procedures for the allocation and use of scarce telecommunications resources, including frequencies, numbers, and rights-of-way, in an objective, timely, transparent, and non-discriminatory manner.

2. Each Party shall make publicly available the current state of allocated frequency bands, but retains the right not to provide detailed identification of frequencies allocated or assigned for specific government uses.

3. A Party's measures allocating and assigning spectrum and managing frequency are not measures that are *per se* inconsistent with Article 10.4 (Market Access) either as it applies to cross-border trade in services or through the operation of Article 10.1.3 (Scope) to an investor or covered investment of the other Party. Accordingly, each Party retains the right to establish and apply spectrum and frequency management measures that may have the effect of limiting the number of suppliers of public telecommunications services. This includes the ability to allocate frequency bands, taking into account current and future needs and spectrum availability.

## ARTICLE 13.18: ENFORCEMENT

Each Party shall provide its competent authority with the authority to enforce the Party's measures relating to the obligations set out in Articles 13.2 through 13.12. That authority shall include the ability to impose sanctions or other measures which may include financial

[11] For the purposes of this Chapter, the term authorization is understood to include concessions, permits, registrations, or other authorizations that the Party may require to supply public telecommunications services.

penalties, injunctive relief (on an interim or final basis), corrective orders, or the modification, suspension, or revocation of licenses or other authorizations.

ARTICLE 13.19: RESOLUTION OF TELECOMMUNICATIONS DISPUTES

Further to Articles 18.3 (Administrative Proceedings) and 18.4 (Review and Appeal), each Party shall ensure that:

*Recourse*

(a) (i) enterprises of the other Party may have recourse in accordance with the procedures established in the legislation to a telecommunications regulatory body or other relevant body of the Party to resolve disputes regarding the Party's measures relating to matters set out in Articles 13.2 through 13.12; and

(ii) suppliers of public telecommunications services of the other Party that have requested interconnection with a major supplier in the Party's territory may seek review, within a reasonable and publicly specified period after the supplier requests interconnection, by its telecommunications regulatory body to resolve disputes regarding the terms, conditions, and rates for interconnection with that major supplier;

*Judicial Review*[12]

(b) any enterprise whose legally protected interests are adversely affected by a determination or decision of the Party's telecommunications regulatory body may obtain review of the determination or decision by an impartial and independent judicial authority of the Party.

ARTICLE 13.20: TRANSPARENCY

Further to Article 18.1 (Publication), each Party shall ensure that:

(a) rulemakings, including the basis for such rulemakings, of its telecommunications regulatory body and end-user tariffs filed with its telecommunications regulatory body are promptly published or otherwise made publicly available;

(b) interested persons are provided with adequate advance public notice of, and reasonable opportunity to comment on, any rulemaking that its

[12] For greater certainty, in accordance with its legislation, a Party may require the exhaustion of administrative remedies before request the judicial review.

telecommunications regulatory body proposes;

(c) to the extent practicable, all comments filed to the telecommunications regulatory body in the rulemaking are made publicly available; and

(d) its measures relating to public telecommunications services are made publicly available, including:

(i) measures relating to:

(A) tariffs and other terms and conditions of service;

(B) specifications of technical interfaces;

(C) conditions for attaching terminal or other equipment to the public telecommunications network; and

(D) notification, permit, registration, or licensing requirements, if any; and

(ii) procedures relating to judicial and other adjudicatory proceedings.

## ARTICLE 13.21: MEASURES CONCERNING TECHNOLOGIES AND STANDARDS

Neither Party may prevent suppliers of public telecommunications services from having the flexibility to choose the technologies that they use to supply their services, including commercial mobile wireless services, subject to requirements necessary to satisfy legitimate public policy interests[13].

## ARTICLE 13.22: RELATION TO OTHER CHAPTERS

In the event of any inconsistency between this Chapter and another Chapter, this Chapter shall prevail to the extent of the inconsistency.

## ARTICLE 13.23: DEFINITIONS

For the purposes of this Chapter:

**commercial mobile services** means public telecommunications services supplied through mobile wireless means;

[13] For Panama, for greater certainty, nothing in this Chapter shall be construed to prevent a telecommunications regulatory body from requiring the proper license or other authorization to supply each public telecommunications service.

**cost-oriented** means based on cost, and may include a reasonable profit, and may involve different cost methodologies for different facilities or services in accordance with the legislation of the Party;

**dialing parity** means the ability of an end-user to use an equal number of digits to access a like public telecommunications service, regardless of which public telecommunications services supplier the end-user chooses;

**end-user** means a final consumer of or subscriber to a public telecommunications service, including a service supplier other than a supplier of public telecommunications services;

**enterprise** means an enterprise as defined in Article 1.6 (Definitions) and includes a branch of an enterprise;

**essential facilities** means facilities of a public telecommunications network or service that:

(a) are exclusively or predominantly provided by a single or limited number of suppliers; and

(b) cannot feasibly be economically or technically substituted in order to supply a service;

**information service** means

(a) for Korea, value-added services that add value to telecommunications services through enhanced functionality, and specifically means those services as defined in subparagraph 12 of Article 2 of the *Telecommunications Business Act;* and

(b) for El Salvador, Honduras, Nicaragua, and Panama, the offering of a capability for generating, acquiring, storing, transforming, processing, retrieving, utilizing, or making available information via telecommunications, and includes electronic publishing, but does not include any use of any such capability for the management, control, or operation of a telecommunications system or the management of a telecommunications service;

**interconnection** means linking with suppliers providing public telecommunications services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier;

**leased circuits** means telecommunications facilities between two or more designated points that are set aside for the dedicated use of, or availability to a particular customer or other users of the customer´s choosing;

**major supplier** means a supplier of public telecommunications services that has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for public telecommunications services as a result of:

(a) control over essential facilities; or

(b) use of its position in the market;

**network element** means a facility or equipment used in supplying a public telecommunications service, including features, functions, and capabilities provided by means of that facility or equipment;

**non-discriminatory** means treatment no less favorable than that accorded to any other user of like public telecommunications networks or services in like circumstances;

**number portability** means the ability of end-users of public telecommunications services to retain, at the same location, the same telephone numbers without impairment of quality, reliability or convenience when switching between the same category of suppliers of public telecommunications services;

**physical co-location** means physical access to space in order to install, maintain, or repair equipment, at premises owned or controlled and used by a supplier to provide public telecommunications services;

**public telecommunications service** means any telecommunications service that a Party requires, explicitly or in effect, to be offered to the public generally. Such services may include, *inter alia*, telephone and data transmission typically involving customer-supplied information between two or more points without any end-to-end change in the form or content of the customer's information, and excludes information services;

**reference interconnection offer** means an interconnection offer extended by a major supplier and filed with or approved by a telecommunications regulatory body that sufficiently details the terms, rates, and conditions for interconnection such that a supplier of public telecommunications services that is willing to accept it may obtain interconnection with the major supplier on that basis;

**telecommunications** means the transmission and reception of signals by any electromagnetic means;

**telecommunications regulatory body** means a national body responsible for the regulation of telecommunications; and

**user** means an end user or a supplier of public telecommunications services.

## ANNEX 13-A
## ADDITIONAL OBLIGATIONS RELATING TO MAJOR SUPPLIERS

### Section A: Korea

1. Articles 13.7, 13.8.1 (a), 13.8.1 (e), 13.8.2 (a), 13.10 and 13.11 shall not apply to Korea with respect to non-facilities-based suppliers of public telecommunications services.

2. With respect to Articles 13.8.1 (b), 13.8.1 (c), 13.8.1 (d) and 13.9, Korea may permit major suppliers to offer rates, terms, and conditions to non-facilities-based suppliers of public telecommunications services that are less favorable than those offered to facilities-based suppliers of public telecommunications services. For greater certainty, Korea shall ensure that a non-facilities-based supplier of public telecommunications services may have recourse, as provided in Article 13.19, to the telecommunications regulatory body regarding disputes over such rates, terms, and conditions.

3. Consistent with Article 5.3 of the *Telecommunications Business Act*, a "non-facilities-based supplier" is a licensed supplier of public telecommunications services that does not own wire or wireless lines or other transmission facilities, but may own a switch, router, or multiplexer, and supplies its public telecommunications services through transmission facilities of a licensed facilities-based supplier.

4. Articles 13.4, 13.6, and 13.7 and Articles 13.9 through 13.11 shall not apply to Korea with respect to suppliers of commercial mobile services.

## Section B: Republics of Central America

1. Articles 13.7, 13.8.1 (a), 13.8.1 (e), 13.8.2 (a), 13.10, and 13.11 shall not apply to El Salvador, Honduras and Nicaragua with respect to non-facilities-based suppliers of public telecommunications services[14].

2. With respect to Articles 13.8.1 (b), 13.8.1 (c), 13.8.1 (d) and 13.9, Honduras and Nicaragua may permit major suppliers to offer rates, terms, and conditions to non-facilities-based suppliers of public telecommunications services that are less favorable than those offered to facilities-based suppliers of public telecommunications services. For greater certainty, Honduras and Nicaragua shall ensure that a non-facilities-based supplier of public telecommunications services may have recourse, as provided in Article 13.19, to the telecommunications regulatory body regarding disputes over such rates, terms, and conditions.

3. Articles 13.4, 13.6, 13.7, 13.9, 13.10, and 13.11 shall not apply to El Salvador, Honduras, Nicaragua and Panama with respect to suppliers of commercial mobile services.

4. For Nicaragua, Articles 13.3.2, 13.3.3, 13.5, and 13.8, shall not apply with respect to suppliers of commercial mobile services.

5. For Panama, Articles 13.5 and 13.8 shall apply with respect to suppliers of commercial mobile services which are defined as dominant suppliers. Also, these Articles do not affect any rights and obligations a Party may have under GATS and nothing in these Articles shall be construed to prevent a Party from imposing the requirements set out in these Articles on suppliers of commercial mobile services.

[14] For Nicaragua, a **non-facilities-based supplier** is a licensed supplier of public telecommunications services that does not own wire or wireless lines or other transmission facilities, but may own a switch, router, or multiplexer, and supplies its public telecommunications services through transmission facilities of a licensed facilities-based supplier.

## ANNEX 13-B
## RURAL SERVICES

Nicaragua may designate and exempt a rural telephone company in its territory from Articles 13.3.2, 13.3.3 and 13.4 through 13.11, provided that the rural telephone company supplies public telecommunications services to fewer than two percent of the subscriber lines installed in the Party's territory. The number of subscriber lines supplied by a rural telephone company includes all subscriber lines supplied by the company, and by its owners, subsidiaries, and affiliates.

## ANNEX 13-C
## TELECOMMUNICATIONS SERVICES – OBLIGATIONS APPLICABLE TO COSTA RICA

ARTICLE 1: SCOPE[15]

1. This Annex shall apply to:

   (a) measures adopted or maintained by Costa Rica relating to access to and use of public telecommunications networks and services;

   (b) measures adopted or maintained by Costa Rica relating to obligations of suppliers of public telecommunications networks and services[16]; and

   (c) other measures adopted or maintained by Costa Rica relating to public telecommunications networks and services.

2. Except to ensure that an enterprise operating a broadcast station or cable system has continued access to and use of public telecommunications services, this Annex shall not apply to any measure adopted or maintained by Costa Rica relating to broadcast or cable distribution of radio or television programming.

3. Nothing in this Annex shall be construed to:

   (a) require Costa Rica, or require Costa Rica to compel any enterprise, to establish, construct, acquire, lease, operate, or provide telecommunications networks or services not offered to the public generally;

   (b) require Costa Rica to compel any enterprise exclusively engaged in the broadcast or cable distribution of radio or television programming to make available its broadcast or cable facilities as a public telecommunications network; or

   (c) prevent Costa Rica from prohibiting persons operating private networks from using their private networks to supply public telecommunications networks or services to third persons.

ARTICLE 2: ACCESS AND USE OF PUBLIC TELECOMMUNICATIONS NETWORKS AND SERVICES[17]

[15] For greater certainty, this Annex does not create market access rights or obligations.

[16] Supplier of public telecommunications networks shall be understood as an "operator," of public telecommunications networks; which means a natural or juridical person, public or private, that operates public telecommunication networks with the proper authorization, and that may or not provide telecommunications services available to the public.

[17] For greater certainty, Article 2 does not prevent Costa Rica from requiring a license, authorization or other type of authorization to an enterprise to provide any public telecommunications network or service in its territory.

1. Costa Rica shall ensure that service suppliers of the other Party have access to and use of public telecommunications networks or services, including leased circuits, offered in its territory or across its borders, on reasonable and non-discriminatory terms and conditions, including as set out in paragraphs 2 through 6.

2. Costa Rica shall ensure that service suppliers of the other Party are permitted to:

(a) purchase or lease and attach terminal or other equipment that interfaces with a public telecommunications network;

(b) provide services to individual or multiple end-users over leased or owned circuits;

(c) connect owned or leased circuits with public telecommunications networks and services or with circuits leased or owned by another enterprise;

(d) perform switching, signaling, processing, and conversion functions; and

(e) use operating protocols of their choice in the supply of any service.

3. Costa Rica shall ensure that service suppliers of the other Party may use public telecommunications services for the movement of information in its territory or across its borders, including for intra-corporate communications, and for access to information contained in databases or otherwise stored in machine-readable form in the territory of either Party.

4. Notwithstanding paragraph 3, Costa Rica may take such measures as are necessary to ensure the security and confidentiality of messages, or protect the privacy of non-public personal data of subscribers to public telecommunications services, provided that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination or disguised restriction on trade in services.

5. Costa Rica shall ensure that no condition is imposed on access to and use of public telecommunications networks and services, other than as necessary to:

(a) safeguard the public service responsibilities of suppliers of public telecommunications networks and services, in particular their ability to make their networks or services available to the public generally; or

(b) protect the technical integrity of public telecommunications networks or services.

6. Provided that conditions for access to and use of public telecommunications networks and services satisfy the criteria set out in paragraph 5, such conditions may include:

(a) a requirement to use specified technical interfaces, including interface

protocols, for interconnection with such networks or services;

(b) requirements, where necessary, for the inter-operability of such networks and services;

(c) type approval of terminal or other equipment that interfaces with the network and technical requirements relating to the attachment of that equipment to such networks;

(d) a licensing, permit, registration, or notification procedure which, if adopted or maintained, is transparent and provides for the processing of applications filed thereunder in accordance with Costa Rica's laws or regulations; and

(e) restrictions to connect owned or leased circuits with public telecommunications networks and services or with circuits leased or owned by another enterprise.

ARTICLE 3: INTERCONNECTION

1. (a) Costa Rica shall ensure that suppliers of public telecommunications services in its territory provide, directly, or indirectly within the same territory, interconnection with suppliers of public telecommunications services of the other Party in any economically and technically feasible point.

(b) In carrying out subparagraph (a), Costa Rica shall ensure that suppliers of public telecommunications services in its territory take reasonable steps to protect the confidentiality of commercially sensitive information of, or relating to, suppliers and end-users of public telecommunications services obtained as a result of interconnection arrangements and only use such information for the purposes of providing these services.

(c) Costa Rica shall provide its telecommunications regulatory body the authority to require suppliers of public telecommunications services to file their interconnection contracts.

*Interconnection obligations relating to major suppliers of public telecommunications services*

2. Costa Rica shall ensure that a major supplier in its territory provides interconnection for the facilities and equipment of suppliers of public telecommunications services of the other Party:

(a) at any economically and technically feasible point in the major supplier's network;

(b) under non-discriminatory terms, conditions (including technical standards

and specifications), and rates;

(c) of a quality no less favorable than that provided by the major supplier for its own like services, for like services of non-affiliated service suppliers, or for its subsidiaries or other affiliates;

(d) in a timely fashion, and on terms and conditions (including technical standards and specifications), and at cost-oriented rates, that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the suppliers need not pay for network components or facilities that they do not require for the service to be provided; and

(e) on request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

*Options for Interconnecting with Major Suppliers*

3. Costa Rica shall ensure that a major supplier in its territory provides suppliers of public telecommunications services of the other Party the opportunity to interconnect their facilities and equipment with those of the major supplier through:

(a) negotiation of a new interconnection agreement;

(b) a reference interconnection offer containing the rates, terms, and conditions that the major supplier offers generally to suppliers of public telecommunications services; or

(c) the terms and conditions of an interconnection agreement in force.

*Public Availability of Interconnection Offers and Agreements*

4. If a major supplier in the territory of Costa Rica has a reference interconnection offer, Costa Rica shall require the offer to be made publicly available.

5. Costa Rica shall make publicly available the applicable procedures for interconnection negotiations with a major supplier in its territory.

6. Costa Rica shall require a major supplier in its territory to file all interconnection agreements to which it is party with its telecommunications regulatory body.

7. Costa Rica shall make publicly available interconnection agreements in force between a major supplier in its territory and other suppliers of public telecommunications services in its territory.

1. Costa Rica shall maintain appropriate measures for the purposes of preventing suppliers of public telecommunications services that, alone or together, are a major supplier in its territory from engaging in or continuing anticompetitive practices.

2. The anticompetitive practices referred to in paragraph 1 include in particular:

(a) engaging in anticompetitive cross-subsidization;

(b) using information obtained from competitors with anticompetitive results; and

(c) not making available, on a timely basis, to suppliers of public telecommunications services, technical information about essential facilities and commercially relevant information that are necessary for them to provide public telecommunications services.[18]

ARTICLE 5: SUBMARINE CABLE SYSTEMS

Costa Rica shall ensure reasonable and non-discriminatory treatment for access to submarine cable systems (including landing facilities) in its territory to a supplier of public telecommunication services of the other Party, where such supplier of the other Party is authorized to operate a submarine cable system as a public telecommunications service.

ARTICLE 6: CONDITIONS FOR THE SUPPLY OF INFORMATION SERVICES

1. Costa Rica may not require an enterprise of the other Party in its territory that it classifies[19] as a supplier of information services and that supplies such services over facilities that the enterprise does not own to:

(a) supply such services to the public generally;

(b) cost-justify its rates for such services;

(c) file tariffs for such services;

(d) connect its networks with any particular customer for the supply of those services; or

[18] This information may not be provided as long as it is an industrial, commercial, or economic secret according to the applicable legislation.

[19] The telecommunications regulatory body will have the competence within its territory to classify the services included in the information services category.

(e) conform to any particular standard or technical regulation for interconnection other than that for interconnection to a public telecommunications network.

2. Notwithstanding paragraph 1, Costa Rica may take any action referred to in paragraph 1 to remedy a practice of a supplier of information services that it has found in a particular case to be anti-competitive under its law or regulations, or to otherwise promote competition or safeguard the interests of consumers.

## ARTICLE 7: INDEPENDENT REGULATORY BODIES

1. Costa Rica shall ensure that its telecommunications regulatory body is separate from, and not accountable to, any supplier of public telecommunications services.

2. With a view to ensuring the independence and impartiality of telecommunications regulatory bodies, Costa Rica shall ensure that its telecommunications regulatory body does not hold a financial interest or maintain an operating or management role in any such supplier.

3. Costa Rica shall ensure that regulatory decisions and procedures of its telecommunications regulatory body are impartial with the respect to all market participants.

## ARTICLE 8: UNIVERSAL SERVICE

1. Costa Rica has the right to define the kind of universal service obligations it wishes to adopt or maintain.

2. Such obligations shall not be considered anticompetitive *per se*, provided they are administered in a transparent, non-discriminatory, and competitively neutral manner and Costa Rica shall ensure that its universal service obligation is not more burdensome than necessary for the kind of universal service that it has defined.

## ARTICLE 9: LICENSES AND OTHER AUTHORIZATIONS

1. When Costa Rica requires a supplier of public telecommunications services to have a license or other authorization[20], Costa Rica shall make publicly available:

(a) all the licensing or authorization criteria and procedures it applies;

(b) the period it normally requires to reach a decision concerning an application for a license or other authorization; and

(c) the terms and conditions of all licenses or authorizations in effect.

[20] For the purposes of this Annex, the term authorization is understood to include concessions, permits, registrations, or other authorizations that Costa Rica may require to supply public telecommunications services.

2. Costa Rica shall ensure that, on request, an applicant receives the reasons for the denial of a license or other authorization.

## ARTICLE 10: ALLOCATION AND USE OF SCARCE RESOURCES

1. Costa Rica shall administer its procedures for the allocation and use of scarce telecommunications resources, including frequencies, numbers, and rights-of-way, in an objective, timely, transparent, and non-discriminatory manner.

2. Costa Rica shall make publicly available the current state of allocated frequency bands, but retains the right not to provide detailed identification of frequencies allocated or assigned for specific government uses.

3. Costa Rica´s measures allocating and assigning spectrum and managing frequency are not measures that are *per se* inconsistent with Article 10.4 (Market Access) either as it applies to cross-border trade in services or through the operation of Article 10.1.3 (Scope) to an investor or covered investment of the other Party. Accordingly, Costa Rica retains the right to establish and apply spectrum and frequency management measures that may have the effect of limiting the number of suppliers of public telecommunications services. This includes the ability to allocate frequency bands, taking into account current and future needs and spectrum availability.

## ARTICLE 11: ENFORCEMENT

Costa Rica shall provide its competent authority with the authority to enforce Costa Rica´s measures relating to the obligations set out in Articles 2, 3, 4, and 7 of this Annex. That authority shall include the ability to impose sanctions or other measures which may include financial penalties, injunctive relief (on an interim or final basis), corrective orders, or the modification, suspension, or revocation of licenses or other authorizations.

## ARTICLE 12: RESOLUTION OF TELECOMMUNICATIONS DOMESTIC DISPUTES BETWEEN SUPPLIERS

*Disputes between suppliers of public telecommunications networks or services*

Further to Articles 18.3 (Administrative Proceedings) and 18.4 (Review and Appeal), Costa Rica shall ensure that:

*Recourse*

(a) (i) a supplier of public telecommunications networks or services of the other Party established in Costa Rica may have recourse, in accordance with the procedures established in its legislation, to its

telecommunications regulatory body to resolve disputes regarding Costa Rica´s measures relating to matters set out in Articles 2, 3 and 4 of this Annex; and

(ii) a supplier of public telecommunications networks or services of the other Party established in Costa Rica that has requested interconnection with a major supplier in Costa Rica's territory may seek review, within a reasonable and publicly specified period after the supplier requests interconnection, by its telecommunications regulatory body to resolve disputes regarding the terms, conditions, and rates for interconnection with that major supplier;

*Judicial Review*

(b) a supplier of public telecommunications networks or services of the other Party established in Costa Rica whose legally protected interests are adversely affected by a determination or decision of Costa Rica's telecommunications regulatory body may obtain review of the determination or decision by an impartial and independent judicial authority of Costa Rica[21].

ARTICLE 13: TRANSPARENCY

1. Further to Article 18.1 (Publication), Costa Rica shall ensure that its measures relating to public telecommunications networks and services are made publicly available, including:

(a) measures relating to:

(i) tariffs and other terms and conditions of service;

(ii) specifications of technical interfaces;

(iii) conditions for attaching terminal or other equipment to the public telecommunications network; and

(iv) notification, permit, registration, or licensing requirements, if any; and

(b) procedures relating to judicial and other adjudicatory proceedings.

2. Further to Article 18.1 (Publication), Costa Rica shall endeavor to:

(a) publish or otherwise make publicly available rulemakings of its telecommunications regulatory body and end-user tariffs filed with its telecommunications regulatory body; and

[21] For greater certainty, it is understood that this review does not go beyond the obligations established in Article 18.4 (Review and Appeal).

(b) provide suppliers of public telecommunications networks or services of the other Party established in Costa Rica with advance public notice of, and opportunity to comment on, any rulemaking that its telecommunications regulatory body proposes.

ARTICLE 14: FLEXIBILITY IN THE CHOICE OF TECHNOLOGIES

Costa Rica may not prevent suppliers of public telecommunications services from having the flexibility to choose the technologies that they use to supply their services, subject to requirements necessary to satisfy legitimate public policy interests.

ARTICLE 15: RELATION TO OTHER CHAPTERS

In the event of any inconsistency between this Annex and another Chapter, this Annex shall prevail to the extent of the inconsistency.

ARTICLE 16: DEFINITIONS

For the purposes of this Annex:

**cost-oriented** means based on cost, and may include a reasonable profit, and may involve different cost methodologies for different facilities or services;

**end-user** means a final consumer of or subscriber to a public telecommunications service, including a service supplier other than a supplier of public telecommunications services;

**enterprise** means an enterprise as defined in Article 1.4 (Definitions) and includes a branch of an enterprise;

**essential facilities** means facilities of a public telecommunications network or service that:

(a) are exclusively or predominantly provided by a single or limited number of suppliers; and

(b) cannot feasibly be economically or technically substituted in order to supply a service;

**interconnection** means linking with suppliers providing public telecommunications services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier;

**leased circuits** means telecommunications facilities between two or more designated points that are set aside for the dedicated use of, or availability to a particular customer or other

users of the customer´s choosing;

**major supplier** means a supplier of public telecommunications services that has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for public telecommunications services as a result of:

(a) control over essential facilities; or

(b) use of its position in the market;

**public telecommunications network** means telecommunications infrastructure used to provide public telecommunications services between and among defined network termination points;

**public telecommunications service or telecommunications services available to the public** means any telecommunications service that Costa Rica requires, explicitly or in effect, to be offered to the public generally in accordance with its legislation, involving the real time transmission of customer-supplied information between two or more points without any end-to-end change in the form or content of the customer's information;

**reference interconnection offer** means an interconnection offer extended by a major supplier and filed with or approved by a telecommunications regulatory body that sufficiently details the terms, rates, and conditions for interconnection such that a supplier of public telecommunications services that is willing to accept it may obtain interconnection with the major supplier on that basis;

**telecommunications** means the transmission and reception of signals by any electromagnetic means;

**telecommunications regulatory body** means the Costa Rica´s body responsible for the regulation of telecommunications; and

**user** means an end-user or a supplier of public telecommunications services.

# CHAPTER 14
# ELECTRONIC COMMERCE

## ARTICLE 14.1: GENERAL

1. The Parties recognize the economic growth and opportunity that electronic commerce provides, the importance of avoiding barriers to its use and development, and the applicability of the WTO rules to measures affecting electronic commerce.

2. The Parties agree to promote the development of electronic commerce between them, in particular by cooperating on issues arising from electronic commerce under this Chapter.

## ARTICLE 14.2: ELECTRONIC SUPPLY OF SERVICES

For greater certainty, the Parties affirm that measures affecting the supply of a service using electronic means are subject to the obligations contained in the relevant provisions of Chapters 9 (Investment), 10 (Cross-Border Trade in Services), and 11 (Financial Services), which are subject to any exceptions or non-conforming measures set out in this Agreement that are applicable to such obligations.

## ARTICLE 14.3: DIGITAL PRODUCTS

1. Neither Party may impose customs duties, fees, or other charges[1] on or in connection with the importation or exportation of:

   (a) if it is an originating good, a digital product fixed on a carrier medium[2]; or

   (b) a digital product transmitted electronically.

2. Neither Party may accord less favorable treatment to some digital products transmitted electronically than it accords to other like digital product transmitted electronically

   (a) on the basis that:

      (i) the digital products receiving less favorable treatment are created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms in the territory of the other Party; or

[1] For greater certainty, paragraph 1 does not preclude a Party from imposing internal taxes or other internal charges on digital products, provided that the taxes or charges are imposed in a manner consistent with this Agreement.

[2] For greater certainty, **a digital product fixed on a carrier medium** is defined in Annex 14-A.

(ii) the author, performer, producer, developer, or distributor of such digital products is a person of the other Party; or

(b) so as otherwise to afford protection to other like digital products that are created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms in its territory[3].

3. Paragraph 2 does not apply to any non-conforming measure described in accordance with Article 9.13 (Non-Conforming Measures), 10.6 (Non-Conforming Measures), or 11.9 (Non-Conforming Measures).

## ARTICLE 14.4: ONLINE CONSUMER PROTECTION

1. The Parties recognize the importance of maintaining and adopting transparent and effective measures to protect consumers from fraudulent and deceptive commercial practices when they engage in electronic commerce.

2. The Parties recognize the importance of cooperation between their respective national consumer protection agencies on activities related to cross-border electronic commerce in order to enhance consumer welfare.

## ARTICLE 14.5: PERSONAL DATA PROTECTION

1. The Parties recognize the benefits of adopting or maintaining legislation for the protection of personal data of the users of electronic commerce in order to ensure their confidence in electronic commerce.

2. For this purpose, the Parties shall endeavor to share information and experiences on the protection of personal data in electronic commerce.

## ARTICLE 14.6: PAPERLESS TRADING

1. Each Party shall endeavor to make trade administration documents available to the public in electronic form.

2. Each Party shall endeavor to accept trade administration documents submitted electronically as the legal equivalent of the paper version of those documents.

## ARTICLE 14.7: COOPERATION

1. The Parties recognize the importance of cooperation mechanisms on issues arising from electronic commerce, *inter alia* to address the following:

[3] For greater certainty, this paragraph does not provide any right to a non-Party or a person of a non-Party.

(a) the protection of personal data;

(b) the treatment of unsolicited commercial electronic messages;

(c) the security of electronic commerce;

(d) the protection of consumers in the field of electronic commerce; and

(e) other issues of mutual concern relevant for the development of electronic commerce.

2. The Parties shall endeavor to share information and experiences on laws and regulations related to electronic commerce and shall endeavor to cooperate to help micro, small, and medium-sized enterprises overcome the obstacles they face in the use of electronic commerce.

3. Recognizing the global nature of electronic commerce, the Parties shall endeavor to actively participate in regional and multilateral fora to promote the development of electronic commerce and to exchange views, as necessary, within the framework of such fora on issues related to electronic commerce.

## ARTICLE 14.8: RELATION TO OTHER CHAPTERS

In the event of an inconsistency between this Chapter and another Chapter, the other Chapter shall prevail to the extent of the inconsistency.

## ARTICLE 14.9: DEFINITIONS

For the purposes of this Chapter:

**digital products** means computer programs, text, video, images, sound recordings, and other products that are digitally encoded, regardless of whether they are fixed on a carrier medium or transmitted electronically[4];

**electronic transmission** or **transmitted electronically** means the transfer of digital products using any electromagnetic or photonic means;

**personal data** means any information about an identified or identifiable natural person; and

**trade administration documents** means forms that a Party issues or controls that must be completed by or for an importer or exporter in connection with the import or export of goods.

[4] For greater certainty, digital products do not include digitized representations of financial instruments.

## ANNEX 14-A
## DIGITAL PRODUCT FIXED ON A CARRIER MEDIUM

A **digital product fixed on a carrier medium** means goods classified in the following subheadings:

HS 8523.21, 8523.29, 8523.41, 8523.49, 8523.51, 8523.59 or 8523.80.

# CHAPTER 15
# INTELLECTUAL PROPERTY RIGHTS

## Section A: General Provisions

### ARTICLE 15.1: OBJECTIVES

The objectives of this Chapter are:

(a) to increase the benefits from trade and investment, to promote innovation and creativity by providing certainty for the right holders and users of intellectual property rights, and to facilitate the enforcement of intellectual property rights;

(b) to facilitate production and commercialization of innovative and creative products;

(c) to encourage the transfer and dissemination of technology, in a manner conducive to social and economic welfare; and

(d) to strike the balance between the legitimate interest of the right holders and the public at large.

### ARTICLE 15.2: INTERNATIONAL AGREEMENTS

1. Each Party reaffirms its existing rights and obligations with respect to each other under the TRIPS Agreement and any other agreements relating to intellectual property to which they are parties. To this end, nothing in this Chapter shall derogate from the existing rights and obligations that Parties have to each other under the TRIPS Agreement or any other intellectual property agreements.

2. Each Party shall make all reasonable efforts to accede to the following agreements:

(a) the *Convention Relating to the Distribution of Programme-Carrying Signals Transmitted by Satellite* (1974);

(b) the *International Convention for the Protection of New Varieties of Plants* (1991) (UPOV Convention 1991)[1];

(c) the *Patent Law Treaty* (2000);

(d) the *Hague Agreement Concerning the International Registration of Industrial Designs* (1999); and

[1] With regard to this subparagraph, for El Salvador, it is understood that an effective protection of plant varieties either by patents, a *sui generis* system, or by any combination thereof by the date of entry into force of this Agreement shall be considered to be consistent with this Chapter.

(e) the *Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks* (1989).

ARTICLE 15.3: MORE EXTENSIVE PROTECTION

The Parties shall, at a minimum, give effect to this Chapter. The Parties may but shall not be obliged to provide more extensive protection for, and enforcement of intellectual property rights under their laws than this Chapter requires, provided that the more extensive protection does not contravene this Chapter.

ARTICLE 15.4: NATIONAL TREATMENT

1. In respect of all categories of intellectual property covered in this Chapter, each Party shall accord to nationals[2] of the other Party treatment no less favorable than it accords to its own nationals with regard to the protection[3] and enjoyment of such intellectual property rights and any benefits derived from such rights.

2. A Party may derogate from paragraph 1 in relation to its judicial and administrative procedures, including requiring a national of the other Party to designate an address for service of process in its territory, or to appoint an agent in its territory, provided that such derogation is:

(a) necessary to secure compliance with laws and regulations that are not inconsistent with this Chapter; and

(b) not applied in a manner that would constitute a disguised restriction on trade.

3. Paragraph 1 shall not apply to procedures provided in multilateral agreements to which either Party is a party concluded under the auspices of the World Intellectual Property Organization (hereinafter referred to as the "WIPO") in relation to the acquisition or maintenance of intellectual property rights.

ARTICLE 15.5: APPLICATION OF CHAPTER TO EXISTING SUBJECT MATTER AND PRIOR ACTS

[2] For the purposes of Articles 15.4.1, 15.4.2 and 15.38, a "national" of a Party shall include, in respect of the relevant right, any person (as defined in Article 1.6 (Definitions)), of that Party that would meet the criteria for eligibility for protection of that right provided for in the agreements mentioned in Article 15.2 and the TRIPS Agreement.

[3] For the purposes of Article 15.4.1, "protection" includes: (1) matters affecting the availability, acquisition, scope, maintenance, and enforcement of intellectual property rights as well as matters affecting the use of intellectual property rights specifically covered by this Chapter; and (2) the prohibition on circumvention of effective technological measures set out in Article 15.32, the rights and obligations concerning rights management information set out in Article 15.33 and protection of encrypted program-carrying signals set out in Article 15.35.

1. Except as it provides otherwise, this Chapter shall give rise to obligations in respect of all subject matter existing at the date of entry into force of this Agreement and which is protected on said date in the territory of the Party where protection is claimed, or which meets or comes subsequently to meet the criteria for protection under this Chapter.

2. Except as otherwise provided in this Chapter, a Party shall not be required to restore protection to subject matter that on the date of entry into force of this Agreement, has fallen into the public domain in the territory of the Party where the protection is claimed.

3. This Chapter shall not give rise to obligations in respect of acts that occurred before the date of entry into force of this Agreement.

## ARTICLE 15.6: TRANSPARENCY

With the objective of making the protection and enforcement of intellectual property rights transparent, each Party shall ensure that all laws, regulations, and procedures concerning the protection or enforcement of intellectual property rights are in writing and are published[4], or where publication is not practicable, made publicly available, in its national language in such a manner as to enable governments and right holders to become acquainted with them.

## ARTICLE 15.7: GENERAL PROVISIONS

1. The Parties recognize the need to maintain a balance between the rights of the right holders and the public interest.

2. The Parties recognize the importance of the principles established in:

(a) the *Declaration on the TRIPS Agreement and Public Health* (WT/MIN(01)/DEC/2), adopted on November 14, 2001 by the WTO at its Fourth Ministerial Conference, held in Doha, Qatar;

(b) the *Decision of the WTO General Council on the Implementation of Paragraph 6 of the Doha Declaration on the TRIPS Agreement and Public Health*, adopted on August 30, 2003;

(c) the *Protocol Amending the TRIPS Agreement*, done at Geneva on December 6, 2005; and

(d) Resolution WHA61.21, *Global Strategy and Plan of Action on Public Health, Innovation, and Intellectual Property*, adopted on May 24, 2008 by the Assembly of the World Health Organization.

[4] For greater certainty, a Party may satisfy the requirement in Article 15.6 to publish a law, regulation, or procedure by making it available to the public on the Internet.

3. Each Party may, in formulating or amending its legislation, adopt measures necessary, and make use of exceptions and flexibilities to protect public health and nutrition, and to promote the public interest in sectors of vital importance.

4. The Parties shall be free to establish their own regime for exhaustion of intellectual property rights.

## Section B: Trademarks

### ARTICLE 15.8: TRADEMARKS PROTECTION

1. The Parties shall grant adequate and effective protection to trademark right holders of goods and services.

2. Each Party shall provide that trademarks shall include collective, certification, and sound marks, and may include scent marks.

3. Each Party shall provide that the owner of a registered trademark shall have the exclusive right to prevent all third parties not having the owner's consent from using, in the course of trade, identical or similar signs for goods or services that are identical or similar to those goods or services in respect of which the owner's trademark is registered, where such use would result in a likelihood of confusion. In the case of the use of an identical sign, for identical goods or services, a likelihood of confusion shall be presumed. The rights described above shall not prejudice any existing prior rights, nor shall they affect the possibility of Parties making rights available on the basis of use.

### ARTICLE 15.9: EXCEPTIONS

Each Party may provide limited exceptions to the rights conferred by a trademark, such as fair use of descriptive terms, provided that such exceptions take into account the legitimate interests of the owner of the trademark and of third parties.

### ARTICLE 15.10: WELL-KNOWN TRADEMARKS

1. Neither Party may require as a mandatory condition for determining that a mark is a well-known mark, that the trademark has been registered in the territory of the Party or in another jurisdiction, included on a list of well-known trademarks, or given prior recognition as a well-known trademark.

2. Article 6*bis* of the *Paris Convention for the Protection of Industrial Property* (1967) (hereinafter referred to as the "Stockholm Act") shall apply, *mutatis mutandis*, to goods or services that are not identical or similar to those identified as a well-known

trademark[5], whether registered or not, provided that use of that trademark in relation to those goods or services would indicate a connection between those goods or services and the owner of the trademark, and provided that the interests of the owner of the trademark are likely to be damaged by such use.

3. Each Party shall provide for appropriate measures to refuse or cancel the registration and prohibit the use of a trademark that is identical or similar to a well-known trademark, for related goods or services, if the use of that trademark is likely to cause confusion, or to cause mistake, or to deceive or risk associating the trademark with the owner of the well-known trademark, or constitutes unfair exploitation of the reputation of the well-known trademark.

ARTICLE 15.11: REGISTRATION AND APPLICATION OF TRADEMARKS

1. Each Party shall provide a system for the registration of trademarks, which shall include:

(a) a requirement to provide to the applicant a communication in writing, which may be provided electronically, of the reasons for a refusal to register a trademark;

(b) an opportunity for the applicant to respond to communications from the trademark authorities, to contest an initial refusal, and to appeal judicially a final refusal to register;

(c) an opportunity for interested parties to oppose a trademark application before registration and to seek cancellation or invalidation of a trademark after it has been registered; and

(d) a requirement that decisions in opposition and cancellation proceedings be reasoned and in writing. Written decisions may be provided electronically.

2. Each Party shall provide, to the maximum degree practical, a system for the electronic application, processing, registration, and maintenance for trademarks, and work to provide, to the maximum degree practical, a publicly available electronic database – including an on-line database – of trademark applications and registrations.

3. Each Party shall provide that initial registration and each renewal of registration of a trademark shall be for a term of no less than 10 years.

ARTICLE 15.12: CLASSIFICATION OF GOODS AND SERVICES

Each Party shall provide that:

[5] For the purposes of determining whether a mark is well-known, neither Party may require that the reputation of the trademark extend beyond the sector of the public that normally deals with the relevant goods or services.

(a) each registration and publication that concerns a trademark application or registration and that indicates goods or services shall indicate the goods or services by their common names, grouped according to the classes of the classification established by the *Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks* (1979) (hereinafter referred to as the "Nice Classification"), as revised and amended; and

(b) goods or services may not be considered as being similar to each other solely on the ground that, in any registration or publication, they appear in the same class of the Nice Classification. Conversely, each Party shall provide that goods or services may not be considered as being dissimilar from each other solely on the ground that, in any registration or publication, they appear in different classes of the Nice Classification.

ARTICLE 15.13: NON-RECORDATION OF A LICENSE

Neither Party may require recordation of trademark licenses to establish the validity of the license, to assert any rights in a trademark, or for other purposes[6].

## Section C: Patents

ARTICLE 15.14: PATENTABLE SUBJECT MATTER

1. Each Party shall make patents available for any invention, whether a product or process, in all fields of technology, provided that they are new, involve an inventive step, and are capable of industrial application[7].

2. Each Party may exclude from patentability inventions, the prevention within its territory of the commercial exploitation of which is necessary to protect *ordre public* or morality, including to protect human, animal or plant life or health or to avoid serious prejudice to the environment, provided that such exclusion is not made merely because the exploitation is prohibited by their law.

3. The Parties may also exclude from patentability:

(a) diagnostic, therapeutic, and surgical methods for the treatment of humans or animals; and

[6] A Party may establish a means to allow licensees to record licenses for the purposes of providing notice to the public as to the existence of the license. However, neither Party may make notice to the public a requirement for asserting any rights under the license.

[7] For the purposes of Section C, a Party may treat the terms "inventive step" and "capable of industrial application" as synonymous with the terms "non-obvious" and "useful" respectively.

(b) plants and animals other than micro-organisms, and essentially biological processes for the production of plants or animals other than non-biological and microbiological processes.

### ARTICLE 15.15: EXCEPTIONS

1. Each Party may provide limited exceptions to the exclusive rights conferred by a patent, provided that such exceptions do not unreasonably conflict with a normal exploitation of the patent and do not unreasonably prejudice the legitimate interests of the patent owner, taking into account the legitimate interests of third parties.

2. Consistent with paragraph 1, if a Party permits a third person to use the subject matter of a subsisting patent to generate information necessary to support an application for marketing approval of a pharmaceutical or agricultural chemical product, that Party shall provide that any product produced under such authority shall not be made, used, or sold in its territory other than for the purposes related to generating such information to support an application for meeting marketing approval requirements of that Party to market the product once the patent expires, and if the Party permits exportation of such product, the Party shall provide that the product shall only be exported outside its territory for the purposes of generating information to support an application for meeting marketing approval requirements of that Party.

### ARTICLE 15.16: GRACE PERIOD

Each Party shall disregard information contained in public disclosures used to determine if an invention is novel or has an inventive step if the public disclosure:

(a) was made or authorized by, or derived from, the patent applicant; and

(b) occurred within 12 months prior to the date of filling of the application in the territory of the Party.

### ARTICLE 15.17: AMENDMENTS, CORRECTIONS, AND OBSERVATIONS

Each Party shall provide patent applicants with at least one opportunity to make amendments, corrections, and observations in connection with their applications.

### ARTICLE 15.18: CLAIMED INVENTION

1. Each Party shall provide that a disclosure of a claimed invention shall be considered to be sufficiently clear and complete, if it provides information that allows the invention to be made and used by a person skilled in the art, without undue experimentation, as of the filing date.

2 Each Party shall provide that a claimed invention is sufficiently supported by its disclosure, if the disclosure reasonably conveys to a person skilled in the art that the applicant was in possession of the claimed invention as of the filing date.

3. Each Party shall provide that a claimed invention is industrially applicable if it has a specific, substantial, and credible utility.

ARTICLE 15.19: ACCELERATED EXAMINATION

Each Party may provide an applicant with accelerated examination for the patent application in accordance with its laws and regulations.

## Section D: Measures Related to Certain Regulated Products

ARTICLE 15.20: MEASURES RELATED TO CERTAIN REGULATED PRODUCTS

1. The Parties agree that undisclosed data concerning safety and efficacy that is submitted as a condition of approving the marketing of new pharmaceutical or agricultural chemical products shall be protected through the principle of national treatment.

2. By providing protection periods of at least five years[8] for pharmaceutical products and 10 years for agricultural chemical products, in their legislation, the Parties afford a satisfactory level of protection that corresponds to the relevant obligations they have entered into.

## Section E: Designs

ARTICLE 15.21: DESIGNS PROTECTION

1. The Parties shall ensure in their laws adequate and effective protection of industrial designs.

2. The owner of a protected design shall have the right to prevent third parties not having the owner's consent, at least from making, offering for sale, selling, importing, or using articles bearing or embodying the protected design when such acts are undertaken for commercial purposes.

3. The Parties may provide the legal means to prevent the use of the unregistered appearance of a product, in cases where the contested use results from copying the unregistered appearance of such product.

[8] Panama shall provide and maintain the protection period in its legislation. For greater certainty, such protection period is normally five years for pharmaceutical products.

ARTICLE 15.22: EXCEPTIONS

Each Party may provide limited exceptions to the protection of designs, provided that such exceptions do not unreasonably conflict with the normal exploitation of protected designs and do not unreasonably prejudice the legitimate interests of the owner of the protected design, taking into account the legitimate interests of third parties.

## Section F: Unfair Competition and Undisclosed Information

ARTICLE 15.23: UNFAIR COMPETITION

For the purposes of this Agreement, as regards to unfair competition, protection will be granted in accordance with Article 10*bis* of the Stockholm Act.

ARTICLE 15.24: UNDISCLOSED INFORMATION

Each Party shall ensure in its laws and regulations adequate and effective protection of undisclosed information in accordance with Article 39 of the TRIPS Agreement.

## Section G: Copyright and Related Rights

### Sub-Section A: Copyright and Related Rights

ARTICLE 15.25: COPYRIGHT AND RELATED RIGHTS

The Parties shall comply with the following agreements[9]:

(a) the *Berne Convention for the Protection of Literary and Artistic Works* (1971) (hereinafter referred to as the "Berne Convention");

(b) the *International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations* (1961) (hereinafter referred to as the "Rome Convention");

(c) the WIPO Copyright Treaty (1996); and

(d) the WIPO Performances and Phonograms Treaty (1996).

[9] Article 15.25 shall apply without prejudice to the reservations that a Party has made under one or more agreements referred to in this Article.

ARTICLE 15.26: RIGHT OF REPRODUCTION

Each Party shall provide that authors, performers and producers of phonograms have the right to authorize or prohibit [10] all reproductions of their works, performances [11], phonograms and broadcasts in any manner or form, permanent or temporary (including temporary storage in electronic form).

ARTICLE 15.27: RIGHT OF DISTRIBUTION

Each Party shall provide to authors, performers, and producers of phonograms the right to authorize or prohibit the making available to the public of the original and copies[12] of their works, performances, and phonograms through sale or other transfer of ownership.

ARTICLE 15.28: TERM OF PROTECTION

Each Party shall provide that, where the term of protection of a work (including a photographic work), performance, or phonogram is to be calculated:

(a) on the basis of the life of a natural person, the term shall be not less than the life of the author and 70 years after the author's death; and

(b) on a basis other than the life of a natural person, the term shall be:

(i) not less than 70 years from the end of the calendar year of the first authorized publication of the work, performance, or phonogram; or

(ii) failing such authorized publication within 50 years from the creation of the work, performance, or phonogram, not less than 70 years from the end of the calendar year of the creation of the work, performance, or phonogram.

ARTICLE 15.29: APPLICATION OF ARTICLE 18 OF THE BERNE CONVENTION AND ARTICLE 14.6 OF THE TRIPS AGREEMENT

Each Party shall apply Article 18 of the Berne Convention and Article 14.6 of the TRIPS Agreement, *mutatis mutandis*, to the subject matter, rights, and obligations in this Section.

[10] For the purposes of this Chapter, the "right to authorize or prohibit" with respect to copyrights and related rights refers to exclusive rights.
[11] For the purposes of this Chapter, a "performance" with respect to copyrights and related rights means a performance fixed in a phonogram unless otherwise specified.
[12] As used in Article 15.27, "copies" and "original and copies", being subject to the right of distribution in this Article, refer exclusively to fixed copies that can be put into circulation as tangible objects.

ARTICLE 15.30: NO FORMALITY

Neither Party may subject the enjoyment and exercise of the rights of authors, performers and producers of phonograms provided for in this Chapter to any formality.

ARTICLE 15.31: CONTRACTUAL TRANSFERS

Each Party shall provide that for copyright and related rights, any person acquiring or holding any economic right in a work, performance, or phonogram:

(a) may freely and separately transfer that right by contract; and

(b) by virtue of a contract, including contracts of employment underlying the creation of works, performances, and production of phonograms, shall be able to exercise that right in that person's own name and enjoy fully the benefits derived from that right.

ARTICLE 15.32: TECHNOLOGICAL PROTECTION MEASURES

1. Each Party shall provide adequate legal protection and effective legal remedies against the circumvention of any effective technological measures that authors, performers, and producers of phonograms use in connection with the exercise of their rights and that restrict unauthorized acts in respect of their works, performances, and phonograms.

2. Each Party shall provide adequate legal protection and effective legal remedies against the manufacture, import, distribution, sale, rental or advertisement for sale or rental, of devices, products, or components, or the provision of services which:

(a) are promoted, advertised, or marketed, for the purpose of circumvention of;

(b) have only a limited commercially significant purpose or use, other than to circumvent of; or

(c) are primarily designed, produced, or performed, for the purpose of enabling or facilitating the circumvention of,

any effective technological measure.

3. **Effective technological measure** means any technology, device, or component that, in the normal course of its operation, controls access to a protected work, performance, phonogram, or other protected subject matter, or protects any copyright or related rights.

4. The Parties shall confine exceptions and limitations to measures implementing paragraphs 1 and 2 to the following activities:

(a) noninfringing reverse engineering activities with regard to a lawfully obtained copy of a computer program, carried out in good faith with respect to particular elements of that computer program that have not been readily available to the person engaged in those activities, for the sole purpose of achieving interoperability of an independently created computer program with other programs;

(b) noninfringing good faith activities, carried out by an appropriately qualified researcher who has lawfully obtained a copy, unfixed performance, or display of a work, performance or phonogram, and who has made a good faith effort to obtain authorization for such activities, to the extent necessary for the sole purpose of research consisting of identifying and analyzing flaws and vulnerabilities of technologies for scrambling and descrambling of information;

(c) the inclusion of a component or part for the sole purpose of preventing the access of minors to inappropriate online content in a technology, product, service, or device that itself is not prohibited under the measures implementing paragraph 2;

(d) noninfringing good faith activities that are authorized by the owner of a computer, computer system, or computer network for the sole purpose of testing, investigating, or correcting the security of that computer, computer system, or computer network;

(e) noninfringing activities for the sole purpose of identifying and disabling a capability to carry out undisclosed collection or dissemination of personally identifying information reflecting the online activities of a natural person in a way that has no other effect on the ability of any person to gain access to any work;

(f) lawfully authorized activities carried out by government employees, agents, or contractors for the purpose of law enforcement, intelligence, essential security, or similar governmental purposes;

(g) access by a nonprofit library, archive, or educational institution to a work, performance, phonogram, or broadcast not otherwise available to it, for the sole purpose of making acquisition decisions; and

(h) noninfringing uses of a work, performance, or phonogram, in a particular class of works, performances, or phonograms when an actual or likely adverse impact on those noninfringing uses is demonstrated in a legislative or administrative proceeding, provided that any limitation or exception adopted in reliance on this clause shall have effect for a renewable period of not more than four years from the date the proceeding concludes.

ARTICLE 15.33: RIGHTS MANAGEMENT INFORMATION

In order to provide adequate legal protection and effective legal remedies to protect rights management information:

(a) each Party shall provide that any person who without authority, and knowing, or, with respect to civil remedies, having reasonable grounds to know, that it would induce, enable, facilitate, or conceal an infringement of any copyright or related right:

(i) knowingly removes or alters any rights management information;

(ii) distributes or imports for distribution rights management information knowing that the rights management information has been removed or altered without authority; or

(iii) distributes, imports for distribution, broadcasts, communicates or makes available to the public copies of works, performances, or phonograms knowing that rights management information has been removed or altered without authority,

shall be liable and subject to the remedies set out in Article 15.55. Each Party shall provide for criminal procedures and penalties to be applied when any person, other than a nonprofit library, archive, educational institution, or public noncommercial broadcasting entity, is found to have engaged willfully and for the purposes of commercial advantage or private financial gain in any of the foregoing activities;

(b) each Party shall confine exceptions and limitations to measures implementing subparagraph (a) to lawfully authorized activities carried out by government employees, agents, or contractors for the purpose of law enforcement, intelligence, national defense, essential security, or similar governmental purposes;

(c) **rights management information** means:

(i) information that identifies a work, performance, or phonogram; the author of the work, the performer of the performance, or the producer of the phonogram; or the owner of any right in the work, performance, or phonogram;

(ii) information about the terms and conditions of the use of the work, performance, or phonogram; or

(iii) any numbers or codes that represent such information,

when any of these items is attached to a copy of the work, performance, or phonogram, or appears in connection with the communication or making available of a work, performance, phonogram, or broadcast to the public; and

(d) for greater certainty, nothing in this paragraph shall be construed to obligate a Party to require the owner of any right in the work, performance, phonogram, or broadcast to attach rights management information to copies of the work, performance, phonogram, or broadcast, or to cause rights management information to appear in connection with a communication of the work, performance, phonogram, or broadcast to the public.

ARTICLE 15.34: LIMITATIONS AND EXCEPTIONS

The Parties may, in their legislation, provide for limitations and exceptions to, the rights granted to the right holders referred to in this Section in certain special cases that do not conflict with a normal exploitation of the work and do not unreasonably prejudice the legitimate interests of the right holders.

ARTICLE 15.35: PROTECTION OF ENCRYPTED PROGRAM-CARRYING SATELLITE SIGNALS

1. Each Party shall make it a criminal offense:

(a) to manufacture, assemble, modify, import, export, sell, lease, or otherwise distribute a tangible or intangible device or system, knowing or having reason to know that the device or system is primarily of assistance in decoding an encrypted program-carrying satellite signal without the authorization of the lawful distributor of such signal; and

(b) willfully to receive and make use of, or further distribute, a program-carrying signal that originated as an encrypted satellite signal knowing that it has been decoded without the authorization of the lawful distributor of the signal, or if the signal has been decoded with the authorization of the lawful distributor of the signal, willfully to further distribute the signal for the purposes of commercial advantage knowing that the signal originated as an encrypted program-carrying signal and that such further distribution is without the authorization of the lawful signal distributor.

2. Each Party shall provide for civil remedies, including compensatory damages, for any person injured by any activity described in paragraph 1, including any person that holds an interest in the encrypted programming signal or its content.

ARTICLE 15.36: COLLECTIVE MANAGEMENT OF COPYRIGHT AND RELATED RIGHTS

The Parties recognize the importance of the performance of the collecting societies, and the establishment of arrangements between them, with the purpose of mutually ensuring easier access to and delivery of content between the territories of the Parties, and the achievement of a high level of development with regard to the execution of their tasks. In this regard, each Party shall endeavor to achieve a high level of effectiveness and to

improve transparency with respect to the execution of the task of their respective collecting societies.

## Sub-Section B: Copyright

### ARTICLE 15.37: RIGHT OF COMMUNICATION TO THE PUBLIC

Without prejudice to Articles 11(1)(ii), 11*bis*(1)(i) and (ii), 11*ter*(1)(ii), 14(1)(ii), and 14*bis*(1) of the Berne Convention, each Party shall provide to authors the exclusive right to authorize or prohibit the communication to the public of their works, by wire or wireless means, including the making available to the public of their works in such a way that members of the public may access these works from a place and at a time individually chosen by them.

## Sub-Section C: Related Rights

### ARTICLE 15.38: PROTECTED SUBJECT MATTER

With respect to the rights accorded under this Chapter to performers, producers of phonograms, and broadcasting organizations, each Party shall accord those rights:

(a) to the performers and producers of phonograms who are nationals of the other Party;

(b) with respect to performances and phonograms that are first published or first fixed in the territory of the other Party[13]; and

(c) to broadcasting organizations if they have their headquarters on its territory and the broadcasts are transmitted from transmitters situated on the same territory.

### ARTICLE 15.39: RIGHTS OF PERFORMERS

Each Party shall provide to performers the right to authorize or prohibit:

(a) the broadcasting and communication to the public of their unfixed performances, except where the performance is already a broadcast performance;

(b) the fixation of their unfixed performances; and

[13] With respect to the protection of phonograms, a Party may apply the criterion of fixation instead of the criterion of publication.

(c) making available to the public of those performances in such a way that members of the public may access them from a place and at a time individually chosen by them.

### ARTICLE 15.40: RIGHT OF PHONOGRAM PRODUCERS

Each Party shall provide to phonogram producers the right to authorize or prohibit the making available to the public of their phonograms in such a way that members of the public may access them from a place and at a time individually chosen by them.

### ARTICLE 15.41: RIGHT TO REMUNERATION OF PERFORMERS AND PHONOGRAM PRODUCERS

Performers and producers of phonograms shall enjoy the right to a single equitable remuneration for the direct or indirect use of phonograms published for commercial purposes, for broadcasting or for any communication to the public. The Parties may, in the absence of agreement between the performers and phonogram producers, lay down the conditions as to the sharing of this remuneration between both categories of right holders.

### ARTICLE 15.42: RIGHT OF BROADCASTING ORGANIZATIONS

1. Each Party shall provide broadcasting organizations with the right to authorize or prohibit:

(a) the re-broadcasting of their broadcasts;

(b) the reproduction of fixations of their broadcasts; and

(c) the communication to the public of their television broadcasts if such communication is made in places accessible to the public against payment of a entrance fee. It shall be a matter for each Party's law where protection of this right is claimed to determine the conditions under which it may be exercised.

2. Each Party shall provide that the term of protection of a broadcast shall not be less than 50 years after the taking place of the broadcast.

3. Notwithstanding Article 15.35, neither Party may permit the retransmission of television signals (whether terrestrial, cable, or satellite) on the Internet without the authorization of the right holder or right holders of the content of the signal and, if any, of the signal.[14]

[14] For the purposes of paragraph 3 and for greater certainty, the Parties understand that retransmission within a Party's territory over a closed, defined, subscriber network that is not accessible from outside the Party's territory shall not constitute retransmission on the Internet.

ARTICLE 15.43: DEFINITIONS

For the purposes of Sub-Sections A and C, the following definitions shall apply with respect to performers, producers of phonograms and broadcasting organizations:

**broadcasting** means the transmission to the public by wireless means or satellite for public reception of sounds or sounds and images, or representations thereof, including wireless transmission of encrypted signals where the means for decrypting are provided to the public by the broadcasting organization or with its consent;

**fixation** means the embodiment of sounds, or of the representations thereof, from which they can be perceived, reproduced, or communicated through a device;

**performers** means actors, singers, musicians, dancers, and other persons who act, sing, deliver, declaim, play in, interpret, or otherwise perform literary or artistic works or expressions of folklore;

**phonogram** means the fixation of the sounds of a performance or of other sounds, or of a representation of sounds, other than in the form of a fixation incorporated in a cinematographic or other audiovisual work;

**producer of a phonogram** means the person who, or the legal entity which, takes the initiative and has the responsibility for the first fixation of the sounds of a performance or other sounds, or the representations of sounds; and

**publication** of a performance or a phonogram means the offering of copies of the fixed performance or the phonogram to the public, with the consent of the right holder, and provided that copies are offered to the public in reasonable quantity.

## Section H: Enforcement of Intellectual Property Rights

### Sub-Section A: General Obligations

ARTICLE 15.44: ENFORCEMENT PRACTICES WITH RESPECT TO INTELLECTUAL PROPERTY RIGHTS

1. Each Party shall provide that final judicial decisions and administrative rulings of general application pertaining to the enforcement of intellectual property rights be in writing and state any relevant findings of fact and the reasoning or the legal basis on which the decisions and rulings are based. Each Party shall also provide that those decisions and rulings be published[15] or, where publication is not practicable, otherwise made available to the public, in its national language in such a manner as to enable governments and right holders to become acquainted with them.

[15] A Party may satisfy the publication requirement in Article 15.44 by making the decision or ruling available to the public on the Internet.

2. Each Party shall publicize information that it may collect on its efforts to provide effective enforcement of intellectual property rights in its civil, administrative, and criminal systems, including any statistical information.[16]

ARTICLE 15.45: PRESUMPTIONS

In civil, administrative, and criminal proceedings involving copyright or related rights, each Party shall provide for a presumption that, in the absence of proof to the contrary, the person whose name is indicated in the usual manner is the designated right holder in such work or other subject matter. Each Party shall also provide for a presumption that, in the absence of proof to the contrary, the copyright or related right subsists in such subject matter.

## Sub-Section B: Civil and Administrative Procedures and Remedies

ARTICLE 15.46: ENTITLED RIGHT HOLDERS

Each Party shall make available to right holders[17] civil judicial procedures concerning the enforcement of any intellectual property right.

ARTICLE 15.47: DAMAGES

Each Party shall provide that:

(a) in civil judicial proceedings, its judicial authorities shall have the authority to order the infringer to pay the right holder:

(i) damages adequate to compensate for the injury the right holder has suffered as a result of the infringement; or

(ii) at least in the case of copyright or related rights infringement and trademark counterfeiting, the profits of the infringer that are attributable to the infringement, which may be presumed to be the amount of damages referred to in sub-subparagraph (i); and

(b) in determining damages for infringement of intellectual property rights, its judicial authorities shall consider, *inter alia*, the value of the infringed good or service, measured by the suggested retail price, or other legitimate measure of value submitted by the right holder.

[16] For greater certainty, nothing in Article 15.44 is intended to prescribe the type, format, and method of publication of the information.

[17] For the purposes of this Article, "right holder" includes a federation or an association having the legal standing and authority to assert such rights, and also includes a person that exclusively has any one or more of the intellectual property rights encompassed in a given intellectual property.

ARTICLE 15.48: PRE-ESTABLISHED DAMAGES

In civil judicial proceedings, each Party, at least with respect to works, phonograms, and performances protected by copyright or related rights, and in cases of trademark counterfeiting, may establish or maintain pre-established damages, which shall be available on the election of the right holder.

ARTICLE 15.49: LEGAL COSTS

Each Party shall provide that its judicial authorities, except in exceptional circumstances, shall have the authority to order, at the conclusion of civil judicial proceedings concerning copyright or related rights infringement, or trademark infringement, that the prevailing party shall be awarded payment by the losing party of court costs or fees and, at least in proceedings concerning copyright or related rights infringement or trademark counterfeiting, reasonable attorney's fees. Further, each Party shall provide that its judicial authorities, at least in exceptional circumstances, shall have the authority to order, at the conclusion of civil judicial proceedings concerning patent infringement, that the prevailing party shall be awarded payment by the losing party of reasonable attorney's fees.

ARTICLE 15.50: SEIZURE

In civil judicial proceedings concerning copyright or related rights infringement and trademark counterfeiting, each Party shall provide that its judicial authorities shall have the authority to order the seizure of allegedly infringing goods, materials, and implements relevant to the act of infringement, and, at least for trademark counterfeiting, documentary evidence relevant to the infringement.

ARTICLE 15.51: DESTRUCTION

Each Party shall provide that:

(a) its judicial authorities shall have the authority to order, at their discretion or, at the right holder's request, the destruction of the goods that have been found to be pirated or counterfeit;

(b) its judicial authorities shall have the authority to order that materials and implements that have been used in the manufacture or creation of such pirated or counterfeit goods be, without compensation of any sort, promptly destroyed or, in exceptional circumstances, without compensation of any sort, disposed of outside the channels of commerce in such a manner as to minimize the risks of further infringements; and

(c) in regard to counterfeit trademarked goods, the simple removal of the trademark unlawfully affixed shall not be sufficient to permit the release of goods into the channels of commerce.

ARTICLE 15.52: RIGHT OF INFORMATION

Each Party shall provide that in civil judicial proceedings concerning the enforcement of intellectual property rights, its judicial authorities shall have the authority to order the infringer to provide, for the purposes of collecting evidence, any information that the infringer possesses or controls regarding any person or persons involved in any aspect of the infringement and regarding the means of production or distribution channel of such goods or services, including the identification of third persons involved in the production and distribution of the infringing goods or services or in their channels of distribution, and to provide this information to the right holder or the judicial authorities.

ARTICLE 15.53: CONFIDENTIALITY ORDER

Each Party shall provide that its judicial authorities shall have the authority to impose sanctions, in appropriate cases, on a party[18] to a proceeding who fails to abide by confidentiality orders issued by such authorities.

ARTICLE 15.54: ADMINISTRATIVE PROCEDURES

To the extent that any civil remedy can be ordered as a result of administrative procedures on the merits of a case, each Party shall provide that such procedures conform to principles equivalent in substance to those set out in this Chapter.

ARTICLE 15.55: REMEDIES

In civil judicial proceedings concerning the acts described in Articles 15.32 and 15.33, each Party shall provide that its judicial authorities shall, at the least, have the authority to:

(a) impose provisional measures, including seizure of devices and products suspected of being involved in the prohibited activity;

(b) provide an opportunity for the right holder to elect award of either actual damages it suffered or pre-established damages;

(c) order payment to the prevailing right holder at the conclusion of civil judicial proceedings of court costs and fees, and reasonable attorney's fees, by the party engaged in the prohibited conduct; and

[18] A "party" may include parties to a civil judicial proceeding, their counsel, experts, or other persons subject to the court's jurisdiction.

(d) order the destruction of devices and products found to be involved in the prohibited activity.

Neither Party may make damages available under this paragraph against a nonprofit library, archives, educational institution, or public noncommercial broadcasting entity that sustains the burden of proving that it was not aware and had no reason to believe that its acts constituted a prohibited activity.

### ARTICLE 15.56: PROHIBITION OF INFRINGING IMPORTS AND THEIR EXPORTATION

In civil judicial proceedings concerning the enforcement of intellectual property rights, each Party shall provide that its judicial authorities shall have the authority to order a party to desist from an infringement, in order, *inter alia*, to prevent infringing imports from entering the channels of commerce and to prevent their exportation.

### ARTICLE 15.57: EXPERTS' COSTS

In the event that a Party's judicial or other competent authorities appoint technical or other experts in civil proceedings concerning the enforcement of intellectual property rights and require that the parties to the litigation bear the costs of such experts, the Party should seek to ensure that such costs are closely related, *inter alia*, to the quantity and nature of work to be performed and do not unreasonably deter recourse to such proceedings.

### ARTICLE 15.58: ALTERNATIVE DISPUTE RESOLUTION

Each Party may permit use of alternative dispute resolution procedures to resolve civil disputes concerning copyright and related rights.

### ARTICLE 15.59: PROVISIONAL MEASURES

1. Each Party shall act on requests for provisional measures *inaudita altera parte* expeditiously in accordance with its rules of judicial procedure.

2. Each Party shall provide that its judicial authorities have the authority to require the plaintiff, with respect to provisional measures, to provide any reasonably available evidence in order to satisfy themselves with a sufficient degree of certainty that the plaintiff's right is being infringed or that such infringement is imminent, and to order the plaintiff to provide a reasonable security or equivalent assurance set at a level sufficient to protect the defendant and to prevent abuse, and so as not to unreasonably deter recourse to such procedures.

## Sub-Section C: Special Requirements Related to Border Measures

ARTICLE 15.60: INFORMATION PROVIDED BY RIGHT HOLDERS TO COMPETENT AUTHORITIES

Each Party shall provide that any right holder initiating procedures for its competent authorities to suspend release of suspected counterfeit or confusingly similar trademark goods, or pirated copyright goods[19] into free circulation is required to provide adequate evidence to satisfy the competent authorities that, under the laws of the country of importation, there is *prima facie* an infringement of the right holder's intellectual property right and to supply sufficient information that may reasonably be expected to be within the right holder's knowledge to make the suspected goods reasonably recognizable by its competent authorities. The requirement to provide sufficient information shall not unreasonably deter recourse to these procedures. Each Party shall provide that the application to suspend the release of goods shall apply to all points of entry to its territory.

ARTICLE 15.61: INFORMATION PROVIDED BY COMPETENT AUTHORITIES TO RIGHT HOLDERS

Where the competent authorities have made a determination that goods are counterfeit or pirated, a Party shall inform the right holder within a reasonable time frame of the names and addresses of the consignor, the importer, or the consignee, and of the quantity of the goods in question.

ARTICLE 15.62: REASONABLE SECURITY OR ASSURANCE

Each Party shall provide that its competent authorities shall have the authority to require a right holder initiating procedures to suspend the release of suspected infringing goods to provide a reasonable security or equivalent assurance sufficient to protect the defendant and the competent authorities and to prevent abuse. Each Party shall provide that the security or equivalent assurance shall not unreasonably deter recourse to these procedures.

ARTICLE 15.63: *EX OFFICIO* BORDER ENFORCEMENT

[19] For the purposes of Articles 15.60 through 15.66:
**counterfeit trademark goods** means any goods, including packaging, bearing without authorization a trademark that is identical to the trademark validly registered in respect of such goods, or that cannot be distinguished in its essential aspects from such a trademark, and that thereby infringes the rights of the owner of the trademark in question under the law of the country of importation; and
**pirated copyright goods** means any goods that are copies made without the consent of the right holder or person duly authorized by the right holder in the country of production and that are made directly or indirectly from an article where the making of that copy would have constituted an infringement of a copyright or a related right under the law of the country of importation.

Each Party shall provide that its competent authorities may initiate border measures *ex officio*[20] with respect to imported, exported, or in-transit merchandise[21]. Such measures shall be used when there is a reason to believe or suspect that such merchandise is counterfeit or pirated.

ARTICLE 15.64: DESTRUCTION

Each Party shall provide that goods that have been suspended from release by its competent authorities, and that have been forfeited as pirated or counterfeit, shall be destroyed, except in exceptional circumstances. In regard to counterfeit trademark goods, the simple removal of the trademark unlawfully affixed shall not be sufficient to permit the release of the goods into the channels of commerce.

ARTICLE 15.65: FEES

Where an application fee or merchandise storage fee is assessed in connection with border measures to enforce an intellectual property right, each Party shall provide that the fee shall not be set at an amount that unreasonably deters recourse to these measures.

ARTICLE 15.66: EXCHANGE OF TECHNICAL INFORMATION

Each Party shall endeavor to provide the other Party, on mutually agreed terms, information on the enforcement of border measures concerning intellectual property rights, to promote bilateral and regional cooperation on these matters.

## Sub-Section D: Criminal Procedures and Remedies

ARTICLE 15.67: CRIMINAL PROCEDURES AND PENALTIES

Each Party shall provide for criminal procedures and penalties to be applied at least in cases of willful trademark counterfeiting or copyright or related rights infringements on a commercial scale.

ARTICLE 15.68: PENALTIES, SEIZURE, FORFEITURE, AND DESTRUCTION

1. Remedies available in accordance with Article 15.55 shall include imprisonment and/or monetary fines sufficient to provide a deterrent, consistently with the level of penalties applied for crimes of a corresponding gravity. In appropriate cases, remedies

[20] For greater certainty, the Parties understand that *ex officio* action shall not require a formal complaint from a private party or right holder.

[21] For the purposes of Article 15.63, **in-transit merchandise** means goods under "customs transit" and goods "transshipped," as defined in the *International Convention on the Simplification and Harmonization of Customs Procedures* (Kyoto Protocol).

available shall also include the seizure of suspected goods, and any materials and implements predominantly used in the commission of the alleged offence, as well as forfeiture and destruction of the infringing goods, and any materials and implements predominately used in the commission of the offence.

2. The Parties may provide for criminal procedures and penalties to be applied in other cases of infringement of intellectual property rights, in particular where they are committed willfully and on a commercial scale.

### Sub-Section E: Effective Action against Infringement in the Digital Environment

ARTICLE 15.69: LIMITATIONS ON LIABILITY OF SERVICE PROVIDERS

The Parties agree to maintain the type of limitations of responsibility of service providers they currently foresee in their legislation in order to comply with their international obligations.

ARTICLE 15.70: MEASURES AGAINST REPETITIVE INFRINGEMENT ON THE INTERNET

Each Party shall endeavor to take effective measures to curtail repetitive infringement of copyright and related rights on the Internet or other digital networks.

## Section I: Technology Transfer and Cooperation

ARTICLE 15.71: TECHNOLOGY TRANSFER

1. The Parties recognize the importance of technological innovation as well as the transfer and dissemination of technological information to the mutual advantage of technology producers and users, particularly in the new digital economy. In this regard, the Parties are encouraged to promote cooperation in relation to science, technology, entrepreneurship and innovation, subject to the available resources and conditions.

2. The Parties recognize that technology transfer contributes to the strengthening of national capabilities with the aim of establishing a sound and viable technological base.

ARTICLE 15.72: COOPERATION

1. The areas of cooperation may include the following:

   (a) exchange of information on the legal framework concerning intellectual property right and relevant rules of protection and enforcement;

   (b) exchange of experience on legislative process;

(c) capacity building for officials on intellectual property rights;

(d) promotion and dissemination of information on intellectual property rights in, *inter alia*, business circles and civil society; promotion of public awareness of consumers and right holders;

(e) exchange information on the implementation of intellectual property rights in, *inter alia*, business circles and civil society;

(f) exchange information on the implementation of intellectual property systems aimed at promoting the efficient registration of intellectual property rights; and

(g) other areas of mutual interest concerning intellectual property rights.

2. Cooperation activities shall be conducted on mutually agreed terms and subject to the availability of funds.

## Section J: Committee on Intellectual Property Rights

### ARTICLE 15.73: COMMITTEE ON INTELLECTUAL PROPERTY RIGHTS

1. The Parties hereby establish the Committee on Intellectual Property Rights (hereinafter referred to as the "Committee"). The Committee shall be comprised by the following, for:

(a) Korea, the Ministry of Trade, Industry and Energy in collaboration with the competent institutions in the matters to be addressed;

(b) Costa Rica, the Ministry of Foreign Trade (*Ministerio de Comercio Exterior*) and the National Registry (*Registro Nacional*);

(c) El Salvador, the Ministry of Economy (*Ministerio de Economía*) in collaboration with the competent institutions in the matters to be addressed;

(d) Honduras, the Secretariat of State in the Office of Economic Development (*Secretaría de Estado en el Despacho de Desarrollo Económico*) and the General Directorate of Intellectual Property (*Dirección General de Propiedad Intelectual*);

(e) Nicaragua, the Ministry of Development, Industry and Trade (*Ministerio de Fomento, Industria y Comercio*), in collaboration with the competent institutions in the matters to be addressed; and

(f) Panama, the Ministry of Commerce and Industries (*Ministerio de Comercio e Industrias*) in collaboration with the competent institutions in the matters to be addressed,

or their successors.

2. For the purposes of the effective implementation and operation of this Chapter, the functions of the Committee shall include, but are not limited to:

(a) reviewing and monitoring the implementation and operation of this Chapter;

(b) discussing ways to facilitate cooperation between the Parties;

(c) exchange of information on laws, systems and other issues of mutual interest concerning intellectual property rights;

(d) seeking to resolve disputes that may arise regarding the interpretation or application of this Chapter; and

(e) carrying out other functions as may be assigned by the Joint Committee or agreed by the Parties.

3. Unless the Parties otherwise agree, the Committee shall meet within one year after the date of entry into force of this Agreement and annually thereafter. Meetings may be conducted in person or by any technological means available to the Parties. The Committee shall inform the Joint Commission of the results of each meeting.

# CHAPTER 16
# LABOR

## ARTICLE 16.1: CONTEXT AND OBJECTIVES

1. The Parties recognize that this Chapter enshrines a cooperative approach based on common values and interests, taking into account the differences in their levels of development.

2. The Parties recognize that it is not their intention in this Chapter to harmonize their labor standards, but to strengthen their trade relations and cooperation in a way that promotes sustainable development.

3. The objectives of this Chapter are to:

(a) promote the common aspiration that free trade and investment should lead to job creation, and decent work, with terms and conditions of employment that adhere to the principles in International Labor Organization Declaration on Fundamental Principles and Rights at Work and its Follow-Up (1998) (hereinafter referred to as the "ILO Declaration");

(b) encourage and achieve better understanding of each Party's labor systems, sound labor policies and practices, and the improved capacity of each Party, including their relevant stakeholders, through increased cooperation and dialogue;

(c) promote the improvement of working conditions within the respective Parties' territories and protect, enhance and enforce fundamental rights of workers; and

(d) enable the discussion and exchange of views on labor issues of mutual interest without undermining the labor laws of each Party.

## ARTICLE 16.2: GENERAL PRINCIPLES AND COMMITMENTS

1. The Parties reaffirm their obligations as members of the International Labor Organization (hereinafter referred to as the "ILO") and their commitments under the ILO Declaration. Each Party shall strive to adopt and maintain in its laws, regulations, and practices thereunder, the following rights as stated in the ILO Declaration:

(a) the freedom of association and the effective recognition of the right to collective bargaining;

(b) the elimination of all forms of forced or compulsory labor;

(c) the effective abolition of child labor; and

(d) the elimination of discrimination in respect of employment and occupation.

2. Each Party shall respect the other Party's sovereign right to set its own policies and national priorities and to set, administer and enforce its own labor laws, regulations and practices according to its policies and priorities.

3. The Parties shall not fail to effectively enforce their labor laws, including those they adopt or maintain in accordance with paragraph 1, through a sustained or recurrent action or inaction, in a manner affecting trade or investment between the Parties. The Parties recognize that each Party retains the right to exercise discretion with respect to the distribution of enforcement resources and to make decisions regarding the allocation of enforcement resources.

4. Neither Party shall waive or otherwise derogate from, or offer to waive or otherwise derogate from, its laws or regulations implementing paragraph 1, in a manner affecting trade or investment between the Parties, where the waiver and derogation would be inconsistent with the principles set out in paragraph 1.

5. Each Party shall ensure that its labor laws, regulations, policies and practices shall not be used for trade protectionist purposes.

## ARTICLE 16.3: PROCEDURAL GUARANTEES AND PUBLIC AWARENESS

1. Each Party shall ensure that persons with a recognized interest under its law in a particular matter have appropriate access to tribunals for the enforcement of the Party's labor laws. Such tribunals may include administrative, quasi-judicial, judicial, or labor tribunals.

2. Each Party shall ensure that proceedings before such tribunals for the enforcement of its labor laws are fair, equitable, and transparent.

3. Each Party shall promote public awareness of its labor laws, regulations, policies and practices domestically, and may develop mechanisms as appropriate to inform its public of activities undertaken pursuant to this Chapter, in accordance with its laws, regulations, policies and practices.

4. The Parties recognize the desirability of clear, well understood and broadly consulted labor laws, regulations, policies and practices.

## ARTICLE 16.4: INSTITUTIONAL ARRANGEMENTS

*Contact Points*

1. Each Party shall designate a contact point for labor matters within its labor ministry or other relevant ministries to facilitate communication between the Parties. After the date of entry into force of this Agreement, the Parties shall provide their contact information and notify of any changes of its contact point in due time.

*Labor Committee*

2. The Parties hereby establish a Labor Committee (hereinafter referred to as the "Committee"). The Committee shall comprise appropriate senior officials from the labor ministry and other ministries of each Party.

3. The Committee shall:

(a) establish an agreed work program of cooperative activities;

(b) oversee and evaluate the agreed cooperative activities;

(c) serve as a forum for dialogue on labor matters of mutual interest;

(d) review the operation and outcomes of this Chapter; and

(e) take any other action it decides appropriate for the implementation of this Chapter.

4. Unless the Parties otherwise agree, the Committee shall meet within one year after the date of entry into force of this Agreement, and thereafter as necessary, to discuss matters of common interest and oversee the implementation of this Chapter, including the cooperative activities set out in Article 16.6. Meetings may be conducted in person or by any technological means available to the Parties.

*Public Participation*

5. The Committee may consult or seek the advice of relevant stakeholders or experts over matters relating to the implementation of this Chapter.

ARTICLE 16.5: CONSULTATION

1. Any matter arising related to the interpretation or implementation of this Chapter shall be resolved amicably and *bona fide* by the Parties through direct dialogue, consultations, and cooperation.

2. A Party may request consultations with the other Party by delivering a written request to the contact point designated under Article 16.4.1. The consultation shall begin promptly after delivery of the request.

3. If the Parties fail to resolve the matter through their contact points, the requesting Party may request that the Committee be convened to consider the matter. The Committee shall convene promptly and endeavor to resolve the matter expeditiously.

4. The Committee shall produce a report providing conclusions and recommendations on resolving the matter, and both Parties shall strive to implement the conclusions and recommendations of the Committee as soon as practicable.

5. Neither Party shall have recourse to Chapter 22 (Dispute Settlement) for any matter arising under this Chapter.

ARTICLE 16.6: COOPERATION

1. The Parties commit to establish close relationship through cooperative activities in areas of mutual interest as set out in paragraphs 2 and 3, in order to promote the objectives of this Chapter and enhance better understanding on the other Party's labor system.

2. The areas of cooperation between the Parties pursuant to this Chapter may include, but are not limited to:

(a) labor policies of mutual interest;

(b) labor management relations;

(c) working conditions;

(d) occupational safety and health;

(e) vocational training and human resource development;

(f) labor statistics; and

(g) such other labor matters as the Parties may agree in accordance with their labor legislations.

3. Cooperative activities may be implemented through a variety of means, which may include, but should not be limited to:

(a) arranging study visits and other exchanges between government delegations, professionals, students and specialists;

(b) exchanging information on labor legislation and best practices;

(c) organizing joint conferences, seminars, workshops, meetings, training sessions, and outreach and education programs;

(d) developing collaborative projects or demonstrations;

(e) engaging in joint research projects, studies, and reports, including through engagement of independent experts with recognized expertise; and

(f) other forms of technical exchanges or cooperation to which the Parties may agree.

4. Any cooperative activities agreed to pursuant to paragraph 3 shall take into consideration each Party's labor priorities and needs, as well as the resource available. Any specific activity or project launched by mutual determination may also be documented in a separate arrangement.

5. Each Party may, as appropriate, invite the participation of its unions and employers or other persons and organizations of its country in identifying potential areas for cooperation, and undertaking cooperative activities.

# CHAPTER 17
# ENVIRONMENT

## ARTICLE 17.1: CONTEXT AND OBJECTIVES

1. The Parties reaffirm their commitments to promoting the development of international trade in such a way as to contribute to the objective of sustainable development and will strive to ensure that this objective is integrated and reflected at every level of their trade relationship.

2. The Parties recognize that economic development, social development, and environmental protection are interdependent and mutually reinforcing components of sustainable development. They underline the benefits of cooperation on trade-related environmental issues as part of a global approach to trade and sustainable development.

3. The Parties recognize that it is not their intention in this Chapter to harmonize their environmental laws, but to strengthen their trade relations and cooperation in a way that promotes sustainable development in the context of paragraphs 1 and 2.

4. In this regard, the Parties:

   (a) recognize their commitments to promote compliance and effective implementation of each Party's environmental law;

   (b) will strive to promote the conservation and sustainable use of biodiversity, and the preservation of traditional knowledge relevant to the conservation of biological diversity and the sustainable use of its components; and

   (c) reaffirm their intention to strengthen cooperation on environmental matters.

5. Neither Party shall have recourse to Chapter 22 (Dispute Settlement) for any matter arising under this Chapter.

## ARTICLE 17.2: SCOPE

This Chapter shall apply to measures adopted or maintained by the Parties affecting trade-related aspects of environmental issues.

## ARTICLE 17.3: GENERAL PRINCIPLES

1. The Parties shall endeavor to seek mutually supportive trade and environmental policies and shall promote the adequate use of their resources, including biodiversity, in accordance with the objective of sustainable development.

2. The Parties reaffirm each other's sovereign right over their natural resources, reiterate their sovereign rights to establish their own levels of environmental protection and their own environmental development, policies and priorities, and to adopt or modify accordingly their environmental laws, regulations and policies.

3. The Parties reaffirm their willingness to comply with their commitments under this Chapter, taking into account the differences in their levels of development and the respect of their current and future needs and aspirations.

## ARTICLE 17.4: SPECIFIC COMMITMENTS

1. Each Party shall endeavor to ensure that its laws and policies provide for high levels of environmental protection and of sustainable use and conservation of its natural resources. Each Party shall also strive to continue improving its protection levels on those matters.

2. The Parties recognize that it is inappropriate to promote trade or investments by weakening or reducing the protections afforded in their environmental laws. Accordingly, neither Party shall derogate from, or offer to derogate from, such laws in a manner that weakens or reduces the protections afforded in those laws as an incentive to promote trade or investment between the Parties.

3. The Parties recognize that it is inappropriate to use their environmental laws and policies in a manner that constitutes a means of arbitrary or unjustifiable discrimination between the Parties or a disguised restriction on trade or investment.

4. The Parties recognize the importance that their environmental laws provide for a fair and transparent public participation mechanism.

5. Each Party shall endeavor to maintain its laws, regulations, and policies consistent and in compliance with multilateral environmental agreements (hereinafter referred to as "MEAs") to which it is a party, as well as with international efforts towards achieving sustainable development.

## ARTICLE 17.5: ENFORCEMENT OF LAWS

1. A Party shall not fail to effectively enforce its environmental laws and regulations, through a sustained or recurring course of action or inaction, in a manner affecting trade or investment between the Parties, after the date of entry into force of this Agreement.

2. Nothing in this Chapter shall be construed to empower a Party's competent authorities to carry out activities oriented towards the enforcement of environmental legislation in the territory of the other Party.

## ARTICLE 17.6: PROCEDURAL GUARANTEE

1. Each Party shall ensure that persons with a recognized interest under its law in a particular matter have appropriate access to tribunals for the enforcement of the Party's environmental laws. Such tribunals may include administrative, quasi-judicial, judicial, or other relevant tribunals.

2. Each Party shall ensure that proceedings before such tribunals for the enforcement of its environmental laws are fair, equitable and transparent.

3. Each Party shall provide that the parties to such proceedings may seek remedies to ensure the enforcement of their rights under its laws.

## ARTICLE 17.7: TRANSPARENCY

The Parties, in accordance with their respective laws, agree to develop, introduce, and implement, any measures aimed at protecting the environmental conditions that affect trade or investment between the Parties in a transparent manner.

## ARTICLE 17.8: ENVIRONMENTAL COMMITTEE

1. The Parties hereby establish an Environmental Committee (hereinafter referred to as the "Committee"), which shall comprise appropriate senior officials within their administrations.

2. The Committee shall:

   (a) establish an agreed work program of cooperative activities;

   (b) oversee and evaluate the agreed cooperative activities;

   (c) serve as a forum for dialogue on environmental matters of mutual interest;

   (d) review the operation and outcomes of this Chapter; and

   (e) take any other action under its functions whenever the Parties so agree.

3. The Committee may consider any other matters within the scope of this Chapter, and may also identify possible new areas of cooperation.

4. The Committee shall meet as necessary, to discuss matters of common interest and oversee the implementation of this Chapter, including the cooperative activities. Meetings may be conducted in person or by any technological means available to the Parties.

## ARTICLE 17.9: CONTACT POINTS

After the date of entry into force of this Agreement, the Parties shall designate a contact point for environmental matters to facilitate communication between the Parties.

## ARTICLE 17.10: ENVIRONMENTAL CONSULTATIONS

1. Any matter arising related to the interpretation or implementation of this Chapter shall be resolved amicably and *bona fide* by the Parties through direct dialogue, consultations, and cooperation.

2. A Party may request consultations with the other Party by delivering a written request to the contact point designated under Article 17.9, explaining the reasons for the consultations.

3. If the Parties fail to resolve the matter through their contact points, such matter may be discussed by the Committee.

## ARTICLE 17.11: COOPERATION

1. The Parties hereby agree to promote cooperation activities on mutual interest.

2. The Parties shall endeavor to assure that cooperation activities:

   (a) are consistent with the programs, strategies of development, and national priorities of each Party;

   (b) would create opportunities for the public to take part in the development and implementation of such activities; and

   (c) would take into consideration the economy, and the legal system of each Party.

3. The areas of cooperation between the Parties in respect of this Chapter may include, but are not limited to:

   (a) environmental management;

   (b) institutional capacity for enforcement of environmental law; including MEAs;

   (c) cleaner production technologies;

   (d) forestry;

   (e) water quality;

   (f) air quality;

   (g) energy efficiency and renewable energy;

(h) innovative environmental technologies, including technologies of carbon dioxide capture;

(i) measures for evaluating the vulnerability and adaptation to climate change; and

(j) such other environmental matters as the Parties may agree in accordance with their priorities.

# CHAPTER 18
# TRANSPARENCY

## ARTICLE 18.1: PUBLICATION

1. Each Party shall ensure that its laws, regulations, procedures, and administrative rulings of general application respecting any matter covered by this Agreement are promptly published, including on the electronic means, or otherwise made available in such a manner as to enable interested persons and the other Party to become acquainted with them.

2. To the extent possible, each Party shall:

   (a) publish in advance any such measures that it proposes to adopt; and

   (b) provide interested persons and the other Party a reasonable opportunity to comment on such proposed measures.

## ARTICLE 18.2: NOTIFICATION AND PROVISION OF INFORMATION

1. To the maximum extent possible, each Party shall notify the other Party of any proposed or actual measure that the Party considers might materially affect the operation of this Agreement or otherwise substantially affect that other Party's interests under this Agreement.

2. Upon request of the other Party, a Party shall promptly provide information and respond to questions pertaining to any actual or proposed measure, whether or not that other Party has been previously notified of that measure.

3. Any notification or information provided under this Article shall be without prejudice as to whether the measure is consistent with this Agreement.

4. Any notification, request, or information under this Article shall be provided to the other Party through the relevant contact points, unless otherwise agreed by the Parties.

## ARTICLE 18.3: ADMINISTRATIVE PROCEEDINGS

With a view to administering in a consistent, impartial and reasonable manner all measures of general application respecting to any matter covered by this Agreement, each Party shall ensure, in its administrative proceedings applying measures referred to in Article 18.1 to particular persons, goods, or services of the other Party in specific cases, that:

   (a) wherever possible, persons of the other Party that are directly affected by a proceeding are provided reasonable notice, in accordance with the Party’s procedures, when a proceeding is initiated, including a description of the nature of the proceeding, a statement of the legal

authority under which the proceeding is initiated, and a general description of any issues in controversy;

(b) such persons are afforded a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative action, when time, the nature of the proceeding, and the public interest permit; and

(c) its procedures are in accordance with its law.

ARTICLE 18.4: REVIEW AND APPEAL

1. Each Party shall establish or maintain judicial, quasi-judicial, or administrative tribunals or procedures for the purpose of the prompt review and, where warranted, correction of final administrative actions regarding matters covered by this Agreement. Such tribunals shall be impartial and independent of the office or authority entrusted with administrative enforcement and shall not have any substantial interest in the outcome of the matter.

2. Each Party shall ensure that, in any such tribunals or procedures, the parties to the proceeding are provided with the right to:

(a) a reasonable opportunity to support or defend their respective positions; and

(b) a decision based on the evidence and submissions of record or, where required by the Party's law, the record compiled by the administrative authority.

3. Each Party shall ensure, subject to appeal or further review as provided in its law, that such decision shall be implemented by, and shall govern the practice of, the office or authority with respect to the administrative action at issue.

ARTICLE 18.5: DEFINITIONS

For the purposes of this Chapter:

**administrative ruling of general application** means an administrative ruling or interpretation that applies to all persons and fact situations that fall generally within its ambit and that establishes a norm of conduct but does not include:

(a) a determination or ruling made in an administrative or quasi-judicial proceeding that applies to a particular person, good, or service of the other Party in a specific case; or

(b) a ruling that adjudicates with respect to a particular act or practice.

# CHAPTER 19
# COOPERATION

## ARTICLE 19.1: SCOPE

1. The Parties affirm the importance of all forms of cooperation, with particular attention to the economic, technical and commercial cooperation, as a means to contribute to the implementation of the objectives of this Chapter, taking into account their different levels of development and the size of their economies.

2. Cooperation between the Parties under this Chapter will supplement the cooperation and cooperative activities between the Parties set out in other Chapters of this Agreement and in other bilateral cooperation mechanisms.

3. The Parties shall endeavor to give priority to cooperation in the fields identified in this Chapter; however, this does not constitute a limitation to the inclusion of other sectors or areas.

## ARTICLE 19.2: OBJECTIVE

The objective of this Chapter is to facilitate the establishment of close cooperation aimed, *inter alia*, at:

(a) strengthening the capacities of the Parties to maximize the opportunities and benefits of this Agreement;

(b) developing cooperation at bilateral, regional or multilateral level;

(c) promoting economic and social development;

(d) stimulating productive synergies, creating new opportunities for trade and investment and promoting competitiveness and innovation;

(e) supporting and promoting the development of micro, small and medium-sized enterprises (hereinafter referred to as the "MSMEs") in order to achieve their insertion in international trade or global value chains;

(f) increasing the level of cooperation activities, given the cooperative relationship between the Parties;

(g) encouraging the presence of the Parties and their goods and services in international markets; and

(h) supporting and complementing the efforts of the Parties to implement the priorities set in their own policies and development strategies.

ARTICLE 19.3: METHODS AND MODALITIES

1. Cooperation between the Parties will be implemented through the tools, resources and mechanisms available to them, following the rules and procedures and through the appropriate agencies.

2. In particular, for the identification, development and implementation of projects, the Parties may use instruments and modalities, such as exchange of information, experiences and best practices, technical assistance and refundable and non-refundable financial cooperation including the triangular cooperation among others.

ARTICLE 19.4: COOPERATION COMMITTEE

1. The Parties hereby establish a Cooperation Committee (hereinafter referred to as the "Committee") comprising representatives of each Party.

2. For the purposes of this Chapter, the Committee's functions shall include:

(a) agreeing on and developing areas of cooperation between the Parties;

(b) establishing a work plan for the development of cooperation;

(c) collecting and consolidating the work plans of cooperation developed by each of the committees formed within this Agreement;

(d) reviewing and evaluating proposals for cooperation;

(e) monitoring programs, projects and other initiatives of cooperation;

(f) ensuring the implementation and fulfillment of the objectives of the programs, projects and other initiatives of cooperation;

(g) providing support and advice for the presentation of programs, projects and other initiatives of cooperation, in accordance with the strategic priorities of the Parties; and

(h) carrying out other functions as may be assigned by the Joint Committee or agreed by the Parties.

3. Unless the Parties otherwise agree, the Committee shall meet at least once a year. Meetings may be conducted in person or by any technological means available to the Parties.

ARTICLE 19.5: CONTACT POINTS

1. The Parties hereby designate contact points to facilitate communication on possible cooperation activities. Contact points will have the responsibility to work with their government agencies, business sector representatives and educational and research institutions for the operation of this Chapter.

2. For the implementation of this Chapter, the following contact points are designated:

(a) for Korea, Ministry of Trade, Industry and Energy;

(b) for Costa Rica, Ministry of Foreign Trade (*Ministerio de Comercio Exterior*);

(c) for El Salvador, Ministry of Economy (*Ministerio de Economía*);

(d) for Honduras, Secretariat of Economic Development (*Secretaría de Desarrollo Económico*);

(e) for Nicaragua, Ministry of Trade, Industry and Development (*Ministerio de Fomento, Industria y Comercio*); and

(f) for Panama; Ministry of Commerce and Industries (*Ministerio de Comercio e Industrias*),

or their successors or the office that the Parties notify.

ARTICLE 19.6: AREAS OF COOPERATION

1. The Parties will promote the use of instruments and mechanisms of cooperation through mutually advantageous conditions, including but not limited to the following areas:

(a) micro, small and medium-sized enterprises;

(b) culture (including tourism and audiovisual services);

(c) promotion of a more favorable business environment;

(d) healthcare industry;

(e) agriculture, livestock (including agro-industrial);

(f) industry and commerce (including textile and apparel);

(g) science and technology (including information technology and communication);

(h) transport, logistics and distribution;

(i) trade and sustainable development (including forestry and renewable energy);

(j) fisheries and aquaculture;

(k) financial services sector[1]; and

(l) other areas agreed by the Parties.

2. The Parties shall endeavor to develop, promote and strengthen cooperation in the areas described in paragraph 1 as well as the activities or areas of cooperation established in other Chapters of this Agreement.

ARTICLE 19.7: DISPUTE SETTLEMENT

Neither Party shall have recourse to Chapter 22 (Dispute Settlement) for any matter arising under this Chapter.

[1] This subparagraph shall only apply for Honduras.

## ANNEX 19-A
## COOPERATION IN MICRO, SMALL AND MEDIUM-SIZED ENTERPRISES

The Parties shall endeavor to facilitate cooperation in micro, small and medium-sized enterprises aimed, *inter alia*, at:

(a) cooperating and sharing information and experience in the development of policies and programs to promote productive development and support micro, small and medium-sized enterprises;

(b) establishing networking opportunities for micro, small and medium-sized enterprises of the Parties to facilitate collaboration and/or sharing of best practices in fields such as management skill development, technology transfer, product quality improvement, global value chain linkages, development of suppliers, information technology, access to financing and technical assistance; and

(c) facilitating the mutual advancement and the investment flows of micro, small and medium-sized enterprises of the Parties.

## ANNEX 19-B
## AUDIOVISUAL CO-PRODUCTION AND SERVICES

### ARTICLE 1: AUDIOVISUAL CO-PRODUCTION

1. Recognizing that audiovisual co-productions in the areas including film, animation and broadcasting program can significantly contribute to the development of audiovisual industry and to an intensification of cultural and economic exchange and understanding between them, the Parties agree to consider the negotiation of an audiovisual co-production agreement.

2. The co-production agreement in accordance with paragraph 1, after its entry into force[2], shall become an integral part of this Agreement, but shall be interpreted and applied solely in accordance with its own terms.

3. The co-production agreement would be negotiated between the competent authorities of the Parties[3].

### ARTICLE 2: AUDIOVISUAL SERVICES

1. The Parties agree to cooperate, including by facilitating support, through different means, *inter alia*, training, exchange of information, expertise and experiences, as well as in usage and transfer of technology and *know-how*.

2. The Parties shall endeavor to identify areas of opportunity for technical assistance and for promoting the production and exchange of goods and services in relation to the audiovisual sector, with the aim of encouraging its development.

3. The cooperation in audiovisual services would be consulted with the competent authorities of the Parties.

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[2] Entry into force of the co-production agreements shall be determined by the internal procedures of each of the Parties.

[3] The competent authorities are:

(a) for Korea, the Ministry of Culture, Sports and Tourism and the Korea Communications Commissions;
(b) for Panama, the Ministry Commerce and Industries (Ministerio de Comercio e Industrias), General Directorate of the Cinematographic and Audiovisual Industry (Dirección General de la Industria Cinematográfica y Audiovisual); and
(c) for Costa Rica, El Salvador, Honduras and Nicaragua, the authority notified by the Contact Point according to Article 21.3 (Contact Points),

or their successors.

## ANNEX 19-C
## IMPROVEMENT OF THE BUSINESS ENVIRONMENT

1. The Parties shall endeavor to create a more favorable business environment with a view to promoting trade and investment activities by the public and private sectors of the Parties.

2. To achieve the purposes of paragraph 1, the Parties may have consultations to address issues relating to the improvement of the business environment on the margins of the meeting of the Cooperation Committee.

3. For the attainment of any objective of this Annex, the Committee may:

(a) discuss ways and means to improve the business environment of the Parties; and

(b) invite representatives of relevant entities other than the governments of the Parties.

## ANNEX 19-D
## HEALTHCARE INDUSTRY COOPERATION

1. The Parties shall endeavor to cooperate for mutual growth and development in the sector of healthcare industry including pharmaceuticals, medical devices and cosmetics, recognizing the importance of improving and protecting public health.

2. Areas of cooperation in the sector of healthcare industry include, but are not limited to the following:

(a) information exchange on:

(i) laws, regulations and resolutions on drug registration, importation, distribution and marketing of pharmaceuticals and medical devices; and

(ii) conferences, seminars, workshops, exhibitions, fairs and other events to encourage participation;

(b) capacity building through mechanisms such as exchange of information and experiences, seminars, conferences, workshops and courses on matters that include, but are not limited to, the following issues:

(i) registration procedures for pharmaceutical products and medical devices; and

(ii) internships for health care professionals and students of pharmacy degree, on the different production areas of the pharmaceutical industry;

(c) cooperation in relevant private sector for:

(i) exchange of researchers, students and those involved in relevant industries;

(ii) joint research programs and projects;

(iii) product quality upgrade, supply chain networking, technology trade, etc.; and

(iv) promotion and facilitation of mutual investment opportunities.

# CHAPTER 20
# COMPETITION POLICY

## ARTICLE 20.1: OBJECTIVE AND PRINCIPLES

1. The objective of this Chapter is to prevent that the benefits of trade liberalization from being undermined by conducts or transactions that may restrict or distort competition in the markets of the Parties, by ensuring implementation of competition policies, and promoting cooperation and coordination between their competition authorities on matters covered by this Chapter.

2. The Parties therefore agree that the following are incompatible with this Agreement, in so far as they may affect trade between the Parties:

(a) agreements between enterprises, decisions by associations of enterprises and concerted practices, which have as their object or effect the prevention, restriction or distortion of competition;

(b) any abuse by one or more enterprises of a dominant position or a substantial market power or notable market participation; and

(c) concentrations between enterprises, which significantly impede effective competition,

as specified in their respective competition laws.

## ARTICLE 20.2: COMPETITION LAW AND AUTHORITIES

1. Each Party shall adopt or maintain competition laws that promote and protect the competitive process in its markets by proscribing conducts or transactions referred to in Article 20.1.2. Each Party shall take appropriate actions with respect to those conducts or transactions with the objective of promoting an efficient functioning of the markets and consumer welfare.

2. Each Party shall establish or maintain an authority or authorities responsible for the enforcement of its competition laws.

3. Each Party shall ensure that any exemptions to the competition laws shall be stipulated in its legislation and implemented transparently.

## ARTICLE 20.3: IMPLEMENTATION

1. The enforcement of competition policies by the competition authority, shall be consistent with the principles of transparency, timeliness, non-discrimination and procedural fairness.

2. Each Party shall provide persons subject to the imposition of a sanction or remedy under its competition legislation with reasonable opportunity to present evidence, to be heard and to seek judicial review of the sanction or remedy, according to the legislation of each Party.

3. Each Party shall make publicly available its competition legislation.

4. Each Party shall ensure that all final decisions finding a violation of its competition laws are provided in written form and set out any relevant factual findings and legal basis on which the decision is based, according to the legislation of each Party.

## ARTICLE 20.4: COOPERATION

1. The Parties recognize the importance of cooperation and coordination between their respective competition authorities to promote the effective enforcement of their competition legislation and to fulfill the objectives of this Agreement.

2. Accordingly, the Parties shall cooperate in relation to the enforcement of their respective competition legislation and policies, through mechanisms such as notification, consultation, exchange of information, and technical assistance, according to the legislation of each Party.

3. This cooperation shall not prevent the Parties from taking autonomous decisions.

## ARTICLE 20.5: NOTIFICATIONS

1. Each Party, through its competition authority, shall notify to the competition authority of the other Party of an enforcement activity regarding conducts or transactions referred to in Article 20.1.2, if it considers that such enforcement activity may substantially affect important interests of the other Party.

2. Provided that it is not contrary to the Party's competition legislation and does not affect any investigation being carried out, the notification shall take place at an early stage of the enforcement activity.

## ARTICLE 20.6: CONSULTATIONS

1. To foster mutual understanding, or to address specific matters that arise under this Chapter, a Party should enter into consultation upon request of the other Party without

prejudice to the autonomy of each Party to develop, maintain and enforce its competition legislation.

2. The Party to which a request for consultations has been addressed shall give full and sympathetic consideration to the concerns of the other Party.

## ARTICLE 20.7: EXCHANGE OF INFORMATION AND CONFIDENTIALITY

The competition authority of a Party, upon request of the competition authority of the other Party, shall endeavor to provide non-confidential information to facilitate effective enforcement of their respective competition legislation, provided that it does not affect any ongoing investigation and is compatible with the legislation of each Party.

## ARTICLE 20.8: TECHNICAL ASSISTANCE

1. The Parties may provide each other with technical assistance, within the available resources, in any areas they consider appropriate, including exchange of experiences, capacity building for the implementation of their competition legislation and policies, and promotion of competition culture.

2. On the date of entry into force of this Agreement, the Parties shall notify the contact point in the competition authority to whom any request of technical assistance shall be submitted.

## ARTICLE 20.9: STATE ENTERPRISES AND DESIGNATED MONOPOLIES

1. Nothing in this Chapter shall be construed to prevent a Party from establishing or maintaining state enterprises and/or designated monopolies.

2. The Parties shall ensure that state enterprises and designated monopolies are subject to their respective competition legislation and do not adopt or maintain any conducts or transactions referred to in Article 20.1.2, that affect trade between the Parties, insofar as the application of this provision does not obstruct the performance, in law or in fact, of the particular tasks assigned to them.

## ARTICLE 20.10: DISPUTE SETTLEMENT

Neither Party shall have recourse to Chapter 22 (Dispute Settlement) for any matter arising under this Chapter.

## ARTICLE 20.11: TRANSITIONAL ARRANGEMENTS

If, at the date of entry into force of this Agreement, a Party has not yet adopted a competition law or established a competition authority, the Party shall do so within a period of two years.

ARTICLE 20.12: DEFINITIONS

For the purposes of this Chapter:

**competition authority** means:

(a) for Korea, the Korea Fair Trade Commission;

(b) for Costa Rica, the Commission for the Promotion of Competition (*Comisión para Promover la Competencia*) and Superintendence of Telecommunications (*Superintendencia de Telecomunicaciones*);

(c) for El Salvador, the Superintendence of Competition (*Superintendencia de Competencia*);

(d) for Honduras, the Commission for the Defense and Promotion of Competition (*Comisión para la Defensa y Promoción de la Competencia*);

(e) for Nicaragua, the National Institute for the Promotion of Competition (*Instituto Nacional de Promoción de la Competencia*); and

(f) for Panama, the Authority for Consumer Protection, and Competition Defense (*Autoridad de Protección al Consumidor y Defensa de la Competencia*),

or their successors.

**competition law** means:

(a) for Korea, the Monopoly Regulation and Fair Trade Act;

(b) for Costa Rica, the Law for the Promotion of Competition and Effective Consumer Protection (*Ley para la Promoción de la Competencia y Defensa Efectiva del Consumidor*), Law No. 7472 of December 20th, 1994; and General Telecommunications Law (*Ley General de Telecomunicaciones*), Law No. 8642 of June 30th, 2008;

(c) for El Salvador, the Competition Law (*Ley de Competencia*), approved by Legislative Decree No. 528 of November 26th, 2004;

(d) for Honduras, the Law for the Defense and Promotion of Competition (*Ley para la Defensa y Promoción de la Competencia*), approved by Decree No. 357-2005 of February 4th, 2006;

(e) for Nicaragua, the Law for the Promotion of Competition (*Ley de Promoción de la Competencia*), approved by Law No. 601 of September 28th, 2006; and

(f) for Panama, the Law that Establishes Standards for Consumers Protection and Competition Defense (*Ley que Dicta Normas de Protección al Consumidor y Defensa de la Competencia*), approved by the Law No. 45 of October 31th, 2007,

and their implementing regulations and amendments.

# CHAPTER 21
# INSTITUTIONAL PROVISIONS

## ARTICLE 21.1: JOINT COMMITTEE

1. The Parties hereby establish the Joint Committee, comprising cabinet-level representatives of the Parties, as set out in Annex 21-A, or their designees.

2. The Joint Committee shall:

   (a) supervise the implementation of this Agreement;

   (b) supervise the work of all committees, working groups, and other bodies established under this Agreement, referred to in Annex 21-C;

   (c) consider ways to further enhance trade relations between the Parties;

   (d) seek to resolve disputes that may arise regarding the interpretation or application of this Agreement;

   (e) assess the outcomes of the application of this Agreement;

   (f) oversee the further elaboration of this Agreement;

   (g) establish the amount of remuneration and expenses that will be paid to panelists; and

   (h) consider any other matter that may affect the operation of this Agreement.

3. The Joint Committee may:

   (a) establish and delegate responsibilities to *ad hoc* and standing committees, working groups, or other bodies;

   (b) seek the advice of non-governmental persons or groups;

   (c) make a recommendation to the Parties to consider amendments to this Agreement;

   (d) issue interpretations of the provisions of this Agreement;

   (e) adopt its own rules of procedure; and

   (f) modify in fulfillment of the Agreement's objectives:

(i) the Schedules to Annex 2-B (Elimination of Customs Duties) with the purposes of adding one or more goods excluded in the Schedule of a Party or accelerating the tariff reduction;

(ii) the specific rules of origin established in Annex 3-A (Product Specific Rules of Origin), any uniform regulations on origin procedures that the Parties may develop and the format of the Certificate of Origin set out in Annex 3-C (Certificate of Origin);

(iii) Annex 8-A (Coverage);

(iv) the subheadings of the goods classified as digital products fixed on a carrier medium set out in Annex 14-A (Digital Product Fixed on a Carrier Medium); and

(v) the model rules of procedure for panels and code of conduct of Chapter 22 (Dispute Settlement); and

(g) take such other action in the exercise of its functions as the Parties may agree.

4. Unless the Parties otherwise agree, the Joint Committee shall convene:

(a) in regular session every year, the Joint Committee meetings shall be chaired jointly by Korea and by one of the Republics of Central America. Unless otherwise decided by the Parties, sessions of the Joint Committee shall be held alternatively in the territory of Korea and one of the Republics of Central America; and

(b) in special session within 30 days of the request of a Party, who may request at any time, through a notice in writing to the other Parties with such sessions to be held in the territory of the other Party or at such location as the Parties may agree or by any technological means available.

5. Each Party shall treat any confidential information exchanged in relation to a meeting of the Joint Committee or any body established under this Agreement or by the Joint Committee on the same basis as the Party providing the information.

6. All decisions and recommendations of the Joint Committee and all committees, working groups, and other bodies established under this Agreement shall be taken by consensus of the Parties without prejudice to the provisions of paragraphs 9 and 10.

7. Each Party shall implement, in accordance with its applicable legal procedures, any modification referred to in paragraph 3(f) within such period as the Parties may agree.

8. When the Joint Committee adopts a decision in accordance with paragraph 3(f) in the case of bilateral affairs in accordance with paragraphs 9 and 10, the adoption, approval and implementation of this decision by the other Parties is not required.

9. Notwithstanding the provisions of paragraph 1, to discuss bilateral issues of interest to Korea and one or more Republics of Central America, the Joint Committee may meet and adopt decisions when the officials of these Parties meet, provided they give sufficient advanced notice to the other Republics of Central America to enable them to participate in the meeting.

10. A decision or recommendation adopted by the Joint Committee pursuant to paragraph 9 shall take effect for the Parties who adopted the decision or recommendation.

## ARTICLE 21.2: AGREEMENT COORDINATORS

1. Each Party shall appoint an Agreement Coordinator, as set out in Annex 21-D, or the person designated by the Party.

2. The coordinators shall work jointly to develop agendas and make other preparations for Joint Committee meetings and shall follow up on Joint Committee decisions or recommendations, as appropriate.

## ARTICLE 21.3: CONTACT POINTS

1. Each Party shall designate a contact point by the entry into force of this Agreement to facilitate communications between the Parties on any matter covered by this Agreement. The designation of contact points is without prejudice to the specific designation of competent authorities under specific provisions of this Agreement**.**

2. Upon request of the other Party, a Party's contact point shall identify the office or official responsible for the matter and assist, as necessary, in facilitating communications with the other Party.

## ANNEX 21-A
## JOINT COMMITTEE

The Joint Committee shall be composed as follows:

(a) for Korea, the Minister of Trade, Industry, and Energy;

(b) for Costa Rica, the Minister of Foreign Trade (M*inistro de Comercio Exterior*);

(c) for El Salvador, the Minister of Economy (*Ministro de Economía*);

(d) for Honduras, the Secretary of Economic Development (*Secretario de Desarrollo Económico*);

(e) for Nicaragua, the Minister of Development, Industry and Trade (*Ministro de Fomento, Industria y Comercio*); and

(f) for Panama, the Minister of Trade and Industries (*Ministro de Comercio e Industrias*),

or their successors.

## ANNEX 21-B
## IMPLEMENTATION OF MODIFICATIONS APPROVED BY THE JOINT COMMITTEE

1. For Costa Rica, decisions of the Committee under Article 21.1.3(f) will be equivalent to the instrument referred to in Article 121.4, third paragraph (*protocolo de menor rango*) of the Political Constitution of the Republic of Costa Rica (*Constitución Política de la República de Costa Rica).*

2. For Honduras, decisions of the Committee under Article 21.1.3(f) will be equivalent to the instrument referred to in Article 21 of the Political Constitution of the Republic of Honduras (*Constitución Política de la República de Honduras).*

## ANNEX 21-C
## COMMITTEES AND WORKING GROUPS

### 1. Committees

(a) Committee on Trade in Goods (Article 2.16);

(b) Committee on Outward Processing Zone on the Korean Peninsula (Annex 3-B);

(c) Committee on Rules of Origin and Origin Procedure, and Customs Procedure and Trade Facilitation (Article 4.13);

(d) Committee on Sanitary and Phytosanitary Matters (Article 5.6);

(e) Committee on Technical Barriers to Trade (Article 6.12);

(f) Committee on Government Procurement (Article 8.20);

(g) Financial Service Committee (Article 11.16);

(h) Committee on Intellectual Property Rights (Article 15.73);

(i) Labor Committee (Article 16.4);

(j) Environmental Committee (Article 17.8); and

(k) Cooperation Committee (Article 19.4).

### 2. Working Groups

(a) Working Group on Temporary Entry for Business Persons (Article 12.7).

## ANNEX 21-D
## AGREEMENT COORDINATORS

The agreement coordinators shall consist of:

(a) for Korea, the Director of FTA Implementation Division of Ministry of Trade, Industry and Energy;

(b) for Costa Rica, the General Director of Foreign Trade (*Director General de Comercio Exterior*) of the Ministry of Foreign Trade (*Ministerio de Comercio Exterior*);

(c) for El Salvador, the Director of the Trade Agreements Administration Bureau (*Director de la Dirección de Administración de Tratados Comerciales*) of the Ministry of Economy (*Ministerio de Economía*);

(d) for Honduras, the General Director of Administration and Negotiations of Agreements (*Director General de Administración y Negociación de Tratados*) of the Secretariat of State for Economic Development (*Secretaría de Estado de Desarrollo Económico*);

(e) for Nicaragua, the General Director of Foreign Trade (*Director General de Comercio Exterior*) of the Ministry of Development, Industry and Trade (*Ministerio de Fomento, Industria y Comercio*); and

(f) for Panama, the National Director of the Directorate for International Trade Agreement Administration and Commercial Defense (*Director Nacional de Administración de Tratados Comerciales Internacionales y Defensa Comercial*) of the Ministry of Commerce and Industries (*Ministerio de Comercio e Industrias*),

or their successors.

# CHAPTER 22
# DISPUTE SETTLEMENT

## Section A: Dispute Settlement

### ARTICLE 22.1: COOPERATION

1. The Parties shall at all times endeavor to agree on the interpretation and application of this Agreement, and shall make every attempt through cooperation and consultations to arrive at a satisfactory resolution of any matter that might affect its operation.

2. All solutions of matters raised under this Chapter shall be consistent with this Agreement and must not impede the achievement of its objectives.

3. Solutions reached in accordance with paragraph 2 shall be notified to the Joint Committee within 15 days from the agreement of the Parties.

### ARTICLE 22.2: SCOPE

1. Except as otherwise provided in this Agreement, this Chapter shall apply with respect to the avoidance or settlement of all disputes between the Parties regarding the interpretation or application of this Agreement or wherever a Party considers that:

(a) a measure of the other Party is inconsistent with its obligations under this Agreement;

(b) the other Party has otherwise failed to carry out its obligations under this Agreement; or

(c) a benefit the Party could reasonably have expected to accrue to it under Chapter 2 (National Treatment and Market Access for Goods), 3 (Rules of Origin and Origin Procedures), 6 (Technical Barriers to Trade), 8 (Government Procurement) or 10 (Cross-border Trade in Services) is being nullified or impaired as a result of a measure that is not inconsistent with this Agreement.

2. A Party may not invoke paragraph 1(c) with respect to any measure subject to an exception under Article 23.1 (General Exceptions).

### ARTICLE 22.3: CHOICE OF FORUM

1. Where a dispute regarding any matter arises under this Agreement and under the WTO Agreement or any other trade agreement to which the Parties to the dispute are party,

the complaining Party may select the forum in which to settle the dispute.

2. Once the complaining Party has requested the establishment of a dispute settlement panel under an agreement referred to in paragraph 1, the forum selected shall be used to the exclusion of other fora.

ARTICLE 22.4: CONSULTATIONS

1. Any one or more of the Republics of Central America may request consultations with Korea and vice-versa with respect to any matter described in Article 22.2 by delivering written notification through the designated office, with copies to the other Parties. The requesting Party or Parties shall set out the reasons for the request, including identification of the measure or other matter at issue and an indication of the legal basis for the complaint. The other Party shall reply in writing within 10 days of the date of receipt of the request.

2. Consultations may be conducted in person or by technological means and shall be held within 30 days of the date of the receipt of the request and take place, unless the Parties agree otherwise, in the territory of the Party to whom the consultations were requested. The consultations shall be deemed concluded within 60 days of the date of the receipt of the request, unless the Parties agree to continue consultations. All information disclosed during the consultations shall remain confidential and without prejudice to the rights of any Party in any further proceedings.

3. Consultations on matters of urgency, including those regarding perishable or seasonal goods[1] or goods or services that rapidly lose their trade value such as certain seasonal goods or services, shall be held within 15 days of the date of the receipt of the request, and shall be deemed concluded within 20 days of the date of the receipt of the request.

4. If consultations are not held within the time frames laid down in paragraph 2 or 3 respectively, or if consultations have been concluded and no agreed solution has been reached, the requesting Party may request the intervention of the Joint Committee in accordance with Article 22.5.

5. The consulting Parties shall make every attempt to arrive at a satisfactory solution of any matter through consultations under this Article. Each Party shall:

(a) provide sufficient information in the consultations to enable a full examination of how the matter subject to consultations might affect the operation of this Agreement; and

(b) treat any confidential information exchanged in the course of consultations on

[1] For greater certainty, **perishable goods** means perishable agricultural and fish goods classified in HS Chapters 1 through 24. **Seasonal goods** are goods whose imports, over a representative period, are not spread over the whole year but concentrated on specific times of the year as a result of seasonal factors.

the same basis as the Party providing the information.

6. In consultations under this Article, a Party may request that the other Party make available personnel of its government agencies or other regulatory bodies who have expertise in the matter at issue.

7. Consultations shall be confidential and without prejudice to the rights of any Party in any other proceedings.

## ARTICLE 22.5: REFERRAL TO THE JOINT COMMITTEE[2]

1. If the Parties fail to resolve a matter within 60 days of the receipt of a request for consultations under Article 22.4 or 20 days where the matter concerns cases of urgency, including those concerning perishable or seasonal goods or goods or services that rapidly lose their trade value such as certain seasonal goods or services, only the consulting Party may request the intervention of the Joint Committee by delivering written notice to the other Party or Parties.

2. The requesting Party shall deliver the request to the other Party or Parties, and shall set out in the request, the reasons thereof including identification of the measure at issue and an indication of the legal and factual basis for the complaint.

3. Unless it decides otherwise, the Joint Committee shall convene within 10 days of delivery of the request and shall endeavor to resolve the dispute promptly, with the objective to arrive at a satisfactory resolution.

4. The Joint Committee may meet in person or through any other technological means available to the Parties.

5. The Joint Committee may consolidate two or more proceedings regarding the same measure or matter pursuant to this Article when it determines that it is appropriate to be considered jointly.

## ARTICLE 22.6: GOOD OFFICES, CONCILIATION, OR MEDIATION

1. Parties may at any time agree to voluntarily undertake an alternative method of dispute resolution such as good offices, conciliation, and mediation.

2. Proceedings that involve good offices, conciliation, and mediation, shall be confidential and without prejudice to the rights of either Party in any other proceedings.

3. Parties participating in proceedings under this Article may terminate those

[2] For the purposes of this Article, the Joint Committee shall consist of representatives of the consulting Parties, as set out in Annex 21-A (Joint Committee) or of persons appointed by them.

proceedings at any time.

4. Once procedures for good offices, conciliation, or mediation are concluded without an agreement between the Parties, the complaining Party may request the establishment of a panel.

ARTICLE 22.7: ESTABLISHMENT OF PANEL

1. The Party may deliver a written request to establish a dispute settlement panel to the other Party, provided that a matter has not been resolved in any of the following cases:

(a) when the Parties to the dispute have not settled the dispute during consultations within the 60 day period established in Article 22.4 or 20 days where the matter concerns cases of urgency, including those concerning perishable goods, or goods or services that rapidly lose their trade value such as certain seasonal goods or services, or within any other period that the Parties to the dispute may agree during consultations;

(b) 30 days after the Joint Committee has convened in respect of the matter most recently referred to it, where proceedings have been consolidated pursuant to Article 22.5;

(c) within 30 days after the receipt of the request to refer the matter to the Joint Committee or any other period agreed by the Parties to the dispute, or when the meeting has not been held pursuant to the provisions established in Article 22.5.3; or

(d) when the requesting Party that referred the matter to the Joint Committee considers, once the period indicated by the Joint Committee has expired, that the measures aimed at complying with the agreement reached pursuant to Article 22.5, were not adopted.

2. The requesting Party shall set out the reasons for the request, including identification of the measure or other matter at issue and a brief summary of the legal basis for the complaint sufficient to present the problem clearly.

3. A panel shall be established upon the date of receipt of the request referred to in paragraph 1.

4. A Party that is eligible under paragraph 1 to request the establishment of a panel may join the arbitral panel proceedings as a complaining Party on delivery of written notice to the other Parties. The notice shall be delivered at the earliest possible time, and in any event no later than seven days after the date of delivery of the request by the Party for the establishment of a panel.

5. If a Party does not join as a complaining Party in accordance with paragraph 4, it shall

refrain thereafter from initiating or continuing subparagraph (a) and (b) regarding the same matter in the absence of a significant change in economic or commercial circumstances:

(a) a dispute settlement procedure under this Agreement; or

(b) a dispute settlement proceeding under the WTO Agreement or under another free trade agreement to which it and the Party complained against are party, on grounds that are substantially equivalent to those available to it under this Agreement.

6. Unless otherwise agreed by the Parties to the dispute, the panel shall be established and perform its functions in a manner consistent with the provisions of this Chapter.

7. A panel may not be established to review a proposed measure.

8. Unless the Parties to the dispute otherwise agree, the Parties to the dispute shall apply the following procedures in selecting a panel:

(a) the panel shall be composed of three members;

(b) each Party shall appoint one panelist within 30 days after the date of receipt of the request for the establishment of a panel. If a Party fails to appoint a panelist within that period, the Parties shall meet within seven days and select a panelist by lot from among the members of the contingent list established under paragraph 10 who are nationals of that Party;

(c) a Party may exercise a peremptory challenge against any individual not on the contingent list within 14 days after the individual has been proposed as a panelist. If a Party has exercised three peremptory challenges, the other Party shall select a panelist from the contingent list;

(d) the Parties shall endeavor to agree on a third panelist who shall serve as chair;

(e) if the Parties are unable to agree on the chair within 30 days after the date on which the second panelist has been appointed, the Parties shall meet within seven days and select the chair by lot from among the members of the contingent list established under paragraph 10 who are not nationals of either Party; and[3]

[3] If a panelist selected by lot under subparagraph (b) or (e) is unable to serve on the panel, the Parties shall meet within seven days of learning that the panelist is unavailable to select another panelist by lot from among the remaining members of the contingent list who are nationals of the relevant Party (in the case of subparagraph (b)) or not nationals of either Party (in the case of subparagraph (e)). If a panelist becomes unable to serve during the course of the proceeding or when the panel is reconvened pursuant to Article 22.12 or 22.13, then within seven days of learning that the panelist is unavailable, the relevant Party shall select a replacement panelist from the contingent list or, in the case of the chair, the Parties shall meet to select a replacement chair by lot from among the members of the contingent list who are not nationals of either Party.

(f) a panelist shall be considered appointed to a panel when that person is proposed pursuant to subparagraph (b) and no peremptory challenge is exercised pursuant to subparagraph (c), or when that person is selected from the contingent list pursuant to this paragraph.

9. In cases where two or more Parties acting together as complaining Party or Party complained against, and there is no agreement as to the appointment of a panelist, one of them, chosen by lot, shall represent the other with respect to the procedure set out in paragraph 8(b).

10. Within 180 days of the date of entry into force of this Agreement, the Parties shall establish a contingent list of individuals who are willing and able to serve as panelists. Unless the Parties otherwise agree, the contingent list shall include three nationals of each Party and at least eight individuals who are not nationals of any of the Parties. An individual on the contingent list shall be appointed by agreement of the Parties for a minimum term of three years and shall remain on the list until the individual is replaced or is unable to serve. The Parties shall review the contingent list every three years and may replace individuals on the list as appropriate. The Parties may also appoint a replacement where a member of the contingent list is no longer available to serve.

11. If a panelist appointed under this Article becomes unable to serve on the panel, a successor shall be appointed in the same manner as prescribed for the appointment of the original panelist and the successor shall have all the powers and duties of the original panelist. In such a case, any time period applicable to the panel proceedings shall be suspended for a period beginning on the date when the original panelist becomes unable to serve and ending on the date when the new panelist is appointed.

12. Individuals appointed to a panel pursuant to paragraph 8 or to the contingent list pursuant to paragraph 10 shall:

(a) be chosen strictly on the basis of objectivity, reliability and sound judgment;

(b) have expertise or experience in law, international trade, other matters covered by this Agreement, or the resolution of disputes arising under international trade agreements;

(c) be independent of, and not be affiliated with or take instructions from, any of the Parties; and

(d) comply with the code of conduct established by the Joint Committee.

13. If a Party to the dispute believes that a panelist has violated or is in violation of the code of conduct, the Parties to the dispute shall consult and if they agree, the panelist shall be removed and a new panelist shall be selected in accordance with this Article.

## ARTICLE 22.8: MODEL RULES OF PROCEDURE

1. Unless the Parties to the dispute otherwise agree, the panel shall follow the model rules of procedure established by the Joint Committee, which shall ensure:

(a) a right to at least one hearing before the panel;

(b) that, subject to subparagraph (f), any hearing before the panel shall be open to the public;

(c) the possibility of using technological means to conduct the proceedings;

(d) an opportunity for each Party to the dispute to provide initial and rebuttal submissions;

(e) that each participating Party's written submissions, written versions of its oral statement, and written response to a request or questions from the panel may be made available to the public subject to subparagraph (f);

(f) the protection of information designated by any of the Parties for confidential treatment; and

(g) that all notices to the Parties are made through the designated office.

2. Unless the Parties otherwise agree, the panel shall follow the model rules of procedure and may, after consulting with the Parties, adopt additional rules of procedure not inconsistent with the model rules.

3. Unless the Parties to the dispute otherwise agree within 20 days of the delivery of the request for the establishment of the panel, the panel's terms of reference shall be:

"To examine, in the light of the relevant provisions of this Agreement, the matter referenced in the request for the establishment of the panel, to make findings, determinations, and recommendations as provided in Articles 22.10.1 and 22.10.2, and to present the written reports referred to in Articles 22.10.1 and 22.10.5."

4. Upon request of a Party to the dispute, or on its own initiative, the panel may seek information and technical advice from any person or body that it deems appropriate, provided that the Parties to the dispute so agree and subject to such terms and conditions as the Parties to the dispute may agree.

5. The decisions of the panel, including the adoption of the report, shall be adopted by a majority of its members. No panel may disclose which panelists are associated with majority or minority opinions.

ARTICLE 22.9: THIRD PARTIES

1. Any Party having a substantial interest in a dispute before a panel and having notified its interest in writing to the Parties to such a dispute and the rest of the Parties shall have an opportunity to make written submissions to the panel. These submissions shall also be given to the parties to the dispute and may be reflected in the report of the panel.

2. Third Parties shall receive the submissions of the Parties to the dispute at the first meeting of the panel.

3. If a third Party considers that a measure that is already the subject of a panel proceeding nullifies or impairs benefits accruing to it under the covered agreements, such Party may have recourse to normal dispute settlement procedures under this Agreement.

ARTICLE 22.10: PANEL REPORT

1. Unless the Parties to the dispute otherwise agree, the panel shall, within 90 days after the chair is appointed, present to the Parties to the dispute an initial report containing findings of fact and its determination as to:

(a) (i) whether the measure at issue is inconsistent with the obligations of this Agreement;

(ii) whether a Party to the dispute has otherwise failed to carry out its obligations under this Agreement; or

(iii) whether the measure at issue is causing nullification or impairment in the sense of Article 22.2.1(c); and

(b) any other matter that the Parties to the dispute have jointly requested that the panel address, as well as the reasons for its findings and determinations.

2. When the panel considers that it cannot provide its report within 90 days, it shall inform the Parties to the dispute in writing of the reasons for the delay together with an estimate of the period within which it will provide its report. In no case should the period to provide the report exceed 120 days. The panel shall inform the Parties to the dispute of any determination under this paragraph no later than seven days after the initial written submission of the complaining Party or Parties and shall adjust the remainder of the schedule accordingly.

3. The panel shall base its report on the relevant provisions of this Agreement and the submissions and arguments of the Parties. The panel shall consider this Agreement in accordance with customary rules of interpretation of public international law, such as the ones established in the *Vienna Convention on the Law of Treaties* (1969). The panel may, at the request of the Parties to the dispute, make recommendations for the resolution of the dispute.

4. Each Party to the dispute may submit written comments to the panel on its initial

report within 14 days of the presentation of the report. After considering any written comments by the Parties to the dispute on the initial report, the panel may modify its report and make any further examination it considers appropriate.

5. The panel shall present a final report to the Parties within 30 days of the presentation of the initial report, unless the Parties to the dispute otherwise agree. The Parties shall make the final report available to the public within 15 days thereafter, subject to the protection of confidential information.

6. The final report of a panel shall be final and binding unless the Parties to the dispute otherwise agree. The report of the panel shall set out the findings of fact, the applicability of the relevant provisions of this Agreement and the basic rationale behind any findings and conclusions that it makes.

### ARTICLE 22.11: SUSPENSION AND TERMINATION OF PROCEEDINGS

1. The Parties to the dispute may agree that the panel suspend its work at any time for a period not exceeding 12 months from the date of such agreement. Within this period, the suspended panel shall be resumed upon the request of either Party to the dispute. If the work of the panel has been continuously suspended for more than 12 months, the authority for establishment of the panel shall lapse unless the Parties to the dispute otherwise agree.

2. The Parties to the dispute may agree to terminate the proceedings of a panel in the event that a satisfactory solution to the dispute has been found. In such event the Parties to the dispute shall jointly notify the chair of the panel.

3. Before the panel provides its final report, it may at any stage of the proceedings propose to the Parties to the dispute that the dispute be settled amicably.

### ARTICLE 22.12: IMPLEMENTATION OF THE FINAL REPORT

1. Upon receipt of the final report of a panel, the Parties to the dispute shall agree on the resolution of the dispute, which normally shall conform with the determinations and recommendations, if any, of the panel.

2. If, in its final report, the panel determines that a Party to the dispute has not conformed with its obligations under this Agreement or that a Party to the dispute's measure is causing nullification or impairment in the sense of Article 22.2.1(c), the resolution, whenever possible, shall be to eliminate the non-conformity or the nullification or impairment.

### ARTICLE 22.13: NON-IMPLEMENTATION AND SUSPENSION OF BENEFITS

1. If a panel has made a determination of the type described in Article 22.12.2, and the Parties to the dispute are unable to reach an agreement on a resolution pursuant to Article

22.12.1, within 30 days of receiving the final report, or such other period as the Parties to the dispute may agree, the Party complained against shall enter into negotiations with the complaining Party with a view to developing acceptable compensation.

2. If the Parties to the dispute:

(a) are unable to agree on compensation within 30 days after the period for developing such compensation has begun; or

(b) have agreed on compensation or on a resolution pursuant to Article 22.12.1, and the complaining Party considers that the Party complained against has failed to observe the terms of the agreement,

the complaining Party may at any time thereafter provide written notice to the Party complained against that it intends to suspend the application to the Party complained against of benefits of equivalent effect. The notice shall specify the level of benefits that the complaining Party proposes to suspend. The complaining Party may begin suspending benefits of equivalent effect 15 days after the later of the date on which it provides notice to the other Party to the dispute under this paragraph or the panel issues its determination under paragraph 5, as the case may be.

3. In considering which benefits to suspend pursuant to paragraph 2:

(a) the complaining Party should first seek to suspend benefits or other obligations in the same sector or sectors as those affected by the measure or other matter that the panel has found to be inconsistent with the obligations of this Agreement or to have caused nullification or impairment in the sense of Article 22.2.1(c); and

(b) the complaining Party that considers it is not practicable or effective to suspend benefits or other obligations in the same sector or sectors may suspend benefits in other sectors.

4. The suspension of benefits shall be temporary and be applied by the complaining Party only until the measure found to be inconsistent with the obligations of this Agreement or otherwise nullifying or impairing benefits under Article 22.2.1(c) has been brought into conformity with this Agreement, or until such time as the Parties to the dispute have otherwise reached an agreement on a resolution of the dispute. However, if the Party complained against comprises two or more Republics of Central America, and one or more complies with the final report, or reaches a satisfactory agreement with the complaining Party, the latter shall terminate the suspension of benefits for such Republic or Republics of Central America.

5. If the Party complained against considers that:

(a) the level of benefits that the complaining Party has proposed to be suspended is manifestly excessive; or

(b) it has eliminated the non-conformity or the nullification or impairment that the panel has found,

it may, within 30 days after the complaining Party provides notice under paragraph 2, request that the original panel be reconvened to consider the matter. The Party complained against shall deliver its request in writing to the complaining Party. The panel shall reconvene as soon as possible after delivery of the request and shall present its determination to the Parties to the dispute within 90 days after it reconvenes to review a request under either subparagraph (a) or (b), or within 120 days for a request under both subparagraphs (a) and (b). If the panel determines that the level of benefits proposed to be suspended is manifestly excessive, it shall determine the level of benefits it considers to be of equivalent effect.

6. The complaining Party may suspend benefits up to the level the panel has determined under paragraph 5 or, if the panel has not determined the level, the level the Party has proposed to suspend under paragraph 2, unless the panel has determined that the Party complained against has eliminated the non-conformity or the nullification or impairment. If the Party complained against comprises two or more Republics of Central America, and the panel decides that one or more has complied, the complaining Party shall immediately terminate the suspension of benefits for such Republic or Republics of Central America.

## ARTICLE 22.14: COMPLIANCE REVIEW

1. Without prejudice to the procedures set out in Article 22.13.5, if the Party complained against considers that it has eliminated the non-conformity or the nullification or impairment that the panel has found, it may refer the matter to the panel by providing written notice to the complaining Party. The panel shall reconvene as soon as possible after delivery of the request and shall issue its report on the matter within 60 days after the Party complained against provides notice.

2. If the panel decides that the Party complained against has eliminated the non-conformity or the nullification or impairment, the complaining Party shall promptly reinstate any benefits it has suspended under Article 22.13.

## ARTICLE 22.15: TIME LIMITS

1. All time limits laid down in this Chapter, including the limits for the panels to issue their rulings, shall be counted in calendar days, the first day being the day following the act or fact to which they refer.

2. Any time limit referred to in this Chapter may be extended by agreement of the Parties.

## ARTICLE 22.16: ADMINISTRATION OF DISPUTE SETTLEMENT PROCEEDINGS

1. Each Party shall:

(a) designate an office that shall provide administrative assistance to the panels established under this Chapter and perform such other functions as the Joint Committee may direct;

(b) notify the Joint Committee of the location of its designated office; and

(c) be responsible for:

(i) the operation and costs of its designated office; and

(ii) the remuneration and payment of expenses of panelists and experts, as set out in Annex 22-A.

## Section B: Domestic Proceedings and Private Commercial Dispute Settlement

### ARTICLE 22.17: REFERRAL OF MATTERS FROM JUDICIAL OR ADMINISTRATIVE PROCEEDINGS

1. If an issue of interpretation or application of this Agreement arises in any domestic judicial or administrative proceeding of a Party that any Party considers would merit its intervention, or if a court or administrative body solicits the views of a Party, that Party shall notify the other Parties. The Joint Committee shall endeavor to agree on an appropriate response as expeditiously as possible.

2. The Party in whose territory the court or administrative body is located shall submit any agreed interpretation of the Joint Committee to the court or administrative body in accordance with the rules of that forum.

3. If the Joint Committee is unable to agree, any Party may submit its own views to the court or administrative body in accordance with the rules of that forum.

### ARTICLE 22.18: PRIVATE RIGHTS

No Party may provide for a right of action under its law against the other Party on the ground that the other Party has failed to conform with its obligations under this Agreement.

### ARTICLE 22.19: ALTERNATIVE DISPUTE RESOLUTION

1. Each Party shall, to the maximum extent possible, encourage and facilitate the use of arbitration and other means of alternative dispute resolution for the settlement of international commercial disputes between private parties in the free trade area.

2. To this end, each Party shall provide appropriate procedures to ensure observance of agreements to arbitrate and for the recognition and enforcement of arbitral awards in such disputes.

3. A Party shall be deemed to be in compliance with paragraph 2 if it is a party to and is in compliance with the *United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards (*1958).

## ANNEX 22-A
## REMUNERATION AND PAYMENT OF EXPENSES

1. The Joint Committee shall establish the amounts of remuneration and expenses that will be paid to panelists and experts.

2. The remuneration of panelists and their assistants, experts, their travel and lodging expenses, and all general expenses of panels shall be borne equally by the Parties to the dispute.

3. Each panelist and expert shall keep a record and render a final account of the person's time and expenses, and the panel shall keep a record and render a final account of all general expenses.

# CHAPTER 23
# EXCEPTIONS

## ARTICLE 23.1: GENERAL EXCEPTIONS

1. For the purposes of Chapters 2 (National Treatment and Market Access for Goods), 3 (Rules of Origin and Origin Procedures), 4 (Customs Procedures and Trade Facilitation), 5 (Sanitary and Phytosanitary Measures) and 6 (Technical Barriers to Trade), Article XX of GATT 1994 and its interpretive notes are incorporated into and made part of this Agreement, *mutatis mutandis*. The Parties understand that the measures referred to in Article XX(b) of GATT 1994 include environmental measures necessary to protect human, animal, or plant life or health, and that Article XX(g) of GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources.

2. For the purposes of Chapters 9 (Investment), 10 (Cross-border Trade in Services), 11 (Financial Services), 12 (Temporary Entry for Business Persons), 13 (Telecommunications) and 14 (Electronic Commerce)[1], Article XIV of GATS (including its footnotes) is incorporated into and made part of this Agreement, *mutatis mutandis*. The Parties understand that the measures referred to in Article XIV(b) of the GATS include environmental measures necessary to protect human, animal, or plant life or health.

## ARTICLE 23.2: ESSENTIAL SECURITY

Nothing in this Agreement shall be construed:

(a) to require a Party to furnish or allow access to any information the disclosure of which it determines to be contrary to its essential security interests; or

(b) to preclude a Party from applying measures that it considers necessary for the fulfillment of its obligations with respect to the maintenance or restoration of international peace or security or the protection of its own essential security interests.

## ARTICLE 23.3: TAXATION

1. Except as set out in this Article, nothing in this Agreement shall apply to taxation measures.

2. Nothing in this Agreement shall affect the rights and obligations of either Party under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency. In the case of a tax convention between the Parties, the competent authorities under that

[1] Article 23.1 is without prejudice to whether digital products should be classified as goods or services.

convention shall have sole responsibility for determining whether any inconsistency exists between this Agreement and that convention.

3. Notwithstanding paragraph 2:

(a) Article 2.2 (National Treatment) and such other provisions of this Agreement as are necessary to give effect to that Article shall apply to taxation measures to the same extent as does Article III of GATT 1994; and

(b) Article 2.12 (Export Duties, Taxes, or Other Charges) shall apply to taxation measures.

4. Subject to paragraph 2:

(a) Articles 10.2 (National Treatment) and 11.2 (National Treatment) shall apply to taxation measures on income, on capital gains, or on the taxable capital of corporations that relate to the purchase or consumption of particular services, except that nothing in this subparagraph shall prevent a Party from conditioning the receipt or continued receipt of an advantage relating to the purchase or consumption of particular services on requirements to provide the service in its territory; and

(b) Articles 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment), 10.2 (National Treatment), 10.3 (Most-Favored-Nation Treatment), 11.2 (National Treatment) and 11.3 (Most-Favored-Nation Treatment) shall apply to all taxation measures, other than those on income, on capital gains, or on the taxable capital of corporations, or taxes on estates, inheritances, gifts, and generation-skipping transfers;

except that nothing in the Articles referred to in subparagraphs (a) and (b) shall apply:

(c) to any MFN obligation with respect to an advantage accorded by a Party pursuant to a tax convention;

(d) to a non-conforming provision of any existing taxation measure;

(e) to the continuation or prompt renewal of a non-conforming provision of any existing taxation measure;

(f) to an amendment to a non-conforming provision of any existing taxation measure to the extent that the amendment does not decrease its conformity, at the time of the amendment, with any of those Articles;

(g) to the adoption or enforcement of any taxation measure aimed at ensuring the equitable or effective imposition or collection of taxes (as permitted by Article XIV(d) of GATS); or

(h) to a provision that conditions the receipt, or continued receipt, of an

advantage relating to the contributions to, or income of, a pension trust or pension plan on a requirement that the Party maintain continuous jurisdiction over the pension trust or pension plan.

5. Subject to paragraph 2 and without prejudice to the rights and obligations of the Parties under paragraph 3, paragraphs 2, 3, and 4 of Article 9.9 (Performance Requirements) shall apply to taxation measures.

6. (a) Article 9.17 (Submission of a Claim to Arbitration) shall apply to a taxation measure alleged to be an expropriation.

(b) Article 9.7 (Expropriation and Compensation) shall apply to taxation measures. However, no investor may invoke Article 9.7 as the basis for a claim where it has been determined pursuant to this subparagraph that the measure is not an expropriation. An investor that seeks to invoke Article 9.7 with respect to a taxation measure must first refer to the competent authorities, at the time that it gives its notice of intent under Article 9.17.3 (Submission of a Claim to Arbitration), the issue of whether that taxation measure is not an expropriation[2]. If the competent authorities do not agree to consider the issue or, having agreed to consider it, fail to agree that the measure is not an expropriation within a period of 180 days of such referral, the investor may submit its claim to arbitration under Article 9.17.4.

(c) For the purposes of this paragraph, **competent authorities** means:

(i) for Korea, the Deputy Minister for Tax and Customs, Ministry of Strategy and Finance;

(ii) for Costa Rica, the Minister of Finance (*Ministro de Hacienda*);

(iii) for El Salvador, the Minister of Finance (*Ministro de Hacienda*);

(iv) for Honduras, the Secretary of State in the Office of Finance (*Secretario de Estado en el Despacho de Finanzas*);

(v) for Nicaragua, the Minister of Finance and Public Credit (*Ministro de Hacienda y Crédito Público*); and

(vi) for Panama, the Minister of Economy and Finance (*Ministro de Economía y Finanzas*),

or their successors.

7. For the purposes of this Article, "taxes" and "taxation measures" do not include:

(a) a customs duty as defined in Article 1.6 (Definitions); or

(b) the measures listed in exceptions (b) and (c) of that definition.

[2] For greater certainty, Annex 9-E (Taxation and Expropriation) shall apply.

## ARTICLE 23.4: DISCLOSURE OF INFORMATION

Nothing in this Agreement shall be construed to require a Party to furnish or allow access to confidential information the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private.

## ARTICLE 23.5: MEASURES TO SAFEGUARD THE BALANCE OF PAYMENTS

Where a Party is in serious balance of payments and external financial difficulties or threat thereof, it may, in accordance with GATT 1994, which includes the Understanding on Balance-of-Payments Provisions of GATT 1994, adopt restrictive import measures. In adopting such measures, the Party shall immediately consult with the other Party.

# CHAPTER 24
# FINAL PROVISIONS

## ARTICLE 24.1: ANNEXES, APPENDICES, AND FOOTNOTES

The Annexes, Appendices, and footnotes to this Agreement constitute an integral part of this Agreement.

## ARTICLE 24.2: AMENDMENTS

The Parties may agree, in writing, to amend this Agreement. Unless otherwise agreed, any amendment shall enter into force 30 days after all the Parties exchange written notifications certifying that they have completed their respective applicable legal requirements and procedures.

## ARTICLE 24.3: AMENDMENT OF THE WTO AGREEMENT

If any provision of the WTO Agreement that the Parties have incorporated into this Agreement is amended, the Parties shall consult to consider amending the relevant provision of this Agreement, as appropriate, in accordance with Article 24.2.

## ARTICLE 24.4: ACCESSION

Any country or group of countries may accede to this Agreement subject to such terms and conditions as may be agreed between the country or group of countries and the Joint Committee. Any accession shall enter into force 30 days or on such date as the Parties may agree, after all the Parties and the acceding country or group of countries exchange written notifications certifying that they have completed their respective applicable legal requirements and procedures.

## ARTICLE 24.5: ENTRY INTO FORCE

1. This Agreement shall enter into force for Korea and each Republic of Central America on the first day of the second month following the latter date on which Korea and the respective Republic of Central America have notified the other in writing that they have completed their internal procedures or on any other date as they may agree.

2. Each Party shall, upon the completion of its internal procedures for the entry into force of this Agreement, notify all the other Parties simultaneously in writing.

## ARTICLE 24.6: WITHDRAWAL AND TERMINATION

1. Any Party may withdraw from this Agreement by means of a written notification to all the Parties. Unless otherwise agreed, the withdrawal shall take effect 180 days after the date on which the notification is received by all the Parties.

2. If one of the Republics of Central America withdraws, the Agreement shall remain in force for the remaining Parties. If Korea withdraws, this Agreement shall expire on the date specified in paragraph 1.

## ARTICLE 24.7: RESERVATIONS AND INTERPRETATIVE DECLARATIONS

This Agreement does not allow unilateral reservations or unilateral interpretative declarations.

## ARTICLE 24.8: AUTHENTIC TEXTS

The Korean, Spanish and English texts of this Agreement are equally authentic. In case of any divergence, the Parties shall resolve the inconsistency based on the English version of the texts.

IN WITNESS WHEREOF, the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

DONE, at Seoul, this 21st day of February, 2018, in the Korean, Spanish, and English languages.

FOR THE GOVERNMENT OF THE REPUBLIC OF KOREA:

FOR THE GOVERNMENT OF THE REPUBLIC OF COSTA RICA:

FOR THE GOVERNMENT OF THE REPUBLIC OF EL SALVADOR:

FOR THE GOVERNMENT OF THE REPUBLIC OF HONDURAS:

FOR THE GOVERNMENT OF THE REPUBLIC OF NICARAGUA:

FOR THE GOVERNMENT OF THE REPUBLIC OF PANAMA:

## Annex I

## SCHEDULE OF KOREA

## EXPLANATORY NOTE

1. The Schedule of Korea to this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), Korea's existing measures that are not subject to some or all of the obligations imposed by:

(a) Article 9.3 (National Treatment) or 10.2 (National Treatment);

(b) Article 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);

(c) Article 10.4 (Market Access);

(d) Article 10.5 (Local Presence);

(e) Article 9.9 (Performance Requirements); or

(f) Article 9.10 (Senior Management and Boards of Directors).

2. Each Schedule entry sets out the following elements:

(a) **Sector** refers to the sector for which the entry is made;

(b) **Obligation Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13.1(a) (Non-Conforming Measures) and 10.6.1(a) (Non-Conforming Measures), shall not apply to the non-conforming aspects of the law, regulation, or other measures, as set out in paragraph 3;

(c) **Measures**[1] identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the Measures element:

(i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and

(ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

(d) **Description** sets out commitments, if any, for liberalization on the date of entry into force of this Agreement, and the remaining non-conforming aspects of the measure for which the entry is made.

3. In the interpretation of a Schedule entry, all elements of the entry shall be

1 For greater certainty, a change in the level of government at which a measure is administered or enforced does not, by itself, decrease the conformity of the measure with the obligations referred to in Article 9.13.1 and Article 10.6.1.

considered. An entry shall be interpreted in light of the relevant Articles of the Chapters against which the entry is made. To the extent that:

(a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, the **Measures** element as so qualified shall prevail over all other elements; and

(b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of that discrepancy.

4. In accordance with Articles 9.13.1(a) (Non-Conforming Measures) and 10.6.1(a) (Non-Conforming Measures) and subject to Articles 9.13.1(c) and 10.6.1(c), the Articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the non-conforming aspects of the law, regulation, or other measure identified in the **Measures** element of that entry.

5. Where Korea maintains a measure that requires that a service provider be a citizen, permanent resident, or resident of its territory as a condition to the provision of a service in its territory, a Schedule entry for that measure taken with respect to Article 10.2 (National Treatment), 10.3 (Most-Favored-Nation Treatment), or 10.5 (Local Presence) shall operate as a Schedule entry with respect to Article 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment), or 9.9 (Performance Requirements) to the extent of that measure.

6. A "foreign person" means a foreign national or an enterprise organized under the laws of another country.

7. For greater certainty, Articles 10.2 (National Treatment) and 10.5 (Local Presence) are separate disciplines and a measure that is only inconsistent with Article 10.5 (Local Presence) need not be reserved against Article 10.2 (National Treatment).

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| **1. Sector:** | Construction Services |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Framework Act on the Construction Industry* (Law No. 14015, February 3, 2016), Articles 9 and 10<br><br>*Enforcement Decree of the Framework Act on the Construction Industry* (Presidential Decree No. 26979, February 11, 2016), Article 13<br><br>*Enforcement Regulations of the Framework Act on the Construction Industry* (Ordinance of the Ministry of Land, Infrastructure and Transport No. 289, February 12, 2016), Articles 2 and 3<br><br>*Information and Communications Construction Business Act* (Law No. 13589, December 22, 2015), Article 14<br><br>*Fire Fighting System Installation Business Act* (Law No. 13918, January 27, 2016), Articles 4 and 5<br><br>*Enforcement Decree of the Fire Fighting System Installation Business Act* (Presidential Decree No. 26915, January 19, 2016), Article 2 (Table 1)<br><br>*Enforcement Regulations of the Fire Fighting System Installation Business Act* (Ordinance of the Prime Minister No. 1247, January 27, 2016), Article 2 |
| **Description:** | Cross-Border Trade in Services<br><br>A person that supplies construction services in Korea must, prior to the signing of the first contract related to such services, establish an office in Korea. |

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| **2. Sector:** | Leasing, Rental, Maintenance, Repair, Sales, and Disposal Services Related to Construction Machinery and Equipment |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Construction Machinery Management Act* (Law No. 13784, January 19, 2016), Article 21<br><br>*Enforcement Decree of the Construction Machinery Management Act* (Presidential Decree No. 26844, December 31, 2015), Articles 13, 14, 15 and 15-2<br><br>*Enforcement Regulations of the Construction Machinery Management Act* (Ordinance of the Ministry of Land, Infrastructure and Transport No. 232, September 25, 2015), Articles 57 through 63, 65-2 and 65-3 |
| **Description:** | Cross-Border Trade in Services<br><br>A person that supplies leasing, rental, maintenance, repair, sales, and disposal services related to construction machinery and equipment must establish an office in Korea. |

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| **3. Sector:** | Transportation Services - Automobile Maintenance, Repair, Sales, Disposal, and Inspection Services; Automobile License Plate Issuing Services |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Automobile Management Act* (Law No. 13486, August 11, 2015), Articles 20, 44, 45 and 53<br><br>*Enforcement Regulations of the Automobile Management Act* (Ordinance of the Ministry of Land, Infrastructure and Transport No. 284, February 11, 2016), Articles 7, 8, 83, 87 and 111<br><br>*Rules on the Enforcement of Comprehensive Inspection of Automobiles, Etc.* (Ordinance of the Ministry of Environment No. 594, February 2, 2015), Article 16 |
| **Description:** | Cross-Border Trade in Services<br><br>A person that supplies automobile management services (which includes used car sales, maintenance, repair, and disposal services) must establish an office in Korea and obtain authorization from the head of the *si/gun/gu* (municipal authorities), which is subject to an economic needs test, as appropriate.<br><br>A person that supplies automobile inspection services that is designated as a "designated repair facility" must establish an office in Korea.<br><br>A person that supplies license plate manufacturing, delivery, and seal services that is designated as a "license plate issuing agency" must establish an office in Korea. |

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| **4. Sector:** | Distribution Services - Wholesale and Retail Distribution of Tobacco and Liquor |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Tobacco Business Act* (Law No. 11690, March 23, 2013), Articles 12, 13, and 16<br><br>*Enforcement Decree of the Tobacco Business Act* (Presidential Decree No. 24519, April 26, 2013), Articles 4 and 5<br><br>*Enforcement Regulations of the Tobacco Business Act* (Ordinance of the Ministry of Finance and Economy No. 131, March 3, 2010), Articles 5, 7 and 7-3<br><br>*Liquors Act* (Law No. 13248, March 27, 2015), Articles 8 through 10<br><br>*Enforcement Decree of the Liquors Act* (Presidential Decree No. 27056, March 25, 2016), Article 9<br><br>*Notice on Designation of Zone for Liquor License* (Notice of National Tax Service, No. 2015-21 (June 30, 2015) and *Notice on Sales of Liquor by Telecommunication Means* (Notice of National Tax Service, No. 2015-63 (December 31, 2016) |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>A person that supplies tobacco wholesale (including importation) or retail distribution services must establish an office in Korea.<br><br>Only designated tobacco retailers may sell tobacco to retail buyers. The sale of tobacco to retail buyers by mail or in electronic commerce is prohibited.<br><br>The distance between places of business of tobacco retailers must be at least 50 meters.<br><br>A person that supplies liquor wholesale distribution services must establish an office in Korea and obtain authorization from the head of the relevant tax office, which is subject to an economic needs test.<br><br>The sale of liquor by telephone or in electronic commerce is prohibited. |

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| **5. Sector:** | Agriculture and Livestock |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Measures:** | *Foreign Investment Promotion Act* (Law No. 13854, January 27, 2016), Article 4<br><br>*Enforcement Decree of the Foreign Investment Promotion Act* (Presidential Decree No. 27751, December 30, 2016), Article 5<br><br>*Regulation on Foreign Investment* (Notice of the Ministry of Trade, Industry and Energy No. 2016-166, September 22, 2016), Attached table 2 |
| **Description:** | <u>Investment</u><br><br>Foreign persons shall not: (i) invest in an enterprise engaged in rice or barley farming; or (ii) hold 50 percent or more of the equity interest of an enterprise engaged in beef cattle farming. |

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| **6. Sector:** | Business Services - *An-gyung-sa* (Optician and Optometry) Services |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Medical Technicians, Etc. Act* (Law No. 14331, December 2, 2016), Article 12<br><br>*Enforcement Regulations of the Medical Technicians, Etc. Act* (Ordinance of the Ministry of Health and Welfare No. 462, December 30, 2016), Article 15 |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>Only a natural person that is a licensed *an-gyung-sa* (optician or optometrist) that has established an office in Korea may engage in optician or optometry services.<br><br>An *an-gyung-sa* (optician or optometrist) shall not establish more than one office. |

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| **7. Sector:** | Wholesale and Retail Distribution Services |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Pharmaceutical Affairs Act* (Law No. 13655, December 29, 2015), Articles 42 and 45<br><br>*Decree on the Facility Standards for Manufacturer and Importer of Pharmaceuticals* (Presidential Decree No. 24479, March 23, 2013), Article 6<br><br>*Enforcement Decree of the Pharmaceutical Affairs Act* (Presidential Decree No. 27673, December 13, 2016), Article 31-2<br><br>*Supply, Demand and Distribution of Oriental Medicinal Herbs Regulations* (Notice of the Ministry of Health and Welfare No. 2015-210, December 9, 2015), Articles 4 and 12<br><br>*Medical Devices Act* (Law No. 13698, December 29, 2015), Article 15<br><br>*Enforcement Regulations of the Medical Devices Act* (Ordinance of Prime Minister No. 1181, July 29, 2015), Article 29<br><br>*Health Functional Foods Act* (Law No. 13330, May 18, 2015), Article 6<br><br>*Enforcement Regulations of the Functional Foods Act* (Ordinance of the Prime Minister No. 1350, December 30, 2016), Articles 2 and 5<br><br>*Food Sanitation Act* (Law No. 13201, February 3, 2015), Articles 36 and 37<br><br>*Enforcement Decree of the Food Sanitation Act* (Presidential Decree No. 26936, January 22, 2016), Articles 23 and 24<br><br>*Enforcement Regulations of the Food Sanitation Act* (Ordinance of the Prime Minister No. 1349, January 4, 2016), Article 36 (attached table 14)<br><br>*Livestock Products Sanitary Control Act* (Law No. 14025, February 3, 2016), Articles 21, 22 and 24<br><br>*Enforcement Decree of the Livestock Products Sanitary Control Act* (Presidential Decree No. 27400, February 4, 2017), Articles 21 and 22<br><br>*Enforcement Regulations of the Livestock Products Sanitary Control Act* (Ordinance of the Prime Minister No. 1253, February 4, 2016), Article 29 |

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| | (attached table 10)<br><br>*Special Act on Imported Food Safety Management* (Law No. 13201, February 3, 2015), Articles 14 and 15<br><br>*Enforcement Decree of the Special Act on Imported Food Safety Management* (Presidential Decree No. 26936, February 4, 2016), Article 2<br><br>*Enforce Regulations of the Special Act on Imported Food Safe Management* (Ordinance of the Prime Minister No. 1268, March 31, 2016), Article 15<br><br>*Testing and Inspection of Food and Drugs Act* (Law No. 14020, February 3, 2016), Article 6<br><br>*Enforcement Regulations of the Testing and Inspection of Food and Drugs Act* (Ordinance of the Prime Minister No. 1236, December 31, 2015), Article 2<br><br>*Act on the Control of Narcotics* (Law No. 14019, February 3, 2016), Articles 6 and 6-2<br><br>*Cosmetics Act* (Law No. 14027, February 3, 2016), Article 3<br><br>*Enforcement Regulations of the Cosmetics Act* (Ordinance of the Prime Minister No. 1182, July 29, 2015), Article 4 |
| **Description:** | Cross-Border Trade in Services<br><br>A person that supplies wholesale trade services must establish an office in Korea in order to receive an import business license to supply such services with respect to:<br><br>(a) pharmaceuticals and related items;<br><br>(b) medical devices; or<br><br>(c) functional foods (including dietary supplements).<br><br>To supply the following services a person must establish an office in Korea:<br><br>(a) transportation, sales, and preservation (cold storage) of food and food additives;<br><br>(b) food supply services;<br><br>(c) food inspection services; |

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| | (d) narcotic drug wholesale and retail distribution services; or<br><br>(e) cosmetics (including functional cosmetics) supply services.<br><br>The Minister of Health and Welfare controls the supply and demand of the wholesale distribution of imported designated *han-yak-jae* (Asian medicinal herbs).<br><br>Certain liquor-selling bars and the wholesale and retail distribution of narcotics require authorization by the relevant authority. |

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| **8. Sector:** | Retail Distribution Services of Pharmaceuticals |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Pharmaceutical Affairs Act* (Law No. 13655, December 29, 2015), Articles 20 and 21<br><br>*Enforcement Decree on the Pharmaceutical Affairs Act* (Presidential Decree No. 27673, December 13, 2016) Article 22-2 |
| **Description:** | Cross-Border Trade in Services<br><br>A person that supplies pharmaceutical product retail distribution services (including distribution of *han-yak-jae* (Asian medicinal herbs)) must establish a pharmacy in Korea.<br><br>That person shall not establish more than one pharmacy nor establish a pharmacy in the form of a corporation. |

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| **9. Sector:** | Transportation Services - Rail Transportation and Incidental Services |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | *Railroad Enterprise Act* (Law No. 13688, December 29, 2015), Articles 5, 6 and 12<br><br>*Korea Railroad Corporation Act* (Law No. 13692, December 29, 2015), Article 9<br><br>*Railroad Construction Act* (Law No.13490, August 11, 2015), Article 8<br><br>*Framework Act on Railroad Industry Development* (Law No. 11690, March 23, 2013), Articles 3, 20, 26 and 38<br><br>*Korea Rail Network Authority Act* (Law No. 12995, January 6, 2015), Article 7 |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>The existing regulation broadly states that only juridical persons that have obtained authorization from the Minister of Land, Infrastructure and Transport may supply railroad transportation services. In practice, however, only juridical persons of Korean nationality (of which shares are 100 percent owned by the shareholders with Korean nationality) established by a Korean national may supply railroad transportation services on railroad routes constructed on or before 30 June, 2005.<br><br>Only juridical persons that have obtained authorization from the Minister of Land, Infrastructure and Transport may supply railroad transportation services on railroad routes constructed on or after July 1, 2005. Such authorization is subject to an economic needs test.<br><br>Only the central or local level of government, or the Korea Rail Network Authority may supply rail construction services and maintain and repair government-owned rail facilities (including high-speed rail). However, juridical persons that meet the criteria in the *Private Investment in Social Infrastructure Act* may supply rail construction service. |

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| **10. Sector:** | Transportation Services - Passenger Road Transportation Services (not including Taxis and Scheduled Passenger Road Transportation Services) |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Passenger Transport Service Ac*t (Law No. 13800, January 19, 2016), Article 5<br><br>*Enforcement Decree of the Passenger Transport Service Ac*t (Presidential Decree No. 27109, April 26, 2016), Article 3<br><br>*Enforcement Regulations of the Passenger Transport Service Ac*t (Ordinance of the Ministry of Land, Infrastructure and Transport No. 304, April 21, 2016), Article 11<br><br>*Tramway Transport Service Act* (Law No. 13476, August 11, 2015), Article 4<br><br>*Enforcement Regulations of the Tramway Transport Service Act* (Ordinance of the Ministry of Land, Infrastructure and Transport No. 169, December 31, 2014), Article 3 |
| **Description:** | Cross-Border Trade in Services<br><br>A person that supplies passenger road transportation services, not including taxis and scheduled passenger road transportation services, must establish an office in the *dang-hae-ji-yeok* (relevant geographic area) in Korea. |

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| **11. Sector:** | Transportation Services - International Maritime Cargo Transportation and Maritime Auxiliary Services |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Market Access (Article 10.4)<br>Local Presence(Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Maritime Transportation Ac*t (Law No. 13186, February 3, 2015), Articles 24 and 33<br><br>*Enforcement Regulations of the Maritime Transportation Act* (Ordinance of the Ministry of Maritime Affairs and Fisheries No. 178, December 31, 2015), Articles 16, 19, 22, and 23<br><br>*Pilotage Act* (Law No. 11690, March 23, 2013), Article 6<br><br>*Ship Investment Company Act* (Law No. 11756, April 5, 2013), Articles 3 and 31 |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>A person that supplies international maritime cargo transportation services must be organized as a *ChusikHoesa* (stock company) in Korea.<br><br>A ship investment company must also be organized as a *ChusikHoesa* (stock company) in Korea.<br><br>A person that engages in shipping brokerage services, maritime agency services and vessel maintenance services must be the company as stipulated under the *Korean Commercial Act* and registered according to the *Maritime Transportation Act.*<br><br>Only a Korean national may supply maritime pilotage services. |

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| **12. Sector:** | Transportation Services - Air Transportation Services |
| **Obligations Concerned:** | National Treatment (Article 9.3)<br>Senior Management and Boards of Directors (Article 9.10) |
| **Level of Government:** | Central |
| **Measures:** | *Aviation Act* (Law No. 14114, March 29, 2016), Articles 3, 6, 112, 113, 114, 132 and 135<br><br>*Enforcement Regulations of the Aviation Act* (Ordinance of the Ministry of Land, Infrastructure and Transport No. 308, May 11, 2016), Articles 14-2, 278, 278-3, 296-2, 298 and 299 |
| **Description:** | <u>Investment</u><br><br>The following persons shall not supply scheduled or non-scheduled domestic air transportation services or supply international air transportation services as Korean air carriers:<br><br>(a) a foreign national;<br><br>(b) a foreign government or a foreign *gong-gong-dan-che* (organization for public purposes);<br><br>(c) an enterprise organized under foreign law;<br><br>(d) an enterprise in which any of the persons referred to in subparagraphs (a) through (c) owns 50 percent or more of the equity interest, or has control; or<br><br>(e) an enterprise organized under Korean law whose *dae-pyo-ja* (for example, a chief executive officer, president, or similar principal senior officer) is a foreign national or half or more of whose senior management are foreign nationals.<br><br>A person that owns an aircraft or is authorized to operate a chartered aircraft must register the aircraft with the Minister of Land, Infrastructure and Transport. The persons listed in subparagraphs (a) through (e) are not allowed to register an aircraft. |

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| **13. Sector:** | Transportation Services - Aircraft-Use Services |
| **Obligations Concerned:** | National Treatment (Article 9.3)<br>Senior Management and Boards of Directors (Article 9.10) |
| **Level of Government:** | Central |
| **Measures:** | *Aviation Act* (Law No. 14114, March 29, 2016), Articles 3, 6 and 134<br><br>*Enforcement Regulations of the Aviation Act* (Ordinance of the Ministry of Land, Infrastructure and Transport No. 308, May 11, 2016), Articles 15-2, 298 and 299-2 |
| **Description:** | <u>Investment</u><br><br>A person that supplies aircraft-*sa-yong* (use) services must register its self-owned or chartered aircraft with the Minister of Land, Infrastructure and Transport.<br><br>The following persons shall not register an aircraft:<br><br>(a) a foreign national;<br><br>(b) a foreign government or a foreign *gong-gong-dan-che* (organization for public purposes);<br><br>(c) an enterprise organized under foreign law;<br><br>(d) an enterprise in which any of the persons referred to in subparagraphs (a) through (c) owns 50 percent or more of the equity interest, or has control; or<br><br>(e) an enterprise organized under Korean law whose *dae-pyo-ja* (for example, a chief executive officer, president, or similar principal senior officer) is a foreign national or half or more of whose senior management are foreign nationals.<br><br>For purposes of this entry, aircraft-*sa-yong* (use) services are services using an aircraft, and supplied upon request, for hire, other than for passenger or freight transportation, including but not restricted to aerial fire-fighting, forestry fire management, aerial advertising, flight training, aerial mapping, aerial investigation, aerial spraying, aerial photographing and other aerial agricultural activities, aerial inspections, glider towing, parachute jumping, aerial construction, heli-logging and observations. |

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| **14. Sector:** | Transportation Services - Road Transportation Support Services |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Passenger Transport Service Act* (Law No. 13800, January 19, 2016), Articles 36 and 37<br><br>*Enforcement Regulations of the Passenger Transport Service Act* (Ordinance of the Ministry of Land, Infrastructure and Transport No. 304, April 21, 2016), Article 73<br><br>*Road Traffic Act* (Law No. 13829, January 27, 2016), Article 36<br><br>*Enforcement Decree of the Road Traffic Act* (Presidential Decree No. 26965, February 11, 2016), Article 17 |
| **Description:** | Cross-Border Trade in Services<br><br>A person that supplies bus terminal operation services, or car towing and storage services must establish a place of business in the relevant geographic area in Korea and obtain an authorization from the Minister of Land, Infrastructure and Transport, head of local police, or head of *shi/gun*, as appropriate, which is subject to an economic needs test. |

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| **15. Sector:** | Courier Services |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Aviation Act* (Law No. 14114, March 29, 2016), Article 139<br><br>*Enforcement Regulations of the Aviation Act* (Ordinance of the Ministry of Land, Infrastructure and Transportation No. 308, May 11, 2016), Article 306<br><br>*Trucking Transport Business Act* (Law No. 13812, January 19, 2016), Articles 3, 24 and 29<br><br>*Enforcement Regulations of Trucking Transportation Business Act* (Ordinance of the Ministry of Land, Infrastructure and Transport No. 276, January 7, 2016), Articles 6, 34 and 41-2 |
| **Description:** | Cross-Border Trade in Services<br><br>To supply international courier services that include commercial document delivery services, as specified in Article 3 of the *Enforcement Decree of the Postal Services Act*, a person must establish an office in Korea.<br><br>In order to obtain a trucking business license from the Minister of Land, Infrastructure and Transport, a domestic courier services supplier must establish an office in the relevant geographic area. Such a license is subject to an economic needs test.<br><br>For greater certainty, a person acquiring a domestic courier services supplier does not need to obtain a new trucking business license provided that the acquirer operates under the same terms and conditions as set out in the acquiree's license. |

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| **16. Sector:** | Telecommunications Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Telecommunications Business Act* (Law No. 13823, January 27, 2016), Articles 6, 7, 8, 21 and 87<br><br>*Telecommunications Business Act* (Law No. 5385, August 28, 1997), Addenda Article 4<br><br>*Radio Waves Act* (Law No. 13012, January 20, 2015), Articles 13 and 20 |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>A license for facilities-based public telecommunications services or a registration for non-facilities-based public telecommunications services shall be granted only to a juridical person organized under Korean law.<br><br>A license for facilities-based public telecommunications services shall not be granted to or held by a juridical person organized under Korean law in which a foreign government, foreign person, or deemed foreign person holds in the aggregate more than 49 percent of the juridical person's total voting shares.<br><br>A foreign government, foreign person, or deemed foreign person shall not in the aggregate hold more than 49 percent of the total voting shares of a facilities-based supplier of public telecommunications services. In addition, with respect to KT Corporation (KT), a foreign government, foreign person, or deemed foreign person shall not be the largest shareholder of KT, except if it holds less than five percent of the total voting shares of KT.<br><br>For Costa Rica, Honduras, Nicaragua, and Panama, no later than two years after this Agreement enters into force, Korea shall permit:<br><br>(a) a deemed foreign person to hold up to 100 percent of the total voting shares of a facilities-based supplier of public telecommunications services organized under Korean law, other than KT and SK Telecom Co., LTD (SK Telecom); and<br><br>(b) a facilities-based supplier of public telecommunications services organized under Korean law in which a deemed foreign person holds up to 100 percent of its total voting shares to obtain or hold a license for facilities-based public telecommunications services. |

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| | A foreign government, or its representative, or a foreign person shall not obtain or hold a radio station license.<br><br>A foreign person shall not supply cross-border public telecommunications services into Korea, except through a commercial arrangement with a supplier of public telecommunications services that is licensed in Korea.<br><br>For purposes of this entry:<br><br>(a) **deemed foreign person** means a juridical person organized under Korean law in which a foreign government or a foreign person (including a "specially related person" under subparagraph 3 of Article 36 of the *Securities Exchange Act*) is the largest shareholder and holds 15 percent or more of that juridical person's total voting shares, but does not include a juridical person that holds less than 1 percent of the total voting shares of a facilities-based supplier of public telecommunications services;<br><br>(b) consistent with Article 5.2 of the *Telecommunications Business Act* (Law No. 13823, January 27, 2016), a **facilities-based supplier** is a supplier that owns transmission facilities;<br><br>(c) consistent with Article 5.3 of the *Telecommunications Business Act* (Law No. 13823, January 27, 2016), a **non-facilities-based supplier** is a supplier that does not own transmission facilities (but may own a switch, router or multiplexer) and supplies its public telecommunication services through transmission facilities of a licensed facilities-based supplier; and<br><br>(d) consistent with subparagraph 3 of Article 2 of the *Telecommunications Basic Act* (Law No. 13586, December 22, 2015), **transmission facilities** means wireline or wireless transmission facilities (including circuit facilities) that connect transmitting points with receiving points. |

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| **17. Sector:** | Real Estate Brokerage and Appraisal Services |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Licensed Real Estate Agents Act* (Law No. 12374, January 28, 2014), Article 9<br><br>*Enforcement Decree of the Licensed Real Estate Agents Act* (Presidential Decree No. 26892, January 12, 2016), Article 13<br><br>*Enforcement Regulations of the Licensed Real Estate Agents Act* (Ordinance of the Ministry of Land, Infrastructure and Transport No. 173, January 6, 2015), Article 4<br><br>*Act on the Public Announcement of Values and Appraisal of Real Estate* (Law No. 12018, August 6, 2013), Article 27<br><br>*Enforcement Decree of the Act on Public Announcement of Values and Appraisal of Real Estate* (Presidential Decree No. 26632, November 11, 2015), Articles 65, 66, and 68<br><br>*Enforcement Regulations of the Act on Public Announcement of Values and Appraisal of Real Estate* (Ordinance of the Ministry of Land, Infrastructure and Transport No. 303, April 21, 2016), Articles 25 and 26 |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>A person that supplies real estate brokerage services or real estate appraisal services must establish an office in Korea. |

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| **18. Sector:** | Retail, Leasing, Rental and Repair Services Related to Medical Devices |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Medical Devices Act* (Law No. 13698, December 29, 2015), Articles 16 and 17<br><br>*Enforcement Regulations of the Medical Devices Act* (Ordinance of the Prime Minister No. 1181, July 29, 2015), Articles 35 and 37 |
| **Description:** | Cross-Border Trade in Services<br><br>A person that supplies retail, leasing, rental or repair services related to medical devices must establish an office in Korea. |

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| **19. Sector:** | Rental Services - Automobiles |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Passenger Transport Service Act* (Law No. 13800, January 19, 2016), Articles 28 and 29<br><br>*Enforcement Regulations of the Passenger Transport Service Act* (Ordinance of the Ministry of Land, Infrastructure and Transport No. 304, April 21, 2016), Articles 60, 61, 62 and 64 |
| **Description:** | Cross-Border Trade in Services<br><br>A person that supplies automobile rental services must establish an office in Korea. |

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| **20. Sector:** | Scientific Research Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2) |
| **Level of Government:** | Central |
| **Measures:** | *Marine Scientific Research Act* (Law No. 12091, August 13, 2013), Articles 6, 7, and 8<br><br>*Territorial Sea and Contiguous Zone Act* (Law No. 10524, April 4, 2011), Article 5 |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>A foreign person, a foreign government, or a Korean enterprise owned or controlled by a foreign person that intends to conduct marine scientific research (including joint research with a Korean national or a Korean enterprise) in the territorial waters or exclusive economic zone of Korea must obtain prior authorization or consent from the Minister of Oceans and Fisheries whereas a Korean national or a Korean enterprise not owned or controlled by a foreign person need only to provide notification to the Minister of Oceans and Fisheries. |

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| **21. Sector:** | Professional Services - Legal Services |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Attorney-at-law Act* (Law No. 12887, December 30, 2014), Articles 4, 7, 21, 21-2, 34, 45, 58-6 and 58-22<br><br>*Certified Judicial Scriveners Act* (Law No.12885, December 30, 2014), Articles 2, 3 and 14<br><br>*Notary Public Act* (Law No.11823, May 28, 2013), Articles 10, 16 and 17 |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>Only a *byeon-ho-sa* (Korean-licensed lawyer) registered with the Korean Bar Association may supply legal services.<br><br>Only a *byeon-ho-sa* (Korean-licensed lawyer) may establish the following types of legal entity: *beop-yool-sa-mu-so* (law office), *beop-mu-beop-in* (law company with the characteristics of partnership), *beop-mu-beop-in* (*yoo-han*) (limited liability law company), or *beop-mu-jo-hap* (limited liability partnership law office). For greater certainty, a person that is not a Korean-licensed lawyer is not permitted to invest in any of these types of legal entity.<br><br>A *byeon-ho-sa* (Korean-licensed lawyer) or *beop-mu-sa*(Korean-certified judicial scrivener) who practices in Korea must establish an office in the jurisdiction of the district court in which he or she practices. A *gong-jeung-in* (Korean notary public) must establish an office in the jurisdiction of the district office of the public prosecutor in which he or she practices.<br><br>This entry is subject to the commitments undertaken in the entry for Legal Services – Foreign Legal Consultants in the Schedule to Annex II. |

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| **22. Sector:** | Professional Services - Labor Affairs Consulting Services |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Certified Labor Affairs Consultant Act* (Law No. 13898, January 27, 2016), Articles 5, 6, 7-2, 7-3 and 7-4<br><br>*Enforcement Decree of the Certified Labor Affairs Consultant Act* (Presidential Decree No. 27108, April 26, 2016), Articles 15 and 19-2<br><br>*Enforcement Regulations of the Certified Labor Affairs Consultant Act* (Ordinance of the Ministry of Employment and Labor No. 154, April 26, 2016), Articles 6 and 10-2 |
| **Description:** | Cross-Border Trade in Services<br><br>Only a *gong-in-no-mu-sa* (Korean-licensed labor affairs consultant) registered under the *Certified Labor Affairs Consultant Act* may supply labor affairs consulting services.<br><br>A person that supplies labor affairs consulting services must establish an office in Korea.<br><br>For greater certainty, an enterprise that supplies labor affairs consulting services must consist of at least two *gong-in-no-mu-sa* (Korean-licensed labor affairs consultant) (including the natural person who is the founder) and must obtain authorization from the Minister of Employment and Labor. |

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| **23. Sector:** | Professional Services - Patent Attorney (*byeon-ri-sa*) |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Patent Attorney Act* (Law No. 11962, July 30, 2013), Articles 3, 5, 6-2, and 6-3 |
| **Description:** | Cross-Border Trade in Services<br><br>Only a *byeon-ri-sa* (Korean-licensed patent attorney) who is registered with the Korean Intellectual Property Office may supply patent attorney services.<br><br>Only a *byeon-ri-sa* (Korean-licensed patent attorney) may establish a*gae-in-sa-mu-so* (sole proprietorship) or a *teuk-heo-beop-in* (patent law firm). For greater certainty, a person that is not a Korean-licensed patent attorney shall not invest in either of these types of legal entity.<br><br>A *byeon-ri-sa* (Korean-licensed patent attorney) may establish only one office. |

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| **24. Sector:** | Professional Services - Accounting and Auditing Services |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Certified Public Accountant Act* (Law No.13444, July 24, 2015), Articles 2, 7, 12 and 23<br><br>*External Audit of Stock Companies Act* (Law No. 12715, May 28, 2014), Article 3 |
| **Description:** | Cross-Border Trade in Services<br><br>Only a *gae-in-sa-mu-so* (sole proprietorships), *gam-sa-ban* (auditing task forces) or *hoe-gye-boep-in* (accounting corporation limited liability company) established in Korea by *gong-in-hoe-gye-sa* (Korean-certified public accountants) registered under the *Certified Public Accountant Act* may supply accounting and auditing services. For greater certainty, a person that is not a Korean-registered certified public accountant shall not invest in any of these types of legal entity.<br><br>Only *gong-in-hoe-gye-sa* (Korean-certified public accountants) in an auditing task force or an accounting corporation may supply auditing services regulated under the *External Audit of Stock Companies Act*. |

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| **25. Sector:** | Professional Services - Tax Accountant (*se-mu-sa*) |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Certified Tax Accountant Act* (Law No. 14045, March 2, 2016), Articles 6, 13, 16-3, and 20<br><br>*Corporate Tax Act* (Law No. 13555, December 15, 2015), Article 60<br><br>*Income Tax Act* (Law No. 13558, December 15, 2015), Article 70<br><br>*Guidelines Governing the Work of Tax Agents* (Order of the National Tax Service No. 1761, August 24, 2009), Articles 20 and 22 |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>Only a *se-mu-sa-mu-so* (sole proprietorships), *se-mu-jo-jeong-ban* (tax reconciliation task forces) or, *se-mu-beop-in* (tax agency corporation limited liability company) established in Korea by *se-mu-sa* (Korean-certified tax accountants) registered under the *Certified Tax Accountant Act* may supply *se-mu-sa* (Korean-certified tax accountants) services, including tax reconciliation services and tax representative services. For greater certainty, a person that is not a Korean-registered certified tax accountant shall not invest in any of these types of legal entity.<br><br>Only a tax reconciliation task force or a tax agency corporation may supply tax reconciliation services. |

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| **26. Sector:** | Professional Services - Customs Clearance Services |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Licensed Customs Broker Act* (Law No. 14036, March 2, 2016), Articles 3, 7, 9, 10, 12, 17-2, 17-4, 17-8, 17-13, 19 and 25 |
| **Description:** | Cross-Border Trade in Services<br><br>Only a *gwan-se-sa* (customs broker) licensed under the *Licensed Customs Brokers Act*, a corporation incorporated by such customs brokers, or a corporation licensed to engage in the customs-clearance brokerage business under the *Licensed Customs Broker Act* may supply customs-clearance services.<br><br>A person that supplies customs-clearance services must establish an office in Korea. |

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| **27. Sector:** | Engineering and Other Technical Services - Industrial Safety, Health Institution, and Consulting Services |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Industrial Safety and Health Act* (Law No. 11862, June 4, 2013), Articles 15, 16 and 52-4<br><br>*Enforcement Decree of the Industrial Safety and Health Act* (Presidential Decree No. 26985, February 17, 2016), Articles 15-2, 15-3, 19-2 and 19-3<br><br>*Enforcement Regulations of the Industrial Safety and Health Act* (Ordinance of the Ministry of Employment and Labor No. 150, February 17, 2016), Articles 17, 18, 20, 21 and 136-8 |
| **Description:** | Cross-Border Trade in Services<br><br>A person that supplies safety and health management or diagnostic services to industrial workplaces must establish an office in Korea.<br><br>A person that supplies industrial safety or hygiene consulting services, such as evaluation and instruction on safety in a work process and evaluation and instruction on the improvement of work environments, must establish an office in Korea. |

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| **28. Sector:** | Engineering and Other Technical Services - Architectural Services, Engineering Services, Integrated Engineering Services, Urban Planning and Landscape Architectural Services |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Certified Architects Act* (Law No. 13472, August 11, 2015), Article 23<br><br>*Enforcement Decree of the Certified Architects Act* (Presidential Decree No. 26975, February 11, 2016), Articles 22 and 23<br><br>*Enforcement Regulations of the Certified Architects Act* (Ordinance of the Ministry of Land, Infrastructure and Transport No. 285, February 11, 2016), Article 13<br><br>*Engineering Industry Promotion Act* (Law No. 13852, January 27, 2016), Article 21<br><br>*Enforcement Decree of the Engineering Industry Promotion Act* (Presidential Decree No. 25751, November 19, 2014), Article 33<br><br>*Professional Engineers Act* (Law No. 13705, January 6, 2016), Article 6<br><br>*Special Act on the Safety Control of Public Structures* (Law No. 13799, January 19, 2016), Article 9<br><br>*Enforcement Decree of the Special Act on the Safety Control of Public Structures* (Presidential Decree No. 27115, April 29, 2016), Article 11<br><br>*Construction Technology Promotion Act* (Law No. 13671, December 29, 2015), Article 26<br><br>*Enforcement Decree of the Construction Technology Promotion Act* (Presidential Decree No. 27176, May 17, 2016), Article 44<br><br>*Enforcement Regulations of the Construction Technology Promotion Act* (Ordinance of the Ministry of Land, Infrastructure and Transport No. 312, May 25, 2016), Article 21<br><br>*Environmental Testing and Inspection Act* (Law No. 13176, February 3, 2015), Article 16<br><br>*Framework Act on the Construction Industry* (Law No. 14015, February 3, 2016), Article 9 |

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| | *Enforcement Decree of the Framework Act on the Construction Industry* (Law No. 27115, April 29, 2016), Article 9<br><br>*Act on the Establishment, Management, Etc. of Spatial Data* (Law No. 13426, July 24, 2015), Article 44<br><br>*Enforcement Decree of the Act on the Establishment, Management, Etc. of Spatial Data* (Presidential Decree No. 26922, January 22, 2016), Articles 34, 35, 36, 45, 46, and 47<br><br>*Hot Spring Act* (Law No. 13401, July 20, 2015), Article 7<br><br>*Fire Fighting System Installation Business Act* (Law No. 13918, January 27, 2016), Article 4 |
| **Description:** | Cross-Border Trade in Services<br><br>A person that supplies architectural services, engineering services, integrated engineering services, urban planning and landscape architectural services, or surveying and map-making services (not including cadastral surveying and cadastral map-making services) must establish an office in Korea.<br><br>For greater certainty, this entry shall not apply to the supply of services by a foreign architect through a joint contract with a Korean-licensed architect. |

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| **29. Sector:** | Business Services - Electronic Billboard Operator Services and Outdoor Advertisement Services |
| **Obligations Concerned:** | Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Broadcasting Act* (Law No. 13341, June 22, 2015), Articles 13 and 73<br><br>*Act on the Management of Outdoor Advertisements, Etc. and Promotion of Outdoor Advertisement Industry* (Law No. 13726, January 6, 2016), Article 11<br><br>*Enforcement Decree of the Outdoor Advertisements, Etc. Management Act* (Presidential Decree No. 26852, December 31, 2015), Articles 14 and 44 |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>A foreign national or a Korean national who serves as a *dae-pyo-ja* (for example, a chief executive officer, president, or similar principal senior officer) of a foreign enterprise shall not serve as the *dae-pyo-ja* (for example, a chief executive officer, president, or similar principal senior officer) or chief programmer of an enterprise that supplies electronic billboard operator services.<br><br>At least 20 percent of the electronic billboard programs must be non-commercial public advertisements provided by the central or local government.<br><br>A person that supplies outdoor advertising services must establish an office in Korea. |

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| **30. Sector:** | Business Services - Job Placement Services, Labor Supply and Worker Dispatch Services, and Education Services for Seafarers |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Employment Security Act* (Law No. 13049, January 20, 2015), Articles 19 and 33<br><br>*Enforcement Decree of the Employment Security Act* (Presidential Decree No. 27123, May 3, 2016), Articles 21 and 33<br><br>*Enforcement Regulations of the Employment Security Act* (Ordinance of the Ministry of Employment and Labor No. 158, June 16, 2016), Articles 17, 18 and 36<br><br>*Act on the Protection, Etc. of Dispatched Workers* (Law No. 12470, March 18, 2014), Articles 5, 7, 8, 9 and 10<br><br>*Enforcement Decree of the Act on the Protection, Etc. of Dispatched Workers* (Presidential Decree No. 26810, December 30, 2015), Articles 2 and 3<br><br>*Enforcement Regulations of the Act on the Protection, Etc. of Dispatched Workers* (Ordinance of the Ministry of Employment and Labor No. 141, December 30, 2015), Articles 3 and 5<br><br>*Special Act on Designation and Management of Free Economic Zones* (Law No. 13837, January 27, 2016), Article 17<br><br>*Seafarers Act* (Law No. 11024, August 4, 2011), Articles 106, 109, 110, 112, 115, 116, 117, 142 and 143<br><br>*Korea Institute of Maritime and Fisheries Technology Act* (Law No. 13272, March 27, 2015), Article 5 |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>A person that supplies job placement services for a fee, worker supply services, or worker dispatch (secondment) services must establish an office in Korea.<br><br>For transparency purposes as of October 29, 2013 the types of business to which workers may be seconded are limited to the 32 businesses set forth in the Presidential Decree, but the Minister of Employment and Labor can |

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| | expand the types of business and the secondment period, pursuant to the review and determination by the Committee of the Free Economic Zone.<br><br>Only the Korea Seafarers Welfare and Employment Center, regional offices of the Minister of Oceans and Fisheries, a seafarer management business operator, and an organization or institution related to maritime affairs and fisheries regulated under Seafarer Act may supply seafaring labor supply services.<br><br>To supply seafarer management business services, a person must register with the Minister of Oceans and Fisheries and be the company as stipulated under the *Korean Commercial Act*.<br><br>Only the Korea Institute of Maritime and Fisheries Technology may provide education and training for seafarers. |

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| **31. Sector:** | Investigation and Security Services |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Security Services Industry Act* (Law No. 13814, January 26, 2016), Articles 3 and 4<br><br>*Enforcement Decree of the Security Services Industry Act* (Presidential Decree No. 26595, October 20, 2015), Articles 3 and 4<br><br>*Enforcement Regulations of the Security Services Industry Act* (Ordinance of the Ministry of Government Administration and Home Affairs, No. 36, September 24, 2015), Article 3 |
| **Description:** | Cross-Border Trade in Services<br><br>Only a juridical person organized under Korean law may supply security services in Korea.<br><br>For transparency purposes, only five types of security services are permitted in Korea:<br><br>(a) *shi-seol-gyung-bee* (facility security);<br><br>(b) *ho-song-gyung-bee* (escort security);<br><br>(c) *shin-byun-bo-ho* (personal security);<br><br>(d) *gee-gye-gyung-bee* (mechanized security); and<br><br>(e) *teuk-soo-gyung-bee* (special security). |

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| **32. Sector:** | Distribution Services Related to Publications |
| **Obligations Concerned:** | National Treatment (Article 10.2) |
| **Level of Government:** | Central |
| **Measures:** | *Publishing Industry Promotion Act* (Law No. 13308, May 18, 2015), Articles 18, 19 and 19-3<br><br>*Enforcement Decree of the Publishing Industry Promotion Act* (Presidential Decree No. 26923, January 22, 2016), Article 12<br><br>*Enforcement Regulations of the Publishing Industry Promotion Act* (Ordinance of the Ministry of Culture, Sports and Tourism No. 242, January 22, 2016), Article 7 |
| **Description:** | Cross-Border Trade in Services<br><br>Publications for the purpose of domestic distribution are subject to a review process on an *ad hoc* basis. |

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| **33. Sector:** | Transportation Services - Aircraft Maintenance and Repair Services |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Aviation Act* (Law No. 14114, March 29, 2016), Articles 137, 137-2 and 138<br><br>*Enforcement Regulations of the Aviation Act* (Ordinance of the Ministry of Land, Infrastructure and Transport No. 308, May 11, 2016), Articles 16, 304 and 305 |
| **Description:** | Cross-Border Trade in Services<br><br>A person that supplies aircraft maintenance and repair services must establish an office in Korea[2]. |

[2]For greater certainty, an establishment of office in Korea is not required to supply maintenance and repair services for a Korean aircraft in the territory of the other Party.

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| **34. Sector:** | Education Services - Higher Education |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | *Higher Education Act* (Law No. 14148, May 29, 2016), Articles 3, 4, 32, 42, and 43<br><br>*Enforcement Decree of the Higher Education Act* (Presidential Decree No. 26683, November 30, 2015), Article 28<br><br>*Private School Act* (Law No. 14154, May 29, 2016), Articles 3, 5, 10, and 21<br><br>*Enforcement Decree of the Private School Act* (Presidential Decree No. 24665, July 22, 2013), Article 9-3<br><br>*Decree for the Establishment of the Korea Air and Correspondence University* (Presidential Decree No. 24423, March 23, 2013), Articles 1 and 2 |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>50 percent or more of the members of the board of directors of a private higher education institution must be Korean nationals. If a foreign person contributes 50 percent or more of the basic property of a higher education institution, only less than two-thirds of the members of the board of directors of such an institution may be foreign nationals.<br><br>For purposes of this entry, "basic property of higher education institution" means real estate, property designated as basic property by the articles of association, property incorporated into the basic property according to decisions of the board of directors, and an annual budgetary surplus reserve of the institution.<br><br>Only non-profit school juridical persons approved by the Minister of Education may establish higher education institutions (other than the types of institutions listed in the Schedule of Korea to Annex II) in Korea.<br><br>The Minister of Education may restrict the total number of students per year in the fields of medicine, pharmacology, veterinary medicine, traditional Asian medicine, medical technicians, and higher education for pre-primary, primary, and secondary teachers, and higher education institution located in the Seoul Metropolitan Area. |

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| | For purposes of this entry, "Seoul Metropolitan Area" includes the Seoul Metropolitan City, Incheon Metropolitan City and Gyeonggi Province.<br><br>Only the central or local governments of Korea may establish higher education institutions for training of primary school teachers. Only the central government may establish higher education institutions that supply higher education services to the public through broadcasting. |

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| **35. Sector:** | Education Services - Adult Education |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | *Act on the Establishment and Operation of Private Teaching Institutes and Extracurricular Lessons* (Law No. 13805, January 19, 2016), Articles 2, 2-2, and 13<br><br>*Enforcement Decree of the Act on the Establishment and Operation of Private Teaching Institutes and Extracurricular Lessons* (Presidential Decree No. 27056, March 25, 2016), Article 12<br><br>*Lifelong Education Act* (Law No. 14160, May 29, 2016), Articles 30, 33 through 38<br><br>*Foreign Investment Promotion Act* (Law No. 13854, January 27, 2016), Article 4<br><br>*Regulation on Foreign Investment* (Notice of the Ministry of Trade, Industry and Energy No. 2016-166, September 22, 2016), Attached table 1 |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>The types of adult education institutions that a foreign person may establish in Korea are limited to:<br><br>(a) *hag-won* (private teaching institutes for adults) related to lifelong and vocational education; and<br><br>(b) no later than the date this Agreement enters into force, lifelong adult education facilities operated for purposes other than recognizing educational qualifications or conferring diplomas, which include:<br><br>(i) education facilities annexed to workplaces, non-governmental organizations, schools and media organizations;<br><br>(ii) educational facilities related to the development of knowledge and human resources; and<br><br>(iii) on-line lifelong education facilities, all of which are established for adults.<br><br>For purposes of this entry, *hag-won* (private teaching institutes for adults) |

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| | are facilities that provide tutoring services on subjects related to lifelong or vocational education to ten people or more for a period of 30 days or longer.<br><br>A foreign national hired by a private teaching institute for adults as a lecturer must possess at least a bachelor's degree or the equivalent and reside in Korea. |

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| **36. Sector:** | Education Services - Vocational Competency Development Training Services |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Workers' Vocational Competency Development Act* (Law No. 13042, January 20, 2015), Articles 28, 32 and 36<br><br>*Enforcement Decree of the Workers' Vocational Competency Development Act* (Presidential Decree No. 26810, December 30, 2015), Articles 24 and 26<br><br>*Enforcement Regulations of the Workers' Vocational Competency Development Act* (Ordinance of the Ministry of Employment and Labor No. 141, December 30, 2015), Articles 12, 14 and 18 |
| **Description:** | Cross-Border Trade in Services<br><br>A person that supplies vocational competency development training services must establish an office in Korea. |

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| **37. Sector:** | Veterinary Services |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Veterinary Affairs Act* (Law No. 13028, January 20, 2015), Articles 4, 17, 22-2, 22-4 and 22-5<br><br>*Civil Act* (Law No.13125, February 3, 2015), Article 32 |
| **Description:** | Cross-Border Trade in Services<br><br>Only a person that is a licensed *soo-eui-sa* (veterinarian) that has established an office in Korea, including *dong-mul-jin-ryo-bub-in* (animal hospital legal entity) and *bee-young-ri-bub-in* (non-profit legal entity), may engage in veterinary or aquatic animal disease inspection services. |

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| **38. Sector:** | Environmental Services - Waste Water Treatment Services, Waste Management Services, Air Pollution Treatment Services, Environmental Preventive Facilities Business, Environmental Impact Assessment, Soil Remediation and Groundwater Purification Services, and Toxic Chemical Control Services |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Water Quality and Aquatic Ecosystem Conservation Act* (Law No. 13879, January 27, 2016), Article 62<br><br>*Wastes Control Act* (Law No. 13411, July 20, 2015), Article 25<br><br>*Enforcement Decree of the Wastes Control Act* (Presidential Decree No. 26447, July 24, 2015), Article 8<br><br>*Clean Air Conservation Act* (Law No. 13874, January 27, 2016), Article 68<br><br>*Support for Environmental Technology and Environmental Industry Act* (Law No. 13892, January 27, 2016), Article 15<br><br>*Environmental Impact Assessment Act* (Law No. 13426, July 24, 2015), Article 54<br><br>*Soil Environment Conservation Act* (Law No. 13534, December 1, 2015), Article 23-7<br><br>*Groundwater Act* (Law No. 13383, June 22, 2015), Article 29-2<br><br>*Toxic Chemicals Control Act* (Law No. 13035, January 20, 2015), Article 28 |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>A person that supplies the environmental services listed in the Sector heading must establish an office in Korea. |

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| **39. Sector:** | Performance Services |
| **Obligations Concerned:** | National Treatment (Article 10.2) |
| **Level of Government:** | Central |
| **Measures:** | *Public Performance Act* (Law No. 13298, May 18, 2015), Articles 6 and 7<br><br>*Enforcement Decree of the Public Performance Act* (Presidential Decree No. 27170, May 17, 2016), Articles 4 and 6<br><br>*Enforcement Regulations of the Public Performance Act* (Ordinance of the Ministry of Culture, Sports and Tourism No. 94, December 25, 2011), Article 4<br><br>*Enforcement Regulations of the Immigration Control Act* (Ordinance of the Ministry of Justice No. 799, October 10, 2013), Table 5 |
| **Description:** | Cross-Border Trade in Services<br><br>A foreign person who intends to engage in a public performance in Korea, or a person who intends to invite a foreign person to engage in a public performance in Korea must obtain a recommendation from the Korea Media Rating Board. |

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| **40. Sector:** | News Agency*(News-tong-sin-sa)* Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government** | Central |
| **Measures:** | *Act on the Promotion of News Communications* (Law No. 11690, March 23, 2013), Articles 7, 8, 9, 9-5, 16 and 28<br><br>*Enforcement Decree of the Act on the Promotion of News Communications* (Presidential Decree No. 24183, November 20, 2012), Articles 4 and 10<br><br>*Radio Waves Act* (Law No. 11712, March 23, 2013), Article 20 |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>A *news-tong-sin-sa* (news agency) organized under foreign law may supply *news-tong-sin* (news communications*)* in Korea only under a contract with a news agency organized under Korean law which has a radio station license, such as Yonhap News.<br><br>The following persons shall not supply news agency services in Korea:<br><br>(a) a foreign government;<br><br>(b) a foreign person;<br><br>(c) an enterprise organized under Korean law whose *dae-pyo-ja* (for example, a chief executive officer, president, or similar principal senior officer) is not a Korean national or is a person not domiciled in Korea; or<br><br>(d) an enterprise organized under Korean law in which a foreign person holds 25 percent or more equity interest.<br><br>The following persons shall not serve as a *dae-pyo-ja* (for example, a chief executive officer, president, or similar principal senior officer) or editor of a news agency, or serveas *im-won* (a member of the board of directors) of Yonhap News or the News Agency Promotion Committee:<br><br>(a) a foreign national; or<br><br>(b) a Korean national not domiciled in Korea.<br><br>A foreign news agency may establish a branch or office in Korea for the sole purpose of collecting news. For greater certainty, such branch |

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| | or office shall not distribute *news-tong-sin* (news communications) in Korea.<br><br>The following persons shall not obtain a radio station license:<br><br>(a) a foreign national;<br><br>(b) a foreign government or its representative; or<br><br>(c) an enterprise organized under foreign law. |

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| **41. Sector:** | Manufacturing of Biological Products |
| **Obligations Concerned:** | Performance Requirements (Article 9.9) |
| **Level of Government:** | Central |
| **Measures:** | *Pharmaceutical Affairs Act* (Law No. 13655, December 29, 2015), Article 42<br><br>*Regulations on Safety of Pharmaceuticals, Etc*. (Ordinance of the Prime Minister No. 1194, September 25, 2015) |
| **Description:** | Investment<br><br>A person who manufactures blood products must procure raw blood materials from a blood management body in Korea. |

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| **42. Sector:** | Publishing of Periodicals (Excluding Newspapers) |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Act on the Promotion of Periodicals including Magazines* (Law No. 11690, March 23, 2013), Articles 20 and 29<br><br>*Enforcement Decree of Act on the Promotion of Periodicals including Magazines* (Presidential Decree No. 23807, May 23, 2012), Articles 17, 18, 19, and 20 |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>The publisher or the editor-in-chief of an enterprise that publishes periodicals must be a Korean national.<br><br>The following persons shall not publish periodicals in Korea:<br><br>(a) a foreign government or a foreign person;<br><br>(b) an enterprise organized under Korean law whose *dae-pyo-ja* (for example, a chief executive officer, president, or similar principal senior officer) is not a Korean national; or<br><br>(c) an enterprise organized under Korean law in which a foreign person holds more than 50 percent of share or equity interest.<br><br>A foreign person that publishes periodicals may establish a branch or office in Korea subject to authorization from the Minister of Culture, Sports and Tourism. Such branch or office may print and distribute its periodicals in Korea in the original language, provided that such periodicals are edited in the territory of the other Party. |

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| **43. Sector:** | Distribution Services - Agriculture and Livestock |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | *Grain Management Act* (Law No. 12964, January 6, 2015), Article 12<br><br>*Livestock Industry Act* (Law No. 14481, December 27, 2016), Articles 30 and 34<br><br>*Seed Industry Act* (Law No. 13385, June 22, 2015), Article 42<br><br>*Feed Management Act* (Law No. 14481, December 27, 2016), Article 6<br><br>*Ginseng Industry Act* (Law No. 13360, June 22, 2015), Article 20<br><br>*Foreign Investment Promotion Act* (Law No. 13854, January 27, 2016), Article 4<br><br>*Enforcement Decree of the Foreign Investment Promotion Act* (Presidential Decree No. 27751, December 30, 2016), Article 5<br><br>*Regulation on Foreign Investment* (Notice of the Ministry of Trade, Industry and Energy No. 2016-166, September 22, 2016) Attached table 2<br><br>*Act on Distribution and Price Stabilization of Agricultural and Fishery Products* (Law No. 14290, December 2, 2016), Articles 15, 17 and 43<br><br>*Notice on TRQ Products* (Ministry of Agriculture, Food and Rural Affairs Notice No. 2016-168, December 21, 2016) |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>A foreign person shall not hold 50 percent or more of the shares or equity interest of an enterprise engaged in *yook-ryu* (meat) wholesaling.<br><br>Only the Livestock Cooperatives under the *Agriculture Cooperative Act* may establish and manage a *ga-chook-sijang* (livestock market) in Korea.<br><br>Only a local government may establish a *gong-yeong-domae-sijang* (public wholesale market).<br><br>Only producers' organizations or public interest corporations prescribed in the *Enforcement Decree of the Act on Distribution and Price Stabilization of Agricultural and Fishery Products* may establish a *gong-pan-jang* (joint wholesale market). |

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| | For greater certainty, Articles 10.2 (National Treatment) and 10.4 (Market Access) do not prevent Korea from adopting or maintaining any measures with respect to the administration of WTO Tariff-Rate-Quota. |

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| **44. Sector:** | Energy Industry - Electric Power Generation Other Than Nuclear Power Generation; Electric Power Transmission, Distribution and Sales |
| **Obligations Concerned:** | National Treatment (Article 9.3)[3] |
| **Level of Government:** | Central |
| **Measures:** | *Financial Investment Services and Capital Markets Act* (Law No. 14130, March 29, 2016), Article 168<br><br>*Enforcement Decree of Financial Investment Services and Capital Markets Act* (Presidential Decree No. 27037, March 11, 2016), Article 187<br><br>*Foreign Investment Promotion Act* (Law No. 13854, January 27, 2016), Article 4<br><br>*Enforcement Decree of the Foreign Investment Promotion Act*, (Presidential Decree No.27751, December 30, 2016), Article 5<br><br>*Public Notice for Foreign Investment and Technology Import* (No. 2015-142, July 13, 2015, Ministry of Trade, Industry and Energy), Appendix 2<br><br>*Designation of Public Corporation* (Notice of Ministry of Finance and Economy, No. 2000-17, September 28, 2000)<br><br>*Regulation on Supervision of Securities Business* (Financial Supervisory Commission Notice No. 2007-3, January 19, 2007), Sec. 7-6 |
| **Description:** | <u>Investment</u><br><br>The aggregate foreign share of KEPCO's issued stocks shall not exceed 40 percent. A foreign person shall not become the largest shareholder of KEPCO.<br><br>The aggregate foreign share of power generation facilities, including cogeneration facilities of heat and power (GHP) for the district heating system (DHS), shall not exceed 30 percent of the total facilities in the territory of Korea.<br><br>The aggregate foreign share of electric power transmission, distribution and sales businesses should be less than 50 percent. A foreign person shall not be the largest shareholder. |

[3]Paragraph (a) of the eighth entry of Korea's Schedule to Annex II shall not apply to this entry.

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| **45. Sector:** | Energy Industry - Gas Industry |
| **Obligations Concerned:** | National Treatment (Article 9.3)[4] |
| **Level of Government:** | Central |
| **Measures:** | *Act on the Improvement of Managerial Structure and Privatization of Public Enterprises* (Law No. 11845, May 28. 2013), Article 19<br><br>*Financial Investment Services and Capital Markets Act* (Law No. 14130, March 29, 2016), Article 168<br><br>A*rticles of Incorporation of the Korea Gas Corporation* (June 23, 2015), Article 11 |
| **Description:** | Investment<br><br>Foreign persons, in the aggregate, shall not own more than 30 percent of the equity of KOGAS. |

[4] Paragraph (a) of the eighth entry of Korea's Schedule to Annex II shall not apply to this entry.

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| **46. Sector:** | Recreational, Cultural, and Sporting Services - Motion Picture Projection Services |
| **Obligations Concerned:** | Performance Requirements (Article 9.9)<br>Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | *Act on Promotion of Motion Pictures and Video Products* (Law No.11902, July 16, 2013), Articles 2, 27, and 40<br><br>*Enforcement Decree of the Act on Promotion of Motion Pictures and Video Products* (Presidential Decree No. 24036, August 13, 2012), Article 19 |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Cinema operators must project Korean motion pictures for at least 73 days per year at each screen in Korea. |

## Annex I

## SCHEDULE OF COSTA RICA

### EXPLANATORY NOTE

1. The Schedule of Costa Rica to this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), Costa Rica´s existing measures that are not subject to some or all of the obligations imposed by:

(a) Articles 9.3 (National Treatment) or 10.2 (National Treatment);

(b) Articles 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);

(c) Article 10.5 (Local Presence);

(d) Article 9.9 (Performance Requirements);

(e) Article 9.10 (Senior Management and Boards of Directors); or

(f) Article 10.4 (Market Access).

2. Each Schedule entry sets out the following elements:

(a) **Sector** refers to the sector for which the entry is made;

(b) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), do not apply to the listed measure(s) pursuant to paragraph 3;

(c) **Level of Government** indicates the level of government maintaining the listed measure(s);

(d) **Measures** identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:

(i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and

(ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

(e) **Description** sets out commitments, if any, for liberalization on the date of entry into force of the Agreement, and the remaining non-conforming aspects of the existing measures for which the entry is made.

3. In the interpretation of a Schedule entry, all elements of the entry shall be considered. An entry shall be interpreted in light of the relevant provisions of the Chapters against which the entry is made. To the extent that:

(a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, the **Measures** element as so qualified shall prevail over all other elements; and

(b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of that discrepancy.

4. In accordance with Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the law, regulation, or other measure identified in the **Measures** element of that entry.

5. Where Costa Rica maintains a measure that requires that a service provider be a citizen, permanent resident, or resident of its territory as a condition to the provision of a service in its territory, a Schedule entry for that measure taken with respect to Article 10.2 (National Treatment), 10.3 (Most-Favored-Nation Treatment), or 10.5 (Local Presence) shall operate as a Schedule entry with respect to Article 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment), or 9.9 (Performance Requirements) to the extent of that measure.

6. For greater certainty, Article 10.4 (Market Access) refers to non-discriminatory measures.

7. The listing of a measure in this Annex is without prejudice to a future claim that Annex II may apply to the measure or some application of the measure.

8. The extraction of natural resources (including mining and hydrocarbons), electricity generation, refining of crude oil and its derivatives, hunting, forestry, logging, and fishing shall not be considered as services for the purposes of this Agreement.

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| **1. Sector:** | All sectors |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 3284 of 30 April 1964 – Commercial Code (*Código de Comercio)* – Article 226.<br><br>Law No. 218 of 08 August 1939 – Law of Associations *(Ley de Asociaciones)* – Article 16.<br><br>Executive Decree No. 29496– J of 17 April 2001 – Regulation to the Law of Associations (*Reglamento a la Ley de Asociaciones)* – Article 34. |
| **Description:** | Cross-Border Trade in Services<br><br>The associations located abroad that would like to act in Costa Rica and the foreign juridical persons that have or want to open branches in the territory of Costa Rica, are obliged to constitute and maintain in the country a power of attorney for the branch's business. |

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| **2. Sector:** | All sectors |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 6043 of 02 March 1977 – Law on the Maritime Terrestrial Zone *(Ley sobre la Zona Marítimo Terrestre*) – Articles 9, 10, 11, 12 and 31, and Chapters 3 and 6.<br><br>Law No. 2825 of 14 October 1961 – Law of Lands and Colonization *(Ley de Tierras y Colonización (ITCO INDER)*) – Chapter 2.<br><br>Executive Decree No. 39688 of 22 April 2016 – *Regulation to the granting of concessions in border strips (Reglamento al otorgamiento de concesiones en franjas fronterizas)* – Titles 1 and 2.<br><br>Law No. 9221 of 27 March 2014 – Framework Law for the Declaration of Costal Urban Zone and its Regime of Territorial Use and Exploitation *(Ley marco para la declaratoria de zona urbana litoral y su régimen de uso y aprovechamiento territorial)*– Articles 1, 2 and Chapter 2. |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>A concession is required to perform any type of development or activity in the maritime-terrestrial zone, as defined in the Costa Rican legislation.[1]<br><br>A concession in the maritime terrestrial zone shall not be granted to or held by: (a) foreign nationals that have not resided in the country for at least five years; (b) enterprises with bearer shares; (c) enterprises domiciled abroad; (d) enterprises incorporated in Costa Rica solely by foreign nationals; or (e) enterprises where more than fifty percent of the capital shares or stocks are owned by foreigners.<br><br>Within the maritime-terrestrial zone, no concession may be granted within the first fifty meters counted from the high tide line nor in the area comprised between the high tide line and the low tide line.<br><br>The entities or its partners that have concessions in the maritime terrestrial zone shall not yield or transfer quotas or shares to foreigners. |

[1] The maritime-terrestrial zone is the 200-meter strip located along the entire length of the Atlantic and Pacific coast lines of Costa Rica, measured horizontally from the ordinary high tide line. The maritime-terrestrial zone also covers all islands located within the Costa Rican territorial waters.

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| | Only Costa Rican natural or juridical persons that may have concessions shall intervene in touristic developments in the maritime-terrestrial zone or with access to it. Likewise, foreign entities shall intervene as long as they are tourism enterprises, whose development capital belongs in more than 50 percent to Costa Ricans.<br><br>A concession may also be required to perform any type of development or activity in coastal urban zones, as defined in the Costa Rican legislation.[2] A concession in a coastal urban zone is subject to an urban regulatory plan and the conditions in Law No. 9221. Economic needs tests may apply and priority will be given to concessionaires that already had a concession before the coastal urban zone was declared as such and to occupants on a precarious basis (*ocupantes a título precario*).<br><br>A concession in the urban coastal zone shall not be granted to or held by: (a) foreign nationals that have not resided in the country for at least five years; (b) foreign nationals with an irregular migratory status; (c) enterprises domiciled abroad; or (d) enterprises where more than fifty percent of the capital shares or stocks are owned by foreigners. This percentage shall be maintained throughout the period of the concession. Enterprises that hold concessions in coastal urban zones shall report any changes in the composition of their equity.<br><br>Excluding land that is under private domain and has legitimate title, all other land within the 2000 meters-wide zone which is alongside Costa Rica's borders with Nicaragua and Panama is inalienable and cannot be acquired by *denuncio* or possession. In case of natural persons, a foreign national must have permanent resident status in Costa Rica, and prove it through a certification issued by the General Directorate of Migration and Alien Affairs, to obtain a concession in these lands. A juridical person shall be domiciled in Costa Rica to obtain a concession in these lands. Juridical persons, whose shares, stocks or capital belongs to foreign nationals in more than 50% may not obtain a concession. Juridical persons whose members are more than 50% foreigners may not obtain a concession. In case of juridical persons whose capital is owned by foreign nationals, they shall demonstrate that these natural persons have permanent resident status in Costa Rica, and prove it through a certification issued by the General Directorate of Migration and Alien Affairs. |

[2] A coastal urban zone is a territory in the coast, also considered as an urban area, and previously declared as coastal urban area by the competent authorities.

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| **3. Sector:** | All sectors |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 7762 of 14 April 1998 – General Law for the Concession of Public Works with Public Services *(Ley General de Concesión de Obras Públicas con Servicios Públicos)* – Chapter 4. |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>For concessions of public works contracts and the concessions of public works with public services contracts defined in accordance with the Costa Rican legislation, in case of a tie in the selection parameters in conformity with the notice rules, the Costa Rican tenderer shall be awarded the contract over the foreigner. The adjudicatory stays obliged to constitute a national anonymous society (*sociedad anónima*) with which the concession's contract shall be done. Also, it shall be jointly responsible with this anonymous society. |

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| **4. Sector:** | Professional Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favoured-Nation Treatment (Articles 9.4 and 10.3)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 7221 of 06 April 1991 – Organic Law of the Professional Association of Agricultural Engineers *(Ley Orgánica del Colegio de Ingenieros Agrónomos)* – Articles 3, 4, 5, 6, 8, 9, 10, 15, 16, 18, 19, 20, 22, 23, 24, 25 and 47.<br><br>Executive Decree No. 22688-MAG-MIRENEM of 22 November 1993 – General Regulation on the Organic Law of the Professional Association of Agricultural Engineers of Costa Rica (*Reglamento General a la Ley Orgánica del Colegio de Ingenieros Agrónomos de Costa Rica)* – Articles 6, 7, 9, 30, 31, 35, 36, 37 and 38.<br><br>Executive Decree No. 29410– MAG of 02 March 2001 – Regulation of the Registry of Appraisers-Surveyors of the Professional Association of Agricultural Engineers *(Reglamento de Registro de Peritos-Tasadores del Colegio de Ingenieros Agrónomos)* – Articles 6, 20 and 22.<br><br>Law No. 5230 of 02 July 1973 – Organic Law of the Professional Association of Geologists (*Ley Orgánica del Colegio de Geólogos)* – Article 3, 9, 10 and 11.<br><br>Executive Decree No. 6419– MEIC of 18 October 1976 – Regulations of the Professional Association of Geologists of Costa Rica (*Reglamento del Colegio de Geólogos de Costa Rica)* – Articles 4, 5 and 37.<br><br>Law No. 15 of 29 October 1941 – Organic Law of the Professional Association of Pharmacists (*Ley Orgánica del Colegio de Farmacéuticos)* – Articles 2, 9, 10 and 11.<br><br>Executive Decree No. 3503-S of 06 February 1974 – General Organic Regulation or Internal Regulation of the Professional Association of Pharmacists of Costa Rica – (*Reglamento General Orgánico o Reglamento Interno del Colegio de Farmacéuticos de Costa Rica)* – Articles 2 and 6.<br><br>Regulation of Pharmaceutical Specialties of the Professional Association of Pharmacists of Costa Rica *(Reglamento de Especialidades Farmaceúticas del Colegio de Farmaceúticos de Costa Rica)* of 27 October 2010 – Articles 4, 6, 9, 17 and 18. |

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| | Law No. 5784 of 19 August 1975 – Organic Law of the Professional Association of Dental Surgeons of Costa Rica (*Ley Orgánica del Colegio de Cirujanos Dentistas de Costa Rica) – Articles* 2, 5, 6, 9, 10, 14 and 15.<br><br>Law No. 3663 of 10 January 1966 – Organic Law of the Federated Professional Association of Engineers and Architects (*Ley Orgánica del Colegio Federado de Ingenieros y Arquitectos) – Articles* 5, 9, 11, 13, 14 and 52.<br><br>Executive Decree No. 3414-T of 03 December 1973 – General Internal Regulation of the Federated Professional Association of Engineers and Architects (*Reglamento Interior General del Colegio Federado de Ingenieros y Arquitectos)* – Articles 1, 3, 7, 9, 37 bis, 54, 55 and 60.<br><br>Special Regulation of Incorporation to the Federated Professional Association of Engineers and Architects *(Reglamento Especial de Incorporación al Colegio Federado de Ingenieros y Arquitectos)* of 07 March 2005 – Articles 7 and 8.<br><br>Law No. 1038 of 19 August 1947 – Law of Establishment of the Professional Association of Public Accountants *(Ley de Creación del Colegio de Contadores Públicos)* – Articles 3, 4, 12 and 15.<br><br>Executive Decree No. 13606-E of 05 May 1982 – Regulation of the Professional Association of Public Accountants of Costa Rica (*Reglamento del Colegio de Contadores Públicos de Costa Rica*) – *Articles* 4, 5, 8, 10 and 30.<br><br>Regulation No. 9 of 25 May 2010 – Regulation of the Process and Requirements for Incorporation to the Professional Association of Public Accountants of Costa Rica *(Reglamento del Trámite y Requisitos de Incorporación al Colegio de Contadores Públicos de Costa Rica)* – Article 3.<br><br>Law No. 3455 of 14 November 1964 – Law of the Professional Association of Veterinary Physicians *(Ley del Colegio de Médicos Veterinarios)* – Articles 2, 4, 5, 7 and 27.<br><br>Executive Decree No. 19184-MAG of 10 July 1989 – Regulation on the Organic Law of the Professional Association of Veterinary Physicians (*Reglamento a la Ley Orgánica del Colegio de Médicos Veterinarios)* – Articles 6, 7, 10, 11, 19 and 24.<br><br>Law No. 2343 of 04 May 1959 – Organic Law of the Professional Association of Nurses of Costa Rica *(Ley Orgánica del Colegio de Enfermeras de Costa Rica)* – Articles 2, 22, 23, 24 and 28. |

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| | Executive Decree No. 37286 of 19 April 2012 – Regulation to the Organic Law of the Professional Association of Nurses of Costa Rica (*Reglamento a la Ley Orgánica del Colegio de Enfermeras de Costa Rica*) – Articles 1, 6, 7, 12, 13, 155 and 158.<br><br>Regulation No. 2044 of 07 July 2011 – Regulation for the Incorporation to the Professional Association of Nurses of Costa Rica (*Reglamento de Incorporación del Colegio de Enfermeras y Enfermeros de Costa Rica)* – Article 11.<br><br>Law No. 7764 of 17 April 1998 – Public Notary Code (*Código Notarial)* – Articles 3 and 10.<br><br>Law No. 13 of 28 October 1941 – Organic Law of the Professional Association of Lawyers (*Ley Orgánica del Colegio de Abogados y Abogadas de Costa Rica)* – Articles 2, 6, 7, 8 and 18.<br><br>Executive Decree No. 20 of 17 July 1942 – Internal Regulation of the Professional Association of Lawyers (*Reglamento Interior del Colegio de Abogados)* – Article 1.<br><br>Agreement No. 2008-45-034 of 09 December 2008 – Manual of Incorporation of Lawyers to the Professional Association of Lawyers (*Manual de Incorporación de los Licenciados en Derecho al Colegio de Abogados)* – Articles 2, 7 and 8.<br><br>Law No. 1269 of 02 March 1951 – Organic Law of the Professional Association of Private Accountants (*Ley Orgánica del Colegio de Contadores Privados de Costa Rica)* – Articles 2 and 4.<br><br>Executive Decree No. 3022 of 21 May 1973 – Regulation to the Organic Law Professional Association of Private Accountants of Costa Rica (*Reglamento de la Ley Orgánica del Colegio de Contadores Privados de Costa Rica)* – Articles 5 and 39.<br><br>Regulation No. 90-1 of 18 May 2004 – Regulation for the process and requirements of incorporations to the Professional Association of Private Accountants of Costa Rica (*Reglamento para el Trámite y Requisitos de Incorporación al Colegio de Contadores Privados de Costa Rica)* – Article 3.<br><br>Law No. 8412 of 22 April 2004 – Organic Law of the Professional Association of Chemical Engineers and Related Professionals and Organic Law of the Professional Association of Chemists of Costa Rica (*Ley Orgánica del Colegio de Ingenieros Químicos y Profesionales Afines y Ley Orgánica del Colegio de Químicos de Costa Rica)* – Articles 7, 16, 17, 18, 19, 20, 21, 61, 67, 77, 82, 83, 84, 86 and 92.<br><br>Executive Decree No. 34699-MINAE-S of 15 April 2008 – |

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| | Regulation to the Title II of the Organic Law of the Professional Association of Chemical Engineers and Related Professionals and Organic Law of the Professional Association of Chemists of Costa Rica, Law No. 8412 of 22 April 2004, Regulations of the Professional Association of Chemists of Costa Rica (*Reglamento al Título II de la Ley Orgánica del Colegio de Ingenieros Químicos y Profesionales Afines y Ley Orgánica del Colegio de Químicos de Costa Rica, Ley No. 8412 del 22 de abril de 2004, Normativa del Colegio de Químicos de Costa Rica*) – Articles 2, 3, 14, 15 and 16 and Chapter VI.<br><br>Executive Decree No. 35695-MINAE of 25 May 2009 – Regulation to the Title I of the Organic Law of the Professional Association of Chemical Engineers and Related Professionals and Organic Law of the Professional Association of Chemists of Costa Rica Law 8412 (*Reglamento al Título I de la Ley Orgánica del Colegio de Ingenieros Químicos y Profesionales Afines de Costa Rica y Ley Orgánica del Colegio de Químicos de Costa Rica, Ley No. 8412*) – Articles 1, 3, 6, 8, 13, 110, 111, 114, 115, 116, 117, 118, 119, 121, 122, 123, 125, 128, 130, 145, 154, 155, 156, 158, 161 and Chapters XVII, XIX, XXI and XXIV.<br><br>Law No. 3019 of 09 August 1962 – Organic Law of the Professional Association of Physicians and Surgeons (*Ley Orgánica del Colegio de Médicos y Cirujanos*) – Articles 4, 5, 6 and 7.<br><br>Executive Decree No. 23110-S of 22 March 1994 – Regulation to the Organic Law of the Professional Association of Physicians and Surgeons (*Reglamento a la Ley Orgánica del Colegio de Médicos y Cirujanos)* – Article 10.<br><br>Executive Decree No. 2613-SPSS of 03 November 1972 – General Regulation to Authorize the Exercise to Professionals of Branches that depend on Medical Sciences and Technicians in Surgical Medical Matters (*Reglamento General para Autorizar el Ejercicio a Profesionales de Ramas Dependientes de las Ciencias Médicas y a Técnicos en Materias Médico Quirúrgicas*) – Articles 1 and 4.<br><br>Law No. 7559 of 09 November 1995 –Mandatory Social Service for Professionals in Health Sciences (*Servicio Social Obligatorio para los Profesionales en Ciencias de la Salud*) – Articles 2, 3, 5, 6, 7, and 10.<br><br>Law No. 9272 of 07 October 2014 – Reform to Law No. 7559, Mandatory Social Service for Professionals in Health Sciences of 9 November 1995 (*Reforma de la Ley No. 7559, Servicio Social Obligatorio para Profesionales en Ciencias de la Salud, de 9 de noviembre de 1995*) – single article.<br><br>Regulation No. 09 of 19 September 2012 –Regulations of |

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| | Technologists in Medical Sciences authorized by the Professional Association of Physicians and Surgeons (*Normativa de Tecnólogos en Ciencias Médicas autorizados por el Colegio de Médicos y Cirujanos*) – Articles 4, 7 and 44.<br><br>Regulation No. 12 of 12 February 2007 – Regulations of the Chapter of Related Professionals to the Medical Sciences authorized by the Professional Association of Physicians and Surgeons of Costa Rica (*Normativa del Capítulo de Profesionales Afines a las Ciencias Médicas autorizados por el Colegio de Médicos y Cirujanos de Costa Rica*) – Article 14.<br><br>Law No. 3838 of 19 December 1966 – Organic Law of the Professional Association of Optometrists of Costa Rica (*Ley Orgánica del Colegio de Optometristas de Costa Rica*) – Articles 6 and 7.<br><br>Law No. 4420 of 22 September 1969 – Organic Law of the Professional Association of Journalists of Costa Rica (*Ley Orgánica del Colegio de Periodistas de Costa Rica*) – Articles 2, 24, 25 and 27.<br><br>Executive Decree No. 32599 of 13 June 2005 – Regulation of the Professional Association of Journalists of Costa Rica (*Reglamento del Colegio de Periodistas de Costa Rica*) - Articles 1, 3, 47 and 48.<br><br>Law No. 7106 of 04 November 1988 – Organic Law of the Professional Association of Professionals in Political Science and International Relations (*Ley Orgánica del Colegio de Profesionales en Ciencias Políticas y de Relaciones Internacionales*) – Articles 26 and 29.<br><br>Executive Decree No. 19026-P of 31 May 1989 – Regulation to the Organic Law of the Professional Association of Professionals in Political Science and International Relations (*Reglamento a la Ley Orgánica del Colegio de Profesionales en Ciencias Políticas y de Relaciones Internacionale*s) – Articles 1, 10, 19, 21, 22 and 59.<br><br>Law No. 4288 of 20 December 1968 – Organic Law of the Professional Association of Biologists (*Ley Orgánica del Colegio de Biólogos*) – Articles 6 and 7.<br><br>Executive Decree No. 39 of 6 May 1970 – Regulation of the Organic Law of the Professional Association of Biologists of Costa Rica (*Reglamento de la Ley Orgánica del Colegio de Biólogos de Costa Rica*) – Articles 2, 10, 11, 16, 17, 18 and 19.<br><br>Law No. 9148 of 09 July 2013 – Organic Law of the Professional Association of Professionals in Librarianship of Costa Rica *(Ley Orgánica del Colegio de Profesionales en Bibliotecología de Costa* |

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| | *Rica)* – Articles 3 and 5.<br><br>Regulation No. 0-A of 23 February 2015 – Regulation to the Organic Law of the Professional Association of Professionals in Librarianship of Costa Rica (*Reglamento a la Ley Orgánica del Colegio de Profesionales en Bibliotecología de Costa Rica*) – Articles 8, 11 and 87.<br><br>Law No. 7537 of 22 August 1995 – Organic Law of the Professional Association of Professionals in Computer and Informatics (*Ley Orgánica del Colegio de Profesionales en Informática y Computación*) – Articles 3, 4, 6, 8 and 9.<br><br>Executive Decree No. 35661-MICIT of 18 November 2009 – General Regulation of the Organic Law of the Professional Association of Professionals in Computer and Informatics (*Reglamento General de la Ley Orgánica del Colegio de Profesionales de Informática y Computación*) – Articles 1, 22 and 23.<br><br>Law No. 8142 of 05 November 2001 – Law of Official Translations and Interpretations (*Ley de Traducciones e Interpretaciones Oficiales*) – Article 6.<br><br>Executive Decree No. 30167-RE of 25 January 2002 – Regulation to the Law of Official Translations and Interpretations (*Reglamento a la Ley de Traducciones e Interpretaciones Oficiales*) - Article 10.<br><br>Law No. 7105 of 31 October 1988 – Organic Law of the Professional Association of Professionals in Economical Sciences *(Ley Orgánica del Colegio de Profesionales en Ciencias Económicas*) – Articles 4, 6, 15, 19 and 20.<br><br>Executive Decree No. 20014-MEIC of 19 September 1990 – General Regulation of the Professional Association of Professionals in Economical Sciences of Costa Rica (*Reglamento General del Colegio de Profesionales en Ciencias Económicas de Costa Rica*) – Articles 10, 14 and 17.<br><br>Regulation No. 77 of 20 June 2009 – Regulation of Admission of the Professional Association of Professionals in Economical Sciences of Costa Rica (*Reglamento de Admisión del Colegio de Profesionales en Ciencias Económicas de Costa Rica*) – Articles 10, 12, 13 and 24.<br><br>Executive Decree No. 24686 of 19 September 1995 – Regulation of Professional Audit of Consulting Entities (*Reglamento de Fiscalización Profesional de Entidades Consultoras*) – Articles 2 and 5.<br><br>Law No. 7503 of 03 May 1995 – Organic Law of the Professional |

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| | Association of Physicists (*Ley Orgánica del Colegio de Físicos*) – Articles 6 and 10.<br><br>Executive Decree No. 28035-MINAE-MICITT of 14 April 1999 – Regulation to the Organic Law of the Professional Association of Physicists (*Reglamento a la Ley Orgánica del Colegio de Físicos*) – Articles 4, 6, 7, 10, 11, 18 and 21.<br><br>Law No. 8863 of 18 September 2010 – Organic Law of the Professional Association of Professionals in Orientation (*Ley Orgánica del Colegio de Profesionales en Orientación*) – Articles 3, 4, 8 and 10.<br><br>Law No. 6144 of 28 November 1977 – Organic Law of the Professional Association of Psychologists of Costa Rica *(Ley Orgánica del Colegio Profesional de Psicólogos de Costa Rica)* – Articles 4, 5, 6 and 7.<br><br>Regulation to the Organic Law of the Professional Association of Psychologists of Costa Rica *(Reglamento a la Ley Orgánica del Colegio Profesional de Psicólogos de Costa Rica),* approved in Session No. 3 of the Ordinary General Assembly of 9 March 1979 – Articles 9, 10, and 11.<br><br>Regulation of 20 of March 2017– Regulation for the Incorporation of Professionals in Psychology *(Reglamento para la Incorporación de Profesionales en Psicología)* – Article 18.<br><br>Regulation of 26 May 2010 – Regulation of Psychological Specializations *(Reglamento de Especialidades Psicológicas)* – Articles 1, 4, 5 and 18.<br><br>Law No. 8676 of 18 November 2008 – Organic Law of the Professional Association of Nutrition Professionals *(Ley Orgánica del Colegio de Profesionales en Nutrición)* – Articles 2, 7, 11 and 13.<br><br>Agreement No. 01-2009 of 23 September 2009 – Regulation of Incorporation to the Professional Association of Nutrition Professionals of Costa Rica *(Reglamento de Incorporación al Colegio de Profesionales en Nutrición de Costa Rica)* – Articles 2, 3, 9 and 10.<br><br>Law No. 3943 of 06 September 1967 – Organic Law of the Professional Association of Social Workers *(Ley Orgánica del Colegio de Trabajadores Sociales)* – Articles 2 and 12.<br><br>Executive Decree No. 26 of 15 July 1969 – Regulation to the Law of the Professional Association of Social Workers *(Reglamento a la Ley del Colegio de Trabajadores Sociales)* – Articles 14, 66, 67, 69 and 70. |

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| | Law No. 7912 of 21 September 1999 – Organic Law of the Professional Association of Chiropractic Professionals *(Ley Orgánica del Colegio de Profesionales en Quiropráctica)* – Article 7.<br><br>Executive Decree No. 28595-S of 23 March 2000 – Regulation to the Organic Law of the Professional Association of Chiropractic Professionals *(Reglamento de la Ley Orgánica del Colegio de Profesionales en Quiropráctica)* – Articles 5, 8 and 15.<br><br>Executive Decree No. 25068-8 of 21 March 1996 – Regulation of Obligatory Social Service for the Professionals in Health Sciences *(Reglamento de Servicio Social Obligatorio para los Profesionales en Ciencias de la Salud)* – Articles 7, 13, 14, 17, 18, 21 and 22.<br><br>Law No. 8831 of 28 April 2010 – Organic Law of the Professional Association of Criminology Professionals in Costa Rica *(Ley Orgánica del Colegio de Profesionales en Criminología de Costa Rica)* – Articles 4, 7, 8, 12 and 14.<br><br>Regulation No. 40010-JP of 12 September 2016 – Internal Regulation of the Professional Association of Criminology Professionals in Costa Rica *(Reglamento Interno del Colegio de Profesionales en Criminología de Costa Rica)* – Articles 4, 5, 6, 8 and 13.<br><br>Law No. 4770 of 13 October 1972 – Organic Law of the Professional Association of Licentiates and Professors in Liberal Arts and Philosophy, Sciences and Arts *(Ley Orgánica del Colegio de Licenciados y Profesores en Letras y Filosofía, Ciencias y Artes)* – Articles 3, 4 and 7.<br><br>Regulation No. 91 of 13 November 1999 – General Regulation of the Professional Association of Licentiates and Professors in Liberal Arts and Philosophy, Sciences and Arts *(Reglamento General del Colegio de Licenciados y Profesores en Letras y Filosofía, Ciencias y Artes)* – Articles 32 and 33.<br><br>Regulation No. 96 of 28 August 2008 – Manual of Incorporation of the Professional Association of Licentiates and Professors in Liberal Arts and Philosophy, Sciences and Arts *(Manual de Incorporación del Colegio de Licenciados y Profesores en Letras, Filosofía, Ciencias y Artes)* – Articles 5, 6, 7 and 8.<br><br>Law No. 771 of 25 October 1949 – Organic Law of the Professional Association of Microbiologists *(Ley Orgánica del Colegio de Microbiólogos)* – Articles 2 and 8.<br><br>Executive Decree No. 12 of 30 September 1957 – Internal Regulation |

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| | of the Professional Association of Microbiologists *(Reglamento Interno del Colegio de Microbiólogos)* – Articles 17, 79 and 80.<br><br>Executive Decree No. 21034-S of 28 January 1992 – Regulation on the Statute of Microbiology and Clinical Chemistry Services *(Reglamento de Estatuto de Servicios de Microbiología y Química Clínica)* - Article 63.<br><br>Law No. 8974 of 04 August 2011 – Creation of the Professional Association of Professionals in Sociology of Costa Rica *(Creación del Colegio de Profesionales en Sociología de Costa Rica)* – Articles 3, 9, 30, 37 and 39.<br><br>Executive Decree No. 38129-MP of 16 December 2013 – Regulation of the Professional Association of Professionals in Sociology of Costa Rica *(Reglamento del Colegio de Profesionales en Sociología de Costa Rica)* – Articles 3 and 8.<br><br>Law No. 8989 of 13 September 2011 – Law of the Professional Association of Therapists *(Ley del Colegio de Terapeutas)* – Articles 8, 9, 11, 37, 40, 41 and 42.<br><br>Executive Decree No. 37562 of 08 January 2013 – Regulation of Medical Specializations and Sub-specializations *(Reglamento de Especialidades y Subespecialidades Médicas)* – Article 7.<br><br>Executive Decree No. 37717-S of 17 January 2013 – Regulation of Masters and PhDs in the Areas of Medical Sciences *(Reglamento de Maestrías y Doctorados Académicos en las Áreas de Ciencias Médicas)* – Article 8.<br><br>Executive Decree No. 19301 of 13 November 1989 – Regulation of Empirical Midwives *(Reglamento de Parteras Empíricas)* – Article 2.<br><br>Regulation SUGEF 32-10 of 03 December 2010 – General Regulation of External Auditors *(Reglamento General de Auditores Externos)* – Articles 5, 6, and 7. |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Only the professional services suppliers duly incorporated to the respective professional association in Costa Rica are authorized to practice the profession in the Costa Rican territory, including advisory and consulting.<br><br>To join Costa Rica's Professional Associations of Public Accountants, Pharmacists, Geologists, Engineers and Architects, Physicians and Surgeons, Veterinarians, Lawyers, Notaries, Dental Surgeons, Optometrists, Journalists, Nurses, Medical and Surgical Technicians and Medical Sciences Branches, all foreign |

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| | professionals must prove that, in their home jurisdiction where they are allowed to practice, Costa Rican nationals can exercise their profession under like circumstances.<br><br>To join Costa Rica's Professional Associations of Public Accountants, Pharmacists, Geologists, Sociologists, Agronomical Engineers (including Forestry or Agriculture/Livestock Appraisers-Surveyors), Physicians and Surgeons, Veterinarians, Dental Surgeons, Journalists, Medical and Surgical Technicians and Medical Sciences Branches, Computer and Informatics, and Official Translators and Interpreters, foreign professionals must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as have a certain minimum number of years of residence. The number of years varies from one Professional Association to another, but usually ranges between two to five years.<br><br>To join Costa Rica's Professional Associations of Lawyers, Notaries, Engineers and Architects, Nurses, Chemists and Chemical Engineers and Related Branches, Biologists, Librarians, Psychologists, Political Scientists and International Relations Specialists, Physicists, Economical Science Professionals, Criminologist, Science and Literature Professors and Private Accountants, foreign professionals must have the migratory status of residents in Costa Rica at the time of applying for membership.<br><br>Incorporation to the Professional Association of Public Accountants and Professional Association of Physicians and Surgeons is subject to nationality requirements. Authorizations to provide midwives services are subject to nationality requirements at the time of applying for authorization.<br><br>Only Costa Ricans can be members of the Board of Directors of the Professional Association of Architects and Engineers.<br><br>In the case of audits of entities that are part of groups or financial conglomerates domiciled abroad, the audit firm of the country in which the entity is domiciled shall meet the following requirements: a) it shall be registered and active in a professional registry counterpart to the respective Costa Rican professional association, as well as in the registry of the relevant public regulator, if such record exist; b) it shall be a representative of a firm that operates at an international level, which in turn, has representation in Costa Rica.<br><br>To exercise as a Notary, it is required to have an office open to the public in Costa Rica.<br><br>Only Costa Rican professionals duly registered in the Professional Association of Agronomical Engineers (*Colegio de Ingenieros Agrónomos)* can supply their services for consulting enterprises in agronomical sciences operating in Costa Rica to comply with the 50 |

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| | percent legal requirement of total professional consulting advisory time.<br><br>Consulting or advisory work in the field of agronomical sciences carried out in Costa Rica under the auspices of foreign governments or international institutions shall be jointly conducted by Costa Rican nationals registered in the Professional Association (*Colegio)*, along with foreign nationals.<br><br>Foreign corporations can only advertise and exercise public accountancy services in Costa Rica through Costa Rican professionals or Costa Rican offices.<br><br>Foreign professionals in Sociology and foreign professional specialists in Pharmacy and in Political Sciences and International Relations may only be hired by public or private entities in Costa Rica when they are active members of Costa Rica's Professional Association and insufficiency (*inopia*) of Costa Rican professionals has been declared.<br><br>Foreign journalists may only cover events in Costa Rica only if they are residents of Costa Rica, except when they have a valid permit issued by the Board of Directors of the Professional Association of Journalists (*Colegio de Periodistas)* waiving this requirement for up to one year.<br><br>All Physicians and Surgeons, Dental Surgeons, Microbiologists, Pharmacists, Nurses, Nutritionists and Psychologists must perform the equivalent of a one-year continuous, remunerated mandatory social services requirement in Costa Rica.<br><br>The assignment of the slots to perform mandatory social services is made through a draw. If there are enough slots to perform mandatory social services for all applicants, applicants who are Costa Rican nationals are given priority over applicants who are foreign nationals with respect to assignment of the specific slots.<br><br>If the number of slots offered in the draw is less than the number of applicants, applicants who are Costa Rican nationals shall have the priority to freely choose if they want to participate or not in the draw. Such choice shall be respected as long as the number of applicants who do not wish to choose a slot is equal to or less than the number of shortage of slots. When the number of applicants who are Costa Rican nationals that do not wish to participate in the draw exceeds the number of shortage of slots, a lottery shall be made among them to determine who shall participate in the drawing of slots.<br><br>If there is still a shortage of slots when the applicants who are Costa Rican nationals have already made their choice, the same procedure shall be applied for the drawing of slots among applicants who are |

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| | foreign nationals.<br><br>Subject to the conditions and terms included in the legislation and regulations applicable to each professional category listed above, the mandatory social service requirement may be waived for temporary professional practice.<br><br>Foreign Physicians, Surgeons, specialists on fields related to medical sciences and Dental Surgeons shall only be hired by State institutions if Costa Rican professional services suppliers are not willing to provide their services under the conditions required by such institutions.<br><br>The owner of an audiological establishment shall have a national identity card or legal personality card. |

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| **5. Sector:** | Land Transportation Services – Road Freight Transportation |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favoured-Nation Treatment (Articles 9.4 and 10.3)<br>Senior Management and Board of Directors (Article 9.10)<br>Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Executive Decree No. 31363– MOPT of 02 June 2003 – Regulation of Road Circulation based on Weight and Dimensions of Freight Vehicles (*Reglamento de Circulación por Carretera con base en el Peso y las Dimensiones de los Vehículos de Carga*) – Articles 69 and 71.<br><br>Executive Decree No. 15624– MOPT of 28 August 1984 – Regulation of Automotive Freight Transport (*Reglamento del Transporte Automotor de Carga Local)* – Articles 5, 7, 8, 9, 10 and 12. |
| **Description:** | <u>Investment and Cross– Border Trade in Services</u><br><br>Only Costa Rican nationals or enterprises may supply motorized transportation services between two points within the territory of Costa Rica. Such an enterprise must meet the following requirements: (a) at least 51 percent of its capital must be owned by Costa Rican nationals; and (b) Costa Rican nationals must have effective control and management of the enterprise.<br><br>No motor vehicle, trailer, or tractor-trailer with foreign license plates may transport goods within the territory of Costa Rica. This prohibition does not apply to vehicles, trailers, or tractor-trailers registered in one of the Central American countries.<br><br>Foreign enterprises involved in international multi-modal freight transportation must contract enterprises organized under the laws of Costa Rica to transport containers and tractor-trailers within Costa Rica. |

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| **6. Sector:** | Tourist Guides |
| **Obligations Concerned:** | National Treatment (Article 10.2) |
| **Level of Government:** | Central |
| **Measures:** | Executive Decree No. 31030-MEIC-TUR of 17 January 2003 – Regulation of Tourist Guides (*Reglamento de los Guías de Turismo)* – Article 11. |
| **Description:** | Cross– Border Trade in Services<br><br>Only Costa Rican nationals or residents may apply for tourist guides licenses. |

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| **7. Sector:** | Travel Agencies and Tourism |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9)<br>Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 5339 of 23 August 1973 – Regulatory Law on Travel Agencies (*Ley Reguladora de las Agencias de Viajes*) –Article 8.<br><br>Law No. 6990 of 15 July 1985 – Law of Incentives for Tourism Development (*Ley de Incentivos para el Desarrollo Turístico)* – Articles 6 and 7.<br><br>Law No. 8724 of 17 July 2009 – Law for the Promotion of Community Rural Tourism (*Fomento del Turismo Rural Comunitario)* –Articles 1, 4 and 12.<br><br>Executive Decree No. 24863-H-TUR of 5 December 1995 – Regulation of the Law of Incentives for Tourism Development (*Reglamento Ley de Incentivos para el Desarrollo Turístico)* – Articles 18, 32, 33, 34, 35, 36 and 36 bis.<br><br>Executive Decree No. 25148-H-TUR of 20 March 1996 – Regulates Renting of Vehicles to National and Foreign Tourists (*Regula Arrendamiento de Vehículos a Turistas Nacionales y Extranjeros)* – Article 7. |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Costa Rica reserves the right to limit the number of travel agencies authorized to operate in Costa Rica based on demand for that service.<br><br>Costa Rica reserves the right to limit the granting of incentives for tourism development based on: the contribution to the balance of payments; the use of national raw material and inputs; the creation of direct and indirect jobs; the effects on regional development; the modernization or diversification of national tourism offer; the increases of the internal and international tourism demand; and the benefits reflected in other sectors.<br><br>Rural community tourism activities can only be performed by enterprises incorporated in Costa Rica as associations or as rural self-managed cooperatives, in accordance with Costa Rican law. Economic needs tests are required.<br><br>In evaluating applications by enterprises for benefits in the rural community tourism sector, it shall be taken into account that the enterprise uses raw material produced in the zone of influence of the tourism project. |

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| **8. Sector:** | Transportation Services - Custom Brokers - Assistant Custom Brokers - Custom Transportation Agents - Other public function customs auxiliary |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 7557 of 20 October 1995 – General Customs Law (*Ley General de Aduanas*) – Articles 28, 29, 33, 35, 40, 41, 44, 46 and 49.<br><br>Executive Decree No. 25270-H of 14 June 1996 – Regulation to the General Customs Law (*Reglamento a la Ley General de Aduanas*) – Articles 77, 78 and 113.<br><br>Executive Decree No. 38998 of 24 February 2015 - Regulation of the Customs Facilitation Programme for Reliable Trade in Costa Rica (*Reglamento del Programa de Facilitación Aduanera para el Comercio Confiable en Costa Rica*) – Articles 2, 7 and 12. |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>Only persons or enterprises that have a legal representative and corporate headquarters in Costa Rica may act as a customs transportation agent, international freight agent, customs depositary, or other public function customs auxiliary.<br><br>Only Costa Rican nationals may act as customs brokers.<br><br>Natural and juridical persons wishing to obtain the status of trusted business and the subsequent benefits from the Customs Facilitation Programme for Reliable Trade in Costa Rica (PROFAC, for its Spanish acronym) must be domiciled in the Costa Rican national customs territory and, in the case of juridical persons, be constituted according to Costa Rican law. |

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| **9. Sector:** | Scientific, Research and Sporting Services<br>Services Incidental to Agriculture, Animal Husbandry, Aquaculture, Logging and Forestry |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 7788 of 30 April 1998 – Biodiversity Law (*Ley de Biodiversidad*) – Articles 7 and 63.<br><br>Law No. 7317 of 30 October 1992 – Wildlife Conservation Law (*Ley de Conservación de la Vida Silvestre*) – Articles 2, 28, 29, 31,38, 39, 61, 64 and 66.<br><br>Executive Decree No. 32633-MINAE of 10 March 2005 – Regulation to the Wildlife Conservation Law (*Reglamento a la Ley de Conservación de la Vida Silvestre*) – Chapter V. |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting [3] services with regard to biodiversity[4] in Costa Rica, shall designate a legal representative that resides in Costa Rica.<br><br>A license for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for Costa Rican nationals or resident foreigners, and six months or less for all other foreigners.<br><br>Costa Rican nationals and resident foreigners shall pay a lower fee than non-resident foreigners to obtain this license. |

[3] "Bioprospecting" includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

[4] "Biodiversity" includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or *sui generis* registry systems.

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| **10. Sector:** | Free Zones |
| **Obligations Concerned:** | Performance Requirements (Article 9.9) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 7210 of 23 November 1990 – Free Zone Regime Law (*Ley de Régimen de Zonas Francas)* – Article 22.<br><br>Executive Decree No. 34739-COMEX-H of 29 August 2008 – Regulation to the Free Zone Regime Law (*Reglamento a la Ley de Régimen de Zonas Francas*) – Article 71 and Chapter 13. |
| **Description:** | <u>Investment</u><br><br>An enterprise established in the Free Zone in Costa Rica may introduce into Costa Rica's customs territory up to twenty-five percent of its total sales. However, in the case of exporter industries and services enterprises, they may introduce into Costa Rica's customs territory a maximum percentage of 50 percent.<br><br>A non-producer exporter commercial enterprise, established in the Free Zone in Costa Rica that simply handles, re-packs or redistributes non-traditional goods and products for exportation or re-exportation, cannot introduce any percentage of its total sales into Costa Rica's customs territory. |

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| **11. Sector:** | News Agency Services |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Executive Decree No. 32599 of 13 June 2005 – Regulation of the Professional Association of Journalists of Costa Rica (*Reglamento del Colegio de Periodistas de Costa Rica*) – Articles 3, 47 and 48. |
| **Description:** | Cross-Border Trade in Services<br><br>Except if authorized, a journalist who is a foreign national may cover events in Costa Rica only if he or she is a resident of Costa Rica.<br><br>The Board of Directors of the Professional Association of Journalists (*Colegio de Periodistas)* may grant non-resident foreign nationals a special permit to cover events in Costa Rica for up to one year and may extend that period, provided that doing so does not harm or conflict with the interests of members of the Professional Association of Journalists (*Colegio de Periodistas).*<br><br>If the Professional Association of Journalists (*Colegio de Periodistas*) decides that an event of international importance will or has occurred in Costa Rica, the Professional Association of Journalists (*Colegio de Periodistas*) may grant a non-resident foreign national with appropriate professional credentials a temporary permit to cover the event for the foreign media the journalist represents. Such permit may be valid for up to one month after the event. |

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| **12. Sector:** | Tourism Marinas and Related Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 7744 of 19 December 1997 – Law of Concession and Operation of Tourist Marinas and Berths (*Ley de Concesión y Operación de Marinas y Atracaderos Turísticos*) – Articles 1, 5, 12 and 21.<br><br>Executive Decree No. 38171-TUR-MINAE-S-MOPT of 17 October 2013 – Regulation to the Law of Concession and Operation of Tourist Marinas and Berths (*Reglamento a la Ley de Concesión y Operación de Marinas y Atracaderos Turísticos*) - Articles 29, 67 and 68. |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>To obtain concessions to develop tourism marinas or docking facilities, enterprises with their principal place of business abroad must be established in Costa Rica. The granting of the concession for tourism marinas is subject to economic needs tests.<br><br>Foreign nationals shall appoint a representative with sufficient legal authority and with permanent residence in Costa Rica.<br><br>All foreign flag vessels using marina services will have a two-year permit to remain in Costa Rican waters and territory, extendable for like periods. While in Costa Rican waters and territories, foreign flag vessels and their crew cannot supply profit-making activities of water transportation services, or fishing, diving, or other sports or tourism-related activities. |

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| **13. Sector:** | Importation and Wholesale Distribution – Crude Oil and Its Derivatives |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 7356 of 24 August 1993 – Law of the Hydrocarbon State Monopoly by Recope "Establishes Monopoly in favor of the State for the Import, Refining and Distribution of Oil, Fuels, Asphalts and Naphthas" (*Ley del Monopolio Estatal de Hidrocarburos Administrado por Recope "Establece Monopolio a favor del Estado para la Importación, Refinación y Distribución de Petróleo, Combustibles, Asfaltos y Naftas*") – Articles 1, 2 and 3. |
| **Description:** | Cross-Border Trade in Services:<br><br>Importation and wholesale distribution of crude oil and its derivatives, including fuels, asphalts, and naphthas to satisfy the national demand, are State monopolies. |

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| **14. Sector:** | Wholesale and Retail Distribution Services – Private pharmaceutical establishments |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 5395 of 30 October 1973 – General Health Law *(Ley General de Salud)* –Articles 96, 97, 100, 101, 102, 106, 112, 119, 128, 132, 133 and 134.<br><br>Executive Decree No. 16765 of 13 December 1985 – Regulation of Private Pharmaceutical Establishments *(Reglamento de Establecimientos Farmacéuticos Privados)* – Articles 3, 5, 6, 20 and 27.<br><br>Executive Decree No. 25493-S of 30 August 1996 – Provisions for the Registration of Pharmaceutical Establishments in the Ministry of Health, Both to Start Operations and to Renew the Permit Every Two Years *(Disposiciones para la inscripción de los establecimientos farmacéuticos en el Ministerio de Salud, tanto para iniciar operaciones como para renovar el permiso cada dos años)* – Articles 1 and 2.<br><br>Law No. 7786 of 30 April 1998 – Law on Narcotics, Psychotropic Substances, Drugs of Unauthorized Use, Related Activities, Legitimization of Capital and Financing of Terrorism *(Ley sobre estupefacientes, sustancias psicotrópicas, drogas de uso no autorizado, actividades conexas, legitimación de capitales y financiamiento al terrorismo)* – Articles 2 and 38.<br><br>Executive Decree No. 37111-S of 12 January 2012 – Regulation for the Control of Narcotic and Psychotropic Drugs *(Reglamento para el Control de Drogas Estupefacientes y Psicotrópicas)* – Articles 15, 16, 18, 21, 41, 42, 44 and 50. |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>A person that supplies retail and wholesale services of pharmaceutical and veterinary products, including narcotics (*estupefacientes*), psychotropic substances, cosmetics and dietary supplements that contain medicinal substances, must be established in Costa Rica. Such pharmaceutical establishment must be registered and approved by the competent authorities and the authorization is limited to a specific timeframe.<br><br>All private pharmaceutical establishments require the regency of the corresponding professional for its operation. This professional can |

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| | only oversee one establishment at a time.<br><br>The importation and distribution of narcotics and psychotropic substances are subject to economic needs tests. |

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| **15. Sector:** | Wholesale and Retail Distribution Services – Biomedical Equipment and Materials |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Executive Decree No. 34482-S 03 of March of 2008 – Regulation for the Registration, Classification, Importation and Control of Biomedical Equipment and Material *(Reglamento para el registro, clasificación, importación y control de equipo y material biomédic*o*)* – Articles 5, 6, 7, 8, 9, 10 and 21. |
| **Description:** | Cross-Border Trade in Services<br><br>The importation, commercialization and distribution of biomedical equipment and materials requires registration before the competent health authority. A person seeking to import such products must have a legal representative in Costa Rica. A person that distributes biomedical equipment and materials- wholesale or retail- must have an office in Costa Rica. |

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| **16. Sector:** | Water Transportation Services[5] |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 104 of 06 June 1853 – Commercial Code of 1853 – Book III of Maritime Trade *(Código de Comercio de 1853- Libro III Del Comercio Marítimo)* – Articles 537 and 580.<br><br>Law No. 12 of 22 October 1941 – Law of Ship Flagging *(Ley de Abanderamiento de Barcos)* – Articles 5, 41 and 43.<br><br>Executive Decree No. 12568-T-S-H of 30 April 1981 – Regulation of the Costa Rican Vessel Registry *(Reglamento del Registro Naval Costarricense)* – Articles 8, 10, 11, 12 and 13.<br><br>Executive Decree No. 23178-J-MOPT of 18 April 1994 – Transfers the National Registry of Ships to the Public Registry of Movable Property *(Traslada Registro Nacional Buques al Registro Público Propiedad Mueble)* – Article 5. |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Only Costa Rican nationals, Costa Rican public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. This rule may not apply to foreign nationals or foreign enterprises registering vessels smaller than 50 tons for non-commercial use only.<br><br>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica shall appoint and maintain an agent or legal representative in Costa Rica to act as liaison with the official authorities in all vessel-related matters.<br><br>Trade activities and tourist water transportation activities between Costa Rican ports must be conducted by vessels registered in Costa Rica.<br><br>Foreign nationals who wish to act as captain of a vessel with Costa Rican registry and flag must post a bond equivalent to at least half of the value of the vessel under his/her command. |

[5] For greater certainty, maritime services in national ports are subject to Entry CR- 4 [Public Services] and Entry CR- 11 [Railways, Ports and Airports] in Annex II.

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| | At least ten per cent of the crew on Costa Rican registered vessels used for international traffic that call on Costa Rican ports shall be Costa Rican nationals, provided that such trained personnel are available domestically. |

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| **17. Sector:** | Air Transportation Services and Specialty Air Services |
| **Obligations Concerned:** | National Treatment (Article 9.3)<br>Most-Favoured Nation Treatment (Article 9.4) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 5150 of 14 May 1973 – General Law of Civil Aviation *(Ley General de Aviación Civil)* – Articles 36, 37, 42, 128, 143, 149, 150, 156 and 172.<br><br>Executive Decree No. 4440 of 3 January 1975 – Regulation for the Operation of the Costa Rican Aeronautical Registry *(Reglamento para la Operación del Registro Aeronáutico Costarricense)* – Articles 20 and 38.<br><br>Executive Decree No. 38716-MOPT of 16 June 2014 – Regulation of Licenses for Aeronautical Technical Personnel, named RAC-LPTA - Costa Rican Aeronautical Regulations *(Reglamento de Licencias al Personal Técnico Aeronáutico, denominado RAC-LPTA Regulaciones Aeronáuticas Costarricenses).*<br><br>Executive Decree No. 31520-MS-MAG-MINAE-MOPT-MGPSP of 16 October 2003 – Regulation for Agricultural Aviation Activities *(Reglamento para las Actividades de la Aviación Agrícola)* - Article 13.<br><br>Executive Decree No. 37972-MOPT of 16 August 2013 – Regulation for the Granting of Operating Certificates *(Reglamento para el otorgamiento de certificados de explotación)* - Article 4. |
| **Description:** | <u>Investment</u><br><br>Certificates for the supply of any aeronautical services shall be issued to foreign enterprises constituted under foreign law, based on the principle of reciprocity.<br><br>Only Costa Rican nationals or enterprises may register aircraft in the Costa Rican Aeronautical Registry (*Registro Aeronáutico Costarricense*) to be used for remunerated air activities. Foreign nationals that legally reside in Costa Rica may also register aircraft used exclusively for non-commercial purposes.<br><br>In the absence of agreements or conventions, certificates for the supply of international air transportation shall be issued based on the principle of reciprocity.<br><br>At least 51 percent of the capital of enterprises wishing to obtain an exploitation certificate for developing agricultural aviation activities must be owned by Costa Rican nationals. |

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| | Every holder of a provider certificate must maintain an operation and maintenance base in Costa Rica. |

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| **18. Sector:** | Telecommunications Services[6] |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Political Constitution of the Republic of Costa Rica *(Constitución Política de la República de Costa Rica)* – Article 121, paragraph 14.<br><br>Law No. 8642 of 04 June 2008- General Telecommunications Law *(Ley General de Telecomunicaciones)*- Articles 1, 5, 7, 10, 11, 12, 19, 20, 21, 22, 23, 24, 25, 26, 28 and 30.<br><br>Executive Decree No. 34765-MINAET of 22 September 2008 – Regulation to the General Telecommunications Law *(Reglamento a la Ley General de Telecomunicaciones)* – Articles 2, 6, 7, 10, 21, 22, 33, 34, 35, 37, 43, 45, 45 bis and 46.<br><br>Law No. 8660 of 08 August 2008 – Law on Strengthening and Modernization of Public Entities in the Telecommunications Sector *(Ley de Fortalecimiento y Modernización de las Entidades Públicas del Sector Telecomunicaciones)* – Articles 5, 7, 18 and 39.<br><br>Law No.7789 of 30 April 1998 – Law of Transformation of the Public Services Enterprise of Heredia ESPH *(Ley de Transformación de la Empresa de Servicios Públicos de Heredia ESPH)* – Articles 7 and 15. |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>In Costa Rica, wireless services shall not be permanently removed from State ownership and can only be exploited by the public administration or by private parties, in accordance with the law or by a special concession granted for a limited time and subject to conditions and stipulations to be established by the Legislative Assembly of Costa Rica.<br><br>Concessions, authorizations and permits shall be required to supply telecommunications services in Costa Rica. Economic needs tests are required to grant such concessions, authorizations and permits.<br><br>The supply of basic traditional telephony services (*telefonía básica tradicional*) requires a special concession granted by the Legislative Assembly of Costa Rica. |

[6] Defined as all services consisting, totally or principally, in the transport of signals through telecommunications networks, except broadcasting.

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| | Participation in the capital of enterprises constituted or acquired by the Costa Rican Institute of Electricity (*Instituto Costarricense de Electricidad*) shall be limited to 49 per cent.<br><br>The Public Services Enterprise of Heredia (*Empresa de Servicios Públicos de Heredia*) can establish joint ventures with persons established under public or private law, provided that the latter have a minimum of 51 per cent of Costa Rican capital.<br><br>Services must be supplied through a commercial presence. Residency requirements apply. |

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| **19. Sector:** | Audiovisuals – Advertising – Services of Cinema, Radio, Television, and Other Shows |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favoured Nation (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 8642 of 04 July 2008 – General Telecommunications Law *(Ley General de Telecomunicaciones)* – Articles 1, 4, 7, 10, 11, 12, 19, 20, 21, 22, 23, 24, 25 and 30.<br><br>Executive Decree No. 34765-MINAET of 22 September 2008 – Regulation to the General Telecommunications Law *(Reglamento a la Ley General de Telecomunicaciones)* – Articles 5, 127, 128, 131, 133, 134, 138, 140 and 141.<br><br>Law No. 6220 of 20 April 1978 – Law that Regulates Broadcast Media and Advertising Agencies *(Ley que Regula Medios de Difusión y las Agencias de Publicidad)* – Articles 3 and 4.<br><br>Law No. 1758 of 19 June 1954 – Radio Act (Wireless Services) *(Ley de Radio (Servicios Inalámbricos))* – Article 7, 11,12 and 25.<br><br>Law No. 4325 of 17 February 1969 –Advertisement of Artistic Programs of National Production *(Publicidad Programas Artísticos de Producción Nacional)* – Article 1.<br><br>Law No. 5812 of 10 October 1975 – Law that Regulates Hiring and Taxes to Foreign Entertainment Artists *(Ley que Regula Contratación e Impuestos a Artistas Extranjeros del Espectáculo)* – Article 3. |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Wireless services shall not be permanently removed from State ownership and they may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly.<br><br>Concessions, authorizations and permits shall be required to supply radio and television transmission services by subscription in Costa Rica. Economic needs tests are required to grant such concessions, authorizations and permits. Such services must be supplied through a |

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| | commercial presence. Residency requirements apply.<br><br>For integrated terrestrial television systems by subscription, concessionaires shall include in its programming the Costa Rican television channels that cover at least sixty percent of the Costa Rican territory, which meet a minimum of fourteen hours of daily transmission, that the signal reception meets the minimum requirements set out in the regulation, which have acceptable rates of audience and have the corresponding transmission rights. The television services by subscription, will broadcast integrally, without modifications, including advertising of the transmitted national channels.<br><br>Only natural or legal persons in the form of sole proprietorship/personal companies (*sociedades personales*) or enterprises of capital with nominative stocks may exploit mass media and advertising agencies. Such companies (*sociedades*) shall be registered in the Public Registry (*Registro Público*).<br><br>It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favour of corporations (*sociedades anónimas*) with bearer shares (*acciones al portador*), or of natural or juridical foreign persons.<br><br>Commercial breaks (*cuñas*), spots and filmed commercials used in programs sponsored by the State's autonomous or semi-autonomous institutions, the Government of the Republic and all entities supported by the State, shall be produced by Costa Rican nationals.<br><br>Broadcasters in commercial breaks for cinema, radio and television shall register with the Department of Radio of the Ministry of Science, Technology and Telecommunications. Foreign broadcasters shall be residents in Costa Rica in order to register with the Department of Radio. The broadcasting of commercial breaks shall not be authorized if the broadcasters are not registered as required under the Regulation to the General Telecommunications Law (*Reglamento a la Ley General de Telecomunicaciones*).<br><br>Commercial breaks are considered national when they have been produced and edited in Costa Rica. Commercial breaks are also considered national when they are produced in any of the countries of the Central America area with which there is reciprocity in the matter.<br><br>Radio, television and cinema programs must observe the following rules:<br><br>a) If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is transmitted.<br>b) Only 30 percent of the commercials projected per day on each |

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| | television station or cinema may originate from outside of Costa Rica.<br>c) Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.<br>d) The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day.<br>e) The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day.<br><br>A person who hires or employs foreign artists shall hire the same number of Costa Rican artists for the same show unless the union representing the majority of the artists indicates that there are not enough Costa Rican artists to be hired. |

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| **20. Sector:** | Commercialization of Alcoholic Beverages |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 9047 of 25 June 2012- Law of Regulation and Commercialization for Beverages with Alcoholic Content *(Ley de Regulación y Comercialización de bebidas con contenido alcohólico)* - Articles 2, 3, 4, 5, 8 and 9. |
| **Description:** | Cross-Border Trade in Services<br><br>Licenses are required for retail commercialization of alcoholic beverages by natural and juridical persons. The licenses shall be granted by the municipality where the business is placed. Licenses are classified in 5 classes (A, B, C, D and E)[7] and shall be valid for 5 years, automatically extendable for equal periods, and cannot be sold, exchanged, leased, transferred, passed on, alienated or negotiated in any way.<br><br>Licenses shall be granted subject to the following criteria:<br>(a) the provisions of the relevant urban plan (*plan regulador*) or, in its place, other norm in force;<br>(b) the provisions on the use of land;<br>(c) convenience, rationality, proportionality, reasonability, superior interest of minors, social risk and balanced development of the canton (*cantón*), as well as respect of freedom of commerce and the right to health; for this purpose, the municipalities may get the collaboration of the Ministry of Health and the Institute of Alcoholism and Drug-Dependency; and<br>(d) in case of class A and B licenses, only one license may be granted for a maximum of three hundred (300) residents.<br><br>Class A, B and C licenses cannot be granted to businesses located in zones established for residential use, or in accordance with what is established by the urban plan (*plan regulador*) or by other related |

[7] The definitions of the classes of licenses are described in article 9 of Law No.9074- *Ley de Regulación y Comercialización de bebidas con contenido alcohólico*. For transparency, the following is a short description of the type of activities and businesses that each licenses include:

a) License A: businesses where alcoholic beverages are commercialized, but cannot be consumed on premises.
b) License B: businesses where alcoholic beverages are commercialized and can be consumed on premises, such as *cantinas*, bars, taverns, ballrooms, discos, nightclubs and cabarets.
c) License C: businesses where alcoholic beverages are commercialized and can be consumed on premises with food.
d) License D: minimarkets and supermarkets.
e) License E: activities and enterprises declared of touristic interest by the Costa Rican Institute of Tourism (ICT)

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| | regulations in force. For granting class A and B licenses, businesses must be located at least 400 meters away from any public or private education centers, child nutrition centers, premises where religious activities are conducted and have permission to operate, care centers for the elderly people, hospitals, clinics or a basic integral health care centre (*Equipo Básico de Atención Integral en Salud - Ebais*). In the case of a class C license, the minimum distance abovementioned shall be at least 100 meters. |

## Annex I

## SCHEDULE OF EL SALVADOR

### EXPLANATORY NOTE

1. The Schedule of El Salvador to this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), El Salvador's existing measures that are not subject to some or all of the obligations imposed by:

(a) Articles 9.3 (National Treatment) or 10.2 (National Treatment);

(b) Articles 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);

(c) Article 10.5 (Local Presence);

(d) Article 9.9 (Performance Requirements);

(e) Article 9.10 (Senior Management and Boards of Directors); or

(f) Article 10.4 (Market Access).

2. Each Schedule entry sets out the following elements:

(a) **Sector** refers to the sector for which the entry is made;

(b) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), do not apply to the listed measure(s);

(c) **Level of Government** indicates the level of government maintaining the listed measure(s);

(d) **Measures** identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:

(i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and

(ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

(e) **Description** sets out commitments, if any, for liberalization on the date of entry into force of the Agreement, and the remaining non-conforming aspects of the existing measures for which the entry is made.

3. In the interpretation of a Schedule entry, all elements of the entry shall be considered. An entry shall be interpreted in light of the relevant provisions of the Chapters against which the entry is made. To the extent that:

(a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, the **Measures** element as so qualified shall prevail over all other elements; and

(b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of that discrepancy.

4. In accordance with Article 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the law, regulation, or other measure identified in the **Measures** element of that entry.

5. Where a Party maintains a measure that requires that a service provider be a citizen, permanent resident, or resident of its territory as a condition to the provision of a service in its territory, a Schedule entry for that measure taken with respect to Article 10.2 (National Treatment), 10.3 (Most-Favored-Nation Treatment), or 10.5 (Local Presence) shall operate as a Schedule entry with respect to Article 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment), or 9.9 (Performance Requirements) to the extent of that measure.

6. For greater certainty, Article 10.4 (Market Access) refers to non-discriminatory measures.

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| **1. Sector:** | Duty-Free Commercial Centers and Establishments |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Constitution of the Republic of El Salvador, Article 95 (Constitución de la República de El Salvador, Artículo 95).<br><br>Law Governing the Establishment of Duty-free Stores at the Maritime Ports of El Salvador, Article 5 (Ley para el Establecimiento de Tiendas Libres en los Puertos Marítimos de El Salvador, Artículo 5). |
| **Description:** | <u>Investment and Cross- Border Trade in Services</u><br><br>Only Salvadoran nationals born in El Salvador and enterprises organized under Salvadoran law may apply for a permit to establish duty-free commercial centers or establishments in El Salvador`s seaports.<br><br>However, an enterprise organized under Salvadoran law, a majority of whose capital is owned by foreign persons, or a majority of whose partners are foreign persons, may not establish duty free commercial centers or establishments in El Salvador's seaports.<br><br>Permits to organize centers or establishments in the seaports of the country granted by Ministry of Finance (Ministerio de Hacienda). The location of the pavilions for this purpose will be decided by The Autonomous Executive Port Commission (Comisión Ejecutiva Portuaria Autónoma) (CEPA) |

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| **2. Sector:** | Performing Arts |
| **Obligations Concerned:** | National Treatment (Article 10.2) |
| **Level of Government:** | Central |
| **Measures:** | Migration Law, Articles 62-A and 62-B. (Ley de Migración, Artículos 62-A y 62-B).<br><br>Legislative Decree Number 382, May 29th, 1970, published in the Official Gazette Number 64, Volume 227, April 10 th, 1970 (Decreto Legislativo No. 382, de fecha 29 de mayo de 1970, publicado en el Diario Oficial No. 64, Tomo 227, de fecha 10 de abril de 1970).<br><br>Executive Decree Number 16, May 12th, 1970, published in Official Gazette Number 87, Volume 227, May 18 th, 1970 (Decreto Ejecutivo No. 16 de fecha 12 de mayo de 1970, publicado en el Diario Oficial No. 87, Tomo 227, de fecha 18 de mayo de 1970). |
| **Description:** | Cross- Border Trade in Services<br><br>No foreign artist may give paid performances of any kind without the prior express authorization of the Ministry of Government and Territory Development (Ministerio de Gobernación y Desarrollo Territorial), which shall first seek, within 15 days, the advisory opinion of the legally established craft union of the artistic field in which the artist is involved. Foreign artists shall pay, to the relevant union, a performance fee deposit of 10 percent of the gross income likely to be earned in the country.<br><br>No foreign artist or group of artists may perform in the country for more than 30 days consecutively or intermittently within a year from the date of the first performance.<br><br>An artist is any person acting in El Salvador, individually or in a company consisting of one or more persons, to give performances in music, song, dance or readings, or to present shows, whether in person (i.e., live) or before a large or small audience or on radio or television. |

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| | Where it is not possible to make the advance payment, the artist shall pay an adequate amount as a “security deposit” to the relevant union. |

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| **3. Sector:** | Circuses |
| **Obligations Concerned:** | National Treatment (Article 10.2) |
| **Level of Government:** | Central |
| **Measures:** | Migration Law, Article 62- C (Ley de Migración, Artículo 62-C).<br><br>Decree Number 122, November 4th, 1988, published in the Official Gazette Number 219, Volume 301, November 25 th, 1988, Article 3 (Decreto No. 122, de fecha 4 de noviembre de 1988, publicado en el Diario Oficial No. 219, Tomo 301, de fecha 25 de noviembre de 1988, Artículo 3).<br><br>Legislative Decree Number 382, May 29 th, 1970, published in the Official Gazette Number 64, Volume 227, April 10 th, 1970 (Decreto Legislativo No. 382 de fecha 29 de mayo de 1970, publicado en el Diario Oficial No. 64, Tomo 227, de fecha 10 de abril de 1970).<br><br>Decree Number 193, March 8 th, 1989, published in Official Gazette Number 54, Volume 302, March 17 th, 1989, Articles 1 and 2 (Decreto No. 193 de fecha 8 de marzo de 1989, publicado en el Diario Oficial No. 54, Tomo 302, de fecha 17 de marzo de 1989, Artículos 1 y 2).<br><br>Regulations for the Application of Legislative Decrees 122 and 193 Concerning Circuses Companies, Articles 1 and 2 (Reglamento para la Aplicación de los Decretos Legislativos 122 y 193 Relativos a Empresas Circenses, Artículos 1 y 2). |

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| **Description:** | Cross- Border Trade in Services<br><br>Foreign circuses or other similar shows must pay to the relevant circus union a performance fee equal to 2.5 percent of the gross income likely to be earned daily from ticket sales. The fee must be paid in full through the withholding system.<br><br>All foreign circuses must be authorized by the appropriate Ministry and once authorized, notify the Salvadoran Association of Circuses Entrepreneurs (Asociación Salvadoreña de Empresarios Circenses) (ASEC) and pay ASEC 3 percent of the gross income earned from ticket sales for each performance, as well as 10 percent of total earnings from sales to the audience, inside the circus, of flags, caps, tee shirts, balloons, photographs and other paraphernalia. The foreign circus shall pay an adequate amount as a security deposit to ASEC.<br><br>A foreign circus entering El Salvador may only work in the city of San Salvador for 15 days, which may be extended for a further 15 days.<br><br>A foreign circus that has performed in El Salvador can only return to the country after at least one year has elapsed since the date on which the circus left the country. |

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| **4. Sector:** | Performing Arts |
| **Obligations Concerned:** | National Treatment (Article 10.2) |
| **Level of Government:** | Central |
| **Measures:** | Decree of the provisions to regulate the exploitation of works of an intellectual nature by means of public communication and the participation of Salvadoran artists in public shows, Legislative Decree Number 239, June 9 th, 1983, published in the Official Gazette Number 111, Volume 279, June 15th, 1983 (Decreto de las disposiciones para regular la explotación de obras de naturaleza intelectual por medios de comunicación pública y la participación de artistas salvadoreños en espectáculos públicos, Decreto Legislativo No. 239, de fecha 9 de junio de 1983, publicado en el Diario Oficial No. 111, Tomo 279, de fecha 15 de junio de 1983).<br><br>Decree Number 18, Replacement of Articles 1 and 4 of Legislative Decree Number 239, June 9 th, 1983, published in Official Gazette Number 7, Volume 282, January 10 th, 1984 (Decreto No. 18, Sustitución de los artículos 1 y 4 del Decreto Legislativo No. 239, de fecha 9 de junio de 1983, publicado en el Diario Oficial No. 7, Tomo 282, de fecha 10 de enero de 1984). |
| **Description:** | <u>Cross- Border Trade in Services</u><br><br>In the case of public performances involving the live participation of artists of any kind, the participation of Salvadoran nationals shall be equivalent to 20 percent of the number of participating foreigners. |

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| **5. Sector:** | Air Services- Aircraft Repair and Maintenance Services During which an Aircraft is Withdrawn from Service. |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Most-Favored-Nation Treatment (Article 10.3) |
| **Level of Government:** | Central |
| **Measures:** | Civil Aviation Organization Act, Articles 39 and 40 (Ley Orgánica de Aviación Civil, Artículos 39 y 40).<br><br>Technical Regulation of the Civil Aviation Organization Act (Reglamento Técnico de la Ley Orgánica de Aviación Civil), Articles 138 and 140. |
| **Description:** | <u>Cross- Border Trade in Services</u><br><br>El Salvador applies reciprocity requirements when determining whether to recognize or validate licenses, certificates, and permits issued by foreign air transport authorities to:<br><br>(a) technical staff supplying aircraft repair and maintenance services while an aircraft is withdrawn from service; and<br><br>(b) pilots and other technical staff. |

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| **6. Sector:** | All Sectors |
| **Obligations Concerned:** | National Treatment (Article 9.3)<br>Most-Favored-Nation Treatment (Article 9.4) |
| **Level of Government:** | Central |
| **Measures:** | Constitution of the Republic of El Salvador, Articles 95 and 109. (Constitución de la República de El Salvador, Artículos 95 y 109), |
| **Description:** | Investment<br><br>Rural land may not be owned by a foreign person, including a branch of a foreign person, if the person is a national of a country or is organized under the law of a country that does not permit Salvadoran persons to own rural land, except in the case of land to be used for industrial plants.<br><br>An enterprise organized under Salvadoran law, a majority of whose capital is owned by foreign persons, or a majority of whose partners are foreign persons, is subject to the preceding paragraph. |

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| **7. Sector:** | All Sectors |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Most- favored- Nation Treatment (Article 10.3) |
| **Level of Government:** | Central |
| **Measures:** | Labor Law, Articles 7 and 10 (Código de Trabajo, Artículos 7 y 10). |
| **Description:** | Cross- Border Trade in Services<br><br>Every employer is obliged to compose its personnel with at least 90 per cent of Salvadoran employees. Under special circumstances the Ministry of Labor and Social Welfare (Ministerio de Trabajo y Previsión Social) may authorize the employment of more foreign employees, when these are difficult or impossible to be substituted by Salvadorans. In such circumstance, the employers are obliged to train Salvadoran personnel under the supervision and control of the mentioned Ministry, during a period no longer than five years. |

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| **8. Sector:** | Cooperative Production Societies |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Measures:** | Regulation of the General Law of Cooperative Associations Title VI, Chapter I, Article 84 (Reglamento de la Ley General de Asociaciones Cooperativas Título VI, Capítulo I, Artículo 84) |
| **Description:** | Investment<br><br>In cooperative production societies, at least 75 percent of the total number of partners must be Salvadoran persons. |

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| **9. Sector:** | Communications Services- Advertising and Promotional Services for Radio and Television |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Most-Favored-Nation Treatment (Article 10.3) |
| **Level of Government:** | Central |
| **Measures:** | Decree of the provisions to regulate the exploitation of works of an intellectual nature by means of public communication and the participation of Salvadoran artists in public shows. Legislative Decree Number 239, June 9 th, 1983, published in the Official Gazette Number 111, Volume 279, June 15th, 1983, Article 4 (Decreto de las disposiciones para regular la explotación de obras de naturaleza intelectual por medios de comunicación pública y la participación de artistas salvadoreños en espectáculos públicos. Decreto Legislativo No. 239, de fecha 9 de junio de 1983, publicado en el Diario Oficial No. 111, Tomo 279, de fecha 15 de junio de 1983, Artículo 4).<br><br>Decree Number 18, Substitution of Articles 1 and 4 of Legislative Decree Number 239, June 9 th, 1983, published in Official Gazette Number 7, Volume 282, January 10, 1984 (Decreto No. 18, Sustitución de los Artículos 1 y 4 del Decreto Legislativo No. 239, de fecha 9 de junio de 1983, publicado en el Diario Oficial No. 7, Tomo 282, de fecha 10 de enero de 1984). |

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| **Description:** | Cross- Border Trade in Services<br><br>At least 90 percent of the production and recording of any commercial advertisement for use in El Salvador's public communications media, meaning over-the-air television and radio broadcasts and printed material that originate in El Salvador, must be carried out by enterprises organized under Salvadoran law.<br><br>A commercial advertisement produced or recorded by an enterprise organized under the law of another Central American Party may be used in the Salvadoran media, as long as similar treatment is extended by that Party to commercial advertisements produced or recorded in El Salvador.<br><br>The broadcast in El Salvador`s public media of a commercial advertisement for an international product, brand, or service that has been imported into El Salvador or produced in El Salvador under license and does not satisfy the requirements referenced above will be permitted and may be subject to a one-time-fee which it will be collected by the National Council of Advertising (Consejo Nacional de la Publicidad) who may evaluate the implementation of this provision. |

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| **10. Sector:** | Professional Services: Custom Agents |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3) |
| **Level of Government:** | Central |
| **Measures:** | Regulation of the Central American Uniform Customs Code, Article 76 (Reglamento del Código Aduanero Uniforme Centroamericano, Artículo 76). |
| **Description:** | <u>Investment and Cross- Border Trade in Services</u><br><br>Only nationals of the Central American countries may work as customs agents. |

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| **11. Sector:** | Transport Services: Maritime Transport Services |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Maritime Law, Articles 42 and 53 (Ley General Marítimo Portuaria, Artículos 42 y 53).<br><br>Regulations for the Navigation of Vessels and Authorizations of Seafarers, Article 32 (Reglamento para la Navegación de Buques y Autorizaciones de Gente de Mar, Artículo 32).<br><br>Labor Law, Articles 7 and 10 (Código de Trabajo, Artículos 7 y 10). |
| **Description:** | <u>Cross- Border Trade in Services</u><br><br>The navigation and coasting trade between ports of the Republic, are reserved for national flag vessels. This does not apply between Central American ports. A foreign vessel could do the same, subject to the conditions imposed to national flag vessels, according to national laws. To consider a foreign vessel as a national flag vessel, it must meet the following conditions and requirements:<br><br>(a) be registered;<br><br>(b) use the national flag;<br><br>The owner of a boat that wants to enroll, must be domiciled in the Republic. If the owner is a corporation, it must be constituted under national law, or if it has been constituted abroad, it has to establish a branch in El Salvador, or any other kind of permanent representation in accordance with the national law.<br><br>Foreign ships may be registered in the Salvadoran Maritime Registry (Registro Marítimo Salvadoreño) (REMS), provided they have previously canceled their registration in the country of shipping.<br><br>No person can be part of the crew of ships or naval devices registered in the REMS, or exercise any profession, trade or |

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| | occupation in the port jurisdiction, or activity regulated or controlled by the Maritime Port Authority (Autoridad Marítima Portuaria), if not authorized by it or registered in the respective section of REMS. |

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| **12. Sector:** | All Sectors |
| **Obligations Concerned:** | National Treatment (Article 9.3)<br>Most-Favored-Nation Treatment (Article 9.4) |
| **Level of Government:** | Central |
| **Measures:** | Constitution of the Republic of El Salvador, Articles 95 and 115 (Constitución de la República de El Salvador, Artículos 95 y 115);<br><br>Investment Law, Legislative Decree Number 732, Article 7 (Ley de Inversiones, Decreto Legislativo número 732, Artículo 7); and<br><br>Code of Commerce, Article 6 (Código de Comercio, Artículo 6). |
| **Description:** | <u>Investment</u><br><br>Only the following persons may engage in small scale commerce, industry, and the supply of services in El Salvador:<br><br>(a) Salvadoran nationals born in El Salvador; and<br><br>(b) nationals of Central American Parties.<br><br>An enterprise organized under Salvadoran law, a majority of whose capital is owned by foreign persons, or a majority of whose partners are foreign persons, may not establish a small scale enterprise to engage in small scale commerce, industry, and the supply of services ("small scale enterprise").<br><br>For purposes of this entry, a small scale enterprise is an enterprise with a capitalization not greater than 200,000 U.S. dollars. |

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| **13. Sector:** | Communications Services: Television and Radio Broadcasting Services |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Measures:** | Telecommunications Law, Article 123 (Ley de Telecomunicaciones, Artículo 123). |
| **Description:** | Investment<br><br>Concessions and licenses for free reception broadcasting services shall only be granted to Salvadoran nationals born in El Salvador or enterprises organized under Salvadoran law whose equity capital is at least 51 percent owned by Salvadoran persons. |

## Annex I

## SCHEDULE OF HONDURAS

### EXPLANATORY NOTE

1. The Schedule of Honduras to this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), Honduras' existing measures that are not subject to some or all of the obligations imposed by:

(a) Article 9.3 (National Treatment) or 10.2 (National Treatment);

(b) Article 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);

(c) Article 10.4 (Market Access);

(d) Article 10.5 (Local Presence);

(e) Article 9.9 (Performance Requirements); or

(f) Article 9.10 (Senior Management and Boards of Directors).

2. Each Schedule entry sets out the following elements:

(a) **Sector** refers to the sector for which the entry is made;

(b) **Obligation Concerned**, specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13.1(a) (Non-Conforming Measures) and 10.6.1(a) (Non-Conforming Measures) does not apply to the non-conforming aspects of the law, regulation, or other measures, as set out in paragraph 3;

(c) **Measures** identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:

(i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and

(ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

(d) **Description** sets out commitments, if any, for liberalization on the date of entry into force of the Agreement, and the remaining non-conforming aspects of the existing measures for which the entry is made.

3. In the interpretation of a Schedule entry, all elements of the entry shall be considered. An entry shall be interpreted in light of the relevant provisions of the Chapters against which the entry is made. To the extent that:

(a) the Measures element is qualified by a liberalization commitment from the Description element, the Measures element as so qualified shall prevail over all other elements; and

(b) the Measures element is not so qualified, the Measures element shall prevail over all other elements, unless any discrepancy between the Measures element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the Measures element should prevail, in which case the other elements shall prevail to the extent of that discrepancy.

4. In accordance with Articles 9.13.1 (a) (Non-Conforming Measures) and 10. 6.1(a) (Non-Conforming Measures) and subject to Articles 9.13.1(c) and 10.6.1(c), the Articles of this Agreement specified in the Obligations Concerned element of an entry do not apply to the non-conforming aspects of the law, regulation, or other measure identified in the Measures element of that entry.

5. Where Honduras maintains a measure that requires that a service provider be a citizen, permanent resident, or resident of its territory as a condition to the provision of a service in its territory, a Schedule entry for that measure taken with respect to Article 10.2 (National Treatment), 10.3 (Most-Favored-Nation Treatment), or 10.5 (Local Presence) shall operate as a Schedule entry with respect to Article 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment), or 9.9 (Performance Requirements) to the extent of that measure.

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| **1. Sector:** | All Sectors |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 131 *Constitución de la República de Honduras,* Título III, Capítulo II Artículo 107 (Decree No. 131, Constitution of the Republic of Honduras, Title III, Chapter II, Article 107*)*<br><br>Decreto No. 90-1990*, Ley para la Adquisición de Bienes Urbanos en las Áreas que delimita el Artículo 107 de la Constitución de la República de Honduras,* Artículos 1 y 4. (Decree No. 90-1990, Act on Property Acquisition in Urban Areas delimiting the Article 107 of the Constitution of the Republic of Honduras, Articles 1 and 4.)<br><br>Decreto No. 968**,** *Ley para la Declaratoria, Planeamiento y Desarrollo de las Zonas de Turismo,* Título V, Capítulo V, Artículo 16. (Decree No. 968, Declaratory Act, Planning and Development of Tourism Zones, Title V, Chapter V, Article 16.) |
| **Description:** | <u>Investment:</u><br><br>State land, common land, and private land within 40 kilometres of the borders and coastlines, and such land on islands, keys, coral reefs, breakwaters, rocks, and sandbanks in Honduras, can only be acquired, owned or held under any title by persons who are Honduran by birth, by companies fully owned by Honduran nationals, and by state institutions.<br><br>Notwithstanding the preceding paragraph, anyone may acquire, possess, hold or lease for up to 40 years (which may be renewed) urban lands in such areas, provided that it is certified and approved for tourist purposes, economic or social development, or for the public interest by the Honduras Institute of Tourism (Instituto Hondureño de Turismo).<br><br>Anyone who acquires, owns or holds such urban land may transfer that land only with the authorization of the Honduras Institute of Tourism (Instituto Hondureño de Turismo). |

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| **2. Sector:** | All sectors |
| **Subsector:** | All sectors |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No 131, Constitución de la República, Título III, Capítulo II, Artículo 137. (Decree No. 131, Constitution of the Republic of Honduras, Title III, Chapter II, Article 137)<br><br>Decreto No 189-59, Artículo 11 Código de Trabajo de Honduras. (Decree No. 189.59, Article 11 Code of Labor of Honduras). |
| **Description:** | <u>Investment and Cross-Border Trade in Services:</u><br><br>A maximum quota of 10 percent set for the number of foreign workers in an enterprise, who may not receive more than 15 percent of total wages paid. Both proportions can be modified if required by obvious reasons of protection and promotion of the national economy or lack of Honduran technicians in a particular activity or defending national workers to demonstrate their ability. In all these circumstances the Executive through reasoned agreement issued through the *Ministerio de Trabajo y Prevision Social*, (Ministry of Labour and Social Security) can decrease both ratios by up to 10 percent each and for a period of 5 years for each company, or increase to eliminate participation of foreign workers.<br><br>It does not apply the percentages indicated above managers, directors, administrators, superintendents and general managers of companies provided that the total of these does not exceed 2 in each one.<br><br>In order to obtain the respective work permit, foreigners must reside in Honduras. |

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| **3. Sector:** | All Sectors |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 9.3)<br>Most-Favoured-Nation Treatment (Article 9.4) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 131, *Constitución de la República de Honduras,* Título VI, Capítulo I, Artículo 337 (Decree No. 131, Constitution of the Republic of Honduras, Title VI, Chapter I, Article 337) |
| **Description:** | <u>Investment:</u><br><br>Small-scale industry and trade are reserved for Hondurans.<br><br>Foreign investors cannot engage in small-scale industry or trade unless they are naturalized citizens and their country of origin grants reciprocity. |

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| **4. Sector:** | All Sectors |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 9.3)<br>Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 174-2013 del 1 de febrero de 2014, *Ley de Cooperativas de Honduras*, Artículos 18, 19 y 93 (Decree No. 174-2013, date February, 1, 2014, Cooperatives Act, Articles 18, 19 and 93).<br><br>Acuerdo No 041-2014 de fecha 23 de abril de 2014, *Reglamento de la Ley de Cooperativas de Honduras*, Artículo 19. (Agreement No. 041-2014 date April 23, 2014, Regulation of the Law on Cooperatives of Honduras, Article 19). |
| **Description:** | <u>Investment and Cross-Border Trade in Services:</u><br><br>Non- Honduran cooperatives may be establishied in Honduras with prior authorization of the *Consejo Nacional Supervisor de Cooperativas* (CONSUCOOP). Such authorization shall be granted if there is :<br><br>(a) a study of economic and social feasibility, and<br><br>(b) reciprocity in the country of origin |

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| **5. Sector:** | Customs Agents |
| **Subsector:** | |
| **Obligations Concerned:** | Most-Favoured-Nation Treatment (Articles 9.4 and 10.3) |
| **Level of Government:** | Central |
| **Measures:** | Anexo de la Resolución No. 224-2008 (COMIECO XLIX) Reglamento del Código Aduanero Uniforme Centroamericano, Artículo 76 (Annex to Resolution No. 224-2008 (COMIECO XLIX) Regulations of the Central American Uniform Customs Code, Article 76) |
| **Description:** | Investment and Cross-Border Trade in Services:<br>The customs agents must be nationals of any country in Central America. |

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| **6. Sector:** | Agricultural |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Measures:** | Acuerdo No. 2124-92, *Reglamento de Adjudicación de Tierras en la Reforma Agraria,* Artículos 1 y 2. (Agreement No. 2124-92, Regulation of Adjudication of Land in Agrarian Reform Articles 1 and 2). |
| **Description:** | Investment:<br><br>Agrarian reform beneficiaries must be Honduran nationals by birth, individually or organized in farm cooperatives or other farm worker enterprises. |

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| **7. Sector:** | All Sectors |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 51-2011 del 15 de Julio de 2011, Artículo 56, Ley para la Promoción y Protección de Inversión. (Decree No. 51-2011 of July 15, 2011, Article 56, Law for the Promotion and Protection of Investment). |
| **Description:** | Investment:<br><br>For a company established under foreign laws[1] can engage in the exercise of trade in Honduras it must be registered with the Public Registry of Commerce. |

[1] They are considered companies incorporated under foreign laws which do not have legal residence in Honduras.

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| **8. Sector:** | Distribution Services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 549, Artículo 4, reformado por Decreto No. 804, *Ley de Representantes, Distribuidores y Agentes de Empresas Nacionales y Extranjeras. (*Decree No. 549, Article 4, as amended by Decree No. 804, Act of Representatives, Distributors and Agents of National and Foreign Companies).<br><br>Acuerdo No. 669-79, *Reglamento de la Ley de Representantes, Distribuidores y Agentes de Empresas Nacionales y Extranjeras*, Artículo 2. (Agreement No. 669-79, Regulation of the Law of Representatives, Distributors and Agents of National and Foreign Companies, Article 2). |
| **Description:** | <u>Investment:</u><br><br>Licensees are required to be Honduran nationals or Honduran companies.<br><br>Individuals pursuing acting as representatives, agents or distributors must be previously registered as an individual business person. To be considered Honduran, at least 51% of the capital of the company must be held by Hondurans. |

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| **9. Sector:** | Communications Services |
| **Subsector:** | Services – Mail |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 120-93, Ley Orgánica de la Empresa de Correos de Honduras, Artículos 3 y 4. (Decree No. 120-93, Organic Law of the Postal Office of Honduras, Articles 3 and 4) |
| **Description:** | Cross-Border Trade in Services:<br>The operation of the postal system in Honduras is reserved exclusively for Postal Office Honduran Company (Empresa Hondureña de Correos (HONDUCOR))[2]. |

[2]However, this exclusivity does not apply to express delivery services.

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| **10. Sector:** | Electrical Energy Services |
| **Subsector:** | Services Distribution and Transmission of Energy Electricity |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 404-2013 Ley General de la Industria Eléctrica, Artículos 4, 6 y 7. (Decree No. 404-2013 General Law of the Electrical Industry, Articles 4, 6 and 7.) |
| **Description:** | <u>Cross-Border Trade in Services:</u><br>The Generation, transmission and distribution of electricity services can be performed by private, public, or mixed-capital legal persons and must be established as corporations.<br>Operating licenses will be granted by the Energy Regulatory Commission Electricity. |

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| **11. Sector:** | Communications Services |
| **Subsector:** | Radio, Television and Newspaper Services |
| **Obligations Concerned:** | National Treatment (Article 9.3)<br>Senior Management and Boards of Directors (Article 9.10) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 131, *Constitución de la República de Honduras,* Capítulo II, Artículo 73, párrafo tercero. (Decree No. 131, Constitution of the Republic of Honduras, Chapter II, Article 73, third paragraph)<br><br>Decreto No. 6, *Ley de Emisión del Pensamiento,* Capítulo IV, Artículo 30. (Decree No. 6, Law of Freedom of Thought Chapter IV, Article 30).<br><br>Decreto No. 759, *Ley del Colegio de Periodistas de Honduras,*<br>Artículo 8, reformado por Decreto No. 79 del 1de enero de 1981.<br>(Decree No. 759, Law Association of Journalists of Honduras, Article 8,<br>amended by Decree No. 79 of January 1, 1981). |
| **Description:** | Investment:<br><br>The management of printed newspaper, radio or television, and the intellectual, political, and administrative orientation for these should exclusively be exercised by Honduran nationals by birth[3]. |

[3] This does not apply to newspapers or news media established outside of Honduras.

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| **12. Sector:** | Communications Services |
| **Subsector:** | Telecommunications Services |
| **Obligations Concerned:** | National Treatment (Article 10.2) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 185-95, *Ley Marco del Sector Telecomunicaciones* Capítulo I, Artículo No. 26. (Decree No. 185-95, Telecommunications Sector Framework Law Chapter I, Article No. 26).<br><br>Acuerdo No. 141-2002 de fecha 26 de diciembre del 2002, *Reglamento General de la Ley Marco del Sector de Telecomunicaciones,* Titulo III, Capítulo I, Artículo 93. (Agreement No. 141-2002 dated December 26, 2002, General Rules of Telecommunications Sector Framework Law, Title III, Chapter I, Article 93). |
| **Description:** | Cross-Border Trade in Services:<br><br>Foreign governments may not participate directly in the provision of public telecommunication services. |

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| **13. Sector:** | Communications Services |
| **Subsector:** | Telecommunications Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 185-95, *Ley Marco del Sector de Telecomunicaciones*, Capítulo I. (Decree No. 185-95, Telecommunications Sector Framework Law, Chapter I).<br><br>Acuerdo No. 141-2002, *Reglamento General de la Ley Marco del Sector de Telecomunicaciones. (*Agreement No. 141-2002, General Rules of Telecommunications Sector Framework Law). |
| **Description:** | <u>Investment and Cross-Border Trade in Services:</u><br><br>For the Concessioned telecommunications services, it is regarded as a "partner" that natural or legal person who has direct, indirect or as part of an economic group more than ten percent (10%) capital of the legal entity.<br><br>The practice of callbacks comprising telephone services provided inside Honduras systematically originate outside the country, as a direct result of international calls not originally completed within Honduras, is prohibited. |

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| **14. Sector:** | Communications Services |
| **Subsector:** | Telecommunications Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2) |
| **Level of Government:** | Central |
| **Measures:** | Acuerdo No. 141-2002 de fecha 26 de diciembre del 2002, *Reglamento General de la Ley Marco del Sector de Telecomunicaciones*, Titulo III, Capítulo I, Artículo 93. (Agreement No. 141-2002, General Rules of Telecommunications Sector Framework Law Title III, Chapter I, Article 93). |
| **Description:** | Investment and Cross-Border Trade in Services:<br><br>The foreign companies must have an address in Honduras and name a legal representative also domiciled in Honduras. |

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| **15. Sector:** | Construction Services |
| **Subsector:** | Construction or Consulting Services and Related Engineering Services-Civil Engineering |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favoured-Nation Treatment (Articles 9.4 and 10.3)<br>Market Access (Article 10.4)<br>Local presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 47-1987, *Ley Orgánica del Colegio de Ingenieros Civiles de Honduras,* Artículo 67. (Decree No. 47-1987, Organic Law of the College of Civil Engineers of Honduras, Article 67)<br><br>*Reglamento de la Ley Orgánica del Colegio de Ingenieros Civiles de Honduras,* Artículos 100 (A) – (D) y 101. (Regulation of the Organic Law of the College of Civil Engineers of Honduras, Articles 100 (A) – (D) and 101).<br><br>*Decreto No. 753*, Ley Orgánica del Colegio de Arquitectos de Honduras, *Artículos 37 (b), (c), (d), (g), y (h). (*Decree No. 753, Organic Law of the College of Architects of Honduras, Sections 37 (b), (c), (d), (g) and (h).)<br><br>*Reglamento de la Ley Orgánica del Colegio de Arquitectos de Honduras,* Artículos 4(h), 7(a), (c), (d) y (h), 13, 68 y 69. (Regulation of the Organic Law of the College of Architects of Honduras, Articles 4 (h), 7 (a), (c), (d) and (h), 13, 68 and 69).<br><br>Decreto No. 902, *Ley Orgánica del Colegio de Ingenieros Mecánicos, Electricistas y Químicos de Honduras,* Artículo 40 (c), (d) y (h). (Decree No. 902, Organic Law of the College of Mechanical, Electrical and Chemical Honduras, Article 40 (c), (d) and (h). |
| **Description:** | <u>Investment and Cross-Border Trade in Services:</u><br><br>Consulting and construction companies must be organized under Honduran law in order to be members of the College of Civil Engineering of Honduras (*Colegio de Ingenieros Civiles de Honduras* - CICH) and to carry out civil engineering projects in Honduras. For greater certainty, consulting and construction companies organized under foreign law may register provisionally with the CICH to carry out specific civil engineering projects. Higher membership fees apply |

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| | to foreign-owned companies. In addition, foreign personnel must be authorized by the CICH in order to work on such projects. |

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| **16. Sector:** | Distribution Services |
| **Subsector:** | Petroleum Products (Liquid Fuel, Automotive Oil, Diesel, Kerosene, and LPG) |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 549, Ley de Representantes, Distribuidores y Agentes de Empresas Nacionales y Extranjeras, Capítulo I y VI, Artículos 4 y 2. (Decree No. 549, Act of Representatives, Distributors and Agents of National and Foreign Companies, Chapter I and VI, Articles 4 and 2)<br><br>Decreto No. 804, reforma el Artículo 4 de la Ley de Representantes, Distribuidores y Agentes de Empresas Nacionales y Extranjeras. (Decree No. 804, Amending Article 4 of the Act of Representatives, Distributors and Agents of National and Foreign Companies) |
| **Description:** | Investment:<br><br>Only Honduran nationals and companies organized under Honduran law may be authorized to sell petroleum products. Companies must be at least 51% owned by Honduran nationals. |

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| **17. Sector:** | Entertainment Services |
| **Subsector:** | Lotteries |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 438, de fecha 23 de abril de 1977, Artículo 5 (c), *Ley Orgánica de Patronato Nacional de la Infancia*. (Decree No. 438, dated April 23, 1977, Article 5 (c), Organic Law of the National Child Welfare Fund) |
| **Description:** | Cross-Border Trade in Services:<br><br>The National Child Welfare Fund *Patronato Nacional de la Infancia* (PANI) exclusively administers the national lottery. |

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| **18. Sector:** | Education Services |
| **Subsector:** | Private Preschool, Primary, and Secondary Educational Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favoured-Nation Treatment (Articles 9.4 and 10.3)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 131, *Constitución de la República de Honduras*, Título III, Capítulo VIII, Artículos 34, 166 y 168. (*Decree No. 131, Constitution of the Republic of Honduras, Title III, Chapter VIII, Articles 34, 166 and 168)*<br><br>Decreto No. 79, *Ley Orgánica de Educación,* Artículos 64 y 65. (Decree No 79, Organic Law of Education, Articles 64 and 65)<br><br>Decreto No. 136-97, *Ley del Estatuto del Docente*, Artículos 7 y 8. (Decree No. 136-97, Organic Law for Teaching Staff, Articles 7 and 8)<br><br>Acuerdo Ejecutivo No. 0760-5E-99, *Reglamento General del Estatuto del Docente*, Artículo 6. (Executive Decision No 0760-5E-99, General Regulation of the Law for Teaching Staff, Article 6). |
| **Description:** | <u>Investment and Cross-Border Trade in Services:</u><br><br>School directors and supervisors must be Honduran by birth.<br><br>Teachers at all levels of the education system must be Honduran nationals by birth. Foreign nationals may, however, teach particular subjects at the intermediate and secondary levels if no Honduran nationals are available to teach such subjects. Notwithstanding the preceding sentence, foreign nationals may teach the Honduran Constitution, civics, geography and history of Honduras only if there is reciprocity for Honduran nationals in their country of origin.<br><br>Private schools at all levels must be established under Honduran law. For greater certainty, there are no restrictions on foreign ownership of such schools. |

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| **19. Sector:** | Entertainment Services – Music Entertainers |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2) |
| **Level of Government:** | Central |
| **Measures:** | *Decreto No. 123 de fecha 23 de octubre de 1968*, Ley de Protección a los Artistas Musicales, *Artículos 1 – 4. (*Decree No. 123 dated October 23, 1968, the Law on Protection of Musical Artists, Articles 1 – 4). |
| **Description:** | Investment and Cross-Border Trade in Services:<br><br>Notwithstanding the measure above, Honduras agrees that foreign musicians who wish to perform individually or as a group in Honduras must pay 5% of their fees therefor to the Artists' Union of Honduras (*Sindicato de Artistas de Honduras*) and the manager or lessee shall, if possible, hire local musicians for the same performance.<br><br>For greater certainty, foreign musicians must register with the Artists' Union of Honduras (*Sindicato de Artistas de Musica de Honduras*) for each performance in Honduras. |

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| **20. Sector:** | Entertainment Services Cultural and Sporting |
| **Subsector:** | Championships and Soccer Games Services |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Reglamento de Campeonatos y Competencias Liga Nacional de Fútbol No Aficionado de Primera División,* Artículos 9 y 10. (Regulation of Championships and Competitions Football League First Division Amateur No. Articles 9 and 10). |
| **Description:** | Cross-Border Trade in Services:<br><br>For the registration of foreign players, a certificate issued by the Ministry of the Interior and Justice stating that their residency application is being processed shall be required. Each club affiliated with the football (*soccer*) league may register up to 4 foreign players. |

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| **21. Sector:** | Amusement, Cultural, and Sport Services |
| **Subsector:** | Casinos and Gambling (Encompasses Roulette, Cards, Punter, Baccarat, Slot Machines and the Like) |
| **Obligations Concerned:** | National Treatment (Article 9.3)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 488, de fecha 16 de febrero de 1977, Ley de Casinos de Juegos de Envite o Azar, Artículo 3. (Decree No. 488, dated February 16, 1977, Casinos and Gambling, Article 3) |
| **Description:** | <u>Investment and Cross-Border Trade in Services:</u><br><br>Only Honduran nationals by birth and companies organized under Honduran law may operate a casino. |

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| **22. Sector:** | Environmental Services |
| **Subsector:** | |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 134-90, *Ley de Municipalidades,* Artículo 13 (3) y (4). (Decree No. 134-90, Municipal Law, Article 13 (3) and (4)).<br><br>Decreto No. 104-93, *Ley General del Ambiente,* Artículos 29 y 67. (Decree No. 104-93, General Environmental Law, Articles 29 and 67). |
| **Description:** | Cross-Border Trade in Services:<br><br>Only the State, through its municipalities, may provide public water distribution, waste disposal, and sanitation and hygiene services. For greater certainty, municipalities are responsible for building aqueducts, maintaining and managing potable water, sanitary sewers, drainage, and promoting and executing related projects. |

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| **23. Sector:** | Distribution Services |
| **Subsector:** | Wholesale and Retail – Weapons, Munitions, and Other Related Items |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 131, *Constitución de la República de Honduras*, Título V, Capítulo X, Artículo 292. (Decree No. 131, Constitution of the Republic of Honduras, Title V, Chapter X, Article 292). |
| **Description:** | Cross-Border Trade in Services:<br><br>The wholesale and retail distribution of the following items is reserved solely for the Honduran Armed Forces:<br>– munitions;<br>– warplanes;<br>– military rifles;<br>– all classes of pistols and revolvers, 41-calibre or higher;<br>– Honduran Army standard-issue pistols;<br>– silencers for all classes of firearms;<br>– firearms;<br>– accessories and munitions;<br>– cartridges for firearms;<br>– apparatus and other accessories required to load cartridges;<br>– gunpowder, explosives, caps, and fuses;<br>– gas masks; and<br>– air rifles.<br><br>For greater certainty, use of explosives for commercial purposes may be permitted by the appropriate Honduran authority**.** |

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| **24. Sector:** | Investigation Services |
| **Subsector:** | Investigation and Security Services |
| **Obligations Concerned:** | National Treatment (Article 9.3)<br>Senior Management and Boards of Directors (Article 9.10) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 156-98, *Ley Orgánica de la Policía Nacional*, Artículo 91. (Decree No. 156-98, Organic Law of the National Police, Article 91).<br><br>Reglamento No. 0771-2005 de fecha 18 de junio de 2005, Artículos 5 y 15, letras t), u) y v). (Regulation No. 0771-2005 of 18 June 2005, Articles 5 and 15 (t), (u) and (v)). |
| **Description:** | Investment:<br><br>Foreign companies that request a permit to provide private security services must partner with Honduran companies working in the same field and appoint a Honduran national by birth as manager.<br><br>To obtain authorization to operate a private security company, foreigners must submit the following documents:<br><br>– For foreign employees, a photocopy of the permit from the Secretary of State of Foreign Affairs and the Secretary of Labour and Social Security (*Secretaría de Estado en el Despacho de Relaciones Exteriores y Secretaría de Trabajo y Previsión Social*) to perform security-related functions.<br><br>– Foreign partners must submit the original police and criminal record from their country of origin and residence, authenticated by the competent authority.<br><br>– Properly authenticated original police and criminal records of foreigners serving the company, from both their country of origin and their country of residence. |

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| **25. Sector:** | Transportation Services |
| **Subsector:** | Air Transportation Services |
| **Obligations Concerned:** | National Treatment (Article 9.3)<br>Senior Management and Boards of Directors (Article 9.10) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 55-2004, 19 de mayo de 2004, *Ley de Aeronáutica Civil*, Título VIII, Capítulo I, Artículos 106 y 149. (Decree No. 55-2004, May 19, 2004, Civil Aviation Act, Title VIII, Chapter I, Articles 106 and 149). |
| **Description:** | Investment and Cross-Border Trade in Services:<br><br>Public air transport services between any two (2) places in Honduras are reserved for Honduran companies.<br><br>Honduran companies are those that meet the following requirements:<br><br>(a) At least 51% of the capital must belong to Honduran nationals or companies; and<br><br>(b) Effective control and management of the company must also be in Honduran hands.<br><br>In order to provide private specialty air services for remuneration, the authorization of the *Agencia Hondureña de Aeronáutica Civil* (Honduran Civil Aviation Agency) required and the provider must be a Honduran national or company. |

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| **26. Sector:** | Maritime Transportation Services |
| **Subsector:** | Coastal Navigation Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favoured-Nation Treatment (Articles 9.4 and 10.3)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 167-94, *Ley Orgánica de la Marina Mercante Nacional*, de fecha 2 de enero de 1995, Título II, III, Capítulo VII, Artículo 40. (*Decree No. 167-94, Organic Law of the National Merchant Marine, dated January 2, 1995, Title II, III, Chapter VII, Article 40).*<br><br>Acuerdo No. 000764, *Reglamento de Transporte Marítimo* de fecha 13 de diciembre de 1997, Artículo 6. (Agreement No. 000764, on Maritime Transport Regulations dated December 13, 1997, Article 6).<br><br>Decreto No. 154, Ley de Pesca, Capítulo IV, Artículo 26.( Decree No. 154, Fisheries Act, Chapter IV, Article 26). |
| **Description:** | <u>Investment and Cross-Border Trade in Services:</u><br><br>Coastal navigation for commercial purposes is reserved for Honduran merchant vessels. If there are no Honduran merchant vessels or if they are not available, for as long as such a condition exists, the Merchant Marine Directorate (*Dirección General de la Marina Mercante*) may authorize foreign merchant vessels to provide coastal navigation in Honduras. In such circumstances, preference shall be given to vessels flying a Central American flag.<br><br>Honduran merchant vessels must be registered under Honduran law, at least 51% of their paid-up capital must be owned by Honduran nationals, and the company must be domiciled in Honduras.<br><br>For greater certainty, only Honduran nationals by birth can be captains of commercial fishing vessels. |

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| **27. Sector:** | Transportation Services |
| **Subsector:** | Services Transportation – Railways |
| **Obligations Concerned:** | National Treatment (Article 9.3)<br>Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Decreto No. 48, *Ley Constitutiva del Ferrocarril Nacional de Honduras,* Capítulos I y VIII, Artículo 32 y Artículo 12 reformado mediante Decreto No. 54. (Decree No. 48, Act establishing the National Railway of Honduras, Chapters I and VIII, Article 32 and Article 12 amended by Decree No. 54). |
| **Description:** | Investment and Cross-Border Trade in Services:<br><br>The Honduran National Railway (Ferrocarril Nacional de Honduras) may sell its subsidiaries only to Honduran nationals and to companies established under Honduran law.<br><br>Senior managers of the Honduran National Railway (Ferrocarril Nacional de Honduras) must be Honduran by birth. |

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| **28. Sector:** | Other Business Services – Warehousing |
| **Subsector:** | |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Acuerdo No. 0681, *Reglamento de los Almacenes Generales de Depósitos, del 24 de Octubre de 2005, Artículo 5. (*Agreement No. 0681, Regulation of General Warehouses of Deposits, of October 24, 2005, Article 5). |
| **Description:** | Cross-Border Trade in Services:<br><br>Only companies established under Honduran law with fixed capital and for the sole purpose of providing warehousing services shall be authorized to provide such services. |

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| **29. Sector:** | All the sectors |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 9.3)<br>Senior Management and Boards of Directors (Article 9.10) |
| **Level of Government:** | Central |
| **Measures:** | As set out in the **Description** element |
| **Description:** | Investment:<br><br>Honduras, when selling or disposing of its equity interests in, or the assets of, an existing state enterprise or an existing governmental entity, may prohibit or impose limitations on the ownership of such interests or assets, and on the ability of owners of such interests or assets to control any resulting enterprise, by investors of Korea. With respect to such a sale or other disposition, Honduras may adopt or maintain any measure relating to the nationality of senior management or members of the board of directors.<br><br>For purposes of this reservation:<br><br>(a) any measure maintained or adopted after the date of entry into force of this Agreement that, at the time of sale or other disposition, prohibits or imposes limitations on the ownership of equity interests or assets or imposes nationality requirements described in this reservation shall be deemed to be an existing measure; and<br><br>(b) "state enterprise" means an enterprise owned or controlled through ownership interests by Honduras and includes an enterprise established after the date of entry into force of this Agreement solely for the purposes of selling or disposing of equity interests in, or the assets of, an existing state enterprise or governmental entity. |

## Annex I

## SCHEDULE OF NICARAGUA

## EXPLANATORY NOTES

1. The Schedule of Nicaragua to this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), Nicaragua's existing measures that are not subject to some or all of the obligations imposed by:

(a) Articles 9.3 (National Treatment) or 10.2 (National Treatment);

(b) Articles 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);

(c) Article 10.5 (Local Presence);

(d) Article 9.9 (Performance Requirements);

(e) Article 9.10 (Senior Management and Boards of Directors); or

(f) Article 10.4 (Market Access).

2. Each Schedule entry sets out the following elements:

(a) **Sector** refers to the sector for which the entry is made;

(b) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), do not apply to the listed measure(s);

(c) **Level of Government** indicates the level of government maintaining the listed measure(s);

(d) **Measures** identify the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:

(i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and

(ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

(e) **Description** sets out commitments, if any, for liberalization on the date of entry into force of the Agreement, and the remaining non-conforming aspects of the existing measures for which the entry is **made**.

3. In the interpretation of a Schedule entry, all elements of the entry shall be considered. An entry shall be interpreted in light of the relevant provisions of the Chapters against which the entry is made. To the extent that:

(a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, the **Measures** element as so qualified shall prevail over all other elements; and

(b) the Measures element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of that discrepancy.

4. In accordance with Article 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry shall not apply to the law, regulation, or other measure identified in the **Measures** element of that entry.

5. Where a Party maintains a measure that requires that a service provider be a citizen as a condition to the provision of a service in its territory, a Schedule entry for that measure taken with respect to Article 10.2 (National Treatment), 10.3 (Most-Favored-Nation Treatment), or 10.5 (Local Presence) shall operate as a Schedule entry with respect to Article 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment), or 9.9 (Performance Requirements) to the extent of that measure.

6. For greater certainty, Article 10.4 (Market Access) refers to non-discriminatory measures.

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| **1. Sector:** | All Sectors |
| **Subsector:** | |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | The Commerce Code of the Republic of Nicaragua (*Código de Comercio de la República de Nicaragua*), published in *La Gaceta* No. 248, of October 30, 1916. |
| **Description:** | Cross-Border Trade in Services<br><br>Companies formally constituted abroad, which are established in Nicaragua or have an agency or branch, shall maintain in the country a legal representative with a general power of attorney, registered in the corresponding Registry and domiciled in the country. |

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| **2. Sector:** | Musicians and Artists |
| **Subsector:** | |
| **Obligations Concerned:** | Performance Requirements (Article 9.9)<br>National Treatment (Article 10.2)<br>Most-Favored-Nation Treatment (Article 10.3)<br>Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 215, Law for the Promotion of National Artistic Expressions and Protection of Nicaraguan Artists (Ley No. 215, *Ley de Promoción a las Expresiones Artísticas Nacionales y de Protección a los Artistas Nicaragüenses*), published in *La Gaceta* No.134 of July 17, 1996.<br><br>Law No. 723, Law of Cinematography and the Audiovisual Arts (Ley 723, *Ley de Cinematografía y de las Artes Audiovisuales*), published in *La Gaceta* No. 198 of October 18, 2010.<br><br>Decree AN No. 7445, on the approval of the Latin-American Agreement on Cinematographic Co-production (Decreto AN No. 7445, *De aprobación del Acuerdo Latinoamericano de Coproducción Cinematográfica*), published in *La Gaceta* No. 60 of March 28, 2014. |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Co-productions with Nicaraguan filmmakers must have at least 30 percent of artistic, technical and creative national staff; additionally, the production must have a Nicaraguan economic participation of not less than 10 percent.<br><br>The foreign film productions made in Nicaragua must contract, for their production, at least 20 percent of technical, creative and artistic Nicaraguan personnel.<br><br>If producers do not want to include the participation of national personnel, they will pay in cash 5 percent of the cost of the budget to be implemented in the country, to be destined to the National Film Promotion Fund.<br><br>The foreign productions that enter temporarily to the country with purpose of making films must pay a filming duty to be destined to the National Film Promotion Fund.<br><br>Any foreign natural or legal person that performs any type of audiovisual or film production in any format must be registered at the National Cinematheque of Nicaragua. |

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| | Once the production is finished, a copy of it must be deposited in the Film Archive of the National Cinematheque of Nicaragua.<br><br>Audiovisual advertising works carried out totally or partially outside of Nicaragua must apply to the National Cinematheque of Nicaragua for the respective authorization for its exhibition in the national territory. 20 percent of the advertising audiovisual works exhibited or transmitted in cinemas, television or cable television must be of national production.<br><br>Every foreign artist or musical band may only present performances in Nicaragua through a prior contract or through government agreements.<br><br>Foreign artists performing programs, shows or review of a commercial nature in Nicaragua shall include in their program a Nicaraguan artist or group that perform similar performances, which must be paid.<br><br>If the foreign artists or artistic groups do not wish to include the participation of a national artist in their program, they must pay in cash one percent of the net income they obtain from the show to the Nicaraguan Institute of Culture unless the country of origin of foreign artists or groups does not impose a similar tax to Nicaraguan artists or artistic groups.<br><br>The design and construction of public, pictorial and sculptural monuments erected in Nicaragua will be awarded through competition to national artists and when necessary, to foreigners associated with nationals artists.<br><br>Foreigners selected for the design and construction of public, pictorial, or sculptural monuments erected in Nicaragua, shall do so in association with Nicaraguan artists.<br><br>In the case of the co-production of cinematographic works that are carried out with national professionals or residents of the Member States of the Latin American Cinematographic Coproduction Agreement, the directors of such productions shall be national or residents of the Member States of this Agreement or co-producers from Latin America, the Caribbean or other Spanish-speaking or Portuguese-speaking countries. |

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| **3. Sector:** | Tourism - Hotels, Restaurants, Tour Guides, Rent- a-Car and other activities related to tourism |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 306, Tourism Industry Incentives Law of the Republic of Nicaragua and its reforms. (Ley No. 306, *Ley de Incentivos a la Industria Turística de la República de Nicaragua*), published in *La Gaceta* No. 117 of June 21, 1999 and its reforms.<br><br>Regulation on the Companies and Tourist Activities of Nicaragua, (*Reglamento de Empresas y Actividades Turísticas de Nicaragua*), published in *La Gaceta* No. 99 of May 28, 2001.<br><br>Regulation of Nicaraguan Travel Operators (*Reglamento de los Operadores de Viajes de Nicaragua*), published in *La Gaceta* No. 100 of May 29, 2001.<br><br>Regulation that regulates the activity of Rent a Car and Aquatic Vehicles Companies (*Reglamento que regula la actividad de las empresas arrendadoras de Vehículos Automotrices y Acuáticos*) (Rent a Car), published in *La Gaceta* No. 108 of June 8, 2001.<br><br>Regulation on Tourist Guides (*Reglamento de Guías de Turistas*), published in *La Gaceta* No. 40 of February 26, 2001.<br><br>Regulation on Travel Agencies of Nicaragua (*Reglamento de Agencias de Viajes de Nicaragua*), published in *La Gaceta* No. 96 of May 21, 2001. |

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| **Description:** | <u>Cross-Border Trade in Services</u><br><br>To provide tourism services in Nicaragua, a company must be organized under the laws of Nicaragua; and a foreign national must reside in Nicaragua or appoint a legal representative in Nicaragua.<br><br>This paragraph does not apply to the provision of tourism services during a cruise.<br><br>Any person who avails oneself of the Law of Incentives of the Tourism Industry will be required to hire Nicaraguan personnel, with the exception of experts and specialized technicians, with prior authorization from the Ministry of Labor. They will also be required to provide specialized and ongoing training to Nicaraguan citizens according to the demands of tourism sector.<br><br>Only Nicaraguans can be tour guides. |

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| **4. Sector:** | Gambling and Betting Services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 766, Text of Law No. 776, "Special Law for the Control and Regulation of Casinos and Gaming Rooms", with its Incorporated Reforms (*Ley No. 766, Texto de la Ley No. 776, "Ley Especial para el Control y Regulación de Casinos y Salas de Juegos de Azar", con sus Reformas Incorporadas*), published in *La Gaceta* No. 238 of December 16, 2014.<br><br>Decree No. 06-2015, Regulation to the Law No. 766, Special Law for the control and regulation of Casinos and Gambling Rooms (Decreto 06-2015, *Reglamento de la Ley "766 Ley Especial para el control y regulación de Casinos y Salas de Juegos de Azar"*), published in *La Gaceta* No. 47 of March 10, 2015. |
| **Description:** | Cross-Border Trade in Services<br><br>The casinos and gambling rooms will be authorized if they are within the categories established by law.<br><br>Every betting game operating in Nicaragua should take place in a Casino and/or gambling room, except those that by law are expressly governed under other specific legal regime. When it is uncertain which legal regime should be applied to a gamble game, the competent authority indicated in this law shall determine if it qualifies as a game under the scope of this law.<br><br>The operation of casinos and gambling rooms is a permitted activity but not promoted by the State, therefore, it is considered justified that the State may establish measures to prevent or contain the unjustified proliferation of casinos and gambling rooms or the inadequate oversight thereof, being able to establish objective and reasonable measures governing the exercise of enterprise freedom in this sector in order to guarantee public order, public security and the protection of vulnerable groups.<br><br>To obtain the operating permit, the applicant must first obtain the Title-License of Operation as a Casino or Gambling Rooms from the competent authority. If the applicant is a legal person, it shall present a copy of the deed of social constitution duly authenticated by a public notary as the witness and duly registered in the Public |

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| | Mercantile Registry (*Registro Público Mercantíl*), including amendments if necessary.<br><br>Once the requirements for the application of the title-license for the operation of Casinos and gambling rooms have been fulfilled and prior to the issuance of such document, the applicant must present a guarantee bond issued by a financial institution which is regulated by the *Superintendence of Banks and Other Financial Institutions (Superindencia de Bancos y Otras Instituciones Financieras*) in favor of the competent authority.<br><br>Persons who have been shareholders, partners, directors or managers of a company sanctioned with partial or total closure or cancellation of the Title-License operating or Operating Permit of the Casino and/or Gambling Rooms won´t be able to participate as a shareholder, partner, director, manager, representative or employee of a natural or legal person who holds a Title-License of operating a Casino and/or Gambling Rooms.<br><br>It is expressly forbidden to participate directly or indirectly, as a player or bettor in any type of games and bets played in the Casinos and Gambling Rooms, for those who are shareholders, partners, directors, managers, agents or employees of enterprise, or company to which the Casino or Gambling Room belongs.<br><br>It is strictly prohibited to import, operate or develop any commercial actions with prohibited games throughout the national territory. These games cannot be imported, manufactured, marketed or operated in any modality and under any circumstances. The competent authority by means of a reasoned decision will determine the types of prohibited games. It is also prohibited to operate or develop any commercial action with gambling listed in the Games Catalog, if the operator does not have the corresponding Title-License and the establishment where the Casino or Gambling Room operates, does not have the respective Operating Permit.<br><br>The establishment and operation of casinos and gambling rooms within four hundred meters of schools, churches, hospitals, government offices, barracks, cemeteries, road camps, theaters, markets and sports centers is prohibited. |

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| **5. Sector:** | Business Services (related to the sale of alcoholic beverages) |
| **Subsector:** | |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | The Commerce Code of the Republic of Nicaragua (*Código de Comercio de la República de Nicaragua*), published in *La Gaceta* No. 248 of October 30, 1916.<br><br>Law No. 306, Tourism Industry Incentives Law of the Republic of Nicaragua and its reforms (Ley No. 306, *Ley de Incentivos para la Industria Turística de la República de Nicaragua y sus reformas*), published in *La Gaceta* No. 168 of September 02, 1999.<br><br>Decree 26-96, Regulation of the Law of the National Police (Decreto 26-96, *Reglamento de la Ley de la Policía Nacional*), published in *La Gaceta* No.32 of February 14, 1997. |
| **Description:** | Cross-Border Trade in Services<br><br>A license is required for the operation of casinos, nightclubs (Night club), discotheques, cockerel and all kinds of gambling allowed.<br><br>Foreign citizens who sell alcoholic beverages through hotel services and similar accommodation; food and drinks supply, and entertainment centers such as discotheques, cockerel and all kinds of gambling allowed, bars, pubs, and billiards; must have duly updated certificate of residence.<br><br>Legal entities must be duly registered in the corresponding register and appoint a legal representative domiciled in the country. |

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| **6. Sector:** | Services Related to Construction |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Decree No. 327, Law Regulating the Design and Construction Activity (Decreto No. 237, *Ley Reguladora de la Actividad de Diseño y Construcción*), published in *La Gaceta* No. 263 of December 1, 1986. |
| **Description:** | Cross-Border Trade in Services<br><br>In order to supply construction services in Nicaragua an enterprise must be organized under Nicaraguan law; and a foreign national must reside in Nicaragua or appoint a legal representative in Nicaragua. |

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| **7. Sector:** | Manufacture and distribution of fireworks<br>Distribution of firearms and ammunition |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 510, Special Law for the Control and Regulation of Firearms, Ammunition, Explosives, and Other Related Materials, and its reforms (Ley No. 510, *Ley Especial para el Control y Regulación de Armas de Fuego, Municiones, Explosivos, y otros Materiales Relacionados)*, published in *La Gaceta* No. 40 of February 25, 2005 and its reforms.<br><br>Decree 26-96, Regulation of the Law of the National Police (Decreto 26-96, *Reglamento de la ley de la Policía Nacional*), published in *La Gaceta* No. 32, of February 14, 1996 and its reforms.<br><br>Decree No. 28-2005 Regulation of the Special Law for the Control and Regulation of Firearms, Ammunition, Explosives, and Other Related Materials, Law No. 510 (Decreto No. 26-96 *Reglamento a la Ley No. 510, Ley Especial para el Control y Regulación de Armas de Fuego, Municiones, Explosivos, y otros Materiales Relacionados*), published in *La Gaceta* No. 78 of April 22, 2005 and its reforms. |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>To manufacture and commercialize fireworks, and distribute firearms and ammunitions in Nicaragua, a foreign enterprise must be organized in accordance with the laws of Nicaragua; and a foreign national must reside in Nicaragua. |

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| **8. Sector:** | Private Security Services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 903, Private Security Services Law (Ley No. 903, *Ley de Servicios de Seguridad Privada*), published in *La Gaceta* No. 141 of July 29, 2015.<br><br>Resolution DGTA No. 026 - 2013, Enabling and Accreditation of Surveillance Companies and Port Security Guards Personnel (Resolución DGTA 026 – 2013, *Habilitación y Acreditación de Empresas de Vigilancia y Personal Guardas de Seguridad Portuaria*), published in *La Gaceta* No. 89 of May 16, 2014. |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>A company must be established in Nicaragua, in accordance with the laws of the country, to operate as company of private security guards.<br><br>The personnel working for private security companies must be Nicaraguans or foreigners who have their updated residence or work permit issued by the competent authorities. Natural persons serving as armed guards must be of Nicaraguan nationality.<br><br>Only the personnel registered with the Water Transport General Directorate of the Ministry of Transport and Infrastructure (*Dirección General de Transporte Acuático del Ministerio de Transporte e Infraestructura*), may carry out protection works within ports. |

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| **9. Sector:** | Radio Broadcast, Free Television Reception |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 200, General Law of Telecommunications and Postal Services and its reforms (Ley No. 200, *Ley General de Telecomunicaciones y Servicios Postales y sus reformas*), published in *La Gaceta* No. 154 of August 18, 1995 and its reforms.<br><br>Administrative Agreement No. 07-97, Regulation of the Television Broadcasting Services (Acuerdo Administrativo No. 07-97 *Reglamento del Servicio de Radiodifusión Televisiva*), published in *La Gaceta* No. 228 of November 28, 1997. |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>A license for operating as social communication media (free over the air television and radio broadcasting services AM and FM) shall only be granted to Nicaraguan natural or legal persons. In the case of enterprises, Nicaraguan nationals must own 51 percent of the capital whose shares will be nominative. |

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| **10. Sector:** | Communications – Professional Radio and Television Broadcast Services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Most-Favored-Nation Treatment (Article 10.3) |
| **Level of Government:** | Central |
| **Measures:** | Decree No. 66, In broadcasters and televisions of the country, only Nicaraguan announcers can be used for narrations of sports programs (Decreto No. 66, *En radiodifusoras y televisiones del país, únicamente locutores nicaragüenses podrán ser utilizados para las narraciones de programas deportivos*), published in *La Gaceta* No. 256, November 10, 1972. |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>Enterprises that supply radio and television broadcast services in Nicaragua shall only use the professional services of Nicaraguan announcers for the narration, commentaries, and live transmission or retransmission of sports or similar commercial programs.<br><br>Notwithstanding the foregoing, foreign nationals will be allowed to serve as announcers if the laws of their own countries allow Nicaraguan nationals to supply such services.<br><br>The provisions of this measure shall not apply to the broadcast of programs by foreign announcers when the transmission of such programs is aimed exclusively to other countries. |

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| **11. Sector:** | Communications - Services and Public Telecommunications Networks |
| **Subsector:** | |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Decree No. 19-96, Regulation of Law No. 200, General Law of Telecommunications and Postal Services (Decreto No. 19-96 *Reglamento de la Ley No. 200 Ley General de Telecomunicaciones y Servicios Postales*), published in *La Gaceta* No. 177, of September 19, 1996 and its reforms. |
| **Description:** | Cross-Border Trade in Services<br><br>A license is required by the regulatory entity of telecommunications, the Nicaraguan Institute of Telecommunications and Postal Services (*Instituto Nicaraguense de Telecomunicaciones y Servicios Postales*) (TELCOR), to provide telecommunications services marketing. In order to obtain this license, legal persons must be incorporated under Nicaraguan law, and foreign persons must have a valid residence permit and a legal address in the country. |

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| **12. Sector:** | Communications |
| **Subsector:** | |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 200, General Law of Telecommunications and Postal Services *(Ley No. 200, Ley General de Telecomunicaciones y Servicios Postales*), published in *La Gaceta* No. 154 of August 18, 1995.<br><br>Decree No. 19-96, Regulation of Law No. 200, General Law of Telecommunications and Postal Services (Decreto No. 19-96, *Reglamento de la Ley No. 200, Ley General de Telecomunicaciones y Servicios Postales*), published in *La Gaceta* 177 of September 19th, 1996.<br><br>The Commerce Code of the Republic of Nicaragua (*Código de Comercio de la República de Nicaragua*), published in *La Gaceta* No. 248 of October 30, 1916. |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>For the provision of telecommunications and postal services, or for the use of the radio electric spectrum or other means of transmission, it is required qualifying documents (concessions, licenses, registrations or permits) granted by the Nicaraguan Institute of Telecommunications and Postal Services (*Instituto Nicaraguense de Telecomunicaciones y Servicios Postales* - TELCOR), which will be issued only to natural or legal Nicaraguans or foreign persons who have legal representation in the country and are registered in the corresponding Register, to be submitted to the jurisdiction of the courts of the Republic of Nicaragua and to be subject to all the provisions of the law, regulations, rules, resolutions and administrative arrangements applicable to the telecommunications and postal services sector.<br><br>Interconnection contracts or any other contracts in telecommunications area, which companies are seeking to subscribe with foreign governments, must be processed through TELCOR, the regulating entity. |

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| **13. Sector:** | Communications - Public Telecommunications Networks |
| **Subsector:** | |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 200, General Law of Telecommunications and Postal Services (Ley No. 200, *Ley General de Telecomunicaciones y Servicios Postales*), published in *La Gaceta* No. 154 of August 18, 1995 and its reforms.<br><br>Administrative Agreement No. 06-97, Regulation of the Subscription Television Services (Acuerdo Administrativo No. 06-97, *Reglamento del Servicios de Televisión por Suscripción*), published in *La Gaceta* No. 205 of October 28, 1997.<br><br>Administrative Agreement No. 02-97, Regulation of the Satellite Communication Services (Acuerdo Administrativo 02-97: *Reglamento de los Servicios de Comunicaciones por satélite*), published in *La Gaceta* No. 74 of April 22, 1997.<br><br>Decree No. 32-2012, Reforms and Additions to Decree No. 128-2004, General Regulation of the Organic Law of TELCOR (Decreto No. 32-2012, *Reformas y Adiciones al Decreto No. 128-2004, Reglamento General de la Ley Orgánica de TELCOR*), published in *La Gaceta* 188 of October 3, 2012. |

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| **Description:** | Cross-Border Trade in Services<br><br>A license granted by the Nicaraguan Institute of Telecommunications and Postal Services (*Instituto Nicaraguense de Telecomunicaciones y Servicios Postales* – TELCOR), Regulator Entity, is required to install, operate or use a Public Telecommunications Network for the provision of services regarding the subscription television services.<br><br>Companies that sell directly satellite radio and television signal and the companies that offer satellite carrier services must sign signal landing agreements with TELCOR.<br><br>It is required to have a license granted by TELCOR to market satellite communications services and exploit the rights of emission and reception of signals and frequency bands associated with satellite systems that cover and can provide services in the Nicaraguan territory.<br><br>A permit granted by TELCOR is required for the establishment of facilities that require assignment of radio electric frequencies and that have not been specifically authorized in the concessions and licenses, as well as those of the operators of private networks.<br><br>The right of use and exploitation of satellite orbits and radio-electric frequency spectrum allocated and/or awarded to satellite radio services is granted by the Concession Agreement.<br><br>The management and coordination of satellite orbits and its radio electric frequency spectrum, with the International Telecommunication Union (ITU) and with agencies and public and/or private institutions concerned, are exclusive competencies of TELCOR. |

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| **14. Sector:** | Communications - Services and Public Telecommunications Networks (including telephony) |
| **Subsector:** | |
| **Obligations Concerned:** | Most-Favored-Nation Treatment (Article 10.3)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Political Constitution of the Republic of Nicaragua, and its reforms (*Constitución Política de la República de Nicaragua y sus reformas*), published in *La Gaceta* No. 32 of February 18, 2014.<br><br>Law No. 200, General Law of Telecommunications and Postal Services (Ley No. 200, *Ley General de Telecomunicaciones y Servicios Postales*), published in *La Gaceta* No. 154 of August 18, 1995 and its reforms.<br><br>Decree No. 19-96, Regulation of Law No. 200, General Law of Telecommunications and Postal Services (Decreto No. 19-96, *Reglamento de la Ley No. 200, Ley General de Telecomunicaciones y Servicios Postales*), published in *La Gaceta* No. 177 of September 19, 1996 and its reforms.<br><br>Administrative Agreement No. 001-2004, Regulation for the Elaboration and/or Modification of the National Plans for Routing, Availability and Security of Traffic of Services and Telecommunications Networks (Acuerdo Administrativo No. 001-2004, *Reglamento para la Elaboración y/o Modificación de los Planes Nacionales de Encaminamiento, Disponibilidad y Seguridad del Tráfico de los Servicios y Redes de Telecomunicaciones*), published in *La Gaceta* No. 20 of January 29, 2004 and its reforms.<br><br>Administrative Agreement No. 20-99, General Regulation of Interconection and Access (Acuerdo Administrativo 20-99, *Reglamento General de Interconexión y Acceso*), published in *La Gaceta* No. 146 of August 2, 1999.<br><br>Administrative Agreement No. 02-97, Regulation of the Satellite Communication Services (Acuerdo Administrativo 02-97, *Reglamento de los Servicios de Comunicaciones por Satélite*), published in *La Gaceta* No. 74 of April 22, 1997. |

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| **Description:** | Cross-Border Trade in Services<br><br>The telecommunications services covered in this reservation, whether or not they are provided to the public, involve the real time of transmission of the information provided to the user between two or more points without change from point to point in the form or on the content of information of the user. An enabling title granted by the Nicaraguan Institute of Telecommunications and Postal Services (*Instituto Nicaraguense de Telecomunicaciones y Servicios Postales* – TELCOR) is required for:<br><br>a. installing radio infrastructure and using, taking advantage of or exploiting a band of frequencies in the national territory, except for the operation of industrial, scientific and medical equipment in unintentional or intentional radiators with power of less than fifty milliwatts or according to other rules of TELCOR;<br><br>b. providing services operating or exploiting public telecommunications networks or marketing services of authorized network operators;<br><br>c. operating satellites that can cover and provide services in the national territory and commercializing satellite communications services; and<br><br>d. exploiting the rights of emission and reception of signals of frequency bands associated with foreign satellite systems that can cover and provide services in the national territory.<br><br>The operators of private networks that seek to commercially exploit the services must obtain a qualification awarded by TELCOR, in which case their networks shall take the character of public telecommunications network. The private network operators will be required an authorization certificate if in the opinion of TELCOR it is necessary to monitor the compliance with restrictions on interconnection of certain services which use private networks.<br><br>To obtain a qualification certificate, natural and legal persons must comply with the requirements set forth in Law No. 200. Foreign natural persons must possess identification of residence and legal address in the country and foreign legal persons must comply with the provisions of the Code of Commerce of the Republic of Nicaragua.<br><br>The public telecommunications networks include the public telecommunications infrastructure which allows telecommunications |

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| | between defined network termination points. The public telecommunications networks do not include the telecommunications equipment of users, nor telecommunications networks located beyond the completion point of the network.<br><br>The authorization of certificates for frequency bands for the cellular telephone service will be granted by TELCOR through public tender process. TELCOR will conduct public tenders for licenses for the allocation of radio-electric spectrum when the number of requests for a specific market segment of spectrum exceeds the availability of radio frequencies that are required to meet all the requests.<br><br>When in foreign countries there are no competitive conditions for the provision of international services, TELCOR may establish requirements of proportionality, interconnection points and non-discrimination for the reception of incoming traffic from the different operators. Authorized Operators shall submit and maintain updated for TELCOR the records of each node or switching center belonging to the operators with which they establish contract(s) to provide transport for international long-distance (ILD) call services. In order to maintain registered and updated international routing paths, operators providing international long distance (ILD) call services that establish interconnection agreements with foreign operators shall notify and submit to TELCOR a copy of the interconnection contract signed between the parties. |

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| **15. Sector:** | Electricity Distribution |
| **Subsector:** | |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 839, Law of Reforms and Additions to Law No. 272, "Electricity Industry Law", Law No. 554, "Energy Stability Law", Reforms to Law No. 661, "Law for the Distribution and Responsible Use of Electricity Service" and to Law No. 641, "Criminal Code" (Ley No. 839, *Ley de Reformas y Adiciones a la Ley No. 272*, "*Ley de la Industria Eléctrica*", a la Ley No. 554, "*Ley de Estabilidad Energética*", de Reformas a la Ley No. 661, "*Ley para la distribución y el uso responsable del servicio público de energía eléctrica*" y a la Ley No. 641, "*Código Penal*"), published in *La Gaceta* No. 113 of June 19, 2013.<br><br>Law No. 272, Electricity Industry Law (Ley No. 272 *Ley de la Industria Eléctrica*), published in *La Gaceta* No.74 of April 23, 1998 and its reforms.<br><br>Legal Digest of the Energy Sector, 2011 (*Digesto Jurídico del Sector Energético* 2011), published in *La Gaceta* No. 176 of September 17, 2012. |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>To participate in the distribution of electricity, a company must be organized under the laws of Nicaragua.<br><br>Power distributors will not be able to generate and/or transmit power, except for the following cases:<br><br>1. in case of distribution services provided to isolated system; or<br><br>2. if self-generation capacity is lower or equal to 10,000 kW, being connected to the National Interconnected System (SIN). |

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| **16. Sector:** | Electric Power- Power Generation from Hydropower Projects over 30 MW |
| **Subsector:** | |
| **Obligations Concerned:** | Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 620, General Law of National Waters (Ley No. 620, *Ley General de Aguas Nacionales*), published in *La Gaceta* No. 150 and No. 151 of August 9 and 10, 2010.<br><br>Decree No. 44-2010, Regulation of Law No. 620, General Law of National Waters, (Decreto 44-2010, *Reglamento a la Ley No. 620, Ley General de Aguas Nacionales*), published in *La Gaceta* No. 150 of August 9, 2010. |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Hydroelectric plants with installed capacity over 30 MW or with reservoir at its maximum operating level with an area over 25 square kilometers require a Special and Specific Law for each project. |

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| **17. Sector:** | Energy – Geothermal Energy Generation |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Political Constitution of the Republic of Nicaragua, and its reforms (*Constitución Política de la República de Nicaragua y sus reformas)*, published in *La Gaceta* 32 of February 18, 2014.<br><br>Law No. 443, Law of Geothermal Resource Exploration and Exploitation and its reforms (Ley No. 443, *Ley de Exploración y Explotación de Recursos Geotérmicos y sus reformas*), published in *La Gaceta* No.222 of November 21, 2002. |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Natural or legal person may perform preliminary research on exploration or exploitation of geothermal resources with participation of ENEL ("Empresa Nicaragüense de Electricidad" – Nicaraguan Electricity Company) after the authorization of MEM ("Ministerio de Energía y Minas"- the Ministry of Energy and Mines).'<br><br>The participation of ENEL in the exploration and exploitation of geothermal resources, designated as national heritages in accordance with the Constitution of the Republic of Nicaragua, entails obtaining at no cost, at least ten percent of the shareholding of the requesting company. |

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| **18. Sector:** | Services Incidental to Mining – Hydrocarbons |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Political Constitution of the Republic of Nicaragua, and its reforms (*Constitución Política de la República de Nicaragua y sus reformas)*, published in *La Gaceta* 32 of February 18, 2014.<br><br>Law No. 286, Special Law for Exploration and Exploitation of Hydrocarbons (Ley No. 286, *Ley Especial de Exploración y Explotación de Hidrocarburos*), published in *La Gaceta* No. 109 of June 12, 1998 and its reforms.<br><br>Law No. 883, Organic Law of the Nicaragua Oil Company (PETRONIC), with its reforms incorporated (Ley No. 883, *Ley Orgánica de la Empresa Nicaragüense de Petróleos* (PETRONIC), *con sus reformas incorporadas*), published in *La Gaceta* No. 239 of December 17, 2014.<br><br>Decree No. 43-98, Regulation to the Special Law for Exploration and Exploitation of Hydrocarbons (Decreto No. 43-98, *Reglamento a la Ley Especial de Exploración y Explotación de Hidrocarburos*), published in *La Gaceta* No. 117 of June 24, 1998 and its reforms and additions. |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>A hydrocarbons exploration and analysis service providing company shall be organized under the laws of Nicaragua. In addition, the company shall appoint and maintain a legal representative with enough power of attorney to make the company fulfill its obligations and with a permanent address in Nicaragua.<br><br>Foreigners wishing to undertake research studies of hydrocarbons, such as geological, geophysical, topographic mapping, seismic work or geochemical studies, shall appoint a legal representative with a permanent address in Nicaragua.<br><br>The Contractor shall give preference to national subcontractors to carry out specialized services, as long as national subcontractors are available at the moment the work is required, at competitive cost, and |

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| | have the technical capacity, equipment and expertise to perform the work according to the contractor´s requirements.<br><br>Provided that they are not available in the country or when the existing ones do not meet the technical specifications of quality, cost and timeliness, the contractor and sub-contractor may purchase goods, materials and equipment and hire services abroad.<br><br>The hydrocarbon deposits in its natural state are part of the national heritage. Its domain is the responsibility of the State, wherever it is located in the territory of the Republic. The State represented by the Nicaraguan Oil Company (*Empresa Nicaragüense de Petróleos* - PETRONIC), will participate in the activities provided for in Law No 879, without cost nor risk.<br><br>In the activities of surface survey, exploration and exploitation of hydrocarbons produced in the country, as well as the transport, storage and marketing, PETRONIC, as the executing agency, shall participate in any petition linked to the development, exploration and exploitation of hydrocarbons resources which are regulated under the law. For this purpose, natural or legal persons submitting a request shall first conclude the agreements on the participation of PETRONIC, in their applications to the Ministry of Energy and Mines (*Ministerio de Energía y Minas* - MEM), endorsing the models of cooperation and/or alliance with companies interested in obtaining permits or concluding contracts under Law No.286.<br><br>The State, represented by PETRONIC, does not assume risk, debt, or liability of any kind. These shall be assumed by the contractor, in accordance with the terms and conditions established in article 25 of Law No.286.<br><br>The participation of PETRONIC in the activities of surface survey, exploration and exploitation of hydrocarbons produced in the country, as well as their transport, storage and marketing, entitles PETRONIC to a position on the Contractor´s Board of Directors.<br><br>Those interested in obtaining a permit, shall submit to the Directorate General of hydrocarbons of MEM, the instrument stating the participation of PETRONIC. |

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| | Upon the termination of the contract, the contractor shall return property delivered by the State represented by PETRONIC at no cost, such as land and permanent works and installations.<br><br>PETRONIC will aim to carry out exploration, exploitation and commercialization of hydrocarbons and other related activities. In consequence, it can participate in the constitution and creation of companies and/or alliances that invest in exploration, exploitation, marketing, storage, transport and distribution of hydrocarbons, including the LPG, refining of crude oil, construction and/or operation of filling plants or packing of LPG cylinders. The companies could be national, regional or international, public, private or mixed, and could associate and/or create alliances with existing ones for these same purposes, in accordance with the relevant laws. |

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| **19. Sector:** | Services Incidental to Mining – Metallic and Non-Metallic Minerals, Electricity and Water |
| **Subsector:** | |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Decree No. 57-2006, Reforms and Additions to the Decree No. 119-2001, Regulation of the Law No. 387, Special Law on Exploration and Exploitation of Mines (Decreto No. 57-2006, *Reformas y Adiciones al Decreto No. 119-2001, Reglamento de la Ley No. 387, Ley Especial sobre Exploración y Explotación de Minas*), published in *La Gaceta* No. 170 of August 31, 2006.<br><br>Decree No. 119-2001, Regulation of the Law No. 387, Special Law on Exploration and Exploitation of Mines (Decreto No. 119 –2001, *Reglamento de la Ley No. 387, Ley Especial de Exploración y Explotación de Minas*), published in *La Gaceta* No. 4 of January 7, 2002. |
| **Description:** | Cross-Border Trade in Services<br><br>The foreign companies, and natural and legal persons not resident in the country, must appoint a legal representative with sufficient authority to acquire rights and contract obligations on behalf of his client, and to enroll the companies in the appropriate register and to have them established, so that they can be granted a mining concession for phases of exploration and exploitation of the resource. |

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| **20. Sector:** | Fisheries and Aquaculture |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 9.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 489, Law relating to Fisheries and Aquaculture, (Ley No. 489, *Ley de Pesca y Acuicultura*), published in *La Gaceta* No. 251 of December 27, 2004 and its reforms.<br><br>Decree No. 30-2008, Reforms to Decree No. 09-2005, Regulation to Law No. 489, Law relating to Fisheries and Aquaculture (Decreto No. 30-2008, *Reforma al Decreto No. 09-2005, Reglamento a la Ley No. 489, Ley de Pesca y Acuicultura*), published in *La Gaceta* No. 130 of July 9, 2008.<br><br>Decree No. 009-2005 Regulation to Law No. 489, relating to Fisheries and Aquaculture (Decreto No. 009-2005, *Reglamento a la Ley No. 489, Ley de Pesca y Acuicultura)*, published in *La Gaceta* No. 40 of February 25, 2005.<br><br>Decree No. 40-2005, Special Provisions for fishing of highly migratory tuna and related species (Decreto No. 40-2005, *Disposiciones Especiales para la pesca de Túnidos y especies afines altamente migratorias*), published in *La Gaceta* No. 117 of June 17, 2005.<br><br>NTON 03-045-03, Nicaraguan Obligatory Technical Standard on Methods and Arts of Fishery and its Annexes (NTON 03-045-03, *Norma Técnica Obligatoria Nicaragüense Métodos y Artes de Pesca y sus Anexos*), published in *La Gaceta* No. 231 and 236 of December 2 and 10, 2010.<br><br>Ministerial Agreement No. 014 -2001, Administrative Provisions for the Processing of Requests for Obtaining Rights for the Use of Natural Resources in the State Domain (Acuerdo Ministerial No. 014 – 2001, *Disposiciones Administrativas para la Tramitación de Solicitudes de Obtención de Derechos para el Aprovechamiento de Recursos Naturales del Dominio del Estado*), published in *La Gaceta* No. 98 of May 25, 2001.<br><br>Executive Agreement-PA-No.005/2013 (Acuerdo Ejecutivo-PA-No.005/2013), published in *La Gaceta* No. 81 of May 6, 2013). |

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| | Executive Resolution PA-No.006-2014, Measures and mechanisms of fisheries management for the collection and mobile marketing of hydrobiological resources (Resolución Ejecutiva PA-No.006-2014, Medidas y mecanismos de ordenación pesquera para el acopio y comercialización móvil de recursos hidrobiológicos), published in *La Gaceta* No. 123 of July 3, 2014. |
| **Description:** | Investment<br><br>In order to obtain a commercial fishing license, it is required to be constituted as a Nicaraguan legal person and to be duly registered in the Public Mercantile Registry (*Registro Público Mercantil*) as well as to appoint a legal representative with permanent residency in Nicaragua and a known address.<br><br>The use of fishery resources by vessels with a foreign flag shall be supplementary to that carried out by the national fleet and will be subject to the regulations established in the relevant law and to the conditions and limitations established in international agreements and treaties ratified by Nicaragua.<br><br>Artisanal or small scale fishing is reserved exclusively for nationals of Nicaragua.<br><br>All fishery and aquaculture production for export purposes must be processed in plants duly authorized and installed in the national territory, in compliance with the specific regulations and provisions to each hydro biological resource.<br><br>The 90 percent of on board personnel and 100 percent of ships captains must be Nicaraguans.<br><br>No licenses or fishing permits will be granted to foreign flag vessels for fisheries subject to limited access regime, except those which have been granted on the date of entry into force of the Law 489. Resources declared in full exploitation under the regime of limited access are: the resource spiny lobster in the Caribbean Sea and the coastal shrimp resource of the family Peneidos in the Caribbean Sea and the Pacific Ocean and those that the Nicaraguan Institute of Fishery (INPESCA) subsequently declares.<br><br>The special license for fishing of tunas and highly migratory tuna-like species may be granted to national flag vessels or foreign flag vessels that have been chartered or leased with or without option to purchase |

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| | wherein Nicaraguan natural or legal persons participate; or to national companies with foreign participation.<br><br>Foreign flag vessels may only be authorized by the competent authority to perform scientific and sport fishing or commercial fishing of open-access resources. But, in no case, they may be authorized to perform commercial fishing of limited access resources, without prejudice to the licenses already granted.<br><br>For the gradual recruitment of Nicaraguan personnel, National Labor Law will be applied, in ships or vessels wherein the majority of crew members are foreigners, because the personnel replacement is in process. In such case, the license holder shall carry out capacity building or training program for the (newly hired) Nicaraguan personnel. |

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| **21. Sector:** | All Sectors |
| **Subsector:** | Consumer, credit unions, agriculture, production, labor, housing, fisheries, public services, culture, education, and youth cooperatives and other sorts of cooperatives for the benefit of the population. |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 499 General Law on Cooperatives (Ley No. 499 *Ley General de Cooperativas*), published in *La Gaceta* No. 17 of January 25, 2005.<br><br>Law No. 84, Law of Farming and Agroindustrial Cooperatives, (Ley No. 84, *Ley de Cooperativas Agropecuarias y Agroindustriales*), published in *La Gaceta* No. 62 of March 28, 1990.<br><br>Decree No. 16-2005, Regulation of Law No. 499, General Law on Cooperatives, (Decreto No. 16-2005 *Reglamento de la Ley No. 499, Ley General de Cooperativas*), published in *La Gaceta* No. 55 of March 18, 2005. |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>The proportion of foreign national partners may not exceed 10 percent of the total, at the moment of the establishment of a Cooperative in Nicaragua.<br><br>Foreign nationals shall be authorized by the migration authorities as residents in the country in order to become members of a cooperative of Nicaragua.<br><br>The proportion of foreign national partners may not exceed 25% of the total, at the moment of establishment of a Nicaraguan Farming Cooperative and those foreign nationals shall be duly authorized. |

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| **22. Sector:** | Land Transportation |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 524, General Law of Land Transportation (Ley No. 524, *Ley General de Transporte Terrestre*), published in *La Gaceta* No. 72 of April 14, 2005 and its reforms.<br><br>Decree No. 42-2005, Regulation of Law No. 524, General Law of Land Transportation (Decreto No. 42-2005, *Reglamento a la Ley No. 524, Ley General de Transporte Terrestre*), published in *La Gaceta* No. 113 of June 16, 2005, its reforms and additions. |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>The transfer of any type of cargo within the national territory shall be carried out only by Nicaraguan carriers. The Ministry of Transport and Infrastructure (*Ministerio de Transporte e Infraestructura*, MTI) may authorize exceptionally and temporarily the provision of this service for specialized cargo to vehicles with foreign plate, provided that the company owner of the cargo is based in Nicaragua and preserving the principle of reciprocity.<br><br>Foreign companies of international cargo to be established in the country must comply with the following special requirements:<br><br>1. at least 51 percent of its capital belongs to Nicaraguan people.<br><br>2. the control and management of the company are in the hands of Nicaraguans.<br><br>The local cargo may only be carried out by national carriers, with the State of Nicaragua and its authorities reserving the right to authorize the owners of motor vehicles coming from the SIECA (Central American Economic Integration Subsystem) subscribing countries, provided that the principle of reciprocity applies to Nicaraguan nationals in countries of origin.<br><br>In the case of the cargo for export to countries outside of the Central American region and its transfer to the transient ports, its local and national transit shall be carried out by national carriers, maintaining the principle of reciprocity and the provisions established by the Central American Economic Integration Subsystem. |

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| | The cargo admitted to the national tax warehouses can only be moved to any point in the national territory by national carriers.<br><br>Only Nicaraguan people can provide public transport services in the interior of Nicaragua. |

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| **23. Sector:** | Maritime transportation |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Most-Favored-Nation Treatment (Article 10.3)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 399, Law on Water Transport (Ley No. 399, *Ley de Transporte Acuático*), published in *La Gaceta* No. 166 of September 3, 2001.<br><br>Decree No. 15-49, Regulatory Law for the Pilotage Service (Decreto No. 15-49, *Ley Reguladora para el Servicio de Practicaje*), published in *La Gaceta* No. 4 of January 5, 1985.<br><br>Ministerial Agreement No. 66-2007, Rules for the authorization of enterprises, companies and cooperatives that provide cargo stowage and unloading services in national ports (*Acuerdo Ministerial No. 66-2007, Normas para la habilitación de empresas, compañías y cooperativas prestatarias del servicio de estiba y desestiba de carga en los puertos nacionales*), published in *La Gaceta* No. 2 of January 3, 2008.<br><br>Resolution DGTA No. 021-2014 (*Resolución DGTA No. 021-2014*), published in *La Gaceta* No. 121 of July 1, 2014.<br><br>Resolution DGTA No. 004-2014 (*Resolución DGTA No. 004-2014*), published in *La Gaceta* No. 35 of February 21, 2014.<br><br>Resolution DGTA No. 030-2009 (*Resolución DGTA No 030-2009*), published in *La Gaceta*, No. 63 of April 2, 2014. |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>To operate as a Nicaraguan ship-owner or shipping company, a natural person must be a national of Nicaragua and a company has to be organized under the laws of Nicaragua.<br><br>To operate as a shipping agent, general shipping agent or shipping consignment agent, it is required for a natural person to be Nicaraguan national, and a company needs to be organized under the laws of Nicaragua.<br><br>Only national of Nicaragua or a company established in Nicaragua can obtain a route concession to engage in maritime transport. |

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| | The operation and use of vessels in internal traffic and cabotage for commercial purposes is reserved to national flag vessels and may be exploited by national ship-owners. However, in conditions of reciprocity, national ship-owners may use vessels with flag of any other Central American country.<br><br>Only the Nicaraguan national may be appointed as official pilots of any port in Nicaragua.<br><br>The enterprises, companies or cooperatives intending to provide cargo loading and unloading services in national ports, to be enabled and registered as such shall comply with the following:<br><br>1. To be established according to the laws of the Republic of Nicaragua, and in case of joint-stock company, the stocks shall be nominative and all registered in the competent Public Registry or in the Ministry of Labor (*Ministerio del Trabajo*), depending on the case;<br><br>2. To have its domicile in Nicaragua;<br><br>3. To have a permanent office with adequate human resources and skilled technicians for the proper functioning of the enterprise, company or cooperative of loading and unloading at each port where is going to operate. For the verification of this requirement, it must submit documentary evidence of ownership or lease of the premises of office and appointments or contracts of employment of the staff;<br><br>4. Not to be General Shipping Agent, nor consignee agent of ships, nor customs agent.<br><br>The authorization of new stevedoring companies is subject to the overcoming of cargo volumes that have historically handled each of the National Ports, the operational capacity of the port facilities and the operational capacity of the existing stevedoring companies. The approval or disapproval of the operation of new companies in the ports of the country is under the power of the Approval Committee.<br><br>The boat service can only be provided by the one who possesses operating license, issued by the General Directorate of Aquatic Transport (*Dirección General de Transporte Acuático*, - DGTA) for that purpose. |

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| | An operating license granted by General Directorate of Aquatic Transport is required to provide the certification service of port machinery and equipment.<br><br>Any natural or legal person engaged in maritime activities that seeks to provide a professional service or an activity defined in article 3 of the Law No. 399 Law of Aquatic Transport, must comply with in addition to the requirements laid down in the formal procedures (documents of requirements) set out for each activity, the parameters set out in the Resolution DGTA No. 030-2009. |

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| **24. Sector:** | All sectors |
| **Subsector:** | |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 800, Law on The Nicaraguan Interoceanic Grand Canal Legal Regime and on the creation of The Nicaraguan Interoceanic Grand Canal Authority (Ley No. 800, *Ley del Régimen Jurídico de el Gran Canal Interoceánico de Nicaragua y de creación de la Autoridad de el Gran Canal Interoceánico de Nicaragua*), published in *La Gaceta* No.128 of July 9, 2012.<br><br>Law No. 840, Special Law for the Development of Infrastructure and Transportation relating to the Nicaraguan Canal, Free Trade Zone and Associated Infrastructures", (Ley No. 840, *Ley Especial para el Desarrollo de Infraestructura y Transporte Nicaragüense Atingente a El Canal, Zonas de Libre Comercio e Infraestructuras Asociadas*), published in *La Gaceta* No. 110 of June 14, 2013. |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>The Authority of the Grand Canal of Nicaragua will determine the economic activities that can be performed in the special economic zone, as well as the regulations applicable to each of these activities, in coordination with the competent authorities of the State.<br><br>Nicaragua grants exclusive concession to *Empresa Desarrolladora de Grandes Infraestructuras, S.A.* (Large Infrastructure Developing Company, Inc) and its concessionaires to develop and operate each of sub-projects included in the *El Gran Canal Interoceánico de Nicaragua* Project according to the Framework Agreement of Concession for a term of 50 years from the beginning of the commercial operations, subject to the expansions considered in the Framework Agreement of Concession and, for each case, extensible to an additional period of 50 years, that will start immediately after the due date of the original term. |

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| **25. Sector:** | Transport - Air Transport |
| **Subsector:** | |
| **Obligations Concerned:** | Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>National Treatment (Articles 9.3 and 10.2)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 595, Civil Aeronautics General Law (Ley No. 595, *Ley General de Aeronáutica Civil*), published in *La Gaceta* No. 193 of October 5, 2006. |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>To be an aircraft owner registered in Nicaragua, it requires:<br><br>1. to be a natural or legal person of Nicaragua;<br><br>If there are several co-owners, the majority whose rights exceed half the value of the aircraft must preserve their domicile in Nicaragua; or<br><br>If it is a legal person, partnership or association, it is required to be incorporated under the laws of the Republic of Nicaragua or have legal domicile in Nicaragua;<br><br>2. to be foreign natural person with a permanent address in Nicaragua; or<br><br>3. to be foreign person not domiciled in Nicaragua, as long as there is a credit purchases-and-sales contract or leasing with or without option to purchase. The registration and the enrollment are provisional. |

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| **26. Sector:** | Transport - Air Transport |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Most-Favored-Nation Treatment (Article 10.3)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 595, Civil Aeronautics General Law (Ley No. 595, *Ley General de Aeronáutica Civil*), published in *La Gaceta* No. 193 of October 5, 2006. |
| **Description:** | Cross-Border Trade in Services<br><br>To own an aircraft with a Nicaraguan registration which provides complementary services for air transportation it is required to be natural or legal person of Nicaragua.<br><br>To perform aerial works in any of their specialties, the natural persons or enterprises must obtain prior authorization from the Aviation Authority and comply with the applicable provisions, the technical regulations and inter alia, the following requirements:<br><br>1. To possess technical and economic capacity according to the specialty concerned; and<br><br>2. To operate with an aircraft of Nicaraguan enrolment.<br><br>The aeronautical authority may dispense the compliance of Nicaraguan nationality of the owner and of the aircraft when, in the country, there are no companies or aircraft with the capacity of conducting a particular specialty of aerial work. |

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| **27. Sector:** | Professional Services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Most-Favored-Nation Treatment (Article 10.3)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Decree No. 132, Law of Incorporation of Professionals in Nicaragua, (Decreto No. 132, *Ley de Incorporación de Profesionales en Nicaragua)*, published in *La Gaceta* No. 47 of November 2, 1979.<br><br>Decree A.N. No. 7539, Decree of Approval of the "Convention on the Exercise of University Professions and Recognition of University Studies" (Decreto A.N. 7539, Decreto de Aprobación del "*Convenio sobre el Ejercicio de Profesiones Universitarias y Reconocimiento de Estudios Universitarios*"), published in *La Gaceta* No. 131 of July 15, 2014. |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>Foreign professionals may practice in Nicaragua in a form and subject to the same conditions that are permitted for Nicaraguans in the country of origin of such professionals.<br><br>Nicaragua agrees that, if the jurisdiction in a foreign country allows the Nicaraguan nationals to apply and receive the licenses or certificates necessary to perform a profession in such jurisdiction, a foreign national with a license or a certificate to perform a profession in such jurisdiction shall also be allowed to apply for and receive a license or certificate necessary to perform in Nicaragua.<br><br>Additionally, the relevant professional association in Nicaragua will recognize a license granted by a foreign jurisdiction and will allow the license holder of that license to join an association and perform the profession in Nicaragua based on the foreign license, in the following cases:<br><br>a. no academic institution in Nicaragua offers a study program that would allow the exercise of the profession in Nicaragua;<br><br>b. the license holder is a recognized expert in his profession; or<br><br>c. allowing the professional to perform in Nicaragua will, through training, demonstration or other similar opportunity, further the development of the profession in Nicaragua. |

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| | The Central American nationals by birth who have obtained a Professional Degree or an equivalent Academic Diploma, in one of the Central American countries that legally enable them to practice a university profession, will be admitted to practice such activities in Nicaragua, provided that the professional complies with the same requirements and formalities required for Nicaraguan university graduates. This provision shall apply while the person concerned retains the nationality of one of the countries of Central America. |

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| **28. Sector:** | Services of Public Accounting and Auditing Rendered to Companies |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 6, Law for the Exercise of Public Accountancy (Ley No. 6, *Ley para el Ejercicio de Contador Público*), published in *La Gaceta* No. 94 of April 30, 1959.<br><br>Law No. 561, General Law of Banks, Non-Banking Financial Institutions and Financial Groups (Ley No. 561, *Ley General de Bancos, Instituciones Financieras No Bancarias, y Grupos Financieros*), published in *La Gaceta* No. 232 of November 30, 2005.<br><br>Law No. 587, Capital Markets Law (Ley No. 587, *Ley de Mercado de Capitales*), published in *La Gaceta* No. 222, of November 15, 2006.<br><br>Law No. 733, General Law for Insurance, Reinsurance, and Bonds (Ley No. 733, *Ley General de Seguros, Reaseguros y Fianzas*), published in *La Gaceta* No. 162, 163 and 164, of August 25, 26 and 27, 2010.<br><br>Law No. 734, Law on General Deposits Warehouses (Ley No. 734, *Ley de Almacenes Generales de Depósitos*), published in *La Gaceta* No. 201 and 202 of October 21 and 22, 2010.<br><br>Resolution No. CD-SIBOIF-739-1-AGOS2-2012, External Audit Standard (Resolución CD-SIBOIF-739-1-AGOS2-2012: *Norma sobre Auditoría Externa*), published in *La Gaceta* No. 211 of November 5, 2012. |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>The firms and foreign associations of Public Accountants, Auditors and Accountants either as individuals or companies shall not be entitled to exercise the profession in the Nicaraguan territory, nor any related activity, unless they do it through a firm or association of Nicaraguan Certified Public Accountants, or through a foreign firm with residence or domicile in the country.<br><br>To provide external audit service to financial institutions regulated by the Superintendency of Banks and Other Financial Institutions |

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| | (*Superintendencia de Bancos y otras Instituciones Financieras)*, audit firms must be registered in the Register of External Auditors of the Superintendency. |

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| **29. Sector:** | Professional Services - Notaries |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Most-Favored-Nation Treatment (Article 10.3) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 260, Organic Law of the Judicial Branch of the Republic of Nicaragua and its reforms (Ley No. 260, *Ley Orgánica del Poder Judicial de la República de Nicaragua y sus reformas*), published in *La Gaceta* No. 137 of July 23, 1998.<br><br>Decree No. 63-99, Regulation of Law No. 260, Organic Law of the Judicial Branch of the Republic of Nicaragua and its reforms (Decreto No. 63-99, *Reglamento a la Ley No. 260, Ley Orgánica del Poder Judicial de la República de Nicaragua y sus reformas*), published in *La Gaceta* No. 104 of June 2, 1999.<br><br>Decree No. 132, Law of Incorporation of Professionals in Nicaragua, (Decreto No. 132, *Ley de Incorporación de Profesionales en Nicaragua*), published in *La Gaceta* No. 47 of November 2, 1979.<br><br>Law of the Notary, Annex to the Civil Procedure Code of Nicaragua. (*Ley del Notariado, Anexo al Código Procedimiento Civil de Nicaragua*). |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>Public notaries must be Nicaraguan nationals by birth authorized by the Supreme Court of Justice in order to practice their profession.<br><br>Central American nationals by birth can also be authorized to exercise as public notaries in the Republic after residing at least for five years in Nicaragua, provided that they are allowed to exercise as public notaries in their own countries, and that Nicaraguans are authorized to exercise as public notaries in their respective countries. |

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| **30. Sector:** | Customs Brokers |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Most-Favored-Nation Treatment (Article 10.3)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Central American Uniform Customs Code (*Código Aduanero Uniforme Centroamericano*), published in *La Gaceta* No. 41 of February 18, 1966.<br><br>Resolution No. 24-2008, Regulation of the Central American Uniform Customs Code (Resolución No. 24-2008, *Reglamento del Código Aduanero Uniforme Centroamericano*), published in *La Gaceta* No. 136, 137, 138, 139, 140, 141 and 142 of July 17, 18, 21, 22, 23, 24 and 25, 2008.<br><br>Law No. 265 Law Establishing Auto-Dispatch for Importation, Exportation and other Regimes (Ley No. 265, *Ley que establece el Auto despacho para la Importación, Exportación y otros Regímenes*), published in *La Gaceta* No. 219 of November 17, 1997. |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>Only the following people can become a customs broker and get the license issued by the Ministry of Finance and Public Credit:<br><br>a) Nicaraguan nationals who are in full exercise of their rights;<br>b) Central Americans with academic bachelor's degree in customs matters or other disciplines of study as long as they prove at least 2 years of experience in customs matters; or<br>c) Foreign nationals from a country that permits Nicaraguan nationals to serve as customs brokers.<br><br>An enterprise operating as a customs broker in Nicaragua must be organized under Nicaraguan law and at least one official of the customs enterprise must have a valid license. |

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| **31. Sector:** | Scientific research services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Decree No 316, General Law on the Exploitation of our Natural Riches (Decreto No. 316, *Ley General sobre Explotación de Nuestras Riquezas Naturales*), published in *La Gaceta* No. 83 of April 17, 1958. |
| **Description:** | Cross-Border Trade in Services<br><br>Non-resident foreign nationals or their agents, although they are resident in Nicaragua, wishing to carry out an investigation, will be required a permit of recognition.<br><br>The recognition permit only authorizes the execution of preliminary research in order to verify the existence of natural resources. They cannot carry out works or actions for which only the holder of an operating license or an exploration or exploitation concession is entitled.<br><br>All concessioner or foreign license holder has the obligation to maintain in Nicaragua a representative with sufficient authority, at all times. |

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| **32. Sector:** | Free Zones Regime and Inward Processing Regime |
| **Subsector:** | |
| **Obligations Concerned:** | Performance Requirements (Article 9.9) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 917, Law on Free Trade Export Zones (Ley No. 917, *Ley de Zonas Francas de Exportación*), published in *La Gaceta* No. 196 of October 16, 2015.<br><br>Law No. 382, Law on Temporary Admission for Inward Processing and Facilitation of Exports (Ley 382, *Ley de Admisión Temporal para Perfeccionamiento Activo y de Facilitación de las Exportaciones*), published in *La Gaceta* No. 70 of April 16, 2001. |
| **Description:** | <u>Investment</u><br><br>The free zone operators correspond to the free zones of private domain, which must be owned and managed by a company formed as a corporation in accordance with Nicaraguan law, which shall have sole purpose of administering the Zone. This company, besides being responsible for the administration of the Zone shall facilitate the proper operation of companies that operate there, according to the terms established by law.<br><br>A user company of a Free Trade Zone (FTZ) is any business, industrial or service establishment authorized to operate within a Zone by the National Commission of Free Zones (*Comisión Nacional de Zonas Francas*). All FTZ user companies should be established as corporations in accordance with Nicaraguan law; and it shall have as a sole object the operation of business within the FTZ. Foreign companies may be established as corporations through subsidiaries or branches, in accordance with the procedure established in the Commercial Code of Republic of Nicaragua (*Código de Comercio de la República de Nicaragua*).<br><br>Companies wishing to establish and operate in a FTZ must submit application to the National Commission of Free Zones, The Commission will issue its decision taking into account mainly the country's economic policy and the appropriateness of business operations of the applicant, all in accordance with the provisions of the act and regulations.<br><br>In accordance with the provisions of the Law, those companies engaged in production and export of goods or services are eligible to operate in a Free Zone. The companies can be national or foreign. |

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| | In case of Temporary Admission for Inward Processing, those companies exporting at least twenty-five percent (25%) of its total sales and with an export value of not less than fifty thousand Central American pesos (CA $50,000.00) per year, may be eligible to prior suspension of duties and taxes, according to procedures established by the Law and its Regulations. |

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| **33. Sector:** | Real Estate Services |
| **Subsector:** | |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 602, Law of Real Estate Brokerage of Nicaragua (Ley No. 602, *Ley de Correduría de Bienes Raíces de Nicaragua*), published in *La Gaceta* No. 132 of July 12, 2007.<br><br>Decree No. 94-2007, Regulation of Law No. 602, Law of Real Estate Brokerage of Nicaragua (Decreto No. 94-2007, *Reglamento de la Ley No. 602, Ley de Correduría de Bienes Raíces de Nicaragua*), published in *La Gaceta* No. 231 of November 30, 2007. |
| **Description:** | Cross-Border Trade in Services<br><br>People applying for a real estate broker license shall be Nicaraguan citizens, or foreign nationals with legal permanent residence in Nicaragua that hold the pertinent residence permit/card, without work restrictions.<br><br>The Societies of Real Estate Brokerage will exercise its work through authorized brokers and agents, and they(The Societies) shall be established in accordance with the country's laws.<br><br>In case of international real estate brokerage firms, in order for them to exercise this activity in Nicaraguan territory, they must be represented by a (Nicaraguan) national natural or legal person of real estate brokerage, who will be the one authorized to represent the international firm and to exercise the brokerage of real estate within/in the country. |

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| **34. Sector:** | Potable Water, Sanitary Sewer Systems, and Sewage Collection and Disposal. |
| **Subsector:** | |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 620, General Law of National Waters (Ley No. 620, *Ley General de Aguas Nacionales*), published in *La Gaceta* No. 169 of September 4, 2007.<br><br>Law No. 276, Law for the creation of the Nicaraguan Enterprise of Aqueducts and Sewage - ENACAL (Ley No. 276: *Ley de Creación de la Empresa Nicaragüense de Acueductos y Alcantarillados Sanitarios* - ENACAL), published in *La Gaceta* No. 12 of January 20, 1998 and its reforms. |
| **Description:** | Cross-Border Trade in Services<br><br>The establishment, construction, and development of public works for the supply and distribution of drinking water, and collecting and disposing of wastewater, may only be performed by the Nicaraguan Enterprise of Aqueducts and Sewage (*Empresa Nicaragüense de Acueductos y Alcantarillados Sanitarios* - ENACAL).<br><br>ENACAL is the State entity responsible for providing potable water and collecting and disposing of wastewater, and has the following functions:<br><br>a) to catch, treat, conduct, store, distribute, and sell potable water; and to gather, treat and finally dispose of liquid waste;<br>b) to purchase natural water, purchase and sell potable water, as well as to commercialize the services of collection, treatment and final disposal of wastewater;<br>c) to take all necessary measures so that the release of treated wastewater minimizes the environmental impact;<br>d) to develop the Company's Expansion Plan for the short, medium and long terms;<br>e) to research, explore, develop, and exploit the water resources; and<br>f) to carry out any other activity required for its development. |

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| **35. Sector:** | Airports |
| **Subsector:** | |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Decree No. 1292, Law on the International Airport Administration Company (Decreto No. 1292, *Ley de la Empresa Administradora de Aeropuertos Internacionales*), published in *La Gaceta* No. 186 of August 16, 1983 and its reforms. |
| **Description:** | Cross-Border Trade in Services<br><br>The establishment, operation, administration, execution of works and provision of services in international airports correspond to the responsibility of the International Airports Administration Company (EAAI) (*Empresa Administradora de Aeropuertos Internacionales*). |

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| **36. Sector:** | Energy-Transmission |
| **Subsector:** | |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 791, Reform to Law No. 788, Reform and Addition Law to Law No. 583, Founding Law of the National Electricity Transmission Company, ENATREL and reforms to Laws No. 272, Electricity Industry Law and No. 290 Law of Organization, Competence and Procedures of the Executive Government (*Ley No. 791, Ley de Reforma a la Ley No. 788, Ley de Reforma y Adición a la Ley No. 583, Ley Creadora de la Empresa Nacional de Transmisión Eléctrica, ENATREL y de Reformas a las Leyes No. 272, Ley de la Industria Eléctrica y No. 290 Ley de Organización, Competencia y Procedimientos del Poder Ejecutivo*), published in *La Gaceta* No. 60, on March 28, 2012. |
| **Description:** | Cross-Border Trade in Services<br><br>Only the National Electricity Transmission Company (*Empresa Nacional de Transmisión Eléctrica - ENATREL*), decentralized public Company of the State, can provide electric power transmission services. |

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| **37. Sector:** | Public Communications Services |
| **Subsector:** | |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 758, General Law on Nicaraguan Post and Postal Services (Ley No. 758, *Ley General de Correos y Servicios Postales de Nicaragua*), published in *La Gaceta* No. 96 and 97 of May 26 and 27, 2011. |
| **Description:** | Cross-Border Trade in Services<br><br>The issuance, financing and commercialization of postage stamps, as well as the usage of franking machines and other analogous systems, is reserved to Nicaraguan Post Office, (*Correos de Nicaragua).* |

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| **38. Sector:** | All Sectors |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Decree No. 08-2013, General Regulation to the Law No. 801 Municipal Administrative Contracting Law (Decreto No. 08-2013, *Reglamento General a la Ley No. 801, Ley de Contrataciones Administrativas Municipales*), published in *La Gaceta* No. 24 of February 7, 2013. |
| **Description:** | Cross-Border Trade in Services<br><br>The Municipalities and Municipal Sector will promote the consumption of domestic goods and services, at the time of establishing the specifications concerning the object to be contracted. |

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| **39. Sector:** | Telecommunications |
| **Subsector:** | |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Political Constitution of the Republic of Nicaragua and its reforms (*Constitución Política de la República de Nicaragua y sus reformas*), published in *La Gaceta* No. 32 of February 18, 2014.<br><br>Law No. 200, General Law of Telecommunications and Postal Services (Ley No. 200, *Ley General de Telecomunicaciones y Servicios Postales*), published in *La Gaceta* No. 154, of August 18, 1995, and its reforms. |
| **Description:** | Cross-Border Trade in Services<br><br>The granting of concessions, licenses, permits or records for the provision of telecommunications services that require the use of radio electric spectrum, shall be subject to the availability of the spectrum and the policies regarding their use.<br><br>Maritime and aeronautical telecommunications services shall be authorized, installed, operated and controlled by the National Army (*Ejército Nacional*) and the General Direction of Civil Aeronautic (Dirección General de Aeronáutica Civil).<br><br>The representation of the State to the international telecommunications agencies corresponds to the Nicaraguan Institute of Telecommunications and Postal Services (*Instituto Nicaragüense de Telecomunicaciones y Correos* - TELCOR).<br><br>For the purposes of national security: (a) In no case is permissible the establishment of systems that alter or affect the national communication systems. (b) The communication points for national defense purposes in the national territory shall be property of the State. (c) The radio spectrum and satellite are property of the Nicaraguan State and shall be regulated by the regulatory entity, the law shall regulate the matter. |

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| **40. Sector:** | Electricity Generation |
| **Subsector:** | |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 272, Electrical Industry Law (Ley No. 272, *Ley de la Industria Eléctrica*), published in *La Gaceta* No. 74 of April 23, 1998 and its reforms and additions.<br><br>Law No. 911, Law of Reforms to Law No. 554, Energy Stability Law and Law No. 898, Law of Variation Rate of the Electric Power to the Consumer (Ley No. 911, *Ley de Reformas a la Ley No. 554, Ley de Estabilidad Energética* y a la Ley No. 898, *Ley de Variación de la Tarifa de Energía Eléctrica al Consumidor*), published in *La Gaceta* No. 178 of September 22, 2015. |
| **Description:** | Cross-Border Trade in Services<br><br>To participate in the electricity generation segment, a company must be organized under the laws of Nicaragua.<br><br>Economic agents, subsidiaries or shareholders engaged in electric power generation activities cannot be owners or partners of the facilities that serve for the transmission and/or distribution of electrical power, except for the Nicaraguan Electricity Company (*Empresa Nicaraguense de Electricidad* ENEL), which may exercise these activities only in non-concessioned areas.<br><br>Generators may be owners of power lines or transmission equipment, needed to connect their plants to the National Interconnected System (*Sistema Interconectado Nacional*, SIN), which will be considered its secondary transmission system.<br><br>New contracts of power generation from renewable sources shall be in accordance with the prices specified for each type of generation. |

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| **41. Sector:** | Natural Resources |
| **Subsector:** | |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Political Constitution of the Republic of Nicaragua and its reforms (*Constitución Política de la República de Nicaragua y sus reformas*), published in *La Gaceta* No. 32 of February 18, 2014.<br><br>Law No. 217, General Law of the Enviroment and Natural Resourses, (Ley No. 217, *Ley General del Medio Ambiente y los Recursos Naturales*), published in *La Gaceta* No. 105 of June 6, 1996.<br><br>Decree No. 316, General Law on the Exploitation of our Natural Riches. (Decreto No. 316, *Ley General sobre Explotación de Nuestras Riquezas Naturales*), published in *La Gaceta* No. 83 of April 17, 1958.<br><br>Law No. 620, General Law of National Waters (Ley No. 620, *Ley General de Aguas Nacionales*), published in *La Gaceta* No. 169 of September 4, 2007.<br><br>Law No. 749, Law of the Legal System of Frontiers (Ley No. 749, *Ley del Régimen Jurídico de Fronteras*), published in *La Gaceta* No. 244 of December 22, 2010.<br><br>Law No. 462, Law of Conservation, Development and Sustainable Development of the Forestry Sector (Ley No. 462, *Ley de Conservación, Fomento y Desarrollo Sostenible del Sector Foresta*l), published in *La Gaceta* No.168 of September 4, 2003.<br><br>Law No. 286, Special Law of Exploration and Exploitation of Hydrocarbons (Ley No. 286, *Ley Especial de Exploración y Explotación de Hidrocarburos*), published in *La Gaceta* No. 109, of June 12, 1998 and its reforms.<br><br>Law No. 443, Law of Geothermal Resource Exploration and Exploitation and its reforms. (Ley No. 443, *Ley de Exploración y Explotación de Recursos Geotérmicos*), published in *La Gaceta* No. 222 of November 21, 2002 and its reforms.<br><br>Law No. 883, Organic Law of the Nicaraguan Oil Company (PETRONIC) with its reforms incorporated (Ley No. 883, *Ley Orgánica de la Empresa Nicaragüense de Petróleos* - PETRONIC, *con sus reformas incorporadas)*, published in *La Gaceta*, No. 239 of December 17, 2014 . |

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| **Description:** | Cross-Border Trade in Services<br><br>Natural resources are part of the national heritage. The preservation of the environment and the conservation, development and rational exploitation of the natural resources are the responsibility of the State; the State may conclude contracts for the rational exploitation of these resources, when the national interest so requires.<br><br>The domain, use and exploitation of natural resources described in the law shall be regulated by law expresses.<br><br>The exploration, exploitation and benefits of liquid or gaseous hydrocarbon deposits of any kind existing in the maritime waters subject to the national jurisdiction and those totally or partially located in areas designated important for national security with mining effects, the qualification of which shall be made by law, may be subject to administrative concessions or to special operating contracts, with the requirements and conditions established by the laws, for each case. |

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| **42. Sector:** | Elaboration of maps |
| **Subsector:** | |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 311, Organic Law of the Nicaraguan Institute of Territorial Studies (INETER) (Ley No. 311, *Ley Orgánica del Instituto Nicaragüense de Estudios Territoriales* - INETER), published in *La Gaceta* No. 143 of July 28, 1999 and its reforms. |
| **Description:** | Cross-Border Trade in Services<br><br>The Nicaraguan Institute of Territorial Studies (*Instituto Nicaragüense de Estudios Territoriales* - INETER) is responsible for developing, updating, editing and publishing official, cadastral, urban and rural maps, as well as thematic maps and hydrographic, nautical and aeronautical charts of the country at different scales. |

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| **43. Sector:** | Administration of Lotteries |
| **Subsector:** | |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Internal Regulation of the National Lottery (*Reglamento Interno de la Lotería Nacional*), published in *La Gaceta* No. 229 of December 3, 1996. |
| **Description:** | Cross-Border Trade in Services<br><br>Only the State can operate directly and for charitable purposes lottery games and games of chance.<br><br>Only the National Lottery, State-owned Company, can do the activities of management and distribution of the lotteries. |

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| **44. Sector:** | Ports |
| **Subsector:** | |
| **Obligations** Concerned**:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 838, General Law of Nicaraguan Ports and its Regulation (Ley No. 838, *Ley General de Puertos de Nicaragua y su Reglamento*), published in *La Gaceta* No. 92 of May 21, 2013. |
| **Description:** | Cross-Border Trade in Services<br><br>The administration and operation of the ports of national interest is reserved to the National Port Company (*Empresa Portuaria Nacional* - EPN).<br><br>The EPN is the Administering Authority of the state national port system, which includes all public ports. It is the administrator entity of the state-owned ports as well as of the contracts of the ports granted by the State of Nicaragua under procedure of Law No. 838, in which activities of international transport of goods or passengers are carried out, as well as in those ports of local interest under its administration and control; and in those that may be developed or promoted in the future.<br><br>The President of the Republic, through the EPN and for reasons of strategic interest, may grant in concessions or association, the construction and operation of new ports for public use prior to technical approval of the DGTA to public or private legal entities, national or foreign, after consultation and approval, where appropriate, with municipalities and regional councils on the Atlantic Coast, where the port is positioned.<br><br>The concessions and contracts for the exploitation and port development that the State grants in the Autonomous Regions of the Atlantic Coast will be processed in accordance with the provisions of the Political Constitution of the Republic of Nicaragua and the relevant laws.<br><br>When the investment takes place in the territory of the Autonomous Regions (Atlantic Coast Regions), the legal instrument to be signed between the National Port Company and the investor has to be approved by the Regional Council, in accordance with the provisions of the Political Constitution of the Republic of Nicaragua. |

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| | The concession contracts or lease contracts will be regulated exclusively by the laws of the Republic of Nicaragua. The disputes that may arise because of interpretation or application of the contract shall be subject to:<br><br>1) Amicable settlement between the parties;<br><br>2) Mediation before the Directorate of Alternative Dispute Resolution in the Supreme Court of Justice; or<br><br>3) Arbitration, in accordance with the laws of the Republic of Nicaragua. |

## Annex I

## SCHEDULE OF PANAMA

## EXPLANATORY NOTES

1. The Schedule of Panama to this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), Panama's existing measures that are not subject to some or all of the obligations imposed by:

(a) Article 9.3 (National Treatment) or 10.2 (National Treatment);

(b) Article 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);

(c) Article 10.5 (Local Presence);

(d) Article 9.9 (Performance Requirements);

(e) Article 9.10 (Senior Management and Boards of Directors); or

(f) Article 10.4 (Market Access).

2. Each reservation sets out the following elements:

(a) **Sector** refers to the sector for which the entry is made;

(b) **Sub-Sector** refers to the specific sector in which the entry is made;

(c) **Obligations Concerned** specifies the obligations referred to in paragraph 1 that, pursuant Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), do not apply to the non-conforming aspects of the law, regulation, or other measure;

(d) **Measure** identifies a law, regulation or other measure for which the entry is made. A measure cited in the **Measure** element:

i. means the measure as amended, continued or renewed as of the date of entry into force of this Agreement, and

ii. includes a subordinate measure adopted or maintained under the authority of and consistent with the measure; and

(e) **Description** provides an overview of the measures.

3. In the interpretation of a Schedule entry, all elements of the entry shall be considered. An entry shall be interpreted in light of the relevant articles of the Chapters against which the entry is made. To the extent that:

(a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, the **Measures** element as so qualified shall prevail over all other elements; and

(b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of that discrepancy.

4. In accordance with Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry, do not apply to law, regulation or other measure identified in the Measures element of that entry.

5. Where Panama maintains a measure that requires a service provider be a citizen, permanent resident or resident of its territory as a condition to the provision of a service in its territory, a reservation for that measure taken with respect to Article 10.2 (National Treatment), 10.3 (Most-Favored-Nation) or 10.5 (Local Presence) operates as a reservation with respect to Article 9.3 (National Treatment), 9.4 (Most-Favored-Nation) or 9.9 (Performance Requirements) to the extent of that measure.

6. For the purposes of this Agreement, Panama understands that:

fishing and related activities in Panamanian jurisdictional waters shall not be considered service and therefore need not be listed in Annexes I and II with respect to the obligations of Chapter 10 (Cross-Border Trade in Services).

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| **1. Sector:** | Distribution Services |
| **Sub-sector**: | Retail Sales |
| **Obligations Concerned:** | National Treatment (Article 9.3)<br>Senior Management and Boards of Directors (Article 9.10) |
| **Level of Government** | Central |
| **Measures:** | Article 293 of the Political Constitution of the Republic of Panama<br>Article 5 and 10 of Law No. 5 of January 11, 2007<br>Article 12 of Executive Decree 26 of July 12, 2007 |
| **Description:** | Investment<br><br>1. Only the following persons may own a retail business in Panama:<br><br>(a) a Panamanian national by birth;<br><br>(b) a natural person who, on the date of entry into force of the 1972 Constitution, were naturalized and married to a Panamanian national or have children with a Panamanian national;<br><br>(c) Panamanians by naturalization who are not covered by the description under (b), after 3 years of the date on which they have obtained their naturalization letter;<br><br>(d) Panamanian juridical persons or juridical persons organized under the law of a foreign country and foreign natural persons who on the date of entry into force of the 1972 Constitution owned a retail business in Panama according to the domestic law; and<br><br>(e) a juridical person, whether organized under the domestic law of Panama or any other country, if ownership of that person is held by a natural person described in subparagraph (a), (b), (c) or (d), as set out in paragraph 5 of Article 293 of the 1972 Constitution.<br><br>2. However, a foreign national not authorized to own a retail business may participate in those companies that sell products manufactured by those companies.<br><br>3. Senior managers and directors of a retail business must meet the same nationality requirements as owners of a retail business. |

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| **2. Sector:** | All Sectors |
| **Sub-sector**: | |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Measures:** | Articles 290 and 291 of the Political Constitution of the Republic of Panama |
| **Description:** | Investment<br><br>1. A foreign government, foreign official or foreign state enterprise may not own real property in Panama, except property used for an embassy.<br><br>2. A foreign national, or enterprise organized under the laws of Panama owned entirely or partially by foreign nationals, may not own real property within 10 kilometers of Panama's borders. |

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| **3. Sector:** | Public Utilities Service |
| **Sub-sector**: | |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Measures:** | Article 285 of the Political Constitution of the Republic of Panama |
| **Description:** | Investment<br><br>The majority of the capital of a private enterprise engaged in public utilities that operate in Panama shall be owned by a Panamanian person, except where provided by domestic law. |

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| **4. Sector:** | All Sectors |
| **Sub-sector**: | |
| **Obligations Concerned:** | Senior Management and Boards of Directors (Article 9.10)<br>National Treatment (Article 10.2) |
| **Level of Government:** | Central |
| **Measures:** | Article 322 of the Political Constitution of the Republic of Panama |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>1. Preference is given to a Panamanian national over a foreign national for contractual positions in the Panama Canal Authority. A foreign national may be hired instead of a Panamanian national, provided that the position is difficult to fill and that all channels for hiring a qualified Panamanian national have been exhausted and that it is authorized by the Canal Authority Administrator. If the only applicants for a position with the Panama Canal Authority are foreign nationals, preference is given to a foreign national with a Panamanian spouse or a foreign national who has lived in Panama for 10 consecutive years.<br><br>2. Only a Panamanian national can be a director of the Panama Canal Authority. |

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| **5. Sector:** | Artistic Activities |
| **Sub-sector**: | Other Entertainment Services (Musicians and Artists) |
| **Obligations Concerned:** | National Treatment (Article 10.2) |
| **Level of Government:** | Central |
| **Measures:** | Article 1 of Law No. 10 of January 8, 1974<br>Article 1 and 2 of Executive Decree No.38 of August 12, 1985 |
| **Description:** | Cross-Border Trade in Services<br><br>1. An employer who hires a foreign orchestra or musical group is required to hire a Panamanian orchestra or musical group to perform at each one of the locations where the foreign orchestra or musical group performs. This obligation exists for the duration of the foreign orchestra or musical group's contract. This Panamanian orchestra or musical group must receive at least the amount of USD 1,000.00 per performance. Each member of the group must receive no less than USD 60.00 of this amount<br><br>2. A Panamanian artist performing alongside a foreign artist must be hired on the same terms and with the same professional considerations. This applies but is not limited to promotions, publicity and advertising related to the event, regardless of the media used.<br><br>3. The hiring of a foreign artist for promotions, or the charitable donation or exchange of the services or works of a foreign artist, will only be approved if it does not adversely affect or displace a Panamanian artist. In any case, the hiring must be submitted for evaluation by an expert to determine the value of the service and work provided for the purpose of paying union fees and dues. |

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| **6. Sector:** | Communications |
| **Sub-sector**: | Services of Transmission of Radio and Television Programs |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Article 9.4)<br>Senior Management and Boards of Directors (Article 9.10) |
| **Level of Government:** | Central |
| **Measures:** | Article 285 of the Political Constitution of the Republic of Panama<br>Articles 14 and 25 of Law No. 24 of June 30, 1999<br>Articles 152 and 161 of Executive Decree No. 189 of August 13, 1999 |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>1. A concession to operate a public radio or public television station in Panama may be granted to a natural person or to an enterprise. In the case of a natural person, the concessionaire must be a Panamanian national. In the case of an enterprise, at least 65% of the shares of the concessionaire must be owned by a Panamanian national.<br><br>2. Each senior manager and director of an enterprise operating a public radio or public television station must be a Panamanian national.<br><br>3. Under no circumstances may a foreign government or a foreign state enterprise supply, by itself or through a third party, public radio or public television services or hold a controlling interest, directly or indirectly, in an enterprise that supplies those services.<br><br>4. A concessionaire of a public radio or public television service may not broadcast an advertisement originating within Panama containing an announcement made by an announcer who does not have a license issued by the National Authority of Public Services. That may only be obtained by a Panamanian national or a national of a country that has granted reciprocal rights to Panamanian nationals. |

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| **7. Sector:** | Communications |
| **Sub-sector**: | Telecommunication Services |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Measures:** | Article 21 of Law No. 31 of February 8, 1996 |
| **Description:** | Investment<br><br>An enterprise that is directly or indirectly owned or controlled by a foreign government or in which a foreign government is a partner may not supply telecommunications services in the territory of Panama. |

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| **8. Sector:** | Education |
| **Sub-sector**: | |
| **Obligations Concerned:** | National Treatment (Article 10.2) |
| **Level of Government:** | Central |
| **Measures:** | Article 100 of the Political Constitution of the Republic of Panama |
| **Description:** | Cross-Border Trade in Services<br><br>Only a Panamanian national may teach Panamanian history and civic education in the territory of Panama. |

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| **9. Sector:** | Electrical Energy |
| **Sub-sector**: | |
| **Obligations Concerned:** | Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Articles 32, 45 and 46 of Law No. 6 of February 3, 1997 |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>1. Electric power transmission services in the territory of Panama may be supplied only by the Government of Panama.<br><br>2. Electric power distribution services in the territory of Panama will be supplied by 3 enterprises for a period of 15 years, under concessions granted by the National Authority of Public Services.<br><br>3. It is required to be Panamanian national to be a member of the Board of Directors of an electricity company, in which 51% or more of the shares of these companies belong to the State. |

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| **10. Sector:** | Crude Petroleum, Hydrocarbons and Natural Gas |
| **Sub-sector**: | |
| **Obligations Concerned:** | Performance Requirements (Article 9.9)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Articles 21, 25, 26 and 71 of Law No. 8 of June 16, 1987 |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>1. If a contractor is a foreign juridical person, it must establish itself or open a branch in the Republic of Panama.<br><br>2. A contractor or subcontractor may acquire a good or contract service from abroad if:<br><br>(a) that good or service is not available in Panama; or<br><br>(b) the good or service available in Panama does not fulfill the normal specifications required by the industry, as determined by the National Directorate of Hydrocarbons of the Ministry of Commerce and Industries. |

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| **11. Sector:** | Operation of Mines |
| **Sub-sector**: | Extraction of Non-metallic, Metallic (Except Precious Minerals) Minerals, Precious Alluvial Minerals, Precious Non-Alluvial Minerals, Fuel Minerals (Except Hydrocarbons) and Reserve Minerals and Related Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9) |
| **Level of Government:** | Central |
| **Measures** | Articles 4, 5, 130, 131, 132 and 135 of Decree Law No. 23 of August 22, 1963<br>Article 11 of Law No. 3 of January 28, 1988<br>Article 1 of Decree No. 30 of February, 2011 |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>1. A foreign government, foreign state enterprise, or juridical person in which there is direct or indirect participation of any foreign government, may not:<br><br>(a) obtain a mining concession;<br><br>(b) directly or indirectly, be a contractor for mining operations;<br><br>(c) operate or benefit from a mining concession; or<br><br>(d) acquire, possess or retain, for use in mining operations in Panama, equipment or material without previous and special authorization issued through a Decree of the President of the Republic signed by all members of Cabinet.<br><br>2. Panama will give preference to Panamanian nationals for positions in all phases of mining operations, in accordance with the Labor Code.<br><br>3. The holder of a mining concession and a contractor engaged in mining operations may employ a foreign national as an executive, scientific or technical expertise if:<br><br>(a) employing the foreign national is necessary for the efficient development of the mining operations; and<br><br>(b) foreign nationals constitute less than 25% of the number of persons employed, and the salaries that foreign nationals receive amount to less than 25% of total salaries: |

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| | (i) for the holder of a mining concession when engaged in mining operations covered by extraction, benefit or transport concessions, and<br><br>(ii) for a contractor when carrying out mining operations.<br><br>4. The Directorate General of Mining Resources will establish the terms and conditions under which foreign persons may be employed in the mining industry.<br><br>5. All concessionaries, except those who only possess concessions for exploration or mining of Class A building, should establish related to its mining operations for the benefit of unskilled and semi-skilled workers programs; and provide cost, education and the training Panamanian employees supervised by the National Department of Mineral Resources. |

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| **12. Sector:** | Exploration and Exploitation of Non-Metallic Minerals Used as Construction, Ceramic, Refractory and Metallurgical Materials |
| **Sub-sector**: | |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Measures:** | Article 3 of Law No. 109 of October 8, 1973<br>Article 7 of Law No. 32 of February 9, 1996 |
| **Description:** | Investment<br><br>1. Only a Panamanian national or an enterprise of Panama may obtain, directly or indirectly, a contract for the exploration and exploitation of limestone, sand, quarry stone, tufa, clay, gravel, debris, feldspar, plaster and other non-metallic minerals.<br><br>2. The following may not obtain, operate or benefit from a contract referred to in paragraph 1, directly or indirectly:<br><br>(a) a foreign government or state enterprise; or<br><br>(b) a juridical person in which a foreign government has direct or indirect participation, unless the Executive Branch decides otherwise on the request of the interested juridical person. |

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| **13. Sector:** | Fishing |
| **Sub-sector**: | |
| **Obligations Concerned:** | National Treatment (Article 9.3)<br>Performance Requirements (Article 9.9) |
| **Level of Government:** | Central |
| **Measures:** | Article 286 of Law No. 8 (the Fiscal Code of the Republic of Panama) of January 27, 1956<br>Law No. 20 of August 11, 1994,<br>Articles 5 and 6 of Decree Law No. 17 of July 9, 1959<br>Article 1 of Decree No. 116 of November 26, 1980<br>Article 3 of Executive Decree No.124 of November 8, 1990<br>Administrative Resolution 003 of January 7, 2004<br>Article 3 of Executive Decree No. 239 of July 20, 2010 |
| **Description:** | <u>Investment</u><br><br>1. Only a Panamanian national may sell for consumption in Panama fish caught in the territory of Panama.<br><br>2. Only a vessel owned by a person of Panama may obtain a license for coastal (manual) fishing.<br><br>3. Only a Panamanian-flagged vessel that is at least 75% owned by a person of Panama and that is engaged in international tuna trade within the territory of Panama may obtain a tuna fishing license for a preferential fee.<br><br>4. Only a vessel built in Panama may carry out commercial or industrial shrimp fishing activities in the territory of Panama. |

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| **14. Sector:** | Business Services |
| **Sub-sector**: | Private Security Agencies |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Senior Management and Boards of Directors (Article 9.10) |
| **Level of Government:** | Central |
| **Measures:** | Articles 4 and 10 of Executive Decree No. 21 of January 31, 1992<br>Article 1 of Executive Decree No. 22 of January 31, 1992 |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>1. The owner of a security company must be a Panamanian national.<br><br>2. In order to be a member of the board of directors, a person must meet the criteria for ownership of a retail business described in this Annex.<br><br>3. Only a Panamanian national may hold the position of head of security or security guards in the territory of Panama. Foreign nationals engaged by a security company in the territory of Panama must obtain prior authorization from the Panamanian government. |

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| **15. Sector:** | Advertising Services |
| **Sub-sector**: | |
| **Obligations Concerned:** | National Treatment (Article 10.2) |
| **Level of Government:** | Central |
| **Measures:** | Article 152 of Executive Decree No. 189 of August 13, 1999<br>Article 1 of Executive Decree No. 273 of November 17, 1999, amended by Article 1 of Executive Decree No. 641 of December 27, 2006 |
| **Description:** | Cross-Border Trade in Services<br><br>The use of advertising announcements for television and cinematography produced in foreign countries whose voices band has been dubbed by Panamanians possessing an announcer's license, is only permitted if a fee is paid for the period of transmission, projection and use. |

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| **16. Sector:** | Maritime Transport |
| **Sub-sector**: | Pilotage |
| **Obligations Concerned:** | National Treatment (Article 10.2) |
| **Level of Government:** | Central |
| **Measures:** | Article 44 of the Resolution J.D No.020-2003 |
| **Description:** | Cross-Border Trade in Services<br><br>Only Panamanian nationals may be apprentice pilots, which is a prerequisite for being licensed as a canal or port pilot. |

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| **17. Sector:** | Maritime Transport and Maritime Auxiliary Services |
| **Sub-sector**: | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Articles 4, 15 and 18 of Decree Law No. 8 of February 26, 1998<br>Article 43 of Law 56 of 2008 |
| **Description:** | Cross-Border Trade in Services<br><br>1. When engaging contractual service suppliers, the owner of a Panamanian-registered vessel dedicated to international service must give preference to a Panamanian national, spouse of a Panamanian national and a parent of a Panamanian child residing in Panama.<br><br>2. Associations of shipbuilders and Panamanian shipping companies will grant scholarships and facilities for training or qualification courses to a Panamanian national, a foreign spouse of a Panamanian national or a parent of a Panamanian child.<br><br>3. A foreign manning company operating in Panama must designate a Panamanian national residing in Panama registered with the Mercantile Registry to act as a representative of the company in all judicial, extra-judicial and administrative matters.<br><br>4. Placement agencies established in Panama should preferably hire Panamanian crewmembers or foreigners married to nationals.<br><br>5. The crew of the Panamanian maritime auxiliary services vessels that operates in the territorial waters must have a percentage not less than 90% of Panamanian nationals. |

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| **18. Sector:** | Transport Services |
| **Sub-sector**: | Air Transport Services |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Measures:** | Article 79 of Law No. 21 of January 29, 2003, Regulated by Executive Decree No. 542 of November 24, 2005 |
| **Description:** | Investment<br><br>1. Only a person of Panama with a base of operations in Panama may hold a certificate of exploitation to supply air transportation services in Panama.<br><br>2. To obtain a certificate referred to in paragraph 1, an enterprise of Panama must also establish before the Civil Aviation Authority that the substantial property and effective control of the enterprise is owned by a Panamanian national. For example, at least 51% of the subscribed and paid-in capital of a society is represented with nominative stocks owned by a Panamanian national.<br><br>3. For domestic transport, the percentage referred to in paragraph 2 is a minimum of 60%.<br><br>4. During the validity of a certificate referred to in paragraph 1 the title holder must maintain the minimum percentage of ownership by a Panamanian national set out in paragraph 2 or 3. |

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| **19. Sector:** | Specialty Air Services |
| **Sub-sector**: | |
| **Obligations Concerned:** | National Treatment (Article 10.2) |
| **Level of Government:** | Central |
| **Measures:** | Article 43 and 45 of Law No. 21 of January 29, 2003 amended by Article 13 of the Law No. 89 of December 1, 2010.<br>Articles 2 and 3 of Law 89 of December 1, 2010 |
| **Description:** | Cross-Border Trade in Services<br><br>1. Panamanian airlines must hire Panamanian pilots, however domestic airlines that meet the conditions set out in Article 2 of Law 89 of 2010 may maintain foreign pilots as technician, not to exceed 15% applied only to the total number of its workers in the Republic of Panama.<br><br>2. Only Panamanian nationals may exercise functions ascribed to the aeronautical technical personnel and technical crew. If there are not enough Panamanian nationals to provide such services, the Ministry of Labor and Workforce Development may authorize the temporary exercise by foreign personnel up to 15% of the total number of airline workers as required. |

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| **20. Sector:** | Publishing |
| **Sub-sector**: | |
| **Obligations Concerned:** | National Treatment (Article 9.3)<br>Senior Management and Boards of Directors (Article 9.10) |
| **Level of Government:** | Central |
| **Measures:** | Article 9 of Law No. 67 of September 19, 1978 |
| **Description:** | Investment<br><br>1. The following applies to an enterprise producing a print publication that is part of the Panamanian communications mass media, such as a newspaper or magazine:<br><br>(a) a Panamanian national must directly or indirectly hold 100% of the ownership of the enterprise; and<br><br>(b) the managers of the enterprise, including its publishers, editors-in-chief, deputy directors and assistant managers, must be Panamanian nationals. |

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| **21. Sector:** | Business Services |
| **Sub-sector**: | Professional Services – Legal Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Senior Management and Boards of Directors (Article 9.10) |
| **Level of Government:** | Central |
| **Measures:** | Articles 3 and 16 of Law No. 9 of April 18, 1984 |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>1. Only a Panamanian national holding a certificate of qualification issued by the Supreme Court may practice law in Panama.<br><br>2. Law partnerships may be established only by lawyers qualified to practice law in Panama.<br><br>3. Notwithstanding paragraphs 1 and 2, if it is permitted by the express terms of an international agreement, a lawyer who is a foreign national may provide advice on international law and the law of the jurisdiction in which that lawyer is licensed to practice. However, that foreign lawyer may not provide representation in the territory of Panama before a body listed in subparagraph 4(a).<br><br>4. For purposes of this Reservation the practice of law in Panama includes:<br><br>(a) judicial representation before a civil, penal, labor, child welfare, electoral, administrative or maritime tribunal;<br><br>(b) rendering of verbal or written legal advice;<br><br>(c) drafting of legal documents and contracts; and<br><br>(d) any other activity that requires a license to practice law in Panama. |

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| **22. Sector:** | Business Services |
| **Sub-sector**: | Professional Services |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Most-Favored Nation Treatment (Article 10.3)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Articles 4, 7, 9 and 10 of Law No. 57 of September 1978, authorized public accountant<br><br>Article 3 of Law No. 7 of April 14, 1981, economist<br><br>Article 32, 33 and 34 of the Resolution No. 168 of July 25, 1988, approving the Regulations of the Technical Economic Council<br><br>Articles 9 through 11 of Law No.67 of September 19, 1978, journalism profession<br><br>Article 4 of the Law No. 21 of June 16, 2005, public relations specialist<br><br>Article 5 of the Law No. 55 of December 3, 2002, regulating psychology<br><br>Article 55 of the Law No. 51 of 28 December 2005 professionals and health technicians<br><br>Articles 2 and 3 of Law No. 1 of January 3, 1996, sociology<br><br>Article 3 of Law No. 17 of July 23, 1981, social worker<br><br>Article 3 of Law No. 20 of October 9, 1984, regulating the library sciences profession<br><br>Article 2141 of Law No. 59 of July 31, 1998, amending the name of Title XVII and Articles 2140, 2141 and 2142 of the Administrative Code, and repealing Article 13 of Law No. 33 of 1984on authorized public translators<br><br>Book VIII, adopted by the Resolution J.D. No. 012 of February 20, 2009 and Resolution J.D. No. 046 of November 25, 2010 on the licensing for aeronautic personnel not belonging to the crew<br><br>Article 44 of Decree Law No. 1 of 2008 on the licensing of customs brokers |

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| | Articles 3 and 4 of Executive Order No. 6 of July 8, 1999, real estate agent<br><br>Article 198 of Law No. 23 of July 15, 1997, approving the WTO Agreement; Panama's Accession Protocol to this Agreement, including its annexes and schedules of commitments; adjusting internal legislation to international standards; and enacting other provisions including on stockbrokers<br><br>Articles 2, 3 and 4 of Law No. 22 of January 30, 1961, related to professional agricultural services<br><br>Articles 4 and 16 of Cabinet Decree No. 362 of November 26, 1969, nutritionist and dietician<br><br>Article 5 of Law No. 34 of October 9, 1980, phono-audiologist, speech and language therapist, and audiometrician or audiology technician<br><br>Articles 1 and 8 of Law No. 3 of January 11, 1983, veterinary medicine<br><br>Article 1 of Cabinet Decree No. 196 of June 24, 1970, establishing requirements to obtain a medical license to freely practice medicine and other related professions<br><br>Resolution No. 1 of January 26, 1987, by which the Technical Health Board classifies acupuncture as a technique that may only be practiced by medical and dental professionals in Panama<br><br>Articles 3 and 4 of Decree No. 32 of February 17, 1975, medical assistant<br><br>Article 1 of Law No. 22 of February 9, 1956, odontology<br><br>Article 10 of Ministerial Decree No. 16 of January 22, 1969, regulating medical interns, residents, specialists and odontologists and creating the positions of General Practitioner and Medical Consultant<br><br>Article 3 of Resolution No. 1 of March 14, 1983, approving the Regulations for Odontological Specializations<br><br>Article 5 and 6 of Law No. 13 of May 15, 2006 on the exercise of the profession of dental care technician<br><br>Articles 37, 108, 197 and 198 of Law No. 66 of November 10, 1947, approving the Health Code<br><br>Article 9 of Law No. 1 of January 6, 1954, regarding the profession of licensed nurses, giving stability to this profession and regulating the |

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| | pension for retired nurses<br><br>Article 3 of Law No. 74 of September 19, 1978, clinical laboratory worker, amended by Article 1 of Law No. 8 of April 25, 1983<br><br>Article 4 of Law No. 48 of November 22, 1984, assistants and support personnel working in clinical laboratories run by the Ministry of Health and the Social Security Fund and Foundation and regulating this profession<br><br>Articles 7, 13 and 15 of Law No. 47 of November 22, 1984, physiotherapy and/or kinesthesiology<br><br>Article 2 of Decree Law No. 8 of April 20, 1967, chiropractor<br><br>Article 6 of Law No. 42 of October 29, 1980, medical radiology technician, amended by Article 5 of Law No. 53 of September 18, 2009<br><br>Article 6 of Law No. 13 of August 23, 1984, specialists in medical records and health statistics who are employed by public health agencies, regulating their pay scale, and establishing other provisions (assistants to medical records and health statistics specialists, medical record technicians and health statistic technicians)<br><br>Resolution No. 1 of April 15, 1985, orthopedic and nuclear medicine technicians<br><br>Resolution No. 2 of June 1, 1987, neurophysiology technician, encephalographic technician, and electro-neurography or evoked potentials technician<br><br>Article 6 of Law No. 36 of August 2, 2010, which recognizes the profession of occupational therapy<br><br>Resolution No. 1 of February 8, 1988, occupational health technician<br><br>Article 2 of Resolution No. 10 of March 24, 1992, respiratory therapy technician or respiratory inhalotherapy technician<br><br>Article 3 of Resolution No. 19 of November 12, 1991, prosthetic-orthotic technician<br><br>Article 2 of Resolution No. 7 of December 15, 1992, regulating the practice of histology and the professions of histology assistant and cytology assistant<br><br>Article 5, 6 and 7 of Law No. 27 of May 22, 2009, which regulates the profession of histology |

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| | Article 2 of Resolution No. 50 of September 14, 1993, radiological health technician<br><br>Article 2 of Resolution No. 1 of January 21, 1994, cardiovascular perfusion technician<br><br>Article 2 of Resolution No. 2 of January 25, 1994, technician and assistant technician in medical information technology<br><br>Article 2 of Resolution No. 4 of June 10, 1996, assistant technician in medical radiology<br><br>Article 3 of Resolution No. 5 of June 10, 1996, by which the Ministry of Health recognizes the profession of emergency medical technician<br><br>Article 3 of Resolution No. 1 of May 25, 1998, specialist in emergency surgery<br><br>Article 3 of Resolution No. 2 of May 25, 1998, technician in human genetics<br><br>Article 35 of Law No. 24 of January 29, 1963, creating the National Pharmaceutical Board and regulating pharmaceutical establishments<br><br>Articles 11 and 20 of Law No. 45 of August 7, 2001, chemist<br><br>Article 5 of Law No. 4 of January 23, 1956, creating the Technical Commission and regulating the professions of barber and cosmetologist, amended by Article 2 of Law No. 51 of January 31, 1963<br><br>Articles 4 and 5 of Law No. 15 of January 22, 2003, orthophedic technology and traumatology<br><br>Article 5 of Resolution No. 3 of August 26, 2004, medical physics<br><br>Article 17 of Law No. 19 of June 5, 2007, water lifesaving<br><br>Article 3 of Law No. 49 of December 5, 2007, community developer<br><br>Article 5 of Law No. 31 of June 3, 2008, emergency medical technicians and professionals<br><br>Article 3 of Law No. 28 of May 22, 2008, early stimulation and family orientation<br><br>Article 5 of Law No. 53 of August 5, 2008, respiratory therapist |

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| | Article 5 of Law No. 17 of February 12, 2009, biological Sciences<br><br>Article 5 of Law No. 52 of September 18, 2009, technical degree in gerontology<br><br>Article 5 of Law No. 51 of July 14, 2003, profession of nuclear medicine technologist<br><br>Article 89 of Executive Decree No. 82, 2008, on tourist guides |
| **Description:** | Cross-Border Trade in Services<br><br>1. A person practicing a profession listed in the Measures of this Reservation must be a Panamanian national.<br><br>2. Reciprocity or residence requirement applies as appropriate.<br><br>3. Foreigners wishing to engage in providing services of tourist guides, with the exception of specialized tourist services, should have more than 5 years of residence in the country. |

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| **23. Sector:** | Business Services |
| **Sub-sector**: | Professional Services – Architects and Engineers |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Most-Favored-Nation Treatment (Article 10.3)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Articles 1, 2, 3, 4 and 24 of Law No.15 of January 26, 1959<br>Article 4 of Law No. 53 of February 4, 1963<br>Articles 1 and 3 of Decree 257 of September 3, 1965<br>Article 1 of Law No. 21 of June 20, 2007 |
| **Description:** | Cross-Border Trade in Services<br><br>1. Only a holder of a certificate of qualification issued by the Technical Board of Engineers and Architects may practice as an engineer or architect. The Technical Board may grant such a certificate to:<br><br>(a) a Panamanian national;<br><br>(b) a foreign national who is married to a Panamanian national or who is the parent of a child who is a Panamanian national; or<br><br>(c) a foreign national licensed to practice in a jurisdiction that allows Panamanian nationals to practice as engineers or architects under the same conditions.<br><br>2. The Technical Board may also authorize an enterprise to contract with an architect or engineer who is a foreign national for up to 12 months if there is no Panamanian qualified to supply the service in question. In that case, the enterprise must employ a qualified Panamanian national during the period of the contract who will replace the foreign national when the contract ends.<br><br>3. Only an enterprise registered with the Technical Board may supply engineering or architectural services in Panama. To register:<br><br>(a) the enterprise must have a corporate domicile in Panama, unless an international agreement provides otherwise; and<br><br>(b) the persons employed by the enterprise who are responsible for supplying the services must be qualified to perform those services in Panama. |

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| **24. Sector:** | Communication Services |
| **Sub-sector**: | Telecommunication Services |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 17 of July 9, 1991<br>Law No. 5 of February 9, 1995<br>Law No. 31 of February 8, 1996<br>Executive Decree No. 73 of April 9, 1997<br>Executive Decree No. 21 of 1996<br>Regulation JD-025 of December 12, 1996<br>Regulation JD-080 of April 10, 1997<br>Concession Contract No. 30-A of February 5, 1996 between the State and BSC (Bell South Panama, S.A.)<br>Concession Contract No. 309 of October 24, 1997 between the State and Cable Wireless Panama, S.A<br>Executive Decree No. 58 of May 12, 2008<br>Concession Contract No. 10-2008 of May 27, 2008 between the State and Digicel Panama, S.A.<br>Concession Contract No. 11-2008 of May 27, 2008 between the State and Claro Panama, S.A. |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>Mobile services are provided exclusively by four operators who have been granted concessions by the State. |

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| **25. Sector:** | Communication Services |
| **Sub-sector**: | Telecommunication Services |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 31 of February 8, 1996<br>Executive Decree No.73 of April 9, 1997 |
| **Description:** | Cross-Border Trade in Services<br><br>A telecommunication service supplied directly to users in Panama may only be supplied by a person domiciled in Panama. |

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| **26. Sector:** | Trade Services; Hotel and Restaurant Services |
| **Sub-sector**: | Beverage Serving Services for Consumption on the Premises |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 55 of July 10, 1973<br>Law No. 5 of January 11, 2007<br>Executive Decree No. 26 of July 12, 2007 |
| **Description:** | Cross-Border Trade in Services<br><br>A license will not be granted for the operation of a bar in a district in Panama when the number of existing bars in that district exceeds the proportion of one per one thousand inhabitants, according to the latest official population census. |

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| **27. Sector:** | Recreational Services |
| **Sub-sector**: | Gambling and Betting Services |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Article 297 of the 1972 Political Constitution of the Republic of Panama |
| **Description:** | Cross-Border Trade in Services<br><br>Only the Government of Panama may operate games of luck and chance or other gambling activities in Panama. |

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| **28. Sector:** | Communication Services |
| **Sub-sector**: | Postal Services |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Article 301 of the Fiscal Code of the Republic of Panama approved by means of Law No.8 of January 27, 1956, modified by Law No. 20 of August 11, 1994 |
| **Description:** | Cross-Border Trade in Services<br><br>Only the Government of Panama may operate postal services in Panama. |

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| **29. Sector:** | Ports and Airports |
| **Sub-sector**: | |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Decree Law No. 7 of February 10, 1998<br>Law No. 23 of January 29, 2003 |
| **Description:** | Cross-Border Trade in Services<br><br>The executive branch of the Government of Panama has the discretion to determine the number of concessions for national ports and airports and may require the concessionaire to appoint a legal representative in Panama. |

## Annex II

## SCHEDULE OF KOREA

## EXPLANATORY NOTE

1. The Schedule of Korea to this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the specific sectors, subsectors, or activities for which Korea may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

(a) Article 9.3 (National Treatment) or 10.2 (National Treatment);

(b) Article 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);

(c) Article 10.4 (Market Access);

(d) Article 10.5 (Local Presence);

(e) Article 9.9 (Performance Requirements); or

(f) Article 9.10 (Senior Management and Boards of Directors).

2. Each Schedule entry sets out the following elements:

(a) **Sector** refers to the sector for which the entry is made;

(b) **Obligation Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13.2 (Non-Conforming Measures) and 10.6.2 (Non-Conforming Measures), do not apply to sectors, subsectors, or activities set out in the Schedule;

(c) **Description** sets out the scope of the sectors, sub-sectors, or activities covered by the entry; and

(d) **Existing Measures** identifies, for transparency purposes, existing measures that apply to the sectors, subsectors, or activities covered by the entry.

3. In accordance with Articles 9.13.2 (Non-Conforming Measures) and 10.6.2 (Non-Conforming Measures), the Articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the sectors, subsectors, and activities identified in the **Description** element of that entry.

4. A "foreign person" means a foreign national or an enterprise organized under the laws of another country.

5. For greater certainty, Articles 10.2 (National Treatment) and 10.5 (Local Presence) are separate disciplines and a measure that is only inconsistent with Article 10.5 (Local Presence) need not be reserved against Article 10.2 (National Treatment).

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| **1. Sector:** | All Sectors |
| **Obligations Concerned:** | National Treatment (Article 9.3)<br>Performance Requirements (Article 9.9) |
| **Level of Government:** | Central |
| **Existing Measures:** | *Foreign Investment Promotion Act* (Law No. 13854, January 27, 2016), Article 4<br><br>*Enforcement Decree of the Foreign Investment Promotion Act* (Presidential Decree No. 27751, December 30, 2016), Article 5 |
| **Description:** | <u>Investment</u><br><br>Korea reserves the right to adopt, with respect to the establishment or acquisition of an investment, any measure that is necessary for the maintenance of public order pursuant to Article 4 of the *Foreign Investment Promotion Act* (2016) and Article 5 of the *Enforcement Decree of the Foreign Investment Promotion Act* (2017), provided that Korea promptly provides written notice to the other Party that it has adopted such a measure and that the measure:<br><br>(a) is applied in accordance with the procedural requirements set out in the *Foreign Investment Promotion Act* (2016), *Enforcement Decree of the Foreign Investment Promotion Act* (2017), and other applicable law;<br><br>(b) is adopted or maintained only where the investment poses a genuine and sufficiently serious threat to the fundamental interests of society;<br><br>(c) is not applied in an arbitrary or unjustifiable manner;<br><br>(d) does not constitute a disguised restriction on investment; and<br><br>(e) is proportional to the objective it seeks to achieve. |

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| **2. Sector:** | All Sectors |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Existing Measures:** | *Financial Investment Services and Capital Markets Act* (Law No. 14130, March 29, 2016), Article 168 |
| **Description:** | Investment<br><br>Korea reserves the right to adopt or maintain any measure with respect to the transfer or disposition of equity interests or assets held by state enterprises or governmental authorities.<br><br>Such a measure shall be implemented in accordance with the provisions of Chapter 18 (Transparency).<br><br>This entry shall not apply to former private enterprises that are owned by the state as a result of corporate reorganization processes.<br><br>For purposes of this entry:<br><br>A **state enterprise** shall include any enterprise created for the sole purpose of selling or disposing of equity interests or assets of state enterprise or governmental authorities.<br><br>Investment and Cross-Border Trade in Services<br><br>Without prejudice to Korea's commitments undertaken in Annex I and Annex II, Korea reserves the right to adopt or maintain any measure with respect to the transfer to the private sector of all or any portion of services provided in the exercise of governmental authority. |

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| **3. Sector:** | Acquisition of Land |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Existing Measures:** | *Act on Report on Real Estate Transactions, Etc.* (Law No. 13797, January 19, 2016), Articles 2, 3, 7, 8, 9 and 11<br><br>*Farmland Act* (Law No. 14242, May 29, 2016), Article 6 |
| **Description:** | Investment<br><br>Korea reserves the right to adopt or maintain any measure with respect to the acquisition of land by foreign persons, except that a juridical person shall continue to be permitted to acquire land where the juridical person:<br><br>(a) is not deemed foreign under Article 2 of the *Act on Report on Real Estate Transactions, Etc.*, and<br><br>(b) is deemed foreign under the *Act on Report on Real Estate Transactions, Etc.*, or is a branch of a foreign juridical person subject to approval or notification in accordance with the *Act on Report on Real Estate Transactions, Etc.*, if the land is to be used for any of the following legitimate business purposes:<br><br>(i) land used for ordinary business activities;<br><br>(ii) land used for housing for senior management; and<br><br>(iii) land used for fulfilling land-holding requirements stipulated by pertinent laws.<br><br>Korea reserves the right to adopt or maintain any measure with respect to the acquisition of farmland by foreign persons. |

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| **4. Sector:** | Firearms, Swords, Explosives, and Similar Items |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Korea reserves the right to adopt or maintain any measure with respect to the firearms, swords, explosives, gas sprays, electric shocks, and crossbows sector, including the manufacture, use, sale, storage, transport, import, export, and possession of firearms, swords, explosives, gas sprays, electric shocks, and crossbows. |

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| **5. Sector:** | Disadvantaged Groups |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Korea reserves the right to adopt or maintain any measure that accords rights or preferences to socially or economically disadvantaged groups, such as the disabled, persons who have rendered distinguished services to the state, and ethnic minorities. |

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| **6. Sector:** | State-Owned National Electronic/Information System |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Korea reserves the right to adopt or maintain any measure affecting the administration and operation of any state-owned electronic information system that contains proprietary government information or information gathered pursuant to the regulatory functions and powers of the government.<br><br>This entry shall not apply to payment and settlement systems related to financial services. |

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| **7. Sector:** | Social Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Korea reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent that they are social services established or maintained for public purposes: income security or insurance, social security or insurance, social welfare, public training; health; and child care. |

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| **8. Sector:** | All Sectors |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Description:** | Cross-Border Trade in Services<br><br>Korea reserves the right to adopt or maintain any measure that is not inconsistent with Korea's obligations under Article XVI of GATS as set out in Korea's Schedule of Specific Commitments under the GATS(GATS/SC/48, GATS/SC/48/Suppl.1, GATS/SC/48/Suppl.1/Rev.1, GATS/SC/48/Suppl.2, GATS/SC/48/Suppl.3, and GATS/SC/48/Suppl.3/Rev.1).<br><br>For purposes of this entry only, Korea's Schedule is subject to the following modifications:<br><br>(a) for any sector and subsector with regard to which Korea's Annex I contains an entry (other than an entry with regard to "All Sectors") that does not list Market Access as one in the Obligations Concerned element, "None" is inscribed in the Market Access column for modes 1, 2, and 3, and "Unbound except as indicated in the Horizontal commitments section" is inscribed for mode 4;<br><br>(b) for any sector and subsector with regard to which Korea's Annex I contains an entry (other than an entry with regard to "All Sectors") that lists a limitation to the Market Access obligation, that limitation is inscribed in the Market Access column with regard to the appropriate mode of supply; and<br><br>(c) for any sector and subsector listed in Appendix II-1, Korea's Schedule is modified as indicated in the Appendix II-1.<br><br>These modifications shall not affect any limitation relating to sub-paragraph (f) of paragraph 2 of Article XVI of GATS inscribed in the Market Access column of Korea's Schedule.<br><br>For greater certainty, an entry of "None" in the Market Access column of Korea's Schedule shall not be construed to alter the application of Article 10.5 (Local Presence) as modified by Article 10.6 (Non-Conforming Measures). |

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| **9. Sector:** | All Sectors |
| **Obligations Concerned:** | Most-Favored-Nation Treatment (Articles 9.4 and 10.3) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Korea reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.<br><br>Korea reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving:<br><br>(a) aviation;<br><br>(b) fisheries;<br><br>(c) maritime matters, including salvage; or<br><br>(d) railroad transportation.<br><br>Korea reserves, vis-á-vis El Salvador, the right to adopt or maintain any measure regarding telecommunication services that accords differential treatments to countries under any bilateral or multilateral international agreements in force or signed after the date of entry into force of this Agreement. |

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| **10. Sector:** | Environmental Services- Treatment and Supply Services for Potable Water; Collection and Treatment Services for Municipal Sewage; Collection, Transportation, and Disposal Services for Municipal Refuse; Sanitation and Similar Services; Nature and Landscape Protection Services (Except for Environmental Impact Assessment Services) |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Korea reserves the right to adopt or maintain any measure with respect to the following environmental services: treatment and supply of potable water; collection and treatment of municipal sewage; collection, transportation, and disposal of municipal refuse; sanitation and similar services; and nature and landscape protection services (except for environmental impact assessment services).<br><br>This entry shall not apply to the supply of the aforementioned services pursuant to a contract between private parties, to the extent private supply of such services is permitted under relevant laws and regulations. |

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| **11. Sector:** | Energy– Atomic Energy, Electric Power, and Gas Energy |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Korea reserves the right to adopt or maintain any measure with respect to the atomic energy industry such as nuclear power generation; manufacturing and supply of nuclear fuel; nuclear materials; radioactive waste treatment and disposal (including treatment and disposal of spent and irradiated nuclear fuel); radioisotope and radiation generation facilities; monitoring services for radiation; services related to nuclear energy; planning, maintenance, and repair services.<br><br>Korea reserves the right to adopt or maintain any measure with respect to electric power generation, transmission, distribution, and sales.<br><br>Any such measure shall not decrease the level of foreign ownership permitted in the electric power industry as provided by the entry in Korea's Schedule to Annex I related to Energy Industry - Electric Power Generation Other Than Nuclear Power Generation; Electric Power Transmission, Distribution and Sales.<br><br>Notwithstanding this entry, Korea shall not adopt or maintain any measure inconsistent with Article 9.9.1(f).<br><br>Korea reserves the right to adopt or maintain any measure with respect to the import and wholesale distribution of natural gas and the operation of terminals and the national high pressure pipeline network.<br><br>Any such measure shall not decrease the level of foreign ownership permitted in the gas industry as provided by the entry in Korea's Schedule to Annex I related to Energy Industry - Gas Industry. |

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| **12. Sector:** | Distribution Services-Commission Agents' Services, Wholesaling and Retailing of Agricultural Raw Materials and Live Animals (*nongchuksan mul*) |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Korea reserves the right to adopt or maintain any measure with respect to:<br><br>(a) commission agents' services of agricultural raw materials, live animals, food products, beverage;<br><br>(b) wholesaling trade services of grain, meat, poultry, grain powder, ginseng, red ginseng, fertilizers; and<br><br>(c) retail services of rice, ginseng and red ginseng. |

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| **13. Sector:** | Manufacturing of Liquor |
| **Obligations Concerned:** | Performance Requirements (Article 9.9) |
| **Level of Government:** | Central |
| **Description:** | Investment<br><br>Korea reserves the right to adopt or maintain any measure with respect to manufacturing of liquor. |

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| **14. Sector:** | Transportation Services- Passenger Road Transportation Services (Taxi Services and Scheduled Passenger Road Transportation Services), Freight Road Transportation Services (not including Road Transportation Services Related to Courier Services), Internal Waterways Transportation Services and Space Transportation Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Korea reserves the right to adopt or maintain any measure with respect to taxi services and scheduled passenger road transportation services.<br><br>Korea reserves the right to adopt or maintain any measure with respect to freight road transportation services, not including road transportation of containerized freight (excluding cabotage) by international shipping companies and road transportation services related to courier services regarding Most-Favored-Nation Treatment (MFN), Performance Requirements (PR), Senior Management and Boards of Directors (SMBD), and Local Presence (LP) obligations.<br><br>Korea reserves the right to adopt or maintain any measure with respect to internal water ways transportation services and space transportation services. |

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| **15. Sector:** | Transportation Services-Storage and Warehousing Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Korea reserves the right to adopt or maintain any measure with respect to storage and warehousing services related to agricultural and livestock products. |

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| **16. Sector:** | Communication Services- Non-monopoly Postal Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2) |
| **Level of Government:** | Central |
| **Existing Measures:** | *Postal Service Act* (Law No. 13584, December 22, 2015)<br><br>*Military Service Act* (Law No. 13425, July 24, 2015)<br><br>*Regulations on the Management of Common-Purpose Motor Vehicles* (Presidential Decree No. 26085, February 3, 2015)<br><br>*Foreign Investment Promotion Act* (Law No. 13854, January 27, 2016), Article 4 |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Korea reserves the right to adopt or maintain any measure with respect to:<br><br>(a) the supply of support services to postal offices by military service personnel or other personnel of equivalent status; and<br><br>(b) the Minister of Science, ICT and Future Planning not needing authorization from the Minister of Land, Infrastructure and Transport in determining the total number of vehicles that may belong to the Ministry of Science, ICT and Future Planning and allocating the vehicles to postal offices.<br><br>The Korean Postal Authority reserves exclusive rights for collecting, processing and delivering domestic and international letters.<br><br>The exclusive rights of the Korean Postal Authority include the right of access to its postal network and operation thereof. |

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| **17. Sector:** | Communication Services - Broadcasting Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Korea reserves the right to adopt or maintain any measure relating to broadcasting services. |

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| **18. Sector:** | Communication Services - Broadcasting and Telecommunications Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Existing Measures:** | *Internet Multimedia Broadcasting Business Act* (Law No. 11690, March 23, 2013), Articles 4, 7, 9, 18 and 21<br><br>*Enforcement Decree of the Internet Multimedia Broadcasting Business Act* (Presidential Decree No. 24445, March 23, 2013), Article 20 |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Korea reserves the right to adopt or maintain any measure with respect to subscription-based video services.<br><br>For purposes of this entry, **subscription-based video services** means subscription-based video services that are supplied to end-users over dedicated transmission capacity that the supplier owns or controls (including by leasing) and includes Internet Protocol-based Television (IPTV) and Interactive Broadcasting. |

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| **19. Sector:** | Communication Services-Broadcasting and Audio-Visual Services |
| **Obligations Concerned:** | Most Favored-Nation Treatment (Articles 9.4 and10.3)<br>Performance Requirements (Article 9.9) |
| **Level of Government:** | Central |
| **Existing Measures:** | *Act on the Promotion of Motion Pictures and Video Products* (Law No. 11902, July 16, 2013)<br><br>*Notice on Broadcasting Programming, Etc. (*Korean Broadcasting Commission Notice No. 2008-135, December 31, 2008) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Korea reserves the right to adopt or maintain any preferential co-production arrangement for film or television productions. Official co-production status, which may be granted to a co-production produced under such a co-production arrangement, confers national treatment on works covered by a co-production arrangement. |

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| **20. Sector:** | Communication Services-Broadcasting and Audio-Visual Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9) |
| **Level of Government:** | Central |
| **Existing Measures:** | *Act on the Promotion of Motion Pictures and Video Products* (Law No. 11902, July 16, 2013), Articles 27 and 40<br><br>*Enforcement Decree of the Act on the Promotion of Motion Pictures and Video Products* (Presidential Decree No. 24036, August 13, 2012), Articles 10 and 19<br><br>*Enforcement Regulations of the Act on the Promotion of Motion Pictures and Video Products* (Ordinance of the Ministry of Culture, Sports and Tourism No.128, August 17, 2012)<br><br>*Notice on Programming* (Korean Broadcasting Commission Notice No. 2008-135, December 31, 2008) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Korea reserves the right to adopt or maintain any measure setting criteria for determining whether broadcasting or audio-visual programs are Korean. |

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| **21. Sector:** | Business Services- Real Estate Services (not including Real Estate Brokerage and Appraisal Services) |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Korea reserves the right to adopt or maintain any measure with respect to real estate development, supply, management, sale, and rental services, except for brokerage and appraisal services. |

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| **22. Sector:** | Business Services-Cadastral Surveying Services and Cadastral Map-Making Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Korea reserves the right to adopt or maintain any measure with respect to cadastral surveying services and cadastral map related services. |

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| **23. Sector:** | Business and Environmental Services- Examination, Certification, and Classification of Agricultural Raw Materials and Live Animals (*nongchuksanmul*) |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Korea reserves the right to adopt or maintain any measure with respect to examination, certification, and classification of agricultural raw materials and live animal products. |

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| **24. Sector:** | Business Services -Services Incidental to Agriculture, Hunting, Forestry and Fishing |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Korea reserves the right to adopt or maintain any measure with respect to services incidental to agriculture, forestry, and livestock, including genetic improvement, artificial insemination, rice and barley polishing, and activities related to a rice processing complex.<br><br>Korea reserves the right to adopt or maintain any measure with respect to the supply of services incidental to agriculture, hunting, forestry, and fishing by the Agricultural Cooperatives, the Forestry Cooperatives, and the Fisheries Cooperatives. |

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| **25. Sector:** | Fishing |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Description:** | Investment<br><br>Korea reserves the right to adopt or maintain any measure with respect to fishing activities in Korea's territorial waters and Exclusive Economic Zone. |

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| **26. Sector:** | Publishing of Newspapers |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Existing Measures:** | *Act on the Promotion of Newspapers, Etc.* (Law No. 11690, March 23, 2013)<br><br>*Enforcement Decree of the Act on the Promotion of Newspapers, Etc.* (Presidential Decree No. 22151, May 4, 2010) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Korea reserves the right to adopt or maintain any measure with respect to the publishing (including printing and distribution) of newspapers. |

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| **27. Sector:** | Education Services - Pre-Primary, Primary, Secondary, Higher and Other Education |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Korea reserves the right to adopt or maintain any measure with respect to pre-primary, primary, and secondary education; health and medicine-related higher education; higher education for prospective pre-primary, primary, and secondary teachers; professional graduate education in law; distance education at all education levels (except adult education services, provided that such services do not confer academic credit, diplomas or degrees); and other education services. |

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| **28. Sector:** | Social Services- Human Health Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Korea reserves the right to adopt or maintain any measure with respect to human health services. |

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| **29. Sector:** | Recreational, Cultural, and Sporting Services-Motion Picture Promotion, Advertising, or Post-Production Services, and Museum and Other Cultural Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Existing Measures:** | *Act on the Promotion of Motion Pictures and Video Products* (Law No. 11902, July 16, 2013)<br><br>*Enforcement Decree of the Act on the Promotion of Motion Pictures and Video Products* (Presidential Decree No. 24036, August 13, 2012)<br><br>*Cultural Heritage Protection Act* (Law No. 11228, January 26, 2012)<br><br>*Enforcement Decree of the Cultural Heritage Protection Act* (Presidential Decree No. 23862, June 19, 2012)<br><br>*Archaeological Heritage Protection and Survey Act* (Law No. 10882, July 21 2011)<br><br>*Enforcement Regulations of the Archaeological Heritage Protection and Survey Act* (Ordinance of the Ministry of Culture, Sports and Tourism No. 78, February 16, 2011)<br><br>*Act on the Cultural Heritage Maintenance, Etc.* (Law No. 11530, December 11, 2012) |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Korea reserves the right to adopt or maintain any measure with respect to motion picture promotion, advertising, or post-production services regarding National Treatment (NT), Most-Favored-Nation Treatment (MFN), Performance Requirements (PR), and Local Presence (LP) obligations.<br><br>Korea reserves the right to adopt or maintain any measure with respect to the conservation and restoration of cultural heritage and properties, including the excavation, appraisal, or dealing of cultural heritage and properties regarding National Treatment (NT), Performance Requirements (PR), Senior Management and Boards of Directors (SMBD), and Local Presence (LP) obligations. |

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| **30. Sector:** | Other Recreational Services |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Description:** | Investment<br><br>Korea reserves the right to adopt or maintain any measure with respect to tourism in rural, fishery, and agricultural sites. |

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| **31. Sector:** | Gambling and Betting Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-National Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Existing Measures:** | *Tourism Promotion Act* (Law No. 12406, March 11, 2014) Articles 5, 21 and 28<br><br>*Special Act on the Assistance to the Development of Abandoned Mine Areas* (Law No. 12154, January 1, 2014) Article 11<br><br>*National Sports Promotion Act* (Law No. 12348, January 28, 2014) Articles 24, 25 and 26<br><br>*Enforcement Decree of the National Sports Promotion Act* (Presidential Decree No. 25511, July 28, 2014) Articles 28 and 30<br><br>*Korea Racing Association Act* (Law No. 14306, December 2, 2016), Articles 3 and 48<br><br>*Traditional Bull Fighting Act* (Law No. 13143, February 3, 2015), Article 6<br><br>*Bicycle and Motorboat Racing Act* (Law No. 12688, May 28, 2014) Articles 4, 19 and 24<br><br>*Game Industry Promotion Act* (Law No. 11998, August 6, 2013) Articles 2, 21 and 22<br><br>*Act on Special Cases Concerning Regulation and Punishment of Speculative Acts, Etc.* (Law No. 11690, March 23, 2013) |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Korea reserves the right to adopt or maintain any measure with respect to gambling and betting services.<br><br>For greater certainty, "gambling and betting" includes such services supplied through electronic transmission and services that use *sa-haeng-seong-ge-im-mul*. *"Sa-haeng-seong-ge-im-mul"*, as defined in Article 2 of Korea's *Game Industry Promotion Act*, includes, inter alia, gaming instruments which result in financial loss or gain through betting or by chance. |

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| **32. Sector:** | Foreign Professionals Services – Foreign Legal Consultants, Foreign Certified Public Accountants, and Foreign Certified Tax Accountants |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most Favored-Nation Treatment (Articles 9.4 and10.3)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Regarding National Treatment (NT), Most-Favored-Nation Treatment (MFN), Senior Management and Boards of Directors (SMBD), and Local Presence (LP) obligations, Korea reserves the right to adopt or maintain any measures including but not limited to:<br><br>(a) restrictions on certification, approval, registration, admission, and supervision of, and any other requirements with respect to, foreign country-licensed lawyers or foreign law firms supplying any type of legal services in Korea;<br><br>(b) restrictions on foreign country-licensed lawyers or foreign law firms entering into partnerships, commercial associations, affiliations, or any other type of relationship regardless of legal form, with *byeon-ho-sa* (Korean-licensed lawyers), Korean law firms, *beop-mu-sa* (Korean-certified judicial scriveners), *byeon-ri-sa* (Korean-licensed patent attorneys), *gong-in-hoe-gye-sa* (Korean-certified public accountants), *se-mu-sa* (Korean-certified tax accountants), or *gwan-se-sa* (Korean customs brokers);<br><br>(c) restrictions on foreign country-licensed lawyers or foreign law firms hiring *byeon-ho-sa* (Korean-licensed lawyers), *beop-mu-sa* (Korean-certified judicial scriveners), *byeon-ri-sa* (Korean-licensed patent attorneys), *gong-in-hoe-gye-sa* (Korean-certified public accountants), *se-mu-sa* (Korean certified tax accountants), or *gwan-se-sa* (Korean customs brokers) in Korea; and,<br><br>(d) restrictions on senior management and the board of directors of legal entities supplying foreign legal consulting services, including with respect to the chairman.<br><br>Notwithstanding paragraph 1, |

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| | (a) no later than the date this Agreement enters into force, Korea shall allow, subject to certain requirements consistent with this Agreement, law firms of the other Party of this Agreement to establish representative offices (Foreign Legal Consultant offices or FLC offices) in Korea, and attorneys licensed in the other Party of this Agreement to provide legal advisory services regarding the laws of the jurisdiction in which they are licensed and public international law as foreign legal consultants in Korea.<br><br>(b) no later than two years after the date this Agreement enters into force, Korea shall allow FLC offices, subject to certain requirements consistent with this Agreement, to enter into specific cooperative agreements with Korean law firms in order to be able to jointly deal with cases where domestic and foreign legal issues are mixed, and to share profits derived from such cases.<br><br>Korea shall maintain, at a minimum, the measures adopted to implement its commitments in paragraph 2.<br><br>For purposes of this entry, **law firm of the other Party** means a law firm organized under laws of the other Party and headquartered in the other Party.<br><br>Korea reserves the right to adopt or maintain any measure with respect to public accountancy services. Foreign public accountants intending to provide accountancy services in Korea must be domestically licensed and registered under the *Certified Public Accountant Act*. Their offices must be established within Korea.<br><br>Regarding National Treatment (NT), Senior Management and Boards of Directors (SMBD), Local Presence (LP), and Most-Favored-Nation Treatment (MFN) obligations, Korea reserves the right to adopt or maintain any measures with respect to *se-mu-sa* (Korean-certified tax accountants) services including those concerning ownership, partnership, nationality of executives and directors and the scope of services to be provided. Foreign-certified tax accountants intending to provide *se-mu-sa* (Korean-certified tax accountants) services in Korea must be domestically licensed and registered under the *Certified Tax Accountant Act*. Their offices must be established within Korea. |

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| **33. Sector:** | Business Services |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Cross-Border Trade in Services<br><br>Korea reserves the right to adopt or maintain any measure with respect to the exportation and re-exportation of controlled commodities, software, and technology.<br><br>Only persons residing in Korea may apply for a license to export or re-export such commodities, software, or technology. |

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| **34. Sector:** | Transportation Services - Maritime Passenger Transportation and Maritime Cabotage |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Korea reserves the right to adopt or maintain any measure with respect to the provision of international maritime passenger transportation services, maritime cabotage, and the operation of Korean vessels, including the following measures:<br><br>A person that supplies international maritime passenger transportation services must obtain a license from the Minister of Maritime Affairs and Fisheries, which is subject to an economic needs test.<br><br>Maritime cabotage is reserved for Korean vessels. Maritime cabotage includes maritime transportation between harbors located along the entire Korean peninsula and any adjacent islands. **Korean vessel** means:<br><br>(a) a vessel owned by the Korean government, a state enterprise, or an institution established under the Ministry of Maritime Affairs and Fisheries;<br><br>(b) a vessel owned by a Korean national;<br><br>(c) a vessel owned by an enterprise organized under the Korean Commercial Code;<br><br>(d) a vessel owned by an enterprise organized under foreign law that has its principal office in Korea and whose *dae-pyo-ja* (for example, a chief executive officer, president, or similar principal senior officer) is a Korean national. In the event there is more than one, all *dae-pyo-ja* must be Korean nationals.<br><br>For greater certainty, measures relating to the landside aspects of port activities are subject to the application of Article 23.2 (Essential Security). |

**APPENDIX II-1**

| ***For the following Sectors, Korea's obligations under Article XVI of the General Agreement on Trade in Services as set out in Korea's Schedule of Specific Commitments under the GATS(GATS/SC/48, GATS/SC/48/Suppl.1, GATS/SC/48/Suppl.1/Rev.1, GATS/SC/48/Suppl.2, GATS/SC/48/Suppl.3, and GATS/SC/48/Suppl.3/Rev.1) are improved as described.*** | |
|---|---|
| **Sector/Subsector** | **Market Access Improvements** |
| **Research and Development Services:** | |
| Research and development services on natural sciences | Insert new commitments with "None" for modes 1 and 2, "Unbound" for mode 3, and "Unbound except as indicated in the Horizontal Commitments section." for mode 4 |
| Research and development services on social sciences and humanities | Modify mode 1 and 2 limitations from "Unbound" to "None" |
| Interdisciplinary research and development services | Insert new commitments with "None" for modes 1 and 2, "Unbound" for mode 3, and "Unbound except as indicated in the Horizontal Commitments section" for mode 4 |
| **Market research and public opinion polling services** | Modify mode 1 and 2 limitations from "Unbound" to "None" |
| **Services incidental to mining** | Modify mode 1 and 2 limitations from "Unbound" to "None" |
| **Packaging services** | Modify mode 1 and 2 limitations from "Unbound" to "None" |
| **Convention services other than Convention agency services** | Insert new commitments with "None" for mode 1, 2 and 3, and "Unbound except as indicated in the Horizontal Commitments section" for mode 4 |
| **Building-cleaning services (CPC 874*, excluding 87409)** | Insert new commitments with "Unbound*" for mode 1, "None" for modes 2 and 3, "Unbound except as indicated in the Horizontal Commitments section" for mode 4 |

| ***For the following Sectors, Korea's obligations under Article XVI of the General Agreement on Trade in Services as set out in Korea's Schedule of Specific Commitments under the GATS(GATS/SC/48, GATS/SC/48/Suppl.1, GATS/SC/48/Suppl.1/Rev.1, GATS/SC/48/Suppl.2, GATS/SC/48/Suppl.3, and GATS/SC/48/Suppl.3/Rev.1) are improved as described.*** | |
|---|---|
| **Sector/Subsector** | **Market Access Improvements** |
| **Environment consulting services (CPC 9409*)** | Insert new commitments with "None" for modes 1, 2 and 3, and "Unbound except as indicated in the Horizontal Commitments section" for mode 4 |
| **Tourism and travel related services:** | |
| Beverage serving services without entertainment<br>Excluding rail and air transport related facilities in beverage serving services without entertainment | Insert new commitments with "Unbound*" for mode 1, "None" for mode 2 and 3, and "Unbound except as indicated in the Horizontal Commitments section" for mode 4 |
| Tour operator services | Insert new commitments with "None" for modes 1, 2 and 3, and "Unbound except as indicated in the Horizontal Commitments section" for mode 4 |
| Tourist Guides Services | Modify mode 3 from "Only travel agencies are allowed to supply tourist guide services" to "None" |
| **Recreational, Cultural and Sporting Services** | |
| Other<br>- Game Services (CPC 964**) | Insert new commitments with "Unbound" for mode 1, "None" for modes 2 and 3, and "Unbound except as indicated in the Horizontal Commitments section" for mode 4 |

## Annex II

## SCHEDULE OF COSTA RICA

### EXPLANATORY NOTE

1. The Schedule of Costa Rica to this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the reservations adopted for specific sectors, sub-sectors, or activities for which Costa Rica may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

(a) Articles 9.2 (National Treatment) or 10.3 (National Treatment);

(b) Articles 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);

(c) Article 10.5 (Local Presence);

(d) Article 9.9 (Performance Requirements);

(e) Article 9.10 (Senior Management and Boards of Directors); or

(f) Article 10.4 (Market Access).

2. Each entry in the Schedule sets out the following elements:

(a) **Sector** refers to the sector for which the entry is made;

(b) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), do not apply to the sectors, subsectors, or activities listed in the entry; and

(c) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry.

3. In accordance with Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the sectors, subsectors, and activities identified in the **Description** element of that entry.

4. In interpreting a reservation in the Schedule, all elements of the entry shall be considered. The **Description** element shall prevail over the other elements.

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|---|---|
| **1. Sector:** | All sectors |
| **Obligations Concerned:** | Most-Favored-Nation Treatment (Articles 9.4 and 10.3) |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Costa Rica reserves, vis-á-vis Korea, the right to adopt or maintain any measure that accords differential treatment to countries in accordance with:<br>(a) any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement; or<br>(b) any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving:<br>(i) aviation;<br>(ii) fisheries; or<br>(iii) maritime matters, including salvage. |

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| **2. Sector:** | Cultural Industries |
| **Obligations Concerned:** | Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9) |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Costa Rica reserves the right to adopt or maintain any measure that accords differential treatment to countries under any existing or future bilateral or multilateral international agreement with respect to cultural industries, such as audiovisual cooperation agreements.<br><br>For greater certainty, government supported subsidy programs for the promotion of cultural activities are not subject to the limitations or obligations of this Agreement.<br><br>Cultural industries means persons engaged in any of the following activities:<br>(a) publication, distribution, or sale of books, magazines, periodical publications, or printed or electronic newspapers, excluding the printing and typesetting of any of the foregoing;<br>(b) production, distribution, sale, or display of recordings of movies or videos;<br>(c) production, distribution, sale, or display of music recordings in audio or video format;<br>(d) production, distribution, or sale of printed music scores or scores readable by machines; or<br>(e) radiobroadcasts aimed at the public in general, as well as all radio, television, and cable television-related activities, satellite programming services, and broadcasting networks. |

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| **3. Sector:** | Social Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Local Presence (Article 10.5)<br>Market Access (Article 10.4) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Costa Rica reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, public sewage services, and water supply services. |

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| **4. Sector:** | Public Services[1] |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Local Presence (Article 10.5)<br>Market Access (Article 10.4) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Costa Rica reserves the right to adopt or maintain any measure with respect to concessions, permits and authorizations for economic activities or services considered as public services in accordance with the Costa Rican legislation. Costa Rica also reserves the right to adopt or maintain any measure regarding institutions and public enterprises that, as a legal mandate, supply any public service and are not required to obtain a concession, permit or authorization; as well as any measure related to State monopolies created by law or granted in administration. |

[1] Public services include: electric energy supply, including generation, transmission, distribution and commercialization; supply of sewage and water services which includes drinkable water, collection, treatment and evacuation of sewage, residual and pluvial waters, as well as the installation, operation, and maintenance of hydrant services; fuel supply derivatives from hydrocarbons, including petroleum, asphalts, gas and naphthas, destined to supply national demand in distribution stations, as well as the derivatives from petroleum, asphalts, gas and naphthas destined to the final consumer; irrigation and drainage; remunerated public transport of persons, except for air transportation; maritime and air services in national ports; freight transport by railroad; recollection and treatment of solid and industrial wastes; social services of postal communication; and any other services that, given their importance for the sustainable development of the country, are qualified and regulated as such by the Legislative Assembly.

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| **5. Sector:** | Education services - pre-primary, primary, secondary, higher and other education |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Local Presence (Article 10.5)<br>Market Access (Article 10.4) |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Costa Rica reserves the right to adopt or maintain any measure with respect to pre-primary, primary and secondary education; higher education; distance education at all education levels (except adult education services, provided that such services do not confer academic credit, diplomas or degrees); and other education services. |

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| **6. Sector:** | Social Services - Human Health Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Costa Rica reserves the right to adopt or maintain any measure with respect to human health services. |

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| **7. Sector:** | Minority Affairs and Native Groups |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Costa Rica reserves the right to adopt or maintain any measure that grants rights or preferences to social or economic groups under disadvantage or to native groups. |

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| **8. Sector:** | Lottery, Betting and Gambling |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Costa Rica reserves the right to adopt or maintain any measure with respect to lottery, betting and gambling. |

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| **9. Sector:** | Game Services[2] |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Description:** | Cross-Border Trade in Services<br><br>Costa Rica reserves the right to adopt or maintain any measure with respect to cross-border trade in game services. |

[2] For greater certainty, this reservation does not apply to Lottery, Betting and Gambling; which are covered by Entry CR- 8 of this Annex (Lottery, Betting and Gambling).

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| **10. Sector:** | Electric Energy |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Costa Rica reserves the right to adopt or maintain any measure regarding electric energy, including the generation, transmission, transformation, distribution and commercialization. |

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| **11. Sector:** | Railways, Ports and Airports |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Senior Management and Boards of Directors (Article 9.10)<br>Performance Requirements (Article 9.9)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Costa Rica reserves the right to adopt or maintain any measure regarding railways, ports and airports. |

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| **12. Sector:** | Natural Resources |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment(Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Costa Rica reserves the right to adopt or maintain any measure with respect to natural resources, including conservation, management, protection, exploration, extraction and exploitation. |

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| **13. Sector:** | Fishing and Services Incidental to Fishing |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Costa Rica reserves the right to adopt or maintain any measure with respect to fishing and services incidental to fishing. |

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| **14. Sector:** | Environmental Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Costa Rica reserves the right to adopt or maintain any measure with respect to environmental services. |

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| **15. Sector:** | Postal Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Costa Rica reserves the right to adopt or maintain any measure with respect to postal services that do not constitute express delivery services.[3] |

[3] For purposes of this Agreement, **express delivery services** means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include (i) air transport services, (ii) services supplied in the exercise of governmental authority or reserved to the State and its enterprises in accordance with the national legislation, (iii) social services of postal communication, or (iv) maritime transport services.

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| **16. Sector:** | Radio and Television Services (Broadcasting) |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Senior Management and Boards of Directors (Article 9.10)<br>Performance Requirements (Article 9.9)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Costa Rica reserves the right to adopt or maintain any measure with respect to radio and television services (broadcasting). |

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| **17. Sector:** | Investigation and Security Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Costa Rica reserves the right to adopt or maintain any measure with respect to investigation and security services. |

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| **18. Sector:** | Arms and Explosives |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Costa Rica reserves the right to adopt or maintain any measure with respect to arms and explosives, including the manufacture, use, sale, storage, transport, importation, exportation and possession of arms and explosives. |

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| **19. Sector:** | Manufacturing of liquor |
| **Obligations Concerned:** | Performance Requirements (Article 9.9) |
| **Description:** | Investment<br><br>Costa Rica reserves the right to adopt or maintain any measure with respect to manufacturing of liquor. |

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| **20. Sector:** | Recreational, Cultural, and Sporting Services - Motion Picture Promotion, Advertising or Post-Production Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Costa Rica reserves the right to adopt or maintain any measure with respect to motion picture promotion, advertising, or post-production services. |

## Annex II

## SCHEDULE OF EL SALVADOR

### EXPLANATORY NOTE

1. The Schedule of El Salvador of this Annex sets out, pursuant to Articles 9.13 (Non-**Conforming** Measures) and 10.6 (Non-Conforming Measures), the specific sectors, sub-sectors, or activities for which that Party may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

(a) Articles 9.3 (National Treatment) or 10.2 (National Treatment);

(b) Articles 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);

(c) Article 10.5 (Local Presence)

(d) Article 9.9 (Performance Requirements);

(e) Article 9.10 (Senior Management and Boards of Directors); or

(f) Article 10.4 (Market Access).

2. Each Schedule entry sets out the following elements:

(a) **Sector** refers to the sector for which the entry is made;

(b) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), shall not apply to the sectors, subsectors, or activities listed in the entry;

(c) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry; and

(d) **Existing Measures** identifies, for transparency purposes, existing measures that apply to the sectors, subsectors, or activities covered by the entry.

3. In accordance with Article 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the articles of this Agreement specified in the Obligations Concerned element of an entry shall not apply to the sectors, subsectors, and activities identified in the Description element of that entry.

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|---|---|
| **1. Sector:** | Postal Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most- Favored Nation Treatment (Articles 9.4 and 10.3) |
| **Description:** | Investment and Cross- Border Trade in Services<br><br>El Salvador reserves the right to adopt or maintain any measure with respect to the provision of postal services. |

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| **2. Sector:** | Social Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most- favored- Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>El Salvador reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, and child care. |

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|---|---|
| **3. Sector:** | Minority Affairs |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most- favored- Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>El Salvador reserves the right to adopt or maintain any measure according rights or preferences to socially or economically disadvantaged minorities. |

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| **4. Sector:** | Transportation Services:<br>Land Transportation Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most- favored- Nation Treatment (Articles 9.4 and 10.4)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>El Salvador reserves the right to adopt or maintain any measure with respect to Land Transportation Services. |

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| **5. Sector:** | Business Services: Professional Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most- favored- Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>El Salvador reserves the right to adopt or maintain any measure regarding cross-border trade in services and investment of Professional Services[1]. |

[1] For greater certainty, investment-related professional services does not preclude compliance with national legislation for professional practice under the definition of trade in services under this Agreement.

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| **6. Sector:** | Construction and related Engineering Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most- favored- Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross- Border Trade in Services<br><br>El Salvador reserves the right to adopt or maintain any measure regarding construction and related engineering services. |

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|---|---|
| **7. Sector:** | All Sectors |
| **Obligations Concerned:** | Most-Favored- Nation Treatment (Articles 9.4 and 10.3) |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>El Salvador reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Treaty[2].<br><br>El Salvador reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Treaty, involving:<br><br>(a) aviation;<br>(b) fisheries;<br>(c) maritime matters, including salvage;<br>(d) telecommunication services; or<br>(e) railroad transportation. |

[2] For greater certainty, El Salvador may adopt or maintain any measure derived from a community law norm resulting of a community law instrument, or adopted by an organ of the Central America Integration System (Sistema de Integración Centroamericana), or its successor.

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| **8. Sector:** | Other Business Services: Private Security Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross Border Trade in Services<br><br>El Salvador reserves the right to adopt or maintain any measure regarding private security services. |

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|---|---|
| **9. Sector:** | Communications Services: Telecommunications Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | <u>Investment and Cross- Border Trade in Services</u><br><br>El Salvador reserves the right to adopt or maintain any measure regarding telecommunications services. |

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| **10. Sector:** | Distribution Services: Petroleum Products |
| **Obligations Concerned:** | Performance Requirements (Article 9.9)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross Border Trade in Services<br><br>El Salvador reserves the right to adopt or maintain any measure regarding distribution services of petroleum products. |

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|---|---|
| **11. Sector:** | Health related Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most- favored- Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | <u>Investment and Cross- Border Trade in Services</u><br><br>El Salvador reserves the right to adopt or maintain any measure regarding health related services. |

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|---|---|
| **12. Sector:** | Pharmaceutical Industry |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most- favored- Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | <u>Investment and Cross- Border Trade in Services</u><br><br>El Salvador reserves the right to adopt or maintain any measure regarding Pharmaceutical Industry, such as services supplied by pharmacies, pharmacists, and distribution of pharmaceuticals, medicines and cosmetic products |

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|---|---|
| **13. Sector:** | Energy |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most- favored- Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>El Salvador reserves the right to adopt or maintain any measure regarding energy services such as: production, transmission and distribution of electricity and gas industry. |

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|---|---|
| **14. Sector:** | Education Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most- favored- Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross- Border Trade in Services<br><br>El Salvador reserves the right to adopt or maintain any measure regarding education services such as: primary, secondary, higher, and other education services. |

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|---|---|
| **15. Sector:** | Audiovisual Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most- favored- Nation Treatment (Articles 9.4 and 10.3)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>El Salvador reserves the right to adopt or maintain any measure in audiovisual services, such as: motion pictures and video tape production and distribution services; motion picture projection service, and sound recording. |

| | |
|---|---|
| **16. Sector:** | Creative Industry: Production of Creative Content |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most- favored- Nation Treatment (Articles 9.4 and 10.3)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>El Salvador reserves the right to adopt or maintain any measure in creative industry, referring to the production of creative content, such as: music, theater, literature, photography, animation, video and computer games (also on line) and software development. |

| | |
|---|---|
| **17. Sector:** | Manufacturing of Liquor |
| **Obligations Concerned:** | Performance Requirements (Article 9.9) |
| **Description:** | Investment<br><br>El Salvador reserves the right to adopt or maintain any measure with respect to manufacturing of liquor. |

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|---|---|
| **18. Sector:** | Mining and Quarrying |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most- favored- Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>El Salvador reserves the right to adopt or maintain any measure regarding mining and quarrying. |

## Annex II

## SCHEDULE OF HONDURAS

### EXPLANATORY NOTE

1. The Schedule of Honduras of this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the specific sectors, sub-sectors, or activities for which Honduras may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

(a) Article 9.3 (National Treatment) or 10.2 (National Treatment);

(b) Article 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);

(c) Article 10.4 (Market Access);

(d) Article 10.5 (Local Presence);

(e) Article 9.9 (Performance Requirements); or

(f) Article 9.10 (Senior Management and Boards of Directors).

2. Each Schedule entry sets out the following elements:

(a) **Sector** refers to the sector for which the entry is made;

(b) **Obligation Concerned**, specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13.2 (Non-Conforming Measures) and 10.6.2 (Non-Conforming Measures), shall not apply to sectors, subsectors, or activities set out in the Schedule;

(c) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry; and

(d) **Existing Measures** identifies, for transparency purposes, existing measures that apply to the sectors, subsectors, or activities covered by the entry.

3. In accordance with Articles 9.13.2 (Non-Conforming Measures) and 10.6.2 (Non-Conforming Measures), the Articles of this Agreement specified in the **Obligations Concerned** element of an entry shall not apply to the sectors, subsectors, and activities identified in the **Description** element of that entry.

| | |
|---|---|
| **1. Sector:** | Communications Services |
| **Subsector:** | Telecommunications |
| **Obligations Concerned:** | National Treatment (Article 9.3 )<br>Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services:<br><br>Honduras reserves the right to adopt, maintain or modify the level of ownership in the national telecommunications company, *Empresa Hondureña de Telecomunicaciones* (Honduran Telecommunications Company) *(*HONDUTEL), as well as its affiliates or subsidiaries. |
| **Measures:** | |

| | |
|---|---|
| **2. Sector:** | Social Services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services:<br><br>Honduras reserves the right to adopt or maintain any measure concerning the application and enforcement of laws and the provision of social rehabilitation services, as well as the following services to the extent that they are social services established or maintained for reasons of public interest: pensions, unemployment insurance, social security services, pension fund services, social welfare services, public education, public training, health and child care. |
| **Measures:** | |

| | |
|---|---|
| **3. Sector:** | Minority Affairs |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services:<br><br>Honduras reserves the right to adopt or maintain any measure conferring a right or preference on socially and economically disadvantaged minorities. |
| **Measures:** | |

| | |
|---|---|
| **4. Sector:** | Distribution Services |
| **Subsector:** | Petroleum Products |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services:<br>Honduras reserves the right to adopt or maintain any measure concerning the importation and wholesale distribution of crude, reconstituted, refined or bunker petroleum products and all their derivatives. |
| **Measures:** | |

| | |
|---|---|
| **5. Sector:** | All sectors |
| **Subsector:** | |
| **Obligations Concerned:** | Most-Favored-Nation Treatment (Articles 9.4 and 10.3) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services:<br><br>Honduras reserves, with regard to Korea the right to adopt or maintain any measure granting a country different treatment on the basis of any bilateral or multilateral international treaty in force or signed before this Agreement takes effect.<br><br>Honduras reserves the right to adopt or maintain any measure granting a country different treatment on the basis of any international treaty in force or signed after this Agreement takes effect with respect to:<br><br>(a) aviation;<br><br>(b) fishing;<br><br>(c) maritime affairs, including salvage, or<br><br>(d) railroad transportation. |
| **Measures:** | |

| | |
|---|---|
| **6. Sector:** | Governmental Services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services:<br><br>Honduras reserves the right to adopt or maintain any measure with respect to the cross-border trade in services supplied in the exercise of governmental authority. |
| **Measures:** | |

| | |
|---|---|
| **7. Sector:** | Transport Services |
| **Subsector:** | Land Transport Services, Passengers, Cargo and Related Auxiliary Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services:<br><br>Honduras reserves the right to adopt or maintain any measure related to service providing and the establishment of investment on the land transport sector, passenger or cargo and related auxiliary services. |
| **Measures:** | |

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|---|---|
| **8. Sector:** | Professional Services |
| **Subsector:** | All Sectors |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | <u>Investment and Cross-Border Trade in Services:</u><br><br>Honduras reserves the right to adopt or maintain any measure with respect to service and the establishment of investment in the professional services sector. |
| **Measures:** | |

| | |
|---|---|
| **9. Sector:** | Fisheries |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | <u>Investment and Cross-Border Trade in Services:</u><br><br>Honduras reserves the right to adopt or maintain any measure with respect to the service and the establishment of investment in the fisheries sector and fishing activities in the territorial waters of Honduras and the Exclusive Economic Zone. |
| **Measures:** | |

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|---|---|
| **10. Sector:** | Gambling and Betting Services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services:<br><br>Honduras reserves the right to adopt or maintain any measure with respect to gambling and betting services.<br><br>For greater certainty, "gambling and betting" includes such services supplied through electronic transmission. |
| **Measures:** | |

| | |
|---|---|
| **11. Sector:** | Audio-visual Services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services:<br><br>Honduras reserves the right to adopt or maintain any measure in the Audiovisual Services sector, related to, animations, video-games, motion pictures and video tape. |
| **Measures:** | |

## Annex II

## SCHEDULE OF NICARAGUA

## EXPLANATORY NOTE

1. The Schedule of Nicaragua of this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the specific sectors, sub-sectors, or activities for which that Party may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

(a) Articles 9.3 (National Treatment) or 10.2 (National Treatment);

(b) Articles 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);

(c) Article 10.5 (Local Presence)

(d) Article 9.9 (Performance Requirements);

(e) Article 9.10 (Senior Management and Boards of Directors); or

(f) Article 10.4 (Market Access).

2. Each Schedule entry sets out the following elements:

(a) **Sector** refers to the sector for which the entry is made;

(b) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), do not apply to the sectors, subsectors, or activities listed in the entry;

(c) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry; and

(d) **Existing Measures** identifies, for transparency purposes, existing measures that apply to the sectors, subsectors, or activities covered by the entry.

3. In accordance with Article 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the sectors, subsectors, and activities identified in the **Description** element of that entry.

| | |
|---|---|
| **1. Sector:** | All Sectors |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Senior Management and Boards of Directors (Article 9.10) |
| **Level of Government:** | Central |
| **Measures:** | |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Nicaragua reserves the right to limit the transfer or disposal of any interest held in an existing state enterprise, so that only Nicaraguan nationals may receive such interest. However, the preceding sentence pertains only to the initial transfer or disposal of such interest. Nicaragua does not reserve this right for subsequent transfers or disposals of such interest.<br><br>Nicaragua reserves the right to limit control of any new enterprise created by the transfer or disposal of any interest described in the preceding paragraph through means other than limitations on the ownership of the interest. Nicaragua also reserves the right to adopt or maintain any measure related to the nationality of senior managers and members of the board of directors in such new enterprise. |

| | |
|---|---|
| **2. Sector:** | Minority Affairs and Indigenous Peoples |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Political Constitution of the Republic of Nicaragua and its reforms (*Constitución Política de la República de Nicaragua y sus reformas*), published in *La Gaceta* No. 32 of February 18, 2014. |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Nicaragua reserves the right to adopt or maintain any measure granting rights or preferences to socially or economically disadvantaged minorities and indigenous population. |

| | |
|---|---|
| **3. Sector:** | Communications |
| **Subsector:** | |
| **Obligations Concerned:** | Most-Favored-Nation Treatment (Articles 9.4 and 10.3) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 200, General Law of Telecommunications and Postal Services (Ley No. 200, *Ley General de Telecomunicaciones y Servicios Postales*), published in *La Gaceta* No. 154 of August 18, 1995.<br><br>Decree No. 19-96, of Regulation of Law No. 200, General Law of Telecommunications and Postal Services (Decreto No. 19-96, *Reglamento de la Ley No. 200, Ley General de Telecomunicaciones y Servicios Postales*), published in *La Gaceta* No. 177 of September 19th, 1996. |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Nicaragua reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries due to application of reciprocity measures or through international agreements involving sharing of the radio electronic spectrum, guaranteeing market access, or national treatment with respect to the one-way satellite transmission of direct-to-home (DTH) and direct broadcasting satellite (DBS) television services and digital audio services. |

| | |
|---|---|
| **4. Sector:** | All Sectors |
| **Subsector:** | |
| **Obligations Concerned:** | Most-Favored-Nation Treatment (Articles 9.4 and 10.3) |
| **Level of Government:** | Central |
| **Measures:** | |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Nicaragua reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.<br><br>Nicaragua reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving:<br><br>(a) aviation;<br><br>(b) fisheries; or<br><br>(c) maritime matters, including salvage. |

| | |
|---|---|
| **5. Sector:** | Coastal Lands, Islands, and River Banks |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Measures:** | Political Constitution of the Republic of Nicaragua and its reforms (*Constitución Política de la República de Nicaragua y sus reformas*), published in *La Gaceta* No. 32 of February 18, 2014. |
| **Description:** | <u>Investment</u><br><br>Nicaragua reserves the right to adopt or maintain any measure with respect to coastal lands, islands, and river banks under the possession of Nicaragua. |

| | |
|---|---|
| **6. Sector:** | Social Services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Political Constitution of the Republic of Nicaragua and its reforms (*Constitución Política de la República de Nicaragua* y sus reformas), published in *La Gaceta* No. 32 of February 18, 2014. |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Nicaragua reserves the right to adopt or maintain any measure with respect to the enforcement of law and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: unemployment insurance, social insurance and security social welfare, public education, public training, health, and child care. |

| | |
|---|---|
| **7. Sector:** | All Sectors |
| **Subsector:** | |
| **Obligations Concerned:** | Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Political Constitution of the Republic of Nicaragua and its reforms (*Constitución Política de la República de Nicaragua y sus reformas*), published in *La Gaceta* 32 of February 18, 2014. |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Nicaragua reserves the right to adopt or maintain any measure regarding the establishment, acquisition, expansion, management, conduct, or operation of Small and Medium Enterprises (SMEs).<br><br>Nicaragua reserves the right to adopt or maintain any measure that grants rights or preferences to small and medium enterprises. |

| | |
|---|---|
| **8. Sector:** | Postal Services |
| **Subsector:** | |
| **Obligations Concerned:** | Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 758, General Law on Nicaraguan Post and Postal Services, (Ley No. 758, *Ley de Correos y Servicios Postales de Nicaragua*), published in *La Gaceta*, No. 96 and 97 of May 26 and 27, 2011. |
| **Description:** | Cross-Border Trade in Services<br><br>Activities related to the provision of postal services, international postal service and the country's representation in international organizations are reserved to Nicaraguan Post Office (Correos de Nicaragua), the operator appointed by the Government. |

| | |
|---|---|
| **9. Sector:** | Energy |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10) |
| **Level of Government:** | Central |
| **Measures:** | Political Constitution of the Republic of Nicaragua and its reforms (*Constitución Política de la República de Nicaragua y sus reformas*), published in *La Gaceta* No. 32 of February 18, 2014. |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>Nicaragua reserves the right to adopt or maintain any measure related to the establishment, acquisition, expansion, management, conduction or operations of any company in the field of generation, distribution and commercialization of electricity. |

| | |
|---|---|
| **10. Sector:** | Fossil Fuels |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Most-Favored-Nation Treatment (Article 10.3)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Political Constitution of the Republic of Nicaragua and its reforms (Constitución Política de la República de Nicaragua y sus reformas), published in *La Gaceta* No. 32 of February 18, 2014. |
| **Description:** | <u>Cross-Border Trade in Services</u><br><br>Nicaragua reserves the right to adopt or maintain any measure related to the establishment, acquisition, expansion, management, conduction or operations of any company in the field of exploration, and exploitation of fossil fuels and its supply. |

## Annex II

## SCHEDULE OF PANAMA

### EXPLANATORY NOTES

1. The Schedule of Panama to this Annex sets out, pursuant Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the specific sectors, subsectors or activities for which Panama may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

(a) Article 9.3 (National Treatment) or 10.2 (National Treatment);

(b) Article 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);

(c) Article 10.5 (Local Presence);

(d) Article 9.9 (Performance Requirements);

(e) Article 9.10 (Senior Management and Boards of Directors); or

(f) Article 10.4 (Market Access).

2. Each Schedule entry sets out the following elements:

(a) **Sector** refers to the sector for which the entry is made;

(b) **Sub-Sector** refers to the specific sector in which the entry is made;

(c) **Obligations Concerned** specifies the obligations referred to in paragraph 1 that, pursuant Articles 9.13 ((Non-Conforming Measures) and 10.6 (Non-Conforming Measures), do not apply to the sectors, subsectors or activities scheduled in the entry;

(d) **Description** sets out the scope of the sector, subsector or activities covered by the entry; and

(e) **Existing Measure** identifies, for transparency purposes, an existing measure applying to the sector, sub-sector or activities covered by the reservation.

3. In accordance with Articles 9.13.2 (Non-Conforming Measures) and 10.6.2 (Non-Conforming Measures), the articles of this Agreement specified in the obligations concerned element of a reservation, do not apply to the sectors, subsectors and activities identified in the Description element of that entry.

4. In the interpretation of a reservation all its elements will be considered. The Description element shall prevail over the other elements.

5. For the purposes of this Agreement, Panama understands that:

fishing and related activities in Panamanian jurisdictional waters shall not be considered service and therefore need not be listed in Annexes I and II with respect to the obligations of Chapter 10 (Cross-Border Trade in Services).

| | |
|---|---|
| **1. Sector:** | Social Services |
| **Sub-sector**: | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Panama reserves the right to adopt or maintain a measure for providing law enforcement and correctional services, as well as the following services to the extent that they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health care or child care. |

| | |
|---|---|
| **2. Sector:** | Native Populations and Minorities |
| **Sub-sector**: | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Panama reserves the right to adopt or maintain a measure denying to foreign investors and their investments or to foreign service providers a right or privilege granted to minorities with social or economic disadvantages or native populations in their reservation areas.<br><br>This includes the commitment of the Government of Panama in Decree No. 30 of February 22, 2011 to not initiate, promote, approve, the exploration and exploitation of mines in Cerro Colorado or in any other site within the jurisdiction of the Ngobe Bugle Region and other regions (Comarcas). |

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| **3. Sector:** | Issues Related to the Panama Canal |
| **Sub-sector**: | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | <u>Investment and Cross-Border Trade in Services</u><br><br>1. Panama reserves the right to adopt or maintain a measure related to the management, administration, operation, maintenance, conservation, modernization, exploitation, development or ownership of the Panama Canal and the reverted areas that restrict the rights of foreign investors and services providers.<br><br>2. The Panama Canal includes the aquatic route proper, as well as its anchorages, dock berths and entrances; lands and marine, lacustrine and fluvial waters; locks; auxiliary dams; docks; and water control structures.<br><br>3. The reverted areas under the administration of the Reversed Assets Administrative Office of the Ministry of Economic and Finances (former Inter-Oceanic Region Authority) include the lands, buildings and facilities and other goods that have reverted to the Republic of Panama according to the *Treaty of the Panama Canal* of 1977 and its Annexes (Torrijos-Carter Treaty). |

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| **4. Sector:** | All Sectors |
| **Sub-sector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>1. Panama, when selling or disposing of equity interests or assets of an existing state enterprise or existing governmental entity reserves the right to prohibit or impose limitations on:<br><br>(a) the provision of services;<br><br>(b) ownership of such interests or assets;<br><br>(c) technical capacity, financial capacity and experience of the owners of such interests or goods; and<br><br>(d) to control foreign participation in any resulting company.<br><br>2 In connection with the sale or other disposition, Panama may adopt or maintain any measure relating to the nationality of senior management or members of the Board. |

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| **5. Sector:** | Construction Services |
| **Sub-sector**: | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Cross-Border Trade in Services<br><br>Panama reserves the right to adopt or maintain residency, registration or other local presence requirements, or to require a financial guarantee, provided that it is necessary to ensure compliance with Panamanian law and private contractual obligations. |

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| **6. Sector:** | Fisheries and Services Incidental to Fishing |
| **Sub-sector**: | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>Panama reserves the right to adopt or maintain a measure relating to requirements for investments in, ownership or control of, and operation of, vessels engaged in fishing and related activities in waters under Panamanian jurisdiction. |

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| **7. Sector:** | All Sectors |
| **Sub-sector**: | |
| **Obligations Concerned:** | Most-Favored-Nation Treatment (Articles 9.4 and 10.3) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>1. Panama reserves the right to adopt or maintain a measure that accords differential treatment to countries under a bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.<br><br>2. Panama reserves the right to adopt or maintain a measure that accords differential treatment to Central American countries under any agreement of the Central American Integration in force or signed after the date of entry into force of this Agreement.<br><br>3. Panama reserves the right to adopt or maintain a measure that accords differential treatment to countries under a bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement, involving:<br><br>(a) aviation;<br><br>(b) fisheries;<br><br>(c) maritime matters, including salvage; or<br><br>(d) railroad transportation. |

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| **8. Sector:** | Transport Services |
| **Sub-sector**: | Road Transport Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services<br><br>1. Panama reserves the right to adopt or maintain a measure that restricts the provision of services and investment related to scheduled passenger transportation, non-scheduled passenger transportation, rental services of commercial freight vehicles with operator, and bus terminal services.<br><br>2. Cabotage by land within the borders of Panama is reserved for domestic carriers. |

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| **9. Sector:** | All Sectors |
| **Sub-sector**: | |
| **Obligations Concerned:** | National Treatment (Article 9.3)<br>Performance Requirements (Article 9.9) |
| **Level of Government:** | Central |
| **Description:** | Investment<br><br>Panama reserves the right to adopt, with respect to the establishment or acquisition of an investment, any measure that is necessary for the maintenance of public order according to the national regulations, provided that Panama promptly provides written notice to the other Party that it has adopted such a measure and that the measure:<br><br>(a) is applied in accordance with the procedural requirements set out in applicable law;<br><br>(b) is adopted or maintained only where the investment poses a genuine and sufficiently serious threat to the fundamental interests of society;<br><br>(c) is not applied in an arbitrary or unjustifiable manner;<br><br>(d) does not constitute a disguised restriction on investment; and<br><br>(e) is proportional to the objective it seeks to achieve. |

## ANNEX III

## SCHEDULE OF KOREA

### EXPLANATORY NOTE

1. The Schedule of Korea to this Annex sets out:

   (a) headnotes that limit or clarify the commitments of Korea with respect to the obligations described in subparagraph (b)(i) through (v) and in subparagraph (c),

   (b) in Section A, pursuant to Article 11.9 (Non-Conforming Measures), the existing measures of Korea that do not conform with some or all of the obligations imposed by:

      (i) Article 11.2 (National Treatment);

      (ii) Article 11.3 (Most-Favored-Nation Treatment);

      (iii) Article 11.4 (Market Access for Financial Institutions);

      (iv) Article 11.5 (Cross-Border Trade); or

      (v) Article 11.8 (Senior Management and Boards of Directors), and

   (c) in Section B, pursuant to Article 11.9 (Non-Conforming Measures), the specific sectors, subsectors, or activities for which Korea may maintain existing, or adopt new or more restrictive, measures that do not conform with the obligations imposed by Article 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), 11.4 (Market Access for Financial Institutions), 11.5 (Cross-Border Trade), or 11.8 (Senior Management and Boards of Directors).

2. Each entry in Section A sets out the following elements:

   (a) **Sector** refers to the general sector for which the entry is made;

   (b) **Subsector** refers to the specific sector for which the entry is made;

   (c) **Obligations Concerned** specifies the article(s) referred to in paragraph 1 (b) that, pursuant to Article 11.9.1(a), do not apply to the non-conforming aspects of the law, regulation, or other measure, as set out in paragraph 4;

   (d) **Measures** identify the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:

      (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and

(ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

(e) **Description** provides a general, non-binding description of the measure for which the entry is made.

3. Each entry in Section B sets out the following elements:

(a) **Sector** refers to the general sector for which the entry is made;

(b) **Subsector** refers to the specific sector for which the entry is made;

(c) **Obligations Concerned** specifies the article(s) referred to in paragraph 1(c) that, pursuant to Article 11.9.2, do not apply to the sectors, subsectors, or activities scheduled in the entry;

(d) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry.

4. For entries in Section A, in accordance with Article 11.9.1(a) (Non-Conforming Measures), and subject to Article 11.9.1(c), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the non-conforming aspects of the law, regulation, or other measure identified in the **Measures** element of that entry.

5. For entries in Section B, in accordance with Article 11.9.2 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry shall not apply to the sectors, subsectors, and activities identified in the **Description** element of that entry.

6. Where Korea maintains a measure that requires that a service supplier be a citizen, permanent resident, or resident of its territory as a condition to the supply of a service in its territory, a Schedule entry for that measure taken with respect to Article 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), 11.4 (Market Access for Financial Institutions), or 11.5 (Cross-Border Trade) shall operate as a Schedule entry with respect to Article 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment), or 9.9 (Performance Requirements) to the extent of that measure.

7. Appendix III-1 lists certain measures that the Parties consider to be not inconsistent with Article 11.2 (National Treatment) or 11.4 (Market Access for Financial Institutions) or subject to Article 11.10.1 (Exceptions).

8. An entry in Annex I or Annex II specifying that Article 10.2 (National Treatment) shall not apply to the non-conforming aspects of a law, regulation, or other measure, shall not be construed as limiting a Party's obligation under Article 11.5.1 (Cross-Border Trade) to accord national treatment with respect to the supply of services specified in Annex 11-A (Cross-Border Trade) to cross-border financial service suppliers of the other Party.

**HEADNOTES**

1. Commitments in these subsectors under the Agreement are undertaken subject to the limitations and conditions set forth in these headnotes and in the Schedules below.

2. To clarify the commitment of Korea with respect to Article 11.4 (Market Access for Financial Institutions), juridical persons supplying financial services and constituted under the laws of Korea are subject to non-discriminatory limitations on juridical form.[1]

3. The commitments of Korea under Articles 11.2 (National Treatment) and 11.4 (Market Access for Financial Institutions) are subject to the limitation that in order to establish or acquire a controlling interest in a financial institution in Korea, a foreign investor must own or control a financial institution that engages in supplying financial services within the same financial services subsector in its home country.

4. Korea limits its commitments under Article 11.9.1(c) (Non-Conforming Measures) with respect to Article 11.4 (Market Access for Financial Institutions) in the following manner: Article 11.9.1(c) shall apply only to non-conforming measures relating to 11.4.1(a) and not to those non-conforming measures relating to Article 11.4.1(b).[2]

[1] For example, partnerships and sole proprietorship are generally not acceptable juridical forms for depository financial institutions in Korea. This headnote is not itself intended to affect, or otherwise limit, a choice by a financial institution of the other Party between branches or subsidiaries.

[2] Article 11.3 (Most-Favored-Nation Treatment) shall not apply with regard to the limitation in the application of Article 11.9.1(c) described above in paragraph 4. This footnote does not apply to El Salvador and Panama.

## Section A

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| **1. Sector:** | Financial Services |
| **Subsector:** | Insurance |
| **Obligations Concerned:** | Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | *Insurance Business Act* (Law No. 13453, July 31, 2015), Articles 91 and 100<br><br>*Enforcement Decree of the Insurance Business Act* (Presidential Decree No. 27556, October 25, 2016), Article 40 |
| **Description:** | Only two employees of a commercial bank, mutual saving bank, or an investment trader or investment broker may sell insurance products at any one time at a single location.<br><br>For transparency purposes, Korea notes that it restricts the manner of sales of insurance products such as the number of windows in a single bank location devoted to the sale of insurance, limitations on the percentage of insurance sold by a bank that may be underwritten by a single insurer, the type of insurance products which may be sold by a bank, and unfair business practices such as compelling the purchase of insurance products in return for a loan. |

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| **2. Sector:** | Financial Services |
| **Subsector:** | Insurance |
| **Obligations Concerned:** | Cross-Border Trade (Article 11.5) |
| **Level of Government:** | Central |
| **Measures:** | *Guarantee of Automobile Accident Compensation Act* (Law No. 14450, December 20, 2016)<br><br>*Act on the Indemnification for Fire-Caused Loss and the Purchase of Insurance Policies* (Law No. 12844, November 19, 2014)<br><br>*High-Pressure Gas Safety Control Act* (Law No. 14079, March 22, 2016)<br><br>*Safety Control and Business of Liquefied Petroleum Gas Act* (Law No. 13738, January 6, 2016)<br><br>*Urban Gas Business Act* (Law No. 14310, December 2, 2016)<br><br>*Seafarers Act* (Law No. 11024, August 4, 2011)<br><br>*Installation and Utilization of Sports Facilities Act* (Law No. 13976, February 3, 2016)<br><br>*Excursion Ship and Ferry Business Act* (Law No. 13751, January 7, 2016)<br><br>*Elevator Facilities Safety Management Act* (Law No. 13921, January 27, 2016)<br><br>*Water-Related Leisure Activities Safety Act* (Law No. 13754, January 7, 2016)<br><br>*Juvenile Activity Promotion Act* (Law No. 14068, March 2, 2016)<br><br>*Compensation for Oil Pollution Damage Guarantee Act* (Law No. 12829, October 15, 2014)<br><br>*Air Transport Business Promotion Act* (Law No. 12655, May 21, 2014)<br><br>*Road Traffic Act* (Law No. 14356, December 2, 2016)<br><br>*Wildlife Protection and Management Act* (Law No. 13882, January 27, 2016)<br><br>*Trucking Transport Business Act* (Law No. 13694, December 29, 2015) |

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| | *Industrial Accident Compensation Insurance Act* (Law No. 13323, May 18, 2015)<br><br>*Construction Technology Promotion Act* (Law No. 13805, January 19, 2016)<br><br>*Nuclear Damage Compensation Act* (Law No. 13543, December 1, 2015)<br><br>*Framework Act on Logistics Policies* (Law No. 13374, June 22, 2015)<br><br>*Social Welfare Services Act* (Law No. 14325, December 2, 2016)<br><br>*Fishing Management and Promotion Act* (Law No. 14240, May 29, 2016)<br><br>*Electronic Financial Transactions Act* (Law No. 13929, January 27, 2016)<br><br>*Digital Signature Act* (Law No. 12762, October 15, 2014)<br><br>*Attorney-at-Law Act* (Law No. 14056, March 2, 2016)<br><br>*Act on the Establishment of Safe Laboratory Environment* (Law No. 14079, March 22, 2016)<br><br>*Act on the Establishment and Operation of Private Teaching Institutes and Extracurricular Lessons* (Law No. 14403, December 20, 2016)<br><br>*Safety Management Act on Amusement Facilities for Children* (Law No. 13750, January 7, 2016)<br><br>*Marriage Brokers Business Management Act* (Law No. 14441, December 20, 2016)<br><br>*Licensed Real Estate Agents Act* (Law No. 14334, December 2, 2016)<br><br>*Certified Public Accountant Act* (Law No. 14119, March 29, 2016)<br><br>*Tourism Promotion Act* (Law No. 13958, February 3, 2016)<br><br>*Tramway Transportation Act* (Law No. 14088, March 22, 2016)<br><br>*Enforcement Decree of the Road Traffic Act* (Presidential Decree No. 27616, November 29, 2016)<br><br>*Act on Door-To-Door Sales, etc.* (Law No. 14138, March 29, 2016) |

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| | *Act on the Public Announcement of Real Estate* (Law No. 13796, January 19, 2016)<br><br>*Certified Tax Accountant Act* (Law No. 13796, January 19, 2016)<br><br>*Engineering Industry Promotion Act* (Law No. 13852, January 27, 2016)<br><br>*Act on Foreign Workers' Employment, etc.* (Law No. 13908, January 27, 2016)<br><br>*Act on Compensation for Damage Caused by Space Objects* (Law No. 11690, March 23, 2013)<br><br>*Aerospace Industry Development Promotion Act* (Law No. 13097, January 28, 2015)<br><br>*Rules on the Designation and Control of Recreational Fishing Sites* (Ordinance of the Ministry of Oceans and Fisheries No. 192, June 23, 2016)<br><br>*Enforcement Decree of the Certification of Seal Imprint Act* (Presidential decree No. 27304, July 5, 2016)<br><br>*Standing Timber Act* (Law No. 11303, February 10, 2012)<br><br>*Framework Act on Electronic Documents and Transactions* (Law No. 13768, January 19, 2016)<br><br>*Act on the Consumer Protection in Electronic Commerce, etc.* (Law No. 11841, May 28, 2013)<br><br>*Act on Promotion of Information and Communications Network Utilization and Information Protection, etc.* (Law No. 14080, March 22, 2016)<br><br>*Act on External Audit of Stock Companies* (Law No. 14242, May 29, 2016)<br><br>*Housing Act* (Law No. 14344, December 2, 2016)<br><br>*Collective Housing Management Act* (Law No. 14093, March 22, 2016)<br><br>*Aviation Act* (Law No. 14114, March 29, 2016)<br><br>*Marine Transportation Act* (Law No. 14117, March 29, 2016) |

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| | *Special Act on the Safety Control of Publicly Used Establishments* (Law No. 13914, January 27, 2016) |
| **Description:** | In determining whether a natural person resident in Korea or juridical persons established in Korea has satisfied a legal obligation to purchase "compulsory" insurance services not listed in Annex 11-A, any such service supplied in the territory of a foreign country to such person is not considered.<br><br>However services supplied outside the territory of Korea may be considered in satisfaction of the legal obligation if the required insurance cannot be purchased from an insurer established in Korea. |

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| **3. Sector:** | Financial Services |
| **Subsector:** | Banking and other financial services (excluding insurance) |
| **Obligations Concerned:** | National Treatment (Article 11.2) |
| **Level of Government:** | Central |
| **Measures:** | *Banking Act* (Law No. 14242, May 29, 2016)<br><br>*Financial Holding Company Act* (Law No. 13453, July 31, 2015) |
| **Description:** | 1. A financial institution constituted under the laws of another country may own more than 10 percent of the shares of a commercial bank or bank holding company constituted under the laws of Korea only if that institution is an "internationally recognized financial institution[3]."<br><br>2. For purposes of transparency:<br><br>(a) the Financial Services Commission applies additional criteria for approval that are not inconsistent with this Agreement to approval of ownership by an internationally recognized financial institution as described in paragraph 1;<br><br>(b) a natural person may not own more than 10 percent of the shares of a commercial bank or bank holding company constituted under the laws of Korea;<br><br>(c) a corporate entity other than a financial institution, the main business of which is not financial services, may not own more than 4 percent of the shares of a commercial bank or bank holding company constituted under the laws of Korea. However, the ownership percentage can be increased to 10 percent if the corporate entity waives its ability to exercise voting rights relating to the shares in excess of 4 percent;<br><br>(d) a corporate entity or a private equity fund invested by a corporate entity which is the largest stockholder of the relevant financial institution or participates in the management of the financial institution shall obtain approval of the Financial Services Commission when it intends to hold more than 10 percent of the shares of a commercial bank or bank holding company constituted under the laws of Korea. |

[3] An "internationally recognized financial institution" includes any financial institution that has been rated by an international rating organization at a level acceptable to the relevant Korean regulator or a financial institution that has demonstrated by alternative means acceptable to the relevant Korean regulator that it has an equivalent status.

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| **4. Sector:** | Financial Services |
| **Subsector:** | Banking and other financial services (excluding insurance) |
| **Obligations Concerned:** | National Treatment (Article 11.2) |
| **Level of Government:** | Central |
| **Measures:** | *Banking Act* (Law No. 14242, May 29, 2016), Article 58<br><br>*Enforcement Decree of the Banking Act* (Presidential Decree No. 27205, May 31, 2016), Article 24-9 and Addenda<br><br>*Regulation on Supervision of Banking Business* (Notice of the Financial Services Commission No. 2016-45, December 20, 2016), Articles 5-4 and 11 |
| **Description:** | Each branch location in Korea of a bank constituted under the laws of another country requires a separate license. A branch of a banking subsidiary, including one owned or controlled by investors of another country does not require such a license. |

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| **5. Sector:** | Financial Services |
| **Subsector:** | Banking and other financial services (excluding insurance) |
| **Obligations Concerned:** | Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | *Financial Investment Services and Capital Markets Act* (Law No. 14458, December 20, 2016), Articles 78, 373, 379 and 386 |
| **Description:** | Only the Korea Exchange and any other alternative trading systems licensed under the *Financial Investment Services and Capital Markets Act* of Korea may operate a securities or derivatives market in Korea. |

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| **6. Sector:** | Financial Services |
| **Subsector:** | Banking and other financial services (excluding insurance) |
| **Obligations Concerned:** | Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | *Financial Investment Services and Capital Markets Act* (Law No. 14458, December 20, 2016), Articles 166 and 294 to 323 |
| **Description:** | Only the Korea Securities Depository may serve as the depository for listed and unlisted securities issued in Korea or as the intermediary for transfer of those securities between accounts of depositors in Korea. |

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| **7. Sector:** | Financial Services |
| **Subsector:** | Banking and other financial services (excluding insurance) |
| **Obligations Concerned:** | Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | *Financial Investment Services and Capital Markets Act* (Law No. 14458, December 20, 2016), Articles 323-2, 323-3, 323-10 and 378 |
| **Description:** | Only the Korea Securities Depository and the Korea Exchange may perform clearing and settlement of securities and derivatives listed or traded on the Korea Exchange.<br><br>Only central counter parties licensed under the *Financial Investment Services and Capital Markets Act* of Korea may perform clearing and settlement of financial investment services including securities and derivatives. |

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| **8. Sector:** | Financial Services |
| **Subsector:** | Banking and other financial services (excluding insurance) |
| **Obligations Concerned:** | Cross-Border Trade (Article 11.5) |
| **Level of Government:** | Central |
| **Measures:** | *Financial Investment Services and Capital Markets Act* (Law No. 14458, December 20, 2016), Article 166<br><br>*Enforcement Decree of the Financial Investment Services and Capital Markets Act* (Presidential Decree No. 27556, October 25, 2016), Article 184 |
| **Description:** | A non-professional investor (including some professional investors[4]) shall make transactions through an investment broker licensed in Korea when he/she intends to trade securities denominated in foreign currencies and exchange-traded derivatives on foreign securities markets or foreign derivatives markets. |

[4] Institutional investors by Article 1-2 of the *Foreign Exchange Transaction Regulation* (Notification of the Ministry of Strategy and Finance No. 2009-2, February 3, 2009) are excluded.

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| **9. Sector:** | Financial Services |
| **Subsector:** | Banking and other financial services (excluding insurance) |
| **Obligations Concerned:** | National Treatment (Article 11.2) |
| **Level of Government:** | Central |
| **Measures:** | *Banking Act* (Law No. 14242. May 29, 2016), Articles 62 and 63<br><br>*Enforcement Decree of the Banking Act* (Presidential Decree No. 27205, May 31, 2016), Articles 25 and 26<br><br>*Financial Investment Services and Capital Markets Act* (Law No. 14458, December 20, 2016), Article 65<br><br>*Enforcement Decree of the Financial Investment Services and Capital Markets Act* (Presidential Decree No. 27556, October 25, 2016), Article 65 |
| **Description:** | A branch of a bank in Korea constituted under the laws of another country must bring and maintain operating funds within Korea, which shall be used for purposes of determining the amount of funds to be raised or loans to be extended by such local branch.<br><br>A branch of a financial investment business entity in Korea constituted under the laws of another country must bring and maintain operating funds within Korea, which shall be used for purposes of managing risks arising from the business conducted by such local branch.<br><br>For purposes of the *Banking Act* and the *Financial Investment Services and Capital Markets Act*, such a branch is considered a separate legal entity from the bank or the financial investment business entity constituted under the laws of another country. |

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| **10. Sector:** | Financial Services |
| **Subsector:** | Banking and other financial services (excluding insurance) |
| **Obligations Concerned:** | Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | *Credit Unions Act* (Law No. 14457, December 20, 2016), Article 7<br><br>*Mutual Savings Banks Act* (Law No. 13453, July 31, 2015), Article 6<br><br>*Specialized Credit Finance Business Act* (Law No. 14127, March 29, 2016), Article 5<br><br>*Financial Investment Services and Capital Markets Act* (Law No. 12947, December 30, 2014), Article 355<br><br>*Credit Information Use and Protection Act* (Law No. 13216, March 11, 2015), Article 5<br><br>*Foreign Exchange Transactions Act* (Law No.14047, March 2, 2016), Article 9<br><br>*Financial Investment Services and Capital Markets Act* (Law No. 12947, December 30, 2014), Articles 254, 258, and 263 |
| **Description:** | The following types of business may not be conducted by a branch of a financial institution constituted under the laws of another country:<br><br>(a) credit unions;<br><br>(b) mutual savings banks;<br><br>(c) specialized credit financial business companies;<br><br>(d) foreign and won currency capital brokerage firms;<br><br>(e) credit information companies;<br><br>(f) general fund administration firms;<br><br>(g) collective investment vehicle appraisal companies; and<br><br>(h) bond appraisal companies. |

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| **11. Sector:** | Financial Services |
| **Subsector:** | Banking and other financial services (excluding insurance) |
| **Obligations Concerned:** | Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | *Electronic Financial Transactions Act* (Law No. 14132, March 29, 2016), Article 30 |
| **Description:** | A non-financial institution that seeks to offer certain electronic financial services in Korea may establish only as a subsidiary. |

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| **12. Sector:** | Financial Services |
| **Subsector:** | Banking and other financial services (excluding insurance) |
| **Obligations Concerned:** | National Treatment (Article 11.2) |
| **Level of Government:** | Central |
| **Measures:** | The *Korea Development Bank Act* (Law No. 14122, March 29, 2016)<br><br>The *Industrial Bank of Korea Act* (Law No. 13453, July 31, 2015)<br><br>The *Korea Housing Finance Corporation Act* (Law No. 14134, March 29, 2016)<br><br>The *National Federation of Agricultural Cooperatives Act* (Law No. 14481, December 27, 2016)<br><br>The *National Federation of Fisheries Cooperatives Act* (Law No. 14242, May 29, 2016) |
| **Description:** | Korea may grant:<br><br>(a) to one or more of the following financial institutions (collectively, Government-Sponsored Institutions or GSIs):<br><br>(i) the Korea Development Bank;<br>(ii) the Industrial Bank of Korea;<br>(iii) the Korea Housing Finance Corporation;<br>(iv) the National Agricultural Bank; and<br>(v) the National Federation of Fisheries Cooperatives<br><br>(b) special treatment, including but not limited to the following:<br><br>(i) guarantees of loans to or bonds issued by the GSIs;<br>(ii) permission to issue more bonds per capital than similarly situated non-GSIs;<br>(iii) reimbursement of losses incurred by GSIs; or<br>(iv) exemption from public assets and certain taxes on capital, surplus, profit, or assets. |

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| **13. Sector:** | Financial Services |
| **Subsector:** | Banking and other financial services (excluding insurance) |
| **Obligations Concerned:** | Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | *Foreign Exchange Transactions Act* (Law No. 14047, March 2, 2016), Article 9 |
| **Description:** | Interbank Brokerage of KRW (Korean won) spot transactions is limited to the two existing brokerage companies in the business. |

## Section B

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| **14. Sector:** | Financial Services |
| **Subsector:** | Insurance |
| **Obligations Concerned:** | Cross-Border Trade (Article 11.5) |
| **Level of Government:** | Central |
| **Measures:** | None |
| **Description:** | Korea reserves the right not to consider any "compulsory" third-party insurance service supplied in the territory of a foreign country to a natural person in Korea or juridical person established therein, in determining whether such natural or juridical person has satisfied a legal obligation to purchase such "compulsory" third party insurance service not listed in Annex 11-A.<br><br>However services supplied outside the territory of Korea may be considered in satisfaction of the legal obligation if the required insurance cannot be purchased from an insurer established in Korea. |

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| **15. Sector:** | Financial Services |
| **Subsector:** | Banking and other financial services (excluding insurance) |
| **Obligations Concerned:** | National Treatment (Article 11.2) |
| **Level of Government:** | Central |
| **Measures:** | None |
| **Description:** | Korea reserves the right to adopt or/and maintain any measure with respect to the guarantee by government of government-owned or government-controlled entities that supply financial services, including continued guarantee or time-limited additional guarantee of the obligations and liabilities of these entities related to their privatization. |

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| **16. Sector:** | Financial Services |
| **Subsector:** | Banking and other financial services (excluding insurance) |
| **Obligations Concerned:** | National Treatment (Article 11.2) |
| **Level of Government:** | Central |
| **Measures:** | *Financial Investment Services and Capital Markets Act* (Law No. 12947, December 30, 2014) |
| **Description:** | Korea reserves the right to limit ownership by foreign investors of the Korea Exchange and the Korea Securities Depository. In the event of public offering of shares of the Korea Exchange or the Korea Securities Depository, Korea reserves the right to limit shareholding by foreign persons in the relevant institution, provided that Korea shall ensure that (1) any shareholding interests held by foreign persons at the time of the public offering shall be preserved, and (2) following the public offering, the Korea Exchange or Korea Securities Depository shall assure access for financial institutions of the other party on the terms that are no less favorable than financial institutions of Korea in like circumstances. |

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| **17. Sector:** | Financial Services |
| **Subsector:** | Banking and other financial services (excluding insurance) |
| **Obligations Concerned:** | Most-Favored-Nation Treatment (Article 11.3)<br>Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | *Korea Housing Finance Corporation Act* (Law No. 14134, March 29, 2016)<br><br>*Housing Act* (Law No. 13805, January 19, 2016) |
| **Description:** | Korea reserves the right to adopt or maintain any measure with respect to housing finance programs.<br><br>For purposes of transparency, Korea may limit the number of financial institutions designated to hold housing accounts, such as the National Housing Subscription Deposit Accounts. |

## APPENDIX III-1

## CERTAIN MEASURES NOT INCONSISTENT WITH ARTICLE 11.2 OR 11.4 OR SUBJECT TO 11.10.1

The following measures are not inconsistent with Article 11.4 (Market Access for Financial Institutions). Any revision, amendment or modification of the following measures or related laws will not be construed to be inconsistent with Articles 11.4 to the extent that it does not conflict with the spirit of the original measure:

(1) An insurance company constituted in Korea may engage only in activities permitted by the relevant laws. (Articles 10, 11, 11-2 and 11-3 of the *Insurance Business Act* and Articles 15 and 16 of the *Enforcement Decree of the Insurance Business Act);*

(2) Residents of Korea are not permitted to settle payment in KRW (Korean won) for cross-border financial services supplied to them by residents of foreign countries. (Articles 5-11 and 7-8 to 7-10 of the *Foreign Exchange Transaction Regulation);*

(3) Banks and mutual savings banks in Korea are required to extend loans to small- or medium-sized companies. (Article 2 of the *Bank of Korea's Regulations on Credit Extension*; and Article 11 of the *Mutual Savings Bank Act* and Article 8-2 of the *Enforcement Decree of the Mutual Savings Bank Act*);

(4) The overall net open position of foreign exchange banks, measured by the sum of the net short position or the sum of the net long positions, whichever is greater (short-hand method), is limited to 50 percent of the total equity capital at the end of the previous month (Article 11-2 of the *Foreign Exchange Transaction Act*; and Article 2-9-2 of the *Foreign Exchange Transaction Regulation)*;

(5) Securities credit extensions are subject to restrictions on the maximum credit amount and use of proceeds. An investment trader or investment broker is only permitted to extend credit for purpose related to the sale and purchase of securities. (Article 72 of the *Financial Investment Services and Capital Markets Act*; Article 69 of the *Enforcement Decree of the Financial Investment Services and Capital Markets Act*);

(6) The value of lending to an individual credit card holder may be capped. (Article 24 of the *Specialized Credit Financing Business Act*);

(7) A bank, financial investment business entity or other financial institution constituted in Korea may only engage in activities permitted by the relevant laws. (Articles 27, 27-2 and 28 of the *Banking Act*; and Articles 40 and 41 of the *Financial Investment Services and Capital Markets Act* and Articles 43 and 44 of *the Enforcement Decree of* the *Financial Investment Services and Capital Markets Act*);

(8) A financial institution is prohibited from acquiring real estate for non-business purpose. (Article 38 of the *Banking Act*, Article 105 of the *Insurance Business Act*);

(9) Non-resident of Korea may convert foreign currency into KRW (Korean won) only for actual use in Korea. (Articles 7-8 to 7-10 and Articles 7-36 to 7-39 of the *Foreign Exchange Transaction Regulations*);

(10) Korea may restrict deposit interest rates, loan interest rates, other interest rates, maturity of deposit and related fees. (Article 30 of the *Banking Act*, the *Regulation on Financial Institutions' Loans and Deposit Rates, etc.*, Article 8, 11 and Article 15 of *Act on Registration of Credit Business, etc. and Protection of Finance Users*, and Article 5 and Article 9 of the *Enforcement Decree of the Act on Registration of Credit Business, etc. and Protection of Finance Users*).

The following measures fall within Article 11.10.1 (Exceptions) and that, therefore, Article 11.2 (National Treatment) does not prevent Korea from maintaining them. Any revision, amendment or modification of the following measures or related laws will also fall within the ambit of Article 11.10.1, to the extent that it does not conflict with the spirit of the original measure:

(1) The operating fund of a branch of a foreign insurance company will be considered as capital and the head office's capital will not be taken into consideration for purposes of determining the amount of funds to be raised or loans to be extended by such local branch (Article 9-3 of the *Insurance Business Act* and Article 14 of the *Enforcement Decree of the Insurance Business Act*);

(2) A branch in Korea of a foreign insurance company must maintain in the territory of Korea assets equal to the aggregate of the reserve for performance of liability and the reserve for emergency relating to the insurance contracts executed in Korea (Article 75 of the *Insurance Business Act* and Article 25-2 of the *Enforcement Decree of the Insurance Business Act*).

## Annex III

## SCHEDULE OF COSTA RICA

### EXPLANATORY NOTE

1. The Schedule of Costa Rica to Annex III sets out:

   (a) headnotes that limit or clarify the commitments of Costa Rica with respect to the obligations described in subparagraphs (b) and (c);

   (b) in Section A, pursuant to Article 11.9 (Non-Conforming Measures), the existing measures of Costa Rica that do not conform to some or all of the obligations imposed by:

      (i) Article 11.2 (National Treatment);

      (ii) Article 11.3 (Most-Favored-Nation Treatment);

      (iii) Article 11.4 (Market Access for Financial Institutions);

      (iv) Article 11.5 (Cross-Border Trade); or

      (v) Article 11.8 (Senior Management and Boards of Directors); and

   (c) in Section B, pursuant to Article 11.9 (Non-Conforming Measures), the specific sectors, subsectors, or activities for which Costa Rica may maintain existing, or adopt new or more restrictive, measures that do not conform with the obligations imposed by Article 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), 11.4 (Market Access for Financial Institutions), 11.5 (Cross-Border Trade), or 11.8 (Senior Management and Boards of Directors).

2. Each entry in Section A sets out the following elements:

   (a) **Sector** refers to the general sector for which the entry is made;

   (b) **Subsector** refers to the specific sector for which the entry is made;

   (c) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1(b) that, pursuant to Article 11.9 (Non-Conforming Measures), do not apply to the listed measure(s);

   (d) **Level of Government** indicates the level of government maintaining the listed measure(s);

   (e) **Measures** identifies the laws, regulations or other measures for which the entry is made. A measure cited in the **Measures** element:

(i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and

(ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

(f) **Description** provides a general, non-binding description of the **Measures**.

3. Each entry in Section B sets out the following elements:

(a) **Sector** refers to the general sector for which the entry is made;

(b) **Subsector** refers to the specific sector for which the entry is made;

(c) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1(c) that, pursuant to Article 11.9 (Non-Conforming Measures), do not apply to the sectors, subsectors, or activities listed in the entry;

(d) **Level of Government** indicates the level of government maintaining the listed measure(s); and

(e) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry.

4. In the interpretation of a non-conforming measure in Section A, all elements of the non-conforming measures listing shall be considered. A non-conforming measure shall be interpreted in the light of the relevant provisions of the Financial Services Chapter with respect to which the non-conforming measure is taken. To the extent that:

(a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, if any, or a Specific Commitment from an Annex to the Financial Services Chapter, the **Measures** element as so qualified shall prevail over all other elements; and

(b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of the discrepancy.

5. For entries in Section B, in accordance with Article 11.9.2 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the sectors, subsectors, and activities identified in the **Description** element of that entry.

6. Where Costa Rica maintains a measure that requires that a service supplier be a citizen, permanent resident or resident of its territory as a condition to the provision of a service in its territory, a listing for that measure taken in Annex III with respect to Articles 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), 11.4 (Market Access for Financial Institutions), or 11.5 (Cross-Border Trade) shall operate as a non-conforming

measure with respect to Articles 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment) and 9.9 (Performance Requirements), to the extent of that measure.

## Annex III

## SCHEDULE OF COSTA RICA

**HEADNOTE**

1. Commitments in the subsectors under the Agreement are undertaken subject to the limitations and conditions set forth in these headnotes and in the Schedules below.

2. Juridical persons seeking to supply or that are supplying banking or other financial services and that will be or have been constituted under the laws of Costa Rica are subject to non-discriminatory limitations on juridical form.

3. A measure adopted or maintained for prudential reasons is not required to be listed as a reservation in Section A or B. However, the listing of a measure as a reservation in Section A or B does not mean that it cannot otherwise be justified as a measure adopted or maintained for prudential reasons.

4. Costa Rica limits its commitments under Article 11.9.1(c) (Non-Conforming Measures) with respect to Article 11.4 (Market Access for Financial Institutions) in the following manner: Article 11.9.1(c) shall apply only to non-conforming measures relating to Article 11.4.1(a) and not to those non-conforming measures relating to Article 11.4.1(b)[1].

5. Appendix III-1 refers to certain measures that the Parties consider to be not inconsistent with Articles 11.2 (National Treatment) or 11.4 (Market Access for Financial Institutions) or that are subject to Article 11.10 (Exceptions).

[1] Article 11.3 (Most-Favoured-Nation Treatment) shall not apply with regard to the limitation in the application of Article 11.9.1(c) described above in paragraph 4.

**Annex III**

**Schedule of Costa Rica**

**Section A**

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| **1. Sector:** | Financial Services |
| **Subsector:** | Banking and other financial services |
| **Obligations Concerned:** | National Treatment (Article 11.2) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 1644 of 26 September 1953 – Organic Law of the National Banking System (*Ley Orgánica del Sistema Bancario Nacional*)<br><br>Law No. 4646 of 20 October 1970 – Law that Modifies the Integration of the Boards of Directors of Autonomous Institutions (*Ley que Modifica la Integración de las Juntas Directivas de Instituciones Autónomas*)<br><br>Law No. 7558 of 3 November 1995 – Organic Law of the Central Bank of Costa Rica (*Ley Orgánica del Banco Central de Costa Rica*)<br><br>Law No. 7732 of 17 December 1997 – Regulatory Law of the Securities Market (*Ley Reguladora del Mercado de Valores*)<br><br>Law No. 8187 of 18 December 2001 – Reform of Article 117 of the Organic Law of the National Banking System, No. 1644 and its reforms (*Reforma del Artículo 117 de la Ley Orgánica del Sistema Bancario Nacional, No. 1644 y sus reformas*)<br><br>Law No. 7107 of 4 November 1988 – Modernization Law of the Financial System of the Republic (*Ley de Modernización del Sistema Financiero de la República*)<br><br>Law No. 7052 of 27 November 1986 – Law of the Financial System for Housing and the Creation of BANHVI (Housing Mortgage Bank) (*Ley del Sistema Financiero Nacional para la Vivienda y Creación del Banco Hipotecario de la Vivienda*)<br><br>Law No. 4351 of 11 July 1969 – Organic Law of the Popular and Community Development Bank (*Ley Orgánica del Banco Popular y de Desarrollo Comunal*)<br><br>Executive Decree No. 28985 of 18 October 2000 – Regulation to Article 59 of the Organic Law of the National Banking System (*Reglamento al artículo 59 de la Ley Orgánica del Sistema Bancario Nacional*)<br><br>Law No. 8634 of 23 April 2008 – Law of the Banking System for Development (*Ley del Sistema de Banca para el Desarrollo*)<br><br>Law No. 9274 of 12 November 2014 – Comprehensive Reform of the |

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| | Law Banking System for Development (*Reforma Integral de la Ley Sistema de Banca para el Desarrollo*)<br><br>Law No. 8642 of 4 June 2008 – General Telecommunications Law (*Ley General de Telecomunicaciones*) |
| **Description:** | The State guarantees the liabilities of the State Banks and of the non-State banks of Public Law.<br><br>Private banks that operate current accounts and saving sections have to meet the following requirements:<br><br>(a) To maintain permanently a minimum loan balance with the state bank that administers the credit fund for development (*fondo de crédito para el desarrollo*) equivalent to seventeen percent of total short-term deposits (thirty days or less), once the corresponding reserve is deducted, both in domestic and foreign currencies. In case that total deposits are made in national currency, the percentage shall be only fifteen percent using the same basis. The resources received from private entities by the managing State bank or banks do not have to comply with the minimum reserve. Such funds will be placed at a rate equivalent to fifty percent of either the basic passive rate calculated by the Central Bank of Costa Rica (*Banco Central de Costa Rica*) for domestic currency, or the LIBOR rate at a one month term for foreign currency.<br><br>(b) Alternatively, to establish at least four agencies or branches to provide basic banking services – both passive and active – in the following regions: Chorotega, Central Pacific, Brunca, Atlantic Huetar, and North Huetar, dedicating at least ten percent, once the corresponding reserve has been deducted, of total short-term deposits (thirty days or less), in domestic or foreign currency, to credits for programs designated by the Governing Council of the Banking System for Development (*Consejo Rector del Sistema de Banca para el Desarrollo*). Such funds shall be placed at a rate not higher than the basic passive rate calculated by the Central Bank of Costa Rica (*Banco Central de Costa Rica*), in its placements in domestic currency (*colones*), and the LIBOR rate at a one-month term, for resources in foreign currency.<br><br>The State and public institutions with State character, as well as the public institutions the equity of which belongs mainly to the State or its institutions, may only make deposits and operations in current and savings accounts through State commercial banks and non-State banks of Public Law.<br><br>At least 10 Costa Rican co-operative organizations are required to establish and operate a co-operative bank. |

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| | At least 25 Costa Rican solidarity associations are required to establish and operate a solidarity bank.<br><br>The fiduciary of the National Trust for Development (*Fideicomiso Nacional para el Desarrollo* –FINADE-) shall be a public bank, selected through a public bid process in which only the public banks are allowed to participate.<br><br>Trust agreements of the National Telecommunications Fund (*Fondo Nacional de Telecomunicaciones*-FONATEL-) shall be signed with public banks of the National Banking System (*Sistema Bancario Nacional*). |

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| **2. Sector:** | Financial Services |
| **Subsector:** | Non- banking financial services |
| **Obligations Concerned:** | Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 5044 of 13 September 1972 – Regulatory Law of Non-Bank Financial Companies (*Ley Reguladora de Empresas Financieras no Bancarias*) |
| **Description:** | Non-bank financial companies may not provide financial leasing services, since there are legal restrictions on the acquisition of movable and immovable property by such entities. |

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| **3. Sector:** | Financial Services |
| **Subsector:** | Banking |
| **Obligations Concerned:** | National Treatment (Article 11.2)<br>Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 4351 of 11 July 1969 – Organic Law of the Popular and Community Development Bank (*Ley Orgánica del Banco Popular y de Desarrollo Comunal)* |
| **Description:** | Only the Popular and Community Development Bank (*Banco Popular y de Desarrollo Comunal*) will manage the funds of the mandatory contributions made by employers and employees pursuant to the respective national legislation. |

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| **4. Sector:** | Financial Services |
| **Subsector:** | Banking (financial entities that are recipients of deposits from the public) |
| **Obligations Concerned:** | Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | Law No.1644 of 26 September 1953 – Organic Law of the National Banking System (*Ley Orgánica del Sistema Bancario Nacional*)<br><br>Law No. 7107 of 4 November 1988 – Modernization Law of the Financial System of the Republic (*Ley de Modernización del Sistema Financiero de la República*)<br><br>Law No. 5044 of 13 September 1972 – Regulatory Law of Non-Bank Financial Companies (*Ley Reguladora de Empresas Financieras no Bancarias*)<br><br>Law No. 4179 of 22 August 1968 – Law of Cooperative Associations and of Creation of the INFOCOOP (*Ley de Asociaciones Cooperativas* y de Creación del INFOCOOP) |
| **Description:** | Financial entities authorized to receive deposits from the public in Costa Rica, such as private banks, non-bank financial enterprises and savings and credit cooperatives are required to be constituted or organised under Costa Rican law. |

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| **5. Sector:** | Financial Services |
| **Subsector:** | Securities |
| **Obligations Concerned:** | National Treatment (Article 11.2)<br>Most-Favored-Nation Treatment (Article 11.3) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 7732 of 17 December 1997 – Regulatory Law of the Securities Market (*Ley Reguladora del Mercado de Valores*)<br><br>Regulation No. 571 of 9 May 2006 – Regulation on the Public Offering of Securities (*Reglamento sobre Oferta Pública de Valores*)<br><br>Compendium of Legislation of the National Stock Exchange S.A. – Regulation on Stock Brokers (*Compendio de Normativa de la Bolsa Nacional de Valores S.A., - Reglamento sobre Agentes de Bolsa*)<br><br>Regulation No. 762 of 19 December 2008 – General Regulation on Management Companies and Investment Funds (*Reglamento General sobre Sociedades Administradoras y Fondos de Inversión*)<br><br>Regulation No. 801 of 11 September 2009 – Regulation on Rating of Securities and Risk Rating Companies (*Reglamento sobre Calificación de Valores y Sociedades Calificadoras de Riesgo*) |
| **Description:** | The public offering by the issuer or a non-resident third party, of securities issued abroad, is subject to the applicable legal provisions.<br><br>The General Superintendency of Securities (*Superintendencia General de Valores* (SUGEVAL)) may establish the exceptions derived from international treaties subscribed by Costa Rica and from the agreements of exchange of information subscribed with other regulatory foreign entities of the securities market.<br><br>It is necessary to be Costa Rican or to have legal residency in the country to obtain the credential to be an exchange agent.<br><br>The mutual funds (*fondos de inversión*) can invest in:<br><br>a. Foreign securities of debt issued by sovereign issuers or issuers with sovereign guaranty, of countries with a credit rating (*calificación de riesgo*) from a credit rating agency (*entidad calificadora*) recognized as national by the Securities and Exchange Commission of the United States.<br><br>b. Foreign securities of debt issued by private issuers with a credit rating (*calificación de riesgo*) from a credit rating agency (*entidad calificadora*) recognized as national by the Securities and |

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| | Exchange Commission of the United States.<br><br>c. Structured products of issuers with a credit rating (*calificación de riesgo*) of investment grade by a credit rating agency (*entidad calificadora*) recognized as national by the Securities and Exchange Commission of the United States.<br><br>d. Foreign investment funds that are authorized by a regulatory entity that is a member of the International Organization of Securities Commissions (IOSCO) to do public offer of securities. When investing in financial funds, the latter shall obey the same rules of indebtedness and diversification established for the funds registered in the United States, for the harmonised funds (according to their definition in the guidelines issued by the European Union) or for the Costa Rican funds.<br><br>Foreign managers of financial funds portfolios must be authorized by the regulator of the market of an IOSCO member to offer the services of portfolio management.<br><br>Only the banks subject to the supervision of the General Superintendency of Financial Institutions (*Superintendencia General de Entidades Financieras* (SUGEF)), and the international financial organizations with the participation of the Costa Rican State can be a fiduciary of a trust of development of public works.<br><br>The issues of debt and convertible bonds are subject to the requirement of obligatory rating, except the issues of State securities and of non-banking Costa Rican public institutions. Furthermore, the risk rating of the issuers with domicile abroad can be granted by a foreign credit rating agency (*entidad calificadora*) recognized as national by the Securities and Exchange Commission of the United States or its subsidiaries. |

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| **6. Sector:** | Financial Services |
| **Subsector:** | Insurance and insurance-related services |
| **Obligations Concerned:** | National Treatment (Article 11.2)<br>Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 8653 of 22 July 2008 – Regulatory Law of the Insurance Market, (*Ley Reguladora del Mercado de Seguros.*<br><br>Law No. 12 of 30 October 1924 – Law of the National Insurance Institute (*Ley del Instituto Nacional de Seguros*). |
| **Description:** | Incorporation is required except for insurance and reinsurance companies.<br><br>On a non-discriminatory basis, doing business and solicitation shall be prohibited for representation offices.<br><br>The State guarantees the insurance activity of the National Insurance Institute (*Instituto Nacional de Seguros (INS)*). |

**Section B**

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| **7. Sector:** | Financial Services |
| **Subsector:** | All subsectors other than Banking and Insurance |
| **Obligations Concerned:** | Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Description:** | Costa Rica reserves the right to adopt or maintain measures requiring the incorporation in Costa Rica of foreign financial institutions, other than those seeking to operate as banks or insurance companies within Costa Rica. |

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| **8. Sector:** | Financial Services |
| **Subsector:** | All |
| **Obligations Concerned:** | Most-Favored-Nation Treatment (Article 11.3) |
| **Level of Government:** | Central |
| **Description:** | Costa Rica reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement. |

## Appendix III-1

**CERTAIN MEASURES NOT INCONSISTENT WITH ARTICLES 11.2 OR 11.4, OR SUBJECT TO ARTICLE 11.10.**

In accordance with Article 11.10 (Exceptions), Costa Rica reaffirms that nothing in this Agreement prevents it from adopting or maintaining measures for prudential reasons.

Without prejudice to Article 11.10 (Exceptions), any measure that Costa Rica adopts or maintains in its legislation that is equivalent or has an effect equivalent to the measures set forth in Appendix III-1 of Korea, shall not be construed to be inconsistent with Articles 11.2 (National Treatment) or 11.4 (Market Access for Financial Institutions). Any revision, amendment or modification to such measures or related legislation shall not be construed to be inconsistent with Articles 11.2 (National Treatment) or 11.4 (Market Access for Financial Institutions), to the extent that it does not conflict with the spirit of the original measure.

## Annex III

## SCHEDULE OF EL SALVADOR

### EXPLANATORY NOTE

1. The Schedule of El Salvador to Annex 3 sets out:

   (a) headnotes that limit or clarify the commitments of El Salvador with respect to the obligations described in clauses (i)-(v) of subparagraph (b), and in subparagraph (c);

   (b) in Section A, pursuant to Article 11.9 (Non-Conforming Measures), the existing measures of El Salvador that do not conform to some or all of the obligations imposed by:

      (i) Article 11.2 (National Treatment);

      (ii) Article 11.3 (Most-Favored-Nation Treatment);

      (iii) Article 11.4 (Market Access for Financial Institutions);

      (iv) Article 11.5 (Cross-Border Trade); or

      (v) Article 11.8 (Senior Management and Boards of Directors); and

   (c) in Section B, pursuant to Article 11.9 (Non-Conforming Measures), the specific sectors, subsectors, or activities for which El Salvador may maintain existing, or adopt new or more restrictive, measures that do not conform with the obligations imposed by Article 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), 11.4 (Market Access for Financial Institutions), 11.5 (Cross-Border Trade), or 11.8 (Senior Management and Boards of Directors).

2. Each entry in Section A sets out the following elements:

   (a) **Sector** refers to the general sector for which the entry is made;

   (b) **Subsector** refers to the specific sector for which the entry is made;

   (c) **Obligations Concerned** specifies the obligation(s) referred to in subparagraph 1(b) that, pursuant to Article 11.9 (Non-Conforming Measures), do not apply to the listed measure(s);

   (d) **Level of Government** indicates the level of government maintaining the listed measure(s);

(e) **Measures** identifies the laws, regulations or other measures for which the entry is made. A measure cited in the **Measures** element:

(i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and

(ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

(f) **Description** provides a general, nonbinding description of the Measures.

3. Each entry in Section B sets out the following elements:

(a) **Sector** refers to the general sector for which the entry is made;

(b) **Subsector** refers to the specific sector for which the entry is made;

(c) **Obligations Concerned** specifies the obligation(s) referred to in subparagraph 1(c) that, pursuant to Article 11.9 (Non-Conforming Measures), do not apply to the sectors, subsectors, or activities listed in the entry;

(d) **Level of Government** indicates the level of government maintaining the listed measure(s); and

(e) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry.

4. In the interpretation of a non-conforming measure in Section A, all elements of the non-conforming measures listing shall be considered. A non-conforming measure shall be interpreted in the light of the relevant provisions of the Financial Services Chapter with respect to which the non-conforming measure is taken. To the extent that:

(a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, if any, or a Specific Commitment from an Annex to the Financial Services Chapter, the **Measures** element as so qualified shall prevail over all other elements; and

(b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of the discrepancy.

5. For entries in Section B, in accordance with Article 11.9.2 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element

of an entry do not apply to the sectors, subsectors, and activities identified in the Description element of that entry.

6. Where El Salvador maintains a measure that requires that a service supplier be a citizen, permanent resident or resident of its territory as a condition to the provision of a service in its territory, a listing for that measure taken in Annex III with respect to Articles 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), 11.4 (Market Access for Financial Institutions), or 11.5 (Cross-Border Trade)shall operate as a non-conforming measure with respect to Articles 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment) and 9.9 (Performance Requirements), to the extent of that measure.

**HEADNOTES**

1. Commitments in these subsectors under the Agreement are undertaken subject to the limitations and conditions set forth in these headnotes and in Sections A and B below.

2. To clarify El Salvador's commitment with respect to Article 11.4, juridical persons supplying financial services and constituted under the laws of El Salvador are subject to non-discriminatory limitations on juridical form.[1]

[1] For example, partnerships and sole proprietorships are not acceptable juridical forms for depositary financial institutions in El Salvador. This headnote is not itself intended to affect, or otherwise limit, a choice by a financial institution of another Party between branches or subsidiaries.

## SECTION A

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| **1. Sector:** | Financial Services |
| **Subsector:** | All Insurance and Insurance-Related Services |
| **Obligations Concerned:** | National Treatment (Article 11.2)<br>Most-Favored-Nation Treatment (Article 11.3)<br>Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | Law of Insurance Companies, Legislative Decree Number 844, October 10th, 1996, Articles 1, 6, 41 and 111 (Ley de Sociedades de Seguros, Decreto Legislativo número 844, 10 de octubre de 1996, Artículos 1, 6, 41 y 111).<br><br>Regulation of the Law of Insurance Companies, Legislative Decree Number 44, April 20th, 1999, Article 29 (Reglamento de la Ley de Sociedades de Seguros, Decreto Legislativo número 44, 20 de abril de 1999, Artículo 29). |
| **Description:** | Insurance companies must be legally incorporated in El Salvador. El Salvador shall permit foreign insurance companies to establish branches[2] .<br><br>For an enterprise to be established under Salvadoran law, at least 75 percent of its shares must be owned jointly or severally by:<br><br>(a) Salvadoran natural persons or Central American natural persons;<br><br>(b) legal persons organized under Salvadoran law whose majority, shareholders or partners are Salvadoran natural persons or Central American natural persons;<br><br>(c) Central American insurance or reinsurance companies; or<br><br>(d) foreign insurance and reinsurance companies with a first rate Classification by an internationally recognized classification Institution (e.g. Moody's, A.M. Best or S&P). |

[2] El Salvador may require that the branch owners or shareholders meet the solvency and integrity requirements established in El Salvador's insurance legislation.

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| **2. Sector:** | Financial Services |
| **Subsector:** | Banking Services |
| **Obligations Concerned:** | National Treatment (Article 11.2)<br>Most- Favored- Nation Treatment (Article 11.3)<br>Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | Banking Law, Legislative Decree Number 697, September 2nd, 1999, Articles 5, 10, 26, 27 and 150 (Ley de Bancos, Decreto Legislativo número 697, 2 de septiembre de 1999, Artículos 5, 10, 26, 27 y 150). |
| **Description:** | Banks incorporated in El Salvador must be organized and operate as corporations with fixed capital broken down into registered shares and with no fewer than ten partners.<br><br>At least 51 percent of the shares in banks legally incorporated in El Salvador must be owned by any of the following types of investor:<br><br>(a) nationals of El Salvador or another Central American country;<br><br>(b) legal persons organized under the laws of El Salvador whose majority shareholders or partners are:<br><br>(i) nationals of El Salvador or a Central American country; or<br><br>(ii) other legal persons organized under the laws of El Salvador whose majority shareholders or partners are nationals of El Salvador or another Central American country;<br><br>(c) banks established under the laws of a Central American country that:<br><br>(i) are subject to prudential regulation and supervision in that country, in accordance with relevant international practice;<br>(ii) have been approved by internationally recognized risk classification entities; and |

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| | (iii) that fully comply with the legal provisions and guidelines in force in those countries; or<br><br>(d) banks and other foreign financial institutions that have been approved by internationally recognized risk classification entities as first-rate institutions and which meet other applicable requirements. Holding companies and other foreign financial institutions that fulfill these requirements are also covered by this subparagraph.<br><br>To operate in El Salvador, a foreign bank branches must be part of a bank meeting the requirements of subparagraph (c) or (d).<br><br>The operations of foreign branches in El Salvador are limited by their capital in El Salvador.<br><br>A bank organized under the laws of El Salvador in which over 50 percent of the shares are owned by foreign banks or financial conglomerates shall only share names, assets or infrastructure or offer joint services to the public with other companies of the same foreign conglomerate as laid down in the Banking Law (Ley de Bancos). |

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| **3. Sector:** | Financial Services |
| **Subsector:** | Savings and Credit Institutions and Cooperatives |
| **Obligations Concerned:** | National Treatment (Article 11.2)<br>Most-Favored-Nation Treatment (Article 11.3)<br>Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | Law of Cooperative Banks and Savings and Credit Societies, Legislative Decree Number 849, February 16th, 2000, Articles 155 and 157 (Ley de Bancos Cooperativos y Sociedades de Ahorro y Crédito, Decreto Legislativo número 849, 16 de febrero de 2000, Artículos 155 y 157);<br><br>Banking Law, Legislative Decree Number. 697, September 2nd, 1999, Article 10 (Ley de Bancos, Decreto Legislativo número 697, 2 de septiembre de 1999, Artículo 10);<br><br>General Law of Cooperative Associations, Legislative Decree Number 339, May 6th, 1986, Articles 1 and 16 (Ley General de Asociaciones Cooperativas, Decreto Legislativo número 339, 6 de mayo de 1986, Artículos 1 y 16) ; and<br><br>Code of Commerce, Legislative Decree Number. 671, May 8th, 1970, Article 17 (Código de Comercio Decreto Legislativo número 671, 8 de mayo de 1970, Artículo 17). |
| **Description:** | Savings and credit institutions shall be subject to the same ownership requirements as set forth for banks in the preceding entry regarding the Financial Services sector, Banking Services subsector.<br><br>Savings and credit institutions and cooperatives must be incorporated in El Salvador.<br><br>The share ownership limit set forth in Article 10 of the Banking Law (Ley de Bancos) shall not apply to foreign not-for-profit foundations and associations with legal personality extended, according to the laws of their countries of origin, and duly inscribed in the Register of Non Profit Associations and Foundations (Registro de Asociaciones y Fundaciones sin Fines de Lucro) of the Ministry of Governance and Territorial Development (Ministerio de Gobernación y Desarrollo Territorial), pursuant to the Nonprofit Associations and |

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| | Foundations Act (Ley de Asociaciones y Fundaciones sin Fines de Lucro) of El Salvador. |

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| **4. Sector:** | Financial Services |
| **Subsector:** | Bureaux de Change |
| **Obligations Concerned:** | National Treatment (Article 11.2)<br>Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | Law of Foreign Currency Exchange Houses, Legislative Decree Number 480, April 5th, 1990, Article 4 (Ley de Casas de Cambio de Moneda Extranjera, Decreto Legislativo número 480, 5 de abril de 1990, Artículo 4 ). |
| **Description:** | Bureaux de change must be incorporated in El Salvador as anonymous society. The shares of the bureaux de change shall be the property of national financial institutions or nationals of El Salvador or legal persons comprising exclusively Salvadorans.<br><br>A Bureaux de change, it's a society whose usual activity is the buying and selling of foreign currency, bank drafts, travelers checks and other payment instruments denominated in foreign currency, to prices determine the supply and demand of the market.<br><br>An anonymous society, it´s a capital company in which the shareholders are liable up to the amount of their contributions to social obligations. The name is formed freely without any limitation being that different from any other existing company, immediately followed by the words "Anonymous Society" ("Sociedad Anónima") or its abbreviation: "A.S" ("S.A"). |

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| **5. Sector:** | Financial Services |
| **Subsector:** | All Subsectors |
| **Obligations Concerned:** | National Treatment (Article 11.2) |
| **Level of Government:** | Central |
| **Measures:** | Banking Law, Legislative Decree Number 697, September 2nd, 1999, Article 156 (Ley del Bancos, Decreto Legislativo número 697, 2 de septiembre de 1999, Artículo 156).<br><br>Law of the Agricultural Development Bank, Legislative Decree Number 312, April 10th, 1973, Article 14 (Ley del Banco de Fomento Agropecuario, Decreto Legislativo número 312, 10 de abril de 1973, Artículo 14). |
| **Description:** | The Agricultural Development Bank (The Banco de Fomento Agropecuario) will not be member of the Deposit Guarantee Institute (Instituto de Garantía de Depósitos). |

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| **6. Sector:** | Financial Services |
| **Subsector:** | All Subsectors |
| **Obligations Concerned:** | Most-Favored-Nation Treatment (Article 11.3) |
| **Level of Government:** | Central |
| **Measures:** | Free Trade Agreement between Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panamá (Tratado de Libre Comercio entre Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua y Panamá) as set out in the Description element. |
| **Description:** | Panama may be treated as a Central American Party for the purposes of the Financial Services Chapter. |

## SECTION B

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| **7. Sector:** | Financial Services |
| **Subsector:** | All Subsectors Other Than Banking and Insurance |
| **Obligations Concerned:** | Market Access for Financial Institutions (Article 11.4) |
| **Description:** | Financial Services<br><br>El Salvador reserves the right to adopt or maintain measures requiring the incorporation in El Salvador of foreign financial institutions, other than those seeking to operate as banks or insurance companies within El Salvador. |

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| **8. Sector:** | Financial Services |
| **Subsector:** | Information Services of Credit Data History |
| **Obligations Concerned:** | National Treatment (Article 11.2)<br>Most-Favored-Nation Treatment (Article 11.3)<br>Market Access for Financial Institutions (Article 11.4)<br>Senior Management and Boards of Directors (Article 11.8) |
| **Descripción:** | El Salvador reserves the right to adopt or maintain any measure in relation with the information services of credit data history. |

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| **9. Sector:** | Financial Services |
| **Subsector:** | Management of Mutual Funds |
| **Obligations Concerned:** | National Treatment (Article 11.2)<br>Most-Favored-Nation Treatment (Article 11.3)<br>Market Access for Financial Institutions (Article 11.4)<br>Senior Management and Boards of Directors (Article 11.8) |
| **Description:** | El Salvador reserves the right to adopt or maintain any measure in relation with Management of Mutual Funds. |

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| **10. Sector:** | Financial Services |
| **Subsector:** | Providers of Electronic Money |
| **Obligations Concerned:** | National Treatment (Article 11.2)<br>Most-Favored-Nation Treatment (Article 11.3)<br>Market Access for Financial Institutions (Article 11.4)<br>Senior Management and Boards of Directors (Article 11.8) |
| **Description:** | El Salvador reserves the right to adopt or maintain any measure in relation with providers of electronic money. |

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| **11. Sector:** | Financial Services |
| **Subsector:** | Securities Market Services |
| **Obligations Concerned:** | National Treatment (Article 11.2)<br>Most-Favored-Nation Treatment (Article 11.3)<br>Market Access for Financial Institutions (Article 11.4)<br>Senior Management and Boards of Directors (Article 11.8) |
| **Description:** | El Salvador reserves the right to adopt or maintain any measure in relation with securities market services. |

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| **12. Sector:** | Financial Services |
| **Subsector:** | Pension Funds Services |
| **Obligations Concerned:** | National Treatment (Article 11.2)<br>Most-Favored-Nation Treatment (Article 11.3)<br>Market Access for Financial Institutions (Article 11.4)<br>Senior Management and Boards of Directors (Article 11.8) |
| **Descripción:** | El Salvador reserves the right to adopt or maintain any measure in relation with pension funds services. |

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| **13. Sector:** | Financial Services |
| **Subsector:** | Lendings of all Types |
| **Obligations Concerned:** | Market Access for Financial Institutions (Article 11.4) |
| **Description:** | El Salvador reserves the right to adopt or maintain any measure in relation with the establishment of maximum interest rates to lendings of all types to avoid usury. |

## Annex III

## SCHEDULE OF HONDURAS

### EXPLANATORY NOTE

1. The Schedule of Honduras to Annex III sets out:

   (a) headnotes that limit or clarify the commitments of Honduras with respect to the obligations described in clauses (i)-(v) of subparagraph (b), and in subparagraph (c);

   (b) in Section A, pursuant to Article 11.9 (Non-Conforming Measures), the existing measures of Honduras that do not conform to some or all of the obligations imposed by:

      (i) Article 11.2 (National Treatment);

      (ii) Article 11.3 (Most-Favored-Nation Treatment);

      (iii) Article 11.4 (Market Access for Financial Institutions);

      (iv) Article11.5 (Cross-Border Trade); or

      (v) Article 11.8 (Senior Management and Boards of Directors); and

   (c) in Section B, pursuant to Article 11.9 (Non-Conforming Measures), the specific sectors, subsectors, or activities for which Honduras may maintain existing, or adopt new or more restrictive, measures that do not conform with the obligations imposed by Article 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), 11.4 (Market Access for Financial Institutions), 11.5 (Cross-Border Trade), or 11.8 (Senior Management and Boards of Directors).

2. Each entry in Section A sets out the following elements:

   (a) **Sector** refers to the general sector for which the entry is made;

   (b) **Subsector** refers to the specific sector for which the entry is made;

   (c) **Obligations Concerned** specifies the obligation(s) referred to in subparagraph 1(b) that, pursuant to Article 11.9 (Non-Conforming Measures), do not apply to the listed measure(s);

(d) **Level of Government** indicates the level of government maintaining the listed measure(s);

(e) **Measures** identifies the laws, regulations or other measures for which the entry is made. A measure cited in the **Measures** element:

(i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and

(ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure;

(f) **Description** provides a general, non-binding description of the Measures.

3. Each entry in Section B sets out the following elements:

(a) **Sector** refers to the general sector for which the entry is made;

(b) **Subsector** refers to the specific sector for which the entry is made;

(c) **Obligations Concerned** specifies the obligation(s) referred to in subparagraph 1(c) that, pursuant to Article 11.9 (Non-Conforming Measures), do not apply to the sectors, subsectors, or activities listed in the entry;

(d) **Level of Government** indicates the level of government maintaining the listed measure(s); and

(e) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry.

4. In the interpretation of a non-conforming measure in Section A, all elements of the non-conforming measures listing shall be considered. A non-conforming measure shall be interpreted in the light of the relevant provisions of the Financial Services Chapter with respect to which the non-conforming measure is taken. To the extent that:

(a) the Measures element is qualified by a liberalization commitment from the Description element, if any, or a Specific Commitment from an Annex to the Financial Services Chapter, the Measures element as so qualified shall prevail over all other elements; and

(b) the Measures element is not so qualified, the Measures element shall prevail over all other elements, unless any discrepancy between the Measures element and the other elements considered in their totality is so substantial and material that it

would be unreasonable to conclude that the Measures element should prevail, in which case the other elements shall prevail to the extent of the discrepancy.

5. For entries in Section B, in accordance with Article 11.9 (Non-Conforming Measures) the articles of this Agreement specified in the Obligations Concerned element of an entry do not apply to the sectors, subsectors, and activities identified in the Description element of that entry.

6. Where Honduras maintains a measure that requires that a service supplier be a citizen, permanent resident or resident of its territory as a condition to the provision of a service in its territory, a listing for that measure taken in Annex III with respect to Article11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), 11.4 (Market Access for Financial Institutions), or 11.5 (Cross-Border Trade) shall operate as a non-conforming measure with respect to Articles 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment) and 9.9 (Performance Requirements), to the extent of that measure.

7. Appendix III-A refers to certain measures that the Parties consider to be not inconsistent with Articles 11.2 (National Treatment) or 11.4 (Market Access for Financial Institutions) or that are subject to Article 11.10 (Exceptions).

**HEADNOTES**

1. Commitments in these subsectors under the Agreement are undertaken subject to the limitations and conditions set forth in these headnotes and in Sections A and B below.

2. To clarify Honduras's commitment with respect to Article 11.4 (Market Access for Financial Institutions), juridical persons supplying financial services and constituted under the laws of Honduras are subject to non-discriminatory limitations on juridical form.[1]

3. The commitments of Honduras under Articles 11.2 (National Treatment) and 11.4 (Market Access for Financial Institutions) are subject to the limitation that in order to establish or acquire a controlling interest in a financial institution in Honduras, a foreign investor must own or control a financial institution that engages in supplying financial services within the same financial services subsector in its home country.

4. Honduras limits its commitments under Article 11.9.1(c) (Non-Conforming Measures) with respect to Article 11.4 (Market Access for Financial Institutions) in the following manner: Article 11.9.1(c) shall apply only to non-conforming measures relating to 11.4.1(a) and not to those non-conforming measures relating to Article 11.4.1(b).[2]

[1] In compliance with Article 90 of the Honduran Commerce Code, "Sociedad Anónima" is the entity that exists under a denomination, and it has a founding capital divided into shares, whose partners limit their liability to those shares that they have undersigned". The requirements to constitute a "Sociedad Anónima" are provided for by Article 92 of Honduran Commerce Code.

[2] Article 11.3 (Most-Favoured-Nation Treatment) shall not apply with regard to the limitation in the application of Article 11.9.1(c) described above in paragraph 4.

**Section A**

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|---|---|
| **1. Sector:** | Financial Services |
| **Subsector:** | Banking and Other Financial Services, Banks, and Loan Associations, Financial Companies |
| **Obligations Concerned:** | National Treatment (Article 11.2)<br>Most-Favored-Nation Treatment (Article 11.3)<br>Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | Ley de Instituciones del Sistema Financiero, Decreto No. 129-2004 del 24 de septiembre de 2014, Artículos 5, 6, 18, y 32. (Financial System Law, Decree No. 129-2004, Arts. 5, 6, 18, and 32)<br><br>Decreto No. 60-99 de fecha de 3 de Junio de 1999. (Decree No. 60-99 of 3 June 1999). |
| **Description:** | Foreign financial institutions must be established as an anonymous society (*Sociedades Anónimas)*, as a branch, or as a representative office in conformity with the above-cited measures.<br><br>The operations of a branch or agency of a foreign bank are limited to the amount of capital assigned to the offices operating in Honduras.<br><br>A branch or agency of a foreign bank may only publish the amount of capital effectively assigned to the offices operating in the country and their respective capital reserves.<br><br>The Comision Nacional de Bancos y Seguros (National Commission of Banks and Insurance), shall not permit the opening of a branch or agency of a foreign bank if there is no reciprocity in their country of origin.<br><br>In this context, a lack of reciprocity means that the law of another country completely excludes the possibility of establishing as a foreign branch.<br><br>A branch of a foreign bank is not required to have its own Board of Directors or Administrative Council, but must have at least two representatives domiciled in Honduras. Those representatives are responsible for the general direction and administration of the business and have the legal authority to act in Honduras and to execute and to be responsible for the branch's own operations. |

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| **2. Sector:** | Financial Services |
| **Subsector:** | Bureaus of Exchange |
| **Obligations Concerned:** | National Treatment (Article 11.2)<br>Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | *Ley de Casas de Cambio*, Decreto No. 16-92 del 3 de marzo de 1992, Artículo 4. (Law of Exchange Offices, Decree No. 16-92 of March 3, 1992, Article 4). |
| **Description:** | Currency exchange bureaus in Honduras must be constituted as an anonymous society (*Sociedad Anónima*)[3].<br><br>The shareholders of currency exchange bureaus must be natural persons with Honduran nationality. |

[3] In compliance with Article 90 of the Honduran Commerce Code, "Sociedad Anónima" is the entity that exists under a denomination, and it has a founding capital divided into shares, whose partners limit their liability to those shares that they have undersigned". The requirements to constitute a "Sociedad Anónima" are provided for by Article 92 of Honduran Commerce Code.

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| **3. Sector:** | Financial Services |
| **Subsector:** | Securities Exchanges |
| **Obligations Concerned:** | Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | *Ley de Mercado de Valores*, Decreto No. 8- 2001 del 9 de junio de 2001, Artículo 21. (Securities Market Law, Decree No. 8- 2001 of June 9, 2001, Article 21). |
| **Description:** | A securities exchange operating in Honduras must be constituted as an anonymous society (*Sociedad Anónima*). |

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| **4. Sector:** | Financial Services |
| **Subsector:** | Securities Firms |
| **Obligations Concerned:** | Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | *Ley de Mercado de Valores*, Decreto No. 8-2001 del 9 de junio de 2001, Artículo 49. (Securities Market Law, Decree No. 8-2001 of June 9, 2001, Article 49). |
| **Description:** | Securities firms in Honduras must be constituted as an anonymous society (*Sociedad Anónima*). |

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| **5. Sector:** | Financial Services |
| **Subsector:** | Fund Administration Companies |
| **Obligations Concerned:** | Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | *Ley de Mercado de Valores*, Decreto No. 8-2001 del 9 de junio de 2001, Artículo 82. (Securities Market Law, Decree No. 8-2001 of June 9, 2001, Article 82)<br><br>Artículo 3 del *Reglamento de las Sociedades Administradoras de Fondos*, aprobado mediante la Resolución No. 171/11-02-2003. ( Article 3 of the Fund Administration Companies Regulations approved under Resolution No. 171/11-02-2003) |
| **Description:** | Fund Administration Companies in Honduras must be constituted as an anonymous society (*Sociedad Anónima*) with the exclusive social purpose of administering one or more mutual funds and/or investment funds in accordance with the laws on that matter. |

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| **6. Sector:** | Financial Services |
| **Subsector:** | Centralized Depositories for the Custody, Compensation and Liquidation of Shares |
| **Obligations Concerned:** | Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | *Ley de Mercado de Valores*, Decreto No. 8-2001 del 9 de junio de 2001, Artículo 139. (Securities Market Law, Decree No. 8-2001 of June 9, 2001, Article 139) |
| **Description:** | Depositories for the custody, compensation and liquidation of shares in Honduras must be constituted as an anonymous society (*Sociedad Anónima*). |

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| **7. Sector:** | Financial Services |
| **Subsector:** | Insurance and Reinsurance |
| **Obligations Concerned:** | National Treatment (Article 11.2) |
| **Level of Government:** | Central |
| **Measures:** | *Ley de Instituciones de Seguros y Reaseguros*, Decreto No. 22-2001 del 11 de agosto de 2011, Artículos 9, 21, 47, 58, 96, 97. (Law on Insurance and Reinsurance Institutions, Decree No. 22-2001, Articles 9, 21, 47, 58, 96, 97).<br><br>*Reglamento de Establecimientos de Sucursales de Instituciones de Seguros Extranjeras, de la Comisión Nacional de Bancos y Seguros*, aprobado mediante la Resolución No. 948/05-08-2003, Arts. 4 y 7, publicado en el *Diario Oficial "La Gaceta,"* con fecha 15 de Agosto de 2003. (Regulation of Branches and Establishment of Foreign Insurance Institutions, National Commission of Banks and Insurance approved under Resolution No. 948/05-08-2003, Articles 4 and 7, published in the *Diario Oficial "La Gaceta"* 15 August 2003.<br><br>*Reglamento de Ajustadores de Pérdidas y Auxiliadores de Seguros, aprobado mediante la Resolución No. 947/05-08-2003 de la Comisión Nacional de Bancos y Seguros el 8 de Agosto de 2003, Art. 3, publicado en el Diario Oficial "La Gaceta,"* con fecha 15 de Agosto de *2003*. (Regulations of Loss Adjusters and Insurance Intermediaries, approved under Resolution No. 947/05-08-2003 of the National Commission of Banks and Insurance on 8 August 2003, Article 3, published in the *Diario Oficial "La Gaceta*" 15 August 2003).<br><br>*Resolución No. 443 del 11 de Diciembre de 2003, Art. 7, subpárrafo (k)*. (Resolution No. 443 of 11 December 2003, Article 7, subparagraph (k)). |
| **Description:** | Insurance institution is organized in the country; it must be constituted as an anonymous society (*Sociedad Anónima*) of capital divided into registered shares. The founders may be natural or legal persons.<br><br>The Foreign insurance institution seeking to establish in Honduras must deposit at least 10% of the minimum capital of the proposed company in either the Central Bank of Honduras (*Banco Central de Honduras*) or invest the above amount in State securities. This deposit will be refunded once the |

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| | application is approved or resolved.<br><br>To act as an insurance agent or broker, a natural person must be a Honduran national or a resident of Honduras for at least three consecutive years.<br><br>To serve as an adjustor or claim liquidator, accident investigator, or damage inspector, a natural person must be a Honduran national or legal resident in Honduras.<br><br>A branch of a foreign insurance institution is not required to have its own Board of Directors or Administrative Council, but must have 1 representative domiciled in Honduras. That representative is responsible for the general direction and administration of the business and has the legal authority to act in Honduras and to execute and to be responsible for the branch's own operations. |

**Section B**

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| **8. Sector:** | Financial Services |
| **Subsector:** | Savings and Loan Cooperatives |
| **Obligations Concerned:** | National Treatment (Article 11.2)<br>Most-Favored-Nation Treatment (Article 11.3)<br>Market Access for Financial Institutions (Article 11.4)<br>Senior Management and Boards of Directors (Article 11.8) |
| **Level of Government:** | Central |
| **Measures:** | |
| **Description:** | Honduras reserves the right to adopt or maintain a non-conforming measure with respect to the provision of services by Savings and Loan Cooperatives. |

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| **9. Sector:** | Financial Services |
| **Subsector:** | All sub-sectors other than Banks and Insurance |
| **Obligations Concerned:** | Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | |
| **Description:** | Honduras reserves the right to adopt or maintain any measure requiring the incorporation in Honduras of foreign financial institutions, other than those seeking to operate as banks or insurance companies within Honduras. |

## Appendix III-A
## Honduras

**CERTAIN MEASURES NOT INCONSISTENT WITH ARTICLES 11.2 OR 11.4, OR SUBJECT TO ARTICLE 11.10.**

In accordance with Article 11.10 (Exceptions), Honduras reaffirms that nothing in this Agreement prevents it from adopting or maintaining measures for prudential reasons.

Without prejudice to Article 11.10 (Exceptions), any measure that Honduras adopts or maintains in its legislation that is equivalent or has an effect equivalent to the measures set forth in Appendix III-1 of Korea, shall not be construed to be inconsistent with Articles 11.2 or 11.4. Any revision, amendment or modification to such measures or related legislation shall not be construed to be inconsistent with Articles 11.2 or 11.4, to the extent that it does not conflict with the spirit of the original measure.

## Annex III

## SCHEDULE OF NICARAGUA

### EXPLANATORY NOTE

1. The Schedule of Nicaragua to Annex III sets out:

   (a) headnotes that limit or clarify the commitments of Nicaragua with respect to the obligations described in clauses (i)-(v) of subparagraph (b);

   (b) in Section A, pursuant to Article 11.9 (Non-Conforming Measures), the existing measures of Nicaragua that do not conform to some or all of the obligations imposed by:

      (i) Article 11.2 (National Treatment);

      (ii) Article 11.3 (Most-Favored-Nation Treatment);

      (iii) Article 11.4 (Market Access for Financial Institutions);

      (iv) Article 11.5 (Cross-Border Trade); or

      (v) Article 11.8 (Senior Management and Boards of Directors);

2. Each entry in Section A sets out the following elements:

   (a) **Sector** refers to the general sector for which the entry is made;

   (b) **Subsector** refers to the specific sector for which the entry is made;

   (c) **Obligations Concerned** specifies the obligation(s) referred to in subparagraph 1(b) that, pursuant to Article 11.9 (Non-Conforming Measures), do not apply to the listed measure(s);

   (d) **Level of Government** indicates the level of government maintaining the listed measure(s);

   (e) **Measures** identify the laws, regulations or other measures for which the entry is made. A measure cited in the **Measures** element:

      (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and

      (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure;

(f) **Description** provides a general, nonbinding description of the **Measures**.

3. In the interpretation of a non-conforming measure in Section A, all elements of the non-conforming measures listing shall be considered. A non-conforming measure shall be interpreted in the light of the relevant provisions of the Financial Services Chapter with respect to which the non-conforming measure is taken. To the extent that:

(a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, if any, or a Specific Commitment from an Annex to the Financial Services Chapter, the **Measures** element as so qualified shall prevail over all other elements; and

(b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of the discrepancy.

4. Where Nicaragua maintains a measure that requires that a service supplier be a citizen, as a condition to the provision of a service in its territory, a listing for that measure taken in Annex III with respect to Articles 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), 11.4 (Market Access for Financial Institutions), or 11.5 (Cross-Border Trade) shall operate as a non-conforming measure with respect to Articles 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment) and 9.9 (Performance Requirements), to the extent of that measure.

*Headnotes*

1. Commitments in these subsectors under the Agreement are undertaken subject to the limitations and conditions set forth in these headnotes and in Section A below.

2. In order to clarify the Nicaraguan commitment with respect to Article 11.4, juridical persons supplying financial services and organized under the laws of Nicaragua are subject to non-discriminatory limitations on juridical form.[1]

3. The commitments of Nicaragua under Articles 11.2 (National Treatment) and 11.4 (Market Access for Financial Institutions) are subject to the limitation that in order to establish or acquire a controlling interest in a financial institution in Nicaragua, a foreign investor must own or control a financial institution that engages in supplying financial services within the same financial services subsector in its home country.

4. Nicaragua limits its commitments under Article 11.9.1(c) (Non-Conforming Measures) with respect to Article 11.4 (Market Access for Financial Institutions) in the following manner: Article 11.9.1(c) shall apply only to non-conforming measures relating to 11.4.1(a) and not to those non-conforming measures relating to Article 11.4.1(b).[2]

[1] For example, partnerships and sole proprietorship are generally not acceptable juridical forms for depositary financial institutions in Nicaragua. This headnote is not itself intended to affect, or otherwise limit, a choice by a financial institution of the other Party between branches or subsidiaries.

[2] Article 11.3 (Most-Favored-Nation Treatment) shall not apply with regard to the limitation in the application of Article 11.9.1(c) described above in paragraph 4.

**Section A**

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| **1. Sector:** | Financial Services |
| **Subsector:** | Bank |
| **Obligations Concerned:** | National Treatment (Article 11.2) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 561, General Law of Banks, Non-Banking Financial Institutions and Financial Groups, hereinafter "LGB" (Ley No. 561, *Ley General de Bancos, Instituciones Financieras no Bancarias y Grupos Financieros*), published in *La Gaceta* No. 232 of November 30, 2005.<br><br>(Resolution No. CD-SIBOIF-473-1-ABR11-2007, Standard on the Requirements for the Establishment of Banks, Financial Companies, Branches of Foreign Banks and Representation Offices hereinafter "Rule of Constitution"; (Resolución N° CD-SIBOIF-473-1-ABR11-2007, *Norma Sobre Los Requisitos para la constitución de Bancos, Sociedades Financieras, Sucursales de Bancos Extranjeros y Oficinas de Representación*) (*Norma de Constitución*).<br><br>Law No. 551, Deposit Guarantee System Law hereinafter "FOGADE" (Ley No. 551, *Ley del Sistema de Garantías de Depósito*), published in *La Gaceta* No. 168 of August 30, 2005 and its reforms.<br><br>Law No. 587, Capital Markets Law, (Ley No. 587, *Ley de Mercado de Capitales*), published in *La Gaceta* No. 222 of November 15, 2006.<br><br>Law No. 899, Investment Companies Law (Ley No. 899, *Ley de Sociedades de Inversión*), published in *La Gaceta* No. 76 of April 27, 2015. |
| **Description:** | Banking activity can only be practiced by legal entities constituted and domiciled in the country as corporations or by legally constituted bank branches abroad authorized for this purpose by the regulatory entity. Articles 2, 3, 4 and 9 of Law No. 561, (LGB).<br><br>The capital that foreign banks assign to their branches in Nicaragua shall meet the minimum required for Nicaraguan institutions and be effectively paid and entered into the country. |

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| | Article 17 of Law No. 561, (LGB) and Article 11 section a) of the Rule of Constitution (*Norma de Constitución*).<br><br>Branches of foreign banks may not announce or advertise the amount of capital and reserves of its parent company, without announcing or advertising both the assigned capital and reserves of the branch in Nicaragua, Article 18 of Law No. 561, (LGB).<br><br>The administration and legal representation of foreign bank branches established in Nicaragua will be the responsibility of or duly authorized administrators and managers with residence in the country, Article 32 of Law No. 561, (LGB).<br><br>The legal address of foreign banking companies' branches, regarding its business performed in Nicaragua, shall be Nicaragua, Article 13 of Law No. 561, (LGB).<br><br>Banks incorporated abroad that establish branches in Nicaragua, cannot use diplomatic channels in any case regarding its operations in Nicaragua, Article 13 of Law No. 561, (LGB).<br><br>The capital of branches of foreign banks established in the country, if any, may be transferred abroad only with prior approval of the Superintendent of Banks, once completed the liquidation of its business, Article 26 of Law No. 561, (LGB).<br><br>If a foreign bank that has branches in Nicaragua is liquidated under national law, those branches will also be liquidated. Article 77 FOGADE Act.<br><br>Applications will only be made for the establishment of branches of foreign banks, when institutional information can be exchanged between the supervisors of both countries and the parent bank has more than five years of operation and financial banking intermediation in the country which granted it the license. If it is a foreign bank originated from a merger, those of the oldest entity will be counted as years of operation. Article 8 of the Rule of Constitution (*Norma de Constitución*). Representative offices of foreign banks can place funds in the country in the form of loans and investments, and act as information centers for their customers, but they are prohibited from accepting deposits from the public in Nicaragua. Article 14 of Law No. 561, (LGB).<br><br>In the case of the stock market, to be a stockbroker, it is required to be a Nicaraguan or foreign person residing in Nicaragua and it is necessary to have complete proficiency in Spanish language. Article 69 of Law No. 587 (MDC). |

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| | For all entities under the supervision of the Superintendence, in which foreign nationals perform external audits, those foreign nationals, besides registering, must carry out their work through an authorized public accountant to exercise this profession in Nicaragua. |

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| **2. Sector:** | Financial Services |
| **Subsector:** | Non-banking Financial Institutions and Other Financial Services: financial corporations, companies issuing credit cards, bonded warehouses, stock exchanges, brokerage firms, management companies of investment funds, fund management companies of securitization, central securities depositary, clearing and settlement companies, entities operating with electronic money and special regime financial enterprises. (Excluding insurance). |
| **Obligations Concerned:** | National Treatment (Article 11.2) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 561, General Law of Banks, Non-Banking Financial Institutions and Financial Groups (Ley No. 561, *Ley General de Bancos, Instituciones Financieras no Bancarias y Grupos Financieros*), published in *La Gaceta* No.232 of November 30, 2005. (LGB Law).<br><br>Law No. 515, Law on Promotion and Regulation on the Use of Credit Cards. (Ley No. 515, *Ley de Promoción y Ordenamiento del uso de la Tarjeta de Crédito*), published in *La Gaceta* No. 11 of January 17, 2005.<br><br>Resolution No. CD-SIBOIF-629-4-MAY26-2010, Standard for Credit Card Operations, (Resolución N° CD-SIBOIF-629-4-MAY26-2010, *Norma para las Operaciones de Tarjetas de Crédito*), published in *La Gaceta* No.150 and 151 of August 9 and 10, 2010.<br><br>Law No. 587, Capital Markets Law (Ley No. 587, *Ley de Mercado de Capitales*), published in *La Gaceta* No. 222 of November 15, 2006. (MDC Law).<br><br>Resolution No. CD-SIBOIF-671-1-MAR30-2011, Standard for the Authorization and Operation of Entities Operating with Electronic Money (Standard EDE) (Resolución N° CD-SIBOIF-671-1-MAR30-2011, *Norma para la Autorización y Funcionamiento de Entidades que operan con Dinero Electrónico)* , published in *La Gaceta* No.79 and 81 of May 3 and 5, 2011.<br><br>Law No. 734, Law on General Deposit Warehouses (Ley No. 734, *Ley de Almacenes Generales de Depósitos*), published in *La* |

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| | *Gaceta* No. 201 and 202 of October 21 and 22, 2010. Law on warehouses. |
| **Description:** | Those interested in operating as financial corporations (Title IV LGB Law), general bonded warehouses (Articles 7 and 13 of Law No. 734, Law on warehouses), stock exchanges (Article 36 MDC Law), stockbrokers (Article 63 MDC Law), management companies of investment funds (Article 74 MDC Law), fund management companies of securitization (Article 122 MDC Law), central securities depository (Article 139 MDC Law), clearing and settlement companies (Article 154 MDC Law), entities operating with electronic money (Standard EDE) and special regimen financial companies must obtain authorization from the respective regulatory body and be constituted in the country as corporations or by branches of entities legally constituted abroad.<br><br>The capital that non-banking financial institutions established in foreign countries allocate to their branches in Nicaragua must be effectively paid and transferred in Nicaragua. The branches of these non-banking financial institutions that capture public resources in form of deposits may not place loans based on the capital and reserves of the parent company.<br><br>In case that non-banking financial institutions are covered by the same provisions outlined for Subsector of banking, refer to laws indicated in the Measures. |

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| **3. Sector:** | Financial Services |
| **Subsector:** | Insurances |
| **Obligations Concerned:** | Cross-Border Trade (Article 11.5)<br>Senior Management and Boards of Directors. (Article 11.8) |
| **Level of Government:** | Central |
| **Measures:** | Law No. 733, General Law for Insurance, Reinsurance, and Bonds (Ley No. 733, *Ley General de seguros reaseguros y fianzas*), published in *La Gaceta* No.162, 163 and 164 of August 25, 26 and 27, 2010. Hereinafter "Insurance Act" .<br><br>Resolution SIB-OIF-IV-26-96, Regulatory Rules for the authorization of Insurance intermediaries and the exercise of their intermediation functions (Resolución: SIB-OIF-IV-26-96, *Normas Regulatorias para la autorización de intermediarios de Seguros y el ejercicio de sus funciones de intermediación*), published in *La Gaceta* No.13 of January 20, 1997. |
| **Description:** | The activity of insurance and reinsurance can be only practiced by legal entities constituted and domiciled in the country as corporation and authorized by the respective regulator. Article 9 of Insurance Act.<br><br>Insurance companies (insurance, reinsurance, guarantees and re-consolidation) legally incorporated abroad can also operate in the country by establishing a branch. Article 20 of Insurance Act.<br><br>Insurance companies incorporated abroad establishing branches in Nicaragua, are considered domiciled in Nicaragua for any legal effect. Article 24 of Insurance Act.<br><br>The domicile of the branches of foreign insurance companies, with respect to their performed business in Nicaragua, will be Nicaraguan; and shall be deemed as their legal representatives, the attorneys or agents incorporated in the Republic of Nicaragua. Article 24 of Insurance Act.<br><br>Insurance companies incorporated abroad that establish branches in Nicaragua, cannot use diplomatic channels in any case related to its operations in Nicaragua. Article 24 of Insurance Act.<br><br>Natural or legal persons domiciled in Nicaragua are prohibited from buying insurance from companies without the proper |

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| | authorization to operate in Nicaragua, except those for export and import transportation, or accidental damage that may occur outside of Nicaragua and if it can be demonstrated to the Superintendent that the specific insurance in question is not available in the country from authorized institutions or that these institutions do not have approved insurance policies covering those risks. Article 174 of Insurance Act.<br><br>Foreigners wishing to engage in insurance brokerage or to be insurance agents in Nicaragua must be residents in the country, have a work permit and be authorized to exercise the activity under the law. Article 115 of Insurance Act. |

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| **4. Sector:** | Financial Services |
| **Subsector:** | All Subsectors except Banking and Insurance |
| **Obligations Concerned:** | Market Access (Article 11.4)<br>Cross-Border Trade (Article 11.5) |
| **Level of Government:** | Central |
| **Measures:** | |
| **Description:** | Nicaragua reserves the right to adopt or maintain measures requiring the incorporation in Nicaragua of financial institutions organized under the laws of foreign countries, excluding those seeking to operate as banks or insurance companies within Nicaragua. |

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| **5. Sector:** | Financial Services |
| **Subsector:** | All Subsectors except Banking and Insurance |
| **Obligations Concerned:** | National Treatment (Article 11.2)<br>Cross-Border Trade (Article 11.5) |
| **Level of Government:** | Central |
| **Measures:** | |
| **Description:** | Nicaragua reserves the right to accord benefits to financial institutions or public entities wholly or majority owned by the State that supply financial services and are established with a public interest purpose, including but not limited to agriculture production finance, housing credits for low income families, and credits for small and midsize enterprises.<br><br>Such benefits shall not disadvantage the core operations of commercial competitors and include, but are not limited to: extension of State guarantees, tax exemptions, exceptions to the usual juridical form requirements, and exceptions to the legal requirements to begin operations. |

## Annex III

## SCHEDULE OF PANAMA

### EXPLANATORY NOTES

1. The Schedule of Panama to Annex III sets out, pursuant to Article 11.9 (Non-Conforming Measures), a schedule of the existing measures of Panama that do not conform to some or all of the obligations imposed by:

(a) Article 11.2 (National Treatment);

(b) Article 11.3 (Most-Favored-Nation Treatment);

(c) Article 11.4 (Market Access for Financial Institutions);

(d) Article 11.5 (Cross-Border Trade); or

(e) Article 11.8 (Senior Management and Boards of Directors).

2. Each entry in the schedule of non-conforming measures described in paragraph 1 sets out the following elements:

(a) **Sector** refers to the general sector for which the entry is made;

(b) **Subsector** refers to the specific sector for which the entry is made;

(c) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Article 11.9 (Non-Conforming Measures), shall not apply to the listed measure(s);

(d) **Measures** identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:

(i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and

(ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

(e) **Description** provides a general, nonbinding description of the Measures.

3. In the interpretation of an entry in the schedule described in paragraph 1, all elements of the non-conforming measures listing shall be considered. A non-conforming measure shall be interpreted in the light of the relevant provisions of Chapter 11 (Financial Services) with respect to which the non-conforming measure is taken. To the extent that:

(a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, if any, or a Specific Commitment from an Annex to

Chapter 11, the **Measures** element as so qualified shall prevail over all other elements; and

(b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of the discrepancy.

4. Where Panama maintains a measure that requires that a service supplier be a citizen, permanent resident, or resident of its territory as a condition to the provision of a service in its territory, a listing for that measure taken in Annex III with respect to Article 11.2 (National Treatment), 11.3 (Most-Favored-Nation Treatment), 11.4 (Market Access for Financial Institutions), or 11.5 (Cross-Border Trade) shall operate as a non-conforming measure with respect to Articles 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment), and 9.9 (Performance Requirements) to the extent of that measure.

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| **1. Sector:** | Financial Services |
| **Sub-sector**: | Banking Services and other financial services (excluding insurance) |
| **Obligations Concerned:** | National Treatment (Article 11.2) |
| **Level of Government:** | Central |
| **Measures:** | Article 53 of Executive Decree No. 52 of April 30, 2008 |
| **Description:** | Panamanian branches of foreign banks must designate at least two general proxies, both of whom must be individuals who are residents of Panama. One of the two proxies must also be a Panamanian national. |

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| **2. Sector:** | Financial Services |
| **Sub-sector**: | Insurance companies<br>Administrators of insurance enterprises<br>Insurance brokers or agents |
| **Obligations Concerned:** | National Treatment (Article 11.2)<br>Cross-Border Trade (Article 11.5)<br>Senior Management and Board of Directors (Article 11.8) |
| **Level of Government:** | Central |
| **Measures:** | Article 56, 58, 153, 166, 177, 181 of Law 12 of 2012 |
| **Description:** | Persons domiciled in the Republic of Panama must insure all property and persons located in Panama with insurance companies that are authorized to operate in Panama. The Superintendence of Insurance and Reinsurance, having verified that such insurance policies cannot be obtained from insurance carriers authorized to operate in Panama, may grant authorization to obtain them abroad and will record this authorization in the pertinent register.<br><br>Panama agrees that, on entry into force of this Agreement, nationals and enterprises of the Korea may supply financial services described in Annex 11-A (Cross-Border Trade). For greater certainty, paragraph 1(c) of that Annex applies only with respect to the services indicated in paragraph 1(a) and (b) of the Annex that are supplied outside the territory of Panama.<br><br>Only an individual described in the entry at I-PA-1 in Panama's Schedule to Annex I may be licensed as an insurance broker or agent in Panama.<br><br>The legal representative of such an enterprise must be a Panamanian national licensed as an insurance broker in Panama. |

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| **3. Sector:** | Financial Services |
| **Sub-sector**: | Reinsurance or Underwriting Entities<br>Administrators of Reinsurance<br>Reinsurance Brokers |
| **Obligations Concerned:** | National Treatment (Article 11.2)<br>Senior Management and Boards of Directors (Article 11.8) |
| **Level of Government:** | Central |
| **Measures:** | Article 10 of Law No. 63 of September 19, 1996 |
| **Description:** | Companies authorized to engage in the reinsurance business must designate at least two general proxies, both of whom must be individuals who are residents of Panama. One of the two proxies must also be a national of Panama. |

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| **4. Sector:** | Financial Services |
| **Sub-sector**: | Insurance and Banking |
| **Obligations Concerned:** | Cross-Border Trade (Article 11.5) |
| **Level of Government:** | Central |
| **Measures:** | Article 4 of Decree 90-LEG of April 9, 2002<br>Article 111 of Law 56 of December 27, 1995 |
| **Description:** | Only insurance companies and banks established in Panama that are in good standing with the Superintendence of Insurance or the Superintendence of Banks, as the case may be, may provide surety bonds or banking guarantees, respectively, that are associated with government procurement bids or contracts. |

**PROTOCOL ON THE ACCESSION OF THE REPUBLIC OF GUATEMALA TO THE FREE TRADE AGREEMENT BETWEEN THE REPUBLIC OF KOREA AND THE REPUBLICS OF CENTRAL AMERICA**

THE REPUBLIC OF KOREA; hereinafter referred to as "Korea";
THE REPUBLIC OF COSTA RICA;
THE REPUBLIC OF EL SALVADOR;
THE REPUBLIC OF HONDURAS;
THE REPUBLIC OF NICARAGUA; and
THE REPUBLIC OF PANAMA; hereinafter referred to as the "Republics of Central America";

and

THE REPUBLIC OF GUATEMALA; hereinafter referred to as "Guatemala";

Hereinafter each individually referred to as a "Party" or collectively as the "Parties",

Having regard to the Free Trade Agreement between the Republic of Korea and the Republics of Central America (hereinafter referred to as the "Agreement") signed in Seoul on February 21, 2018;

Having regard to the participation of Guatemala in the negotiations of the Agreement as a Member of the Central American Economic Integration Sub-System;

Having regard to Article 24.4 of the Agreement, which sets out that any country or group of countries may accede to this Agreement subject to such terms and conditions as may be agreed between the country or group of countries and the Joint Committee;

Having regard to Decision No. 3/2021 of the Korea-Central America FTA Joint Committee where the accession process is commenced and the terms and conditions of Guatemala's accession, set out hereinafter, are accepted;

Have agreed to conclude the following Protocol on the Accession of Guatemala to the Agreement (hereinafter referred to as the "Protocol"):

1. Through this Protocol, Guatemala accedes to the Agreement, subject to the terms and conditions agreed between Guatemala and the Joint Committee, as established in Article 24.4 of the Agreement.

2. In the Preamble of the Agreement, the words "THE REPUBLIC OF GUATEMALA;" shall be inserted after the words "THE REPUBLIC OF EL SALVADOR;".

3. CHAPTER 1 INITIAL PROVISIONS AND GENERAL DEFINITIONS shall be amended as follows:

(a) In ARTICLE 1.5: SCOPE, the word "Guatemala," shall be inserted after the words "El Salvador,", in the two cases in which they appear.

(b) In ARTICLE 1.6: DEFINITIONS, in the definition of **Parties**, the word "Guatemala," shall be inserted after the words "El Salvador,".

(c) ANNEX 1-A COUNTRY-SPECIFIC DEFINITIONS shall be amended as follows:

(i) In the definition of **natural person who has the nationality of a Party**, the word "and" shall be eliminated in subparagraph (e), the punctuation "." shall be substituted with "; and" in subparagraph (f), and the following subparagraph (g) shall be added:

"(g) with respect to Guatemala, a *guatemalteco* as defined in Articles 144, 145, and 146 of the Political Constitution of the Republic of Guatemala *(Constitución Política de la República de Guatemala)*.".

(ii) In the definition of **territory**, the word "and" shall be eliminated in subparagraph (e), the punctuation "." shall be substituted with "; and" in subparagraph (f), and the following subparagraph (g) shall be added:

"(g) with respect to Guatemala, the land, maritime, and air space under its sovereignty, as well as its exclusive economic zone and its continental shelf, over which it exercises sovereign rights and jurisdiction, in accordance with international law and its domestic law.".

4. CHAPTER 2 NATIONAL TREATMENT AND MARKET ACCESS FOR GOODS shall be amended as follows:

(a) In ANNEX 2-A NATIONAL TREATMENT AND IMPORT AND EXPORT RESTRICTIONS, the following shall be added:

"**Section G: Measures of Guatemala**

(a) controls on the goods classified under tariff line 0808.10.00 of *Sistema Arancelario Centroamericano* (Central American Tariff System) 2012, pursuant to Decree No. 15-2007, Law of National Deciduous Fruticulture Cooperation Fund (*Ley del Fondo de Cooperación a la Fruticultura Decidua Nacional*) and its amendments, in relation to import duties and production areas; and

(b) actions authorized by the Dispute Settlement Body of the WTO.".

(b) At the end of the GENERAL NOTES TARIFF SCHEDULE OF PANAMA, the following shall be added:

"GENERAL NOTES
TARIFF SCHEDULE OF GUATEMALA

1. The provisions of this Schedule are generally expressed in terms of the Central American Import Tariff (*Arancel Centroamericano de Importación*), which includes the Central American Tariff System (*Sistema Arancelario Centroamericano - "SAC"*), and the interpretation of the provisions of this Schedule, including the product coverage of tariff items of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the Central American Import Tariff (*Arancel Centroamericano de Importación*). To the extent that provisions of this Schedule are identical to the corresponding provisions of the Central American Import Tariff (*Arancel Centroamericano de Importación*), the provisions of this Schedule shall have the same meaning as the corresponding provisions of the Central American Import Tariff (*Arancel Centroamericano de Importación*).

2. The base rates of customs duty set out in this Schedule reflect the Central American Import Tariff (*Arancel Centroamericano de Importación*) MFN rates of duty in effect on January 1, 2015.".

(c) In ANNEX 2-B ELIMINATION OF CUSTOMS DUTIES, Annex 1 to this Protocol, the Tariff Schedule of Korea and the Tariff Schedule of Guatemala, shall be added as Section F: Korea-Guatemala.

(d) In ANNEX 2-C EXPORT DUTIES, TAXES, OR OTHER CHARGES, the following shall be added:

"**Section C: Measures of Guatemala**

Guatemala may continue to apply the measures listed below after the date of entry into force of Guatemala's accession:

(a) Decree No. 19-69, Coffee Law *(Ley del Café)* of the Congress of the Republic of Guatemala *(Congreso de la República de Guatemala)*, Decree Law No. 114-63 of the Chief of State and Decree Law No. 111-85 of the Chief of State.".

5. CHAPTER 3 RULES OF ORIGIN AND ORIGIN PROCEDURES shall be amended as follows:

(a) In ARTICLE 3.6: ACCUMULATION, paragraph 1, the word "Guatemala," shall be inserted after the words "El Salvador,", in the two cases in which they appear.

(b) In ARTICLE 3.28: DEFINITIONS, in the definition of **competent authority**, the word "and" at the end of subparagraph (e) shall be eliminated, the punctuation "," at the end of subparagraph (f) shall be substituted with "; and", and the following subparagraph (g) shall be added:

"(g) for Guatemala, the Directorate of Foreign Trade Administration (Dirección de Administración del Comercio Exterior) of the Ministry of Economy (Ministerio de Economía),".

(c) In Part II-Specific Rules of Origin in ANNEX 3-A PRODUCT SPECIFIC RULES OF ORIGIN, the word "Guatemala," shall be inserted between the words "Costa Rica," and "Honduras,". Such insertions shall be applied in the following subheading ranges: 5408.10-5408.34, 5510.11-5510.90, 5516.11-5516.94, 6001.10, 6001.21-6001.29, 6001.91-6001.99, 6002.40-6006.90, 6101.20-6117.90, 6201.11-6217.90, 6301.10-6308.00, and 6309.00.

(d) In ANNEX 3-C CERTIFICATE OF ORIGIN, in the section of Instructions for Completing the Certificate of Origin, Field 10, the words "Guatemala (GT);" shall be inserted after the words "El Salvador (SV);".

6. In CHAPTER 5 SANITARY AND PHYTOSANITARY MEASURES, ARTICLE 5.6: COMMITTEE ON SANITARY AND PHYTOSANITARY MATTERS, paragraph 6, the word "and" shall be eliminated in subparagraph (e), the punctuation "," shall be substituted with "; and" in subparagraph (f), and the following subparagraph (g) shall be added:

"(g) for Guatemala, the Ministry of Economy (Ministerio de Economía),".

7. In CHAPTER 6 TECHNICAL BARRIERS TO TRADE, ANNEX 6-A COMMITTEE ON TECHNICAL BARRIERS TO TRADE, the word "and" shall be eliminated in subparagraph (e), the punctuation "," shall be substituted with "; and" in subparagraph (f), and the following subparagraph (g) shall be added:

"(g) for Guatemala, the Ministry of Economy (Ministerio de Economía),".

8. In CHAPTER 7 TRADE REMEDIES, ARTICLE 7.15: DEFINITIONS, in the definition of **competent authority**, the word "and" shall be eliminated in subparagraph (e), the punctuation "," shall be substituted with "; and" in subparagraph (f), and the following subparagraph (g) shall be added:

"(g) for Guatemala, the Directorate of Foreign Trade Administration *(Dirección de Administración del Comercio Exterior)* of the Ministry of Economy *(Ministerio de Economía)*,".

9. CHAPTER 8 GOVERNMENT PROCUREMENT shall be amended as follows:

(a) In ANNEX 8-A COVERAGE, Sections of Annex 2 to this Protocol shall be added respectively at the end of each corresponding Section.[1]

(b) In ANNEX 8-B ELECTRONIC OR PAPER MEDIA UTILIZED BY PARTIES FOR THE PUBLICATION OF INFORMATION PURSUANT TO ARTICLE 8.5, the following shall be added:

"GUATEMALA
Official Gazette of Central America, Official Organ of the Republic of Guatemala (Diario de Centro América)
www.dca.gob.gt".

(c) In ANNEX 8-C ELECTRONIC OR PAPER MEDIA UTILIZED BY PARTIES FOR THE PUBLICATION OF NOTICES REQUIRED BY ARTICLES 8.6 AND 8.15.2, the following shall be added:

"GUATEMALA
Official Gazette of Central America, Official Organ of the Republic of Guatemala (Diario de Centro América)
www.dca.gob.gt

Contracting and Procurement Information System of the State of Guatemala (GUATECOMPRAS)
www.guatecompras.gt".

10. CHAPTER 9 INVESTMENT shall be amended as follows:

(a) In ARTICLE 9.30: TERMINATION OF BILATERAL INVESTMENT TREATIES, paragraph 1, the following subparagraph (f) shall be added:

"(f) Agreement between the Government of the Republic of Korea and the Government of the Republic of Guatemala for the Promotion and Protection of Investments, signed in Guatemala on August 1st, 2000 and entered into force on August 17th, 2002.".

(b) In ANNEX 9-B PUBLIC PURPOSE, the word "and" shall be eliminated in subparagraph (d), the punctuation "." shall be substituted with "; and" in subparagraph (e), and the following subparagraph (f) shall be added:

"(f) for Guatemala: collective utility, social benefit or public interest.".

[1] For greater clarity, Sections A, C, E, F, and G of Annex 2 to this Protocol shall be added respectively as G. SCHEDULE OF GUATEMALA, and Section B of Annex 2 to this Protocol shall be added as F. SCHEDULE OF GUATEMALA.

(c) In ANNEX 9-D SERVICE OF DOCUMENTS ON A PARTY UNDER SECTION B, the following shall be added:

"**Guatemala**

Notices and other documents in disputes under Section B shall be served on Guatemala by delivery to:

Directorate of Foreign Trade Administration (Dirección de Administración del Comercio Exterior)
Ministry of Economy (Ministerio de Economía)
8ª. Av. 10-43 Zona 1,
Guatemala, Guatemala.".

11. CHAPTER 11 FINANCIAL SERVICES shall be amended as follows:

(a) In ANNEX 11-A CROSS-BORDER TRADE, the following shall be added:

"**GUATEMALA**

*Insurance and Insurance-Related Services*

1. Article 11.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (a) of the definition of cross-border supply of financial services with respect to:

(a) insurance of risk relating to:

(i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and

(ii) goods in international transit;

(b) reinsurance and retrocession;

(c) insurance intermediation, such as brokerage and agency only for the services indicated in subparagraphs (a) and (b) of this paragraph; and

(d) services auxiliary to insurance as referred to in subparagraph (d) of the definition of financial service.

2. Article 11.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (c) of the definition of cross-border supply of financial services with respect to insurance services. [1/]

*Banking and Other Financial Services (Excluding Insurance)*

3. Article 11.5.1 applies with respect to the provision and transfer of financial information and financial data processing and related software as referred to in subparagraph (o) of the definition of financial service, and advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (p) of the definition of financial service.[2/]

*[1/]It is understood that the commitment for cross-border movement of persons is limited to those insurance and insurance-related services listed in paragraph 1.*
*[2/]It is understood that advisory services include portfolio management advice but not other services related to portfolio management, and that auxiliary services do not include those services referred to in subparagraphs (e) through (o) of the definition of financial service. In Guatemala, financial data processing is subject to prior authorization from the relevant regulator for data processing outside national territory.*".

(b) In ANNEX 11-B FINANCIAL SERVICES COMMITTEE, paragraph 1, the word "and" shall be eliminated in subparagraph (e), the punctuation "," shall be substituted with "; and" in subparagraph (f), and the following subparagraph (g) shall be added:

"(g) for Guatemala, the Ministry of Economy *(Ministerio de Economía)*, in consultation with the corresponding competent authority the Superintendency of Banks *(Superintendencia de Bancos)* and the Bank of Guatemala *(Banco de Guatemala)*,".

12. CHAPTER 12 TEMPORARY ENTRY FOR BUSINESS PERSONS shall be amended as follows:

(a) In ARTICLE 12.7: WORKING GROUP, paragraph 3, the word "and" shall be eliminated in subparagraph (e), the punctuation "," shall be substituted with "; and" in subparagraph (f), and the following subparagraph (g) shall be added:

"(g) for Guatemala, representatives from the Ministry of Economy *(Ministerio de Economía)*, the Ministry of Labor and Social Security *(Ministerio de Trabajo y Previsión Social)*, the Ministry of Foreign Affairs *(Ministerio de Relaciones Exteriores)* and the Guatemalan Institute of Immigration *(Instituto Guatemalteco de Migración)*, and any other entity whose participation is considered convenient, according to the subject,".

(b) In APPENDIX 12-A-2 EXISTING IMMIGRATION MEASURES, the following shall be added:

"**For Guatemala:**

(a) Immigration Law *(Ley de Migración)*, Decree No. 95-98, of the Congress of the Republic of Guatemala and its amendments;

(b) The Migration Code Decree No. 44-2016 *(Código de Migración Decreto No. 44-2016)* of the Congress of the Republic of Guatemala;

(c) Migration Authority Agreement 7-2019 General Regulation of the Migration Code *(Acuerdo de Autoridad Migratoria 7-2019 Reglamento General del Código de Migración)*.".

13. CHAPTER 13 TELECOMMUNICATIONS shall be amended as follows:

(a) In ARTICLE 13.23: DEFINITIONS, in the definition of **information service,** subparagraph (b), the word "Guatemala,", shall be inserted after the words "El Salvador,".

(b) In ANNEX 13-A ADDITIONAL OBLIGATIONS RELATING TO MAJOR SUPPLIERS, Section B: Republics of Central America shall be amended as follows:

(i) in paragraph 1, the word "Guatemala," shall be inserted after the words "El Salvador,";

(ii) in paragraph 2, the word "Guatemala," shall be inserted after the number "13.9,";

(iii) in paragraph 3, the word "Guatemala," shall be inserted after the words "El Salvador,";

(iv) in paragraph 4, the words "Guatemala and" shall be inserted after the word "For"; and

(v) in paragraph 5, the words "Guatemala and" shall be inserted after the word "For".

(c) In ANNEX 13-B RURAL SERVICES, the words "Guatemala, and" shall be inserted in the beginning of the paragraph.

14. In CHAPTER 15 INTELLECTUAL PROPERTY RIGHTS, ARTICLE 15.73: COMMITTEE ON INTELLECTUAL PROPERTY RIGHTS, the word "and" shall be eliminated in subparagraph (e), the punctuation "," shall be substituted with "; and" in subparagraph (f), and the following subparagraph (g) shall be added:

"(g) Guatemala, the Ministry of Economy *(Ministerio de Economía)* in collaboration with the competent institutions in the matters to be addressed,".

15. CHAPTER 19 COOPERATION shall be amended as follows:

(a) In ARTICLE 19.5: CONTACT POINTS, paragraph 2, the word "and" shall be eliminated in subparagraph (e), the punctuation "," shall be substituted with "; and" in subparagraph (f), and the following subparagraph (g) shall be added:

"(g) for Guatemala, Ministry of Economy *(Ministerio de Economía)*,".

(b) In ANNEX 19-B AUDIOVISUAL CO-PRODUCTION AND SERVICES, in footnote 3, the word "Guatemala," shall be inserted after the words "El Salvador,".

16. CHAPTER 20 COMPETITION POLICY, ARTICLE 20.12: DEFINITIONS shall be amended as follows:

(a) In the definition of **competition authority**, the word "and" shall be eliminated in subparagraph (e), the punctuation "," shall be substituted with "; and" in subparagraph (f), and the following subparagraph (g) shall be added:

"(g) for Guatemala, the competition authority that will be designated by the competition law,".

(b) In the definition of **competition law**, the word "and" shall be eliminated in subparagraph (e), the punctuation "," shall be substituted with "; and" in subparagraph (f), and the following subparagraph (g) shall be added:

"(g) for Guatemala, the competition law that will be enacted by the Congress of the Republic of Guatemala,".

17. CHAPTER 21 INSTITUTIONAL PROVISIONS shall be amended as follows:

(a) In ANNEX 21-A JOINT COMMITTEE, the word "and" shall be eliminated in subparagraph (e), the punctuation "," shall be substituted with "; and" in subparagraph (f), and the following subparagraph (g) shall be added:

"(g) for Guatemala, the Minister of Economy *(Ministro de Economía)*,".

(b) In ANNEX 21-D AGREEMENT COORDINATORS, the word "and" shall be eliminated in subparagraph (e), the punctuation "," shall be substituted with "; and" in subparagraph (f), and the following subparagraph (g) shall be added:

"(g) for Guatemala, the Director of Foreign Trade Administration *(Director de Administración del Comercio Exterior)* of the Ministry of Economy *(Ministerio de Economía)*,".

18. In CHAPTER 23 EXCEPTIONS, ARTICLE 23.3: TAXATION, paragraph 6, subparagraph (c), the word "and" shall be eliminated in item (v), the punctuation "," shall be substituted with "; and" in item (vi), and the following item (vii) shall be added:

"(vii) for Guatemala, the Minister of Public Finances *(Ministro de Finanzas Públicas)*,".

19. Annexes I, II and III of Annex 3 to this Protocol shall be respectively added to the Agreement as SCHEDULE OF GUATEMALA.

20. The Decisions No. 1/2021, No. 2/2021 and No. 3/2021 of the Korea-Central America FTA Joint Committee shall enter into force for Guatemala on the date of entry into force of this Protocol.

21. This Protocol shall enter into force 30 days or on another date that the Parties may agree, after all the Parties exchange notifications certifying that they have completed their respective legal requirements and internal procedures. Once its procedures for the entry into force of this Protocol have been completed, a Party shall notify all the other Parties in writing simultaneously.

22. The Korean, Spanish and English texts of this Protocol are equally authentic. In case of any divergence, the Parties will resolve the inconsistency based on the English language version of the texts.

23. This Protocol, including its Annexes and footnotes, shall constitute an integral part of the Agreement.

24. This Protocol does not allow unilateral reservations or unilateral interpretative declarations.

**IN WITNESS WHEREOF,** the undersigned, being duly authorized by their respective Governments, have signed this Protocol.

**DONE** in the Korean, Spanish and English languages.

| | |
|---|---|
| For the Government of the Republic of Korea | For the Government of the Republic of El Salvador |
| Done at:<br>Date: | Done at:<br>Date: |
| For the Government of the Republic of Guatemala | For the Government of the Republic of Honduras |
| Done at:<br>Date: | Done at:<br>Date: |
| For the Government of the Republic of Nicaragua | For the Government of the Republic of Panama |
| Done at:<br>Date: | Done at:<br>Date: |

For the Government of the Republic of Costa Rica

Done at:
Date:

**Annex 1**

# ANNEX 2-B
# ELIMINATION OF CUSTOMS DUTIES

# ANNEX 2-B
# ELIMINATION OF CUSTOMS DUTIES

## Section F: Korea – Guatemala

## Tariff Schedule of Korea

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2931902100 | [O-2-(dialkyl(methyl,ethyl, n-propyl or isopropyl)amino)ethyl]hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (≤C10, including cycloalkyl)esters; alkylated or protonated salts thereof | 6.5 | A |
| 2931902200 | O-Isopropyl methylphosphonochloridate | 6.5 | A |
| 2931902300 | O-Pinacolyl methylphosphonochloridate | 6.5 | A |
| 2931902400 | O-Alkyl (≤C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates | 6.5 | A |
| 2931902500 | O-Alkyl (≤C10, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates | 6.5 | A |
| 2931902911 | Dimethyl methylphosphonate | 6.5 | A |
| 2931902912 | Diethyl ethylphosphonate | 6.5 | A |
| 2931902913 | Diethyl methylphosphonate | 6.5 | A |
| 2931902914 | Dimethyl ethylphosphonate | 6.5 | A |
| 2931902915 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931902919 | Others | 6.5 | A |
| 2931902991 | Material for manufacturing agricultural chemicals(registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 2931902999 | Other | 6.5 | A |
| 2931903010 | Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides | 6.5 | A |
| 2931903090 | Other | 6.5 | A |
| 2931904010 | Methyl phosphonyl dichloride | 6.5 | A |
| 2931904020 | Methyl phosphinyl dichloride | 6.5 | A |
| 2931904030 | Ethyl phosphonyl dichloride | 6.5 | A |
| 2931904040 | Ethyl phosphinyl dichloride | 6.5 | A |
| 2931904090 | Other | 6.5 | A |
| 2931909010 | Dibutyl tin oxide | 6.5 | A |
| 2931909020 | Diethyl aluminium chloride | 6.5 | A |
| 2931909091 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3103903000 | Other calcium phosphate | 6.5 | A |
| 3103904000 | Mixtures of phosphatic fertilisers | 6.5 | A |
| 3103909000 | Other | 6.5 | A |
| 3104200000 | Potassium chloride | 0 | A |
| 3104301000 | Not more than 52 % by weight of K2O | 1 | A |
| 3104309000 | Other | 6.5 | A |
| 3104901010 | Not more than 30 % by weight of K2O | 1 | A |
| 3104901090 | Other | 6.5 | A |
| 3104909000 | Other | 1 | A |
| 3105100000 | Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | 6.5 | A |
| 3105200000 | Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium | 6.5 | A |
| 3105300000 | Diammonium hydrogenorthophosphate (diammonium phosphate) | 6.5 | A |
| 3105400000 | Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | 6.5 | A |
| 3105510000 | Containing nitrates and phosphates | 6.5 | A |
| 3105590000 | Other | 6.5 | A |
| 3105600000 | Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium | 6.5 | A |
| 3105901000 | Fertilisers containing nitrogen and potassium | 6.5 | A |
| 3105909000 | Other | 6.5 | A |
| 3201100000 | Quebracho extract | 6.5 | A |
| 3201200000 | Wattle extract | 6.5 | A |
| 3201901010 | Extracts from mangrove | 6.5 | A |
| 3201901020 | Extracts from myrobolans | 6.5 | A |
| 3201901030 | Extracts from sumach | 6.5 | A |
| 3201901040 | Extracts from gambier | 6.5 | A |
| 3201901090 | Other | 6.5 | A |
| 3201902000 | Tannins (tannic acids) and their salts | 6.5 | A |
| 3201903000 | Ethers or esters of tannins | 6.5 | A |
| 3201904000 | Other derivatives of tannins | 6.5 | A |

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

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

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

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

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

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

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

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3507901090 | Other | 6.5 | A |
| 3507902000 | Pepsin | 6.5 | A |
| 3507903000 | Malt enzymes | 6.5 | A |
| 3507904010 | Papain | 6.5 | A |
| 3507904020 | Bromelain | 6.5 | A |
| 3507904030 | Ficin | 6.5 | A |
| 3507906010 | Amylase | 6.5 | A |
| 3507906020 | Protease | 6.5 | A |
| 3507907000 | Pectic enzymes | 6.5 | A |
| 3507908000 | Cytochrome C Oxidase | 6.5 | A |
| 3507909000 | Other | 6.5 | A |
| 3601001000 | Black powders | 6.5 | A |
| 3601002000 | Smokeless powders | 6.5 | A |
| 3602000000 | Prepared explosives, other than propellent powders. | 6.5 | A |
| 3603001000 | Safety fuses | 6.5 | A |
| 3603002000 | Detonating fuses | 6.5 | A |
| 3603003000 | Percussion or detonating caps | 6.5 | A |
| 3603004000 | Igniters | 6.5 | A |
| 3603005000 | Electric detonators | 6.5 | A |
| 3604100000 | Fireworks | 6.5 | A |
| 3604901000 | Signalling flares | 6.5 | A |
| 3604909000 | Other | 6.5 | A |
| 3605001000 | Yellow phosphorus match | 6.5 | A |
| 3605009000 | Other | 6.5 | A |
| 3606100000 | Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 ㎤ | 6.5 | A |
| 3606901010 | Meta fuel | 6.5 | A |
| 3606901020 | Hexamine | 6.5 | A |
| 3606901030 | Solidified alcohols | 6.5 | A |
| 3606901090 | Other | 6.5 | A |
| 3606902010 | Lighter flints | 6.5 | A |
| 3606902090 | Other | 6.5 | A |
| 3606909010 | Lighter flints | 6.5 | A |
| 3606909090 | Other | 6.5 | A |
| 3701100000 | For X-ray | 6.5 | A |

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

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

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

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

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

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

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

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

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

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

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3824902100 | Getters for vacuum tubes | 6.5 | A |
| 3824902200 | Preparations of carbon resistors or ceramic solid resistors | 6.5 | A |
| 3824902410 | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act) | 2 | A |
| 3824902490 | Other | 6.5 | A |
| 3824903100 | Mixtures consisting mainly of O-alkyl (≤C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates | 6.5 | A |
| 3824903200 | Mixtures consisting mainly of O-alkyl (≤C10, including cycloalkyl) N,N-dialkyl (methyl, ehtyl, n-propyl or isopropyl) phosphoramidocyanidates | 6.5 | A |
| 3824903300 | Mixtures consisting mainly of [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl]hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonothioates and their O-alkyl (≤C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof | 6.5 | A |
| 3824903400 | Mixtures consisting mainly of alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyldifluorides | 6.5 | A |
| 3824903500 | Mixtures consisting mainly of[O-2-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (≤C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protoanted salts thereof | 6.5 | A |
| 3824903600 | Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides | 6.5 | A |
| 3824903700 | Mixtures consisting mainly of dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates | 6.5 | A |
| 3824903800 | Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines or their protonated salts | 6.5 | A |
| 3824903911 | Mixtures consisting mainly of N,N dimethyl-2-amino-ethanol or N,N-diethyl-2-amino ethanol or their protonated salts | 6.5 | A |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4804210000 | Unbleached | 0 | A |
| 4804290000 | Other | 0 | A |
| 4804311000 | Electric insulating paper and paper board | 0 | A |
| 4804312000 | Condenser paper and paperboard | 0 | A |
| 4804313000 | Wrapping paper and paperboard | 0 | A |
| 4804319000 | Other | 0 | A |
| 4804391000 | Electric insulating paper and paperboard | 0 | A |
| 4804392000 | Condenser paper and paperboard | 0 | A |
| 4804393000 | Wrapping paper and paperboard | 0 | A |
| 4804399000 | Other | 0 | A |
| 4804411010 | Weighing less than 200 g/㎡ | 0 | A |
| 4804411090 | Other | 0 | A |
| 4804419010 | Weighing less than 200 g/㎡ | 0 | A |
| 4804419090 | Other | 0 | A |
| 4804421010 | Base stock for milk cartons and other beverage containers | 0 | A |
| 4804421020 | Folding carton stock (Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4804421030 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4804421090 | Other | 0 | A |
| 4804429010 | Base stock for milk cartons and other beverage containers | 0 | A |
| 4804429020 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4804429030 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4804429090 | Other | 0 | A |
| 4804491000 | Weighing less than 200 g/㎡ | 0 | A |
| 4804499000 | Other | 0 | A |
| 4804510000 | Unbleached | 0 | A |
| 4804521000 | Base stock for milk cartons and other beverage containers | 0 | A |
| 4804522000 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4804523000 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4804529000 | Other | 0 | A |
| 4804590000 | Other | 0 | A |
| 4805110000 | Semi-chemical fluting paper | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4805120000 | Straw fluting paper | 0 | A |
| 4805190000 | Other | 0 | A |
| 4805241000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805249000 | Other | 0 | A |
| 4805251000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805259000 | Other | 0 | A |
| 4805300000 | Sulphite wrapping paper | 0 | A |
| 4805400000 | Filter paper and paperboard | 0 | A |
| 4805500000 | Felt paper and paperboard | 0 | A |
| 4805911000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805919010 | Condenser paper and paperboard | 0 | A |
| 4805919090 | Other | 0 | A |
| 4805921000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805929000 | Other | 0 | A |
| 4805931000 | Multi-ply paper and paperboard, bleached each layer | 0 | A |
| 4805939000 | Other | 0 | A |
| 4806100000 | Vegetable parchment | 0 | A |
| 4806200000 | Greaseproof papers | 0 | A |
| 4806300000 | Tracing papers | 0 | A |
| 4806401000 | Glassine paper | 0 | A |
| 4806409000 | Other | 0 | A |
| 4807000000 | Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets. | 0 | A |
| 4808100000 | Corrugated paper and paperboard, whether or not perforated | 0 | A |
| 4808401000 | For sack | 0 | A |
| 4808409000 | Other | 0 | A |
| 4808900000 | Other | 0 | A |
| 4809201000 | One-ply | 0 | A |
| 4809202000 | Multi-ply | 0 | A |
| 4809901000 | Transfer paper | 0 | A |
| 4809902010 | Weighing not less than 65g/㎡ | 0 | A |
| 4809902090 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4809903000 | Graphic art paper | 0 | A |
| 4809904000 | Carbon or similar copying papers | 0 | A |
| 4809909000 | Other | 0 | A |
| 4810131000 | Printing or writing paper and paperboard | 0 | A |
| 4810139000 | Other | 0 | A |
| 4810141000 | Printing or writing paper and paperboard | 0 | A |
| 4810149000 | Other | 0 | A |
| 4810191000 | Printing or writing paper and paperboard | 0 | A |
| 4810199000 | Other | 0 | A |
| 4810220000 | Light-weight coated paper | 0 | A |
| 4810290000 | Other | 0 | A |
| 4810311000 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4810312000 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4810319000 | Other | 0 | A |
| 4810321000 | Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like) | 0 | A |
| 4810322000 | Base stock for trays, dishes, plates, cups and the like | 0 | A |
| 4810329000 | Other | 0 | A |
| 4810390000 | Other | 0 | A |
| 4810921010 | Weighing not more than 250g/㎡ | 0 | A |
| 4810921090 | Other | 0 | A |
| 4810922000 | Ivory duplex board with white back | 0 | A |
| 4810929000 | Other | 0 | A |
| 4810991000 | Matrix paper | 0 | A |
| 4810992000 | Filter paper | 0 | A |
| 4810999000 | Other | 0 | A |
| 4811101000 | Roofing paper | 0 | A |
| 4811109000 | Other | 0 | A |
| 4811410000 | Self-adhesive | 0 | A |
| 4811490000 | Other | 0 | A |
| 4811511000 | Weighing more than 150 g/㎡ but not more than 265 g/㎡ | 0 | A |
| 4811519011 | Floor coverings on a base of paper or of paperboard | 0 | A |
| 4811519019 | Other | 0 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4811519090 | Other | 0 | A |
| 4811590000 | Other | 0 | A |
| 4811600000 | Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol | 0 | A |
| 4811901010 | Ruled, lined or squared | 0 | A |
| 4811901090 | Other | 0 | A |
| 4811902010 | Cellulose wadding | 0 | A |
| 4811902090 | Other | 0 | A |
| 4812000000 | Filter blocks, slabs and plates, of paper pulp. | 0 | A |
| 4813100000 | In the form of booklets or tubes | 0 | A |
| 4813200000 | In rolls of a width not exceeding 5 cm | 0 | A |
| 4813900000 | Other | 0 | A |
| 4814201000 | Wall paper | 0 | A |
| 4814202000 | Lincrusta | 0 | A |
| 4814209000 | Other | 0 | A |
| 4814901010 | Of kohemp fiber | 0 | A |
| 4814901090 | Other | 0 | A |
| 4814909000 | Other | 0 | A |
| 4816201000 | One ply | 0 | A |
| 4816202000 | Multi-ply | 0 | A |
| 4816901000 | Transfer paper | 0 | A |
| 4816902010 | Weighing not less than 65g/㎡ | 0 | A |
| 4816902090 | Other | 0 | A |
| 4816903000 | Graphic art paper | 0 | A |
| 4816904000 | Carbon or similar copying papers | 0 | A |
| 4816905000 | Duplicator stencils | 0 | A |
| 4816909000 | Other | 0 | A |
| 4817100000 | Envelopes | 0 | A |
| 4817200000 | Letter cards, plain postcards and correspondence cards | 0 | A |
| 4817300000 | Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | 0 | A |
| 4818100000 | Toilet paper | 0 | A |
| 4818200000 | Handkerchiefs, cleansing or facial tissues and towels | 0 | A |
| 4818300000 | Tablecloths and serviettes | 0 | A |

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

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

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

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

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

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

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5206451000 | Unbleached or not mercerized | 8 | A |
| 5206459000 | Other | 8 | A |
| 5207101000 | Unbleached or not mercerized | 8 | A |
| 5207109000 | Other | 8 | A |
| 5207901000 | Unbleached or not mercerized | 8 | A |
| 5207909000 | Other | 8 | A |
| 5208110000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208120000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208130000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208190000 | Other fabrics | 10 | A |
| 5208210000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208220000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208230000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208290000 | Other fabrics | 10 | A |
| 5208310000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208320000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208330000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208390000 | Other fabrics | 10 | A |
| 5208410000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208420000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208430000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208490000 | Other fabrics | 10 | A |
| 5208510000 | Plain weave, weighing not more than 100 g/㎡ | 10 | A |
| 5208520000 | Plain weave, weighing more than 100 g/㎡ | 10 | A |
| 5208591000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208599000 | Other | 10 | A |
| 5209110000 | Plain weave | 10 | A |
| 5209120000 | 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5209190000 | Other fabrics | 10 | A |
| 5209210000 | Plain weave | 10 | A |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5603131000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603139000 | Other | 8 | A |
| 5603141000 | Impregnated, coated, covered or laminated | 8 | A |
| 5603149000 | Other | 8 | A |
| 5603910000 | Weighing not more than 25 g/㎡ | 8 | A |
| 5603920000 | Weighing more than 25 g/㎡ but not more than 70 g/㎡ | 8 | A |
| 5603930000 | Weighing more than 70 g/㎡ but not more than 150 g/㎡ | 8 | A |
| 5603940000 | Weighing more than 150 g/㎡ | 8 | A |
| 5604100000 | Rubber thread and cord, textile covered | 8 | A |
| 5604901000 | Imitation catguts consisting of textile yarn | 8 | A |
| 5604902000 | High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated | 8 | A |
| 5604909000 | Other | 8 | A |
| 5605000000 | Metallised yarn, whether or not gimped,being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal. | 8 | A |
| 5606001000 | Gimped yarn | 8 | A |
| 5606002000 | Chenille yarn | 8 | A |
| 5606003000 | Loop wale-yarn | 8 | A |
| 5606009000 | Other | 8 | A |
| 5607210000 | Binder or baler twine | 10 | A |
| 5607290000 | Other | 10 | A |
| 5607410000 | Binder or baler twine | 10 | A |
| 5607490000 | Other | 10 | A |
| 5607500000 | Of other synthetic fibres | 10 | A |
| 5607901000 | Of jute or other textile bast fibres of heading 53.03 | 10 | A |
| 5607909000 | Other | 10 | A |
| 5608111000 | Of synthetic fibres | 10 | A |
| 5608119000 | Other | 10 | A |
| 5608191000 | Of synthetic fibres | 10 | A |
| 5608199000 | Other | 10 | A |
| 5608901000 | Of cotton | 10 | A |
| 5608909000 | Other | 10 | A |

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5609001000 | Of cotton | 8 | A |
| 5609002000 | Of vegetable fibres, except cotton | 8 | A |
| 5609003000 | Of man-made fibres | 8 | A |
| 5609009000 | Other | 8 | A |
| 5701100000 | Of wool or fine animal hair | 10 | A |
| 5701900000 | Of other textile materials | 10 | A |
| 5702100000 | "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs | 10 | A |
| 5702200000 | Floor coverings of coconut fibres (coir) | 10 | A |
| 5702310000 | Of wool or fine animal hair | 10 | A |
| 5702320000 | Of man-made textile materials | 10 | A |
| 5702390000 | Of other textile materials | 10 | A |
| 5702410000 | Of wool or fine animal hair | 10 | A |
| 5702420000 | Of man-made textile materials | 10 | A |
| 5702490000 | Of other textile materials | 10 | A |
| 5702500000 | Other, not of pile construction, not made up | 10 | A |
| 5702910000 | Of wool or fine animal hair | 10 | A |
| 5702920000 | Of man-made textile materials | 10 | A |
| 5702990000 | Of other textile materials | 10 | A |
| 5703100000 | Of wool or fine animal hair | 10 | A |
| 5703200000 | Of nylon or other polyamides | 10 | A |
| 5703300000 | Of other man-made textile materials | 10 | A |
| 5703900000 | Of other textile materials | 10 | A |
| 5704100000 | Tiles, having a maximum surface area of 0.3 ㎡ | 10 | A |
| 5704900000 | Other | 10 | A |
| 5705000000 | Other carpets and other textile floor coverings, whether or not made up. | 10 | A |
| 5801101000 | Pile fabrics | 13 | A |
| 5801102000 | Chenille fabrics | 13 | A |
| 5801210000 | Uncut weft pile fabrics | 13 | A |
| 5801220000 | Cut corduroy | 13 | A |
| 5801230000 | Other weft pile fabrics | 13 | A |
| 5801260000 | Chenille fabrics | 13 | A |
| 5801271000 | Uncut | 13 | A |
| 5801272000 | Cut | 13 | A |
| 5801310000 | Uncut weft pile fabrics | 13 | A |

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5906100000 | Adhesive tape of a width not exceeding 20 cm | 8 | A |
| 5906910000 | Knitted or crocheted | 8 | A |
| 5906990000 | Other | 8 | A |
| 5907001000 | Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil | 8 | A |
| 5907002000 | Painted canvas being theatrical scenery, studio back-cloth or the like | 8 | A |
| 5907009000 | Other | 8 | A |
| 5908001000 | Wicks | 8 | A |
| 5908009000 | Other | 8 | A |
| 5909000000 | Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials. | 8 | A |
| 5910000000 | Transmission or conveyor belts or belting,of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material. | 8 | A |
| 5911101000 | Of narrow fabrics | 8 | A |
| 5911109000 | Other | 8 | A |
| 5911200000 | Bolting cloth, whether or not made up | 8 | A |
| 5911310000 | Weighing less than 650 g/㎡ | 8 | A |
| 5911320000 | Weighing 650 g/㎡ or more | 8 | A |
| 5911400000 | Straining cloth of a kind used in oil presses or the like, including that of human hair | 8 | A |
| 5911900000 | Other | 8 | A |
| 6001101000 | Of cotton | 10 | A |
| 6001102000 | Of man-made fibres | 10 | A |
| 6001109000 | Other | 10 | A |
| 6001210000 | Of cotton | 10 | A |
| 6001220000 | Of man-made fibres | 10 | A |
| 6001290000 | Of other textile materials | 10 | A |
| 6001910000 | Of cotton | 10 | A |
| 6001920000 | Of man-made fibres | 10 | A |
| 6001990000 | Of other textile materials | 10 | A |
| 6002400000 | Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread | 10 | A |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6812920000 | Paper, millboard and felt | 8 | A |
| 6812930000 | Compressed asbestos fibre jointing, in sheets or rolls | 8 | A |
| 6812990000 | Other | 8 | A |
| 6813201010 | For automobiles | 8 | A |
| 6813201090 | Other | 8 | A |
| 6813202010 | For automobiles | 8 | A |
| 6813202090 | Other | 8 | A |
| 6813209010 | For automobiles | 8 | A |
| 6813209090 | Other | 8 | A |
| 6813810000 | Brake linings and pads | 8 | A |
| 6813891000 | Clutch facing | 8 | A |
| 6813899000 | Other | 8 | A |
| 6814100000 | Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support | 8 | A |
| 6814900000 | Other | 8 | A |
| 6815101000 | Non-electrical articles of graphite | 8 | A |
| 6815102000 | Carbon fibre | 8 | A |
| 6815109000 | Other | 8 | A |
| 6815200000 | Articles of peat | 8 | A |
| 6815910000 | Containing magnesite, dolomite or chromite | 8 | A |
| 6815990000 | Other | 8 | C |
| 6901001000 | Bricks | 8 | A |
| 6901002000 | Blocks | 8 | A |
| 6901003000 | Tiles | 8 | A |
| 6901009010 | Slabs and panels | 8 | A |
| 6901009090 | Other | 8 | A |
| 6902100000 | Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3 | 8 | A |
| 6902200000 | Containing by weight more than 50 % of alumina (Al2O3), of silica(SiO2) or of a mixture or compound of these products | 8 | A |
| 6902901000 | Based upon silicon carbide or zircon | 8 | A |
| 6902909000 | Other | 8 | A |
| 6903101000 | Retorts | 8 | A |
| 6903102010 | For furnaces for production of semiconductor wafers | 3 | A |

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

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

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

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

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

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7018200000 | Glass microspheres not exceeding 1 ㎜ in diameter | 8 | A |
| 7018901000 | Glass eyes other than prosthetic articles | 8 | A |
| 7018909000 | Other | 8 | A |
| 7019110000 | Chopped strands, of a length of not more than 50 ㎜ | 8 | C |
| 7019120000 | Rovings | 8 | C |
| 7019190000 | Other | 8 | A |
| 7019310000 | Mats | 8 | C |
| 7019320000 | Thin sheets (voiles) | 8 | C |
| 7019390000 | Other | 8 | A |
| 7019400000 | Woven fabrics of rovings | 8 | C |
| 7019510000 | Of a width not exceeding 30 ㎝ | 8 | A |
| 7019520000 | Of a width exceeding 30 ㎝, plain weave, weighing less than 250 g/㎡, of filaments measuring per single yarn not more than 136 tex | 8 | A |
| 7019590000 | Other | 8 | A |
| 7019901000 | Glass wool | 8 | C |
| 7019909000 | Other | 8 | A |
| 7020001011 | Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers | 0 | A |
| 7020001012 | Quartz crucibles for furnace of production of semiconductor wafers | 3 | A |
| 7020001013 | For the manufacture of quartz wares for semiconductor | 3 | A |
| 7020001019 | Other | 8 | A |
| 7020001090 | Other | 8 | A |
| 7020009000 | Other | 8 | A |
| 7101101000 | Unworked | 8 | A |
| 7101102000 | Worked | 8 | A |
| 7101210000 | Unworked | 8 | A |
| 7101220000 | Worked | 8 | A |
| 7102100000 | unsorted | 1 | A |
| 7102210000 | Unworked or simply sawn, cleaved or bruted | 1 | A |
| 7102290000 | Other | 5 | A |
| 7102310000 | Unworked or simply sawn, cleaved or bruted | 1 | A |
| 7102390000 | Other | 5 | A |
| 7103100000 | Unworked or simply sawn or roughly shaped | 1 | A |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7311001000 | Not more than 30 ℓ in capacity | 8 | A |
| 7311002000 | More than 30 ℓ but not more than 100 ℓ in capacity | 8 | A |
| 7311003000 | More than 100 ℓ in capacity | 8 | A |
| 7312101011 | Fitted with fittings or made up into articles | 0 | A |
| 7312101019 | Other | 0 | A |
| 7312101091 | Fitted with fittings or made up into articles | 0 | A |
| 7312101092 | Steel tire cords | 0 | A |
| 7312101099 | Other | 0 | A |
| 7312102011 | Fitted with fitting or made up into articles | 0 | A |
| 7312102019 | Other | 0 | A |
| 7312102091 | Fitted with fittings or made up into articles | 0 | A |
| 7312102092 | Steel tire cords | 0 | A |
| 7312102099 | Other | 0 | A |
| 7312900000 | Other | 0 | A |
| 7313001000 | Barbed iron or steel wire | 0 | A |
| 7313009000 | Other | 0 | A |
| 7314120000 | Endless bands for machinery, of stainless steel | 0 | A |
| 7314140000 | Other woven cloth, of stainless steel | 0 | A |
| 7314190000 | Other | 0 | A |
| 7314200000 | Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 ㎜ or more and having a mesh size of 100 ㎠ or more | 0 | A |
| 7314310000 | Plated or coated with zinc | 0 | A |
| 7314390000 | Other | 0 | A |
| 7314410000 | Plated or coated with zinc | 0 | A |
| 7314420000 | Coated with plastics | 0 | A |
| 7314490000 | Other | 0 | A |
| 7314500000 | Expanded metal | 0 | A |
| 7315110000 | Roller chain | 8 | A |
| 7315120000 | Other chain | 8 | A |
| 7315190000 | Parts | 8 | A |
| 7315200000 | Skid chain | 8 | A |
| 7315810000 | Stud-link | 8 | A |
| 7315820000 | Other, welded link | 8 | A |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| HSK 2015 | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8413509090 | Other | 8 | A |
| 8413604000 | Pumps to be used with swimming pools | 8 | A |
| 8413609010 | Gear pumps | 8 | A |
| 8413609020 | Vane pumps | 8 | A |
| 8413609030 | Screw pumps | 8 | A |
| 8413609090 | Other | 8 | A |
| 8413703000 | Pumps to be used with swimming pools | 8 | A |
| 8413709010 | Turbine pumps | 8 | A |
| 8413709020 | Volute pumps | 8 | A |
| 8413709090 | Other | 8 | A |
| 8413811000 | Pumps to be used with swimming pools | 8 | A |
| 8413819000 | Other | 8 | A |
| 8413820000 | Liquid elevators | 8 | A |
| 8413911000 | Of pumps for dispensing fuel or lubricants | 8 | A |
| 8413912000 | Of internal combustion engine | 8 | A |
| 8413913000 | Of reciprocating pumps | 8 | A |
| 8413914000 | Of contrifugal pumps | 8 | A |
| 8413915000 | Of rotary pumps | 8 | A |
| 8413919000 | Other | 8 | A |
| 8413920000 | Of liquid elevators | 8 | A |
| 8414101000 | For aircrafts | 8 | A |
| 8414109010 | For machines and mechanical appliances for making semiconductor devices(other than those of an ultimate vacuum less than $9\times10^{-3}$Torr) | 3 | A |
| 8414109090 | Other | 8 | A |
| 8414200000 | Hand- or foot-operated air pumps | 8 | A |
| 8414301000 | Of a power requirement less than 11 kW | 8 | A |
| 8414302000 | Of a power requirement not less than 11 kW | 8 | A |
| 8414400000 | Air compressors mounted on a wheeled chassis for towing | 8 | A |
| 8414511000 | For aircrafts | 8 | A |
| 8414519000 | Other | 8 | A |
| 8414591000 | For aircrafts | 8 | A |
| 8414599000 | Other | 8 | A |
| 8414601000 | For aircrafts | 8 | A |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Tariff Schedule of Guatemala

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2922.44.00 | - - Tilidine (INN) and its salts | 0 | A |
| 2922.49.00 | - - Other | 0 | A |
| 2922.50.00 | - Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function | 0 | A |
| 2923.10.00 | - Choline and its salts | 0 | A |
| 2923.20.00 | - Lecithins and other phosphoaminolipids | 0 | A |
| 2923.90.00 | - Other | 0 | A |
| 2924.11.00 | - - Meprobamate (INN) | 0 | A |
| 2924.12.10 | - - - Fluoroacetamide (ISO) | 0 | A |
| 2924.12.20 | - - - Phosphamidon (ISO) | 0 | A |
| 2924.12.30 | - - - Monocrotophos (ISO) | 0 | A |
| 2924.19.00 | - - Other | 0 | A |
| 2924.21.00 | - - Ureines and their derivatives; salts thereof | 0 | A |
| 2924.23.00 | - - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts | 0 | A |
| 2924.24.00 | - - Ethinamate (INN) | 0 | A |
| 2924.29.00 | - - Other | 0 | A |
| 2925.11.00 | - - Saccharin and its salts | 0 | A |
| 2925.12.00 | - - Glutethimide (INN) | 0 | A |
| 2925.19.00 | - - Other | 0 | A |
| 2925.21.00 | - - Chlordimeform (ISO) | 0 | A |
| 2925.29.00 | - - Other | 0 | A |
| 2926.10.00 | - Acrylonitrile | 0 | A |
| 2926.20.00 | - 1-Cyanoguanidine (dicyandiamide) | 0 | A |
| 2926.30.00 | - Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano2-dimethylamino-4,4-diphenylbutane) | 0 | A |
| 2926.90.00 | - Other | 0 | A |
| 2927.00.00 | DIAZO-, AZO- OR AZOXY-COMPOUNDS | 0 | A |
| 2928.00.00 | ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE | 0 | A |
| 2929.10.00 | - Isocyanates | 0 | A |
| 2929.90.10 | - - Dihalides N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphoramidic | 0 | A |
| 2929.90.20 | - - N, N-dialkyl (methyl, ethyl, propyl (normal or isopropyl)) phosphoramidates dialkyl (methyl, ethyl, propyl (normal or iso propyl) | 0 | A |
| 2929.90.90 | - - Other | 0 | A |
| 2930.20.00 | - Thiocarbamates and dithiocarbamates | 0 | A |
| 2930.30.00 | - Thiuram mono-, di- or tetrasulphides | 0 | A |
| 2930.40.00 | - Methionine | 0 | A |
| 2930.50.10 | - - Methamidophos (ISO) | 5 | A |

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

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

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

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

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

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

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

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

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

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

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

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3403.91.90 | - - - Other | 0 | A |
| 3403.99.00 | - - Other | 0 | A |
| 3404.20.00 | - Of poly(oxyethylene) (polyethylene glycol) | 0 | A |
| 3404.90.10 | - - Of chemically modified lignite | 0 | A |
| 3404.90.90 | - - Other | 0 | A |
| 3405.10.00 | - Polishes, creams and similar preparations for footwear or leather | 15 | E |
| 3405.20.00 | - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | 15 | E |
| 3405.30.00 | - Polishes (lustres) and similar preparations for coachwork, other than metal polishes | 15 | E |
| 3405.40.00 | - Scouring pastes and powders and other scouring preparations | 15 | E |
| 3405.90.10 | - - Waxes containing solvents or emulsified, not containing other added substances | 0 | A |
| 3405.90.20 | - - Metal polishes, in containers of a net content of 1 kg or more | 5 | A |
| 3405.90.90 | - - Other | 15 | E |
| 3406.00.00 | CANDLES, TAPERS AND THE LIKE | 15 | E |
| 3407.00.00 | MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER | 5 | A |
| 3501.10.00 | - Casein | 0 | A |
| 3501.90.00 | - Other | 5 | C |
| 3502.11.00 | - - Dried | 0 | A |
| 3502.19.00 | - - Other | 0 | A |
| 3502.20.00 | - Milk albumin, including concentrates of two or more whey proteins | 0 | A |
| 3502.90.00 | - Other | 0 | A |
| 3503.00.10 | - Gelatin and derivatives thereof | 0 | A |
| 3503.00.90 | - Other | 5 | C |
| 3504.00.00 | PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED | 0 | A |
| 3505.10.10 | - - Dextrins | 0 | A |
| 3505.10.20 | - - Pregelatinised or esterified starch | 0 | A |
| 3505.10.90 | - - Other | 5 | E |

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

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 3802.90.00 | - Other | 0 | A |
| 3803.00.00 | TALL OIL, WHETHER OR NOT REFINED | 0 | A |
| 3804.00.00 | RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 38.03 | 0 | A |
| 3805.10.00 | - Gum, wood or sulphate turpentine oils (sulphate turpentine) | 5 | C |
| 3805.90.10 | - - Pine oil | 5 | C |
| 3805.90.90 | - - Other | 5 | C |
| 3806.10.00 | - Rosin and resin acids | 5 | C |
| 3806.20.00 | - Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts | 5 | C |
| 3806.30.00 | - Ester gums | 0 | A |
| 3806.90.00 | - Other | 5 | C |
| 3807.00.00 | WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH | 0 | A |
| 3808.50.11 | - - - In articles such as tablets and candles, that act due to combustion, and fly-papers | 10 | E |
| 3808.50.12 | - - - Containing DDT, aldrin, dieldrin, toxaphene, chlordimeform, chlordane, heptachlor | 5 | E |
| 3808.50.13 | - - - Containing binapacryl, 1,2-dibromoethane, ethylene dichloride, parathion | 5 | E |
| 3808.50.14 | - - - Containing lindane, mercury compounds, fluoroacetamide, pentachlorophenol, monocrotophos, phosphamidon | 5 | E |
| 3808.50.15 | - - - Based on methamidophos and methyl parathion | 5 | E |
| 3808.50.16 | - - - Cyclohexane, 1,2,3,4,5,6 hexachloro (HCH) | 5 | E |
| 3808.50.19 | - - - Other | 5 | G |
| 3808.50.21 | - - - With a base of chromated copper arsenate, of the kind used for preserving wood, in containers of a net content of 125 kg or more | 0 | A |
| 3808.50.22 | - - - Containing hexachlorobenzene, pentachlorophenol, binapacryl, oxides of mercury | 5 | E |
| 3808.50.23 | - - - Containing captafol | 5 | E |
| 3808.50.29 | - - - Other | 5 | G |
| 3808.50.31 | - - - Containing dinoseb (ISO) | 5 | E |
| 3808.50.32 | - - - Containing 2.4,5-T (ISO) (2,4,5-trichlorophenoxyacetic | 5 | E |
| 3808.50.39 | - - - Other | 5 | E |
| 3808.50.40 | - - Disinfectants | 15 | E |
| 3808.50.51 | - - - Containing fluoroacetamide | 10 | E |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4016.92.10 | - - - Cut to size, for pencils | 0 | A |
| 4016.92.90 | - - - Other | 10 | E |
| 4016.93.00 | - - Gaskets or seals | 5 | D |
| 4016.94.00 | - - Boat and dock fenders, whether or not inflatable | 5 | E |
| 4016.95.00 | - - Other inflatable articles | 5 | C |
| 4016.99.10 | - - - Hand tools | 10 | E |
| 4016.99.31 | - - - - Stoppers for flasks | 0 | A |
| 4016.99.39 | - - - - Other | 5 | C |
| 4016.99.90 | - - - Other | 5 | C |
| 4017.00.10 | - In blocks, lumps, plates, sheets, strips, bars, rods, profile shapes and tubes, pipes or hoses; waste and scrap; powder | 10 | E |
| 4017.00.90 | - Other | 5 | C |
| 4101.20.11 | - - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m² (28 square feet) | 10 | C |
| 4101.20.19 | - - - Other | 5 | A |
| 4101.20.20 | - - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible | 10 | C |
| 4101.20.90 | - - Other | 0 | A |
| 4101.50.11 | - - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m² (28 square feet) | 10 | C |
| 4101.50.19 | - - - Other | 5 | A |
| 4101.50.20 | - - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible | 10 | C |
| 4101.50.90 | - - Other | 0 | A |
| 4101.90.11 | - - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m² (28 square feet) | 10 | C |
| 4101.90.19 | - - - Other | 5 | A |
| 4101.90.20 | - - Of equine animals, having undergone a tanning (including pre-tanning) process that is reversible | 10 | C |
| 4101.90.90 | - - Other | 0 | A |
| 4102.10.00 | - With wool on | 0 | A |
| 4102.21.00 | - - Pickled | 0 | A |
| 4102.29.10 | - - Having undergone a tanning (including pre-tanning) process that is reversible | 5 | A |
| 4102.29.90 | - - - Other | 0 | A |
| 4103.20.10 | - - Having undergone a tanning (including pre-tanning) process that is reversible | 5 | C |
| 4103.20.90 | - - Other | 0 | A |
| 4103.30.10 | - - Having undergone a tanning (including pre-tanning) process that is reversible | 5 | C |
| 4103.30.90 | - - Other | 0 | A |
| 4103.90.11 | - - - Of goats | 5 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4103.90.12 | - - - Of camel or dromedary | 15 | A |
| 4103.90.19 | - - - Other | 5 | C |
| 4103.90.91 | - - - Of goats | 0 | A |
| 4103.90.92 | - - - Of camel or dromedary | 15 | A |
| 4103.90.99 | - - - Other | 0 | A |
| 4104.11.11 | - - - - Wet-blue | 0 | A |
| 4104.11.19 | - - - - Other | 5 | C |
| 4104.11.21 | - - - - Bovine leather, vegetable pre-tanned | 10 | A |
| 4104.11.22 | - - - - Bovine leather, wet-blue | 0 | A |
| 4104.11.23 | - - - - Other bovine leather | 5 | A |
| 4104.11.24 | - - - - Equine leather | 10 | A |
| 4104.19.11 | - - - - Wet-blue | 0 | A |
| 4104.19.19 | - - - - Other | 5 | A |
| 4104.19.21 | - - - - Bovine leather, vegetable pre-tanned | 10 | A |
| 4104.19.22 | - - - - Bovine leather, wet-blue | 0 | A |
| 4104.19.23 | - - - - Other bovine leather | 5 | A |
| 4104.19.24 | - - - - Equine leather | 10 | C |
| 4104.41.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 m² (28 square feet) | 5 | A |
| 4104.41.90 | - - - Other | 10 | C |
| 4104.49.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 m² (28 square feet) | 5 | A |
| 4104.49.90 | - - - Other | 10 | C |
| 4105.10.00 | - In the wet state (including wet-blue) | 5 | A |
| 4105.30.00 | - In the dry state (crust) | 5 | C |
| 4106.21.00 | - - In the wet state (including wet-blue) | 5 | C |
| 4106.22.00 | - - In the dry state (crust) | 5 | C |
| 4106.31.10 | - - - Wet-blue | 0 | A |
| 4106.31.90 | - - - Other | 5 | C |
| 4106.32.00 | - - In the dry state (crust) | 5 | C |
| 4106.40.00 | - Of reptiles | 5 | C |
| 4106.91.00 | - - In the wet state (including wet-blue) | 5 | C |
| 4106.92.00 | - - In the dry state (crust) | 5 | C |
| 4107.11.10 | - - Bovine leather, with a unit surface area not exceeding 2.6 m² (28 square feet) | 5 | C |
| 4107.11.90 | - - - Other | 10 | C |
| 4107.12.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 m² (28 square feet) | 5 | C |
| 4107.12.90 | - - - Other | 10 | C |
| 4107.19.10 | - - - Bovine leather, with a unit surface area not exceeding 2.6 m² (28 square feet) | 5 | C |

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

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

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

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

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

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4703.21.00 | - - Coniferous | 0 | A |
| 4703.29.00 | - - Non-coniferous | 0 | A |
| 4704.11.00 | - - Coniferous | 0 | A |
| 4704.19.00 | - - Non-coniferous | 0 | A |
| 4704.21.00 | - - Coniferous | 0 | A |
| 4704.29.00 | - - Non-coniferous | 0 | A |
| 4705.00.00 | WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES | 0 | A |
| 4706.10.00 | - Cotton linters pulp | 0 | A |
| 4706.20.00 | - Pulps of fibers derived from recovered (waste and scrap) paper or paperboard | 0 | A |
| 4706.30.10 | - - Mechanical pulps | 0 | A |
| 4706.30.20 | - - Chemical pulps | 0 | A |
| 4706.30.30 | - - Pulps obtained by the combination of mechanical and chemical procedures | 0 | A |
| 4706.91.00 | - - Mechanical | 0 | A |
| 4706.92.00 | - - Chemical | 0 | A |
| 4706.93.00 | - - Obtained by a combination of mechanical and chemical processes | 0 | A |
| 4707.10.00 | - Of unbleached kraft paper or paperboard or of corrugated paper or paperboard | 0 | A |
| 4707.20.00 | - Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | 0 | A |
| 4707.30.00 | - Of paper or paperboard made mainly of mechanical pulp (for example newspapers, journals and similar printed matter) | 0 | A |
| 4707.90.00 | - Other, including unsorted waste and scrap | 0 | A |
| 4801.00.00 | NEWSPRINT, IN ROLLS OR SHEETS | 0 | A |
| 4802.10.00 | - Hand-made paper and paperboard (sheet by sheet) | 0 | A |
| 4802.20.00 | - Paper and paperboard of the kind used as a base for photosensitive, heat-sensitive or electro-sensitive paper or paperboard | 0 | A |
| 4802.40.00 | - Wallpaper base | 0 | A |
| 4802.54.10 | - - - In strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state | 0 | A |
| 4802.54.20 | - - - In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4802.54.30 | - - - Carbonising base paper | 0 | A |
| 4802.54.90 | - - - Other | 10 | E |
| 4802.55.11 | - - - - Weighing 40 g/m² or more but not more than 60 g/m² | 0 | A |
| 4802.55.12 | - - - - Weighing 60 g/m² or more but not more than 80 g/m² and of a width of 559 mm or more | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4802.55.19 | - - - - Other | 0 | A |
| 4802.55.20 | - - - Bond register paper of a width not exceeding 150 mm | 10 | E |
| 4802.55.31 | - - - - Of a width exceeding 150 mm but not exceeding 559 mm | 0 | A |
| 4802.55.32 | - - - - Weighing more than 40 g/m² but not more than 80 g/m², of a width of 559 mm or more | 0 | A |
| 4802.55.39 | - - - - Other | 10 | E |
| 4802.55.91 | - - - - Of a width exceeding 150 mm | 0 | A |
| 4802.55.99 | - - - - Other | 10 | E |
| 4802.56.11 | - - - - Weighing 40 g/m² or more but not more than 60 g/m² | 0 | A |
| 4802.56.19 | - - - - Other | 0 | A |
| 4802.56.20 | - - - Bond register paper in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 0 | A |
| 4802.56.31 | - - - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A |
| 4802.56.39 | - - - - Other | 10 | E |
| 4802.56.91 | - - - - in sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A |
| 4802.56.99 | - - - - Other | 10 | E |
| 4802.57.11 | - - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm, weighing 40 g/m² or more but not more than 60 g/m² | 0 | A |
| 4802.57.12 | - - - - In strips of a width not exceeding 150 mm | 10 | E |
| 4802.57.19 | - - - - Other | 0 | A |
| 4802.57.21 | - - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm | 0 | A |
| 4802.57.22 | - - - - In strips of a width not exceeding 150 mm | 10 | E |
| 4802.57.29 | - - - - Other | 10 | E |
| 4802.57.91 | - - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm | 0 | A |
| 4802.57.92 | - - - - In strips of a width not exceeding 150 mm | 10 | E |
| 4802.57.99 | - - - - Other | 10 | E |
| 4802.58.11 | - - - In strips or rolls of a width exceeding 150 mm but not exceeding 559 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4802.58.12 | - - - - In strips or rolls of a width of 559 mm or more | 0 | A |
| 4802.58.19 | - - - - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4802.58.91 | - - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state | 0 | A |
| 4802.58.99 | - - - - Other | 10 | E |
| 4802.61.11 | - - - - Of a width of 559 mm or more | 0 | A |
| 4802.61.19 | - - - - Other | 0 | A |
| 4802.61.20 | - - - Of a width not exceeding 150 mm | 10 | E |
| 4802.61.30 | - - - Carbonising base paper | 0 | A |
| 4802.62.10 | - - - In sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A |
| 4802.62.20 | - - - In sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4802.62.30 | - - - Carbonising base paper | 0 | A |
| 4802.62.90 | - - - Other | 10 | X |
| 4802.69.10 | - - - In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm | 0 | A |
| 4802.69.20 | - - - Carbonising base paper | 0 | A |
| 4802.69.90 | - - - Other | 10 | F |
| 4803.00.00 | TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF THE KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS | 10 | X |
| 4804.11.00 | - - Unbleached | 0 | A |
| 4804.19.00 | - - Other | 0 | A |
| 4804.21.00 | - - Unbleached | 0 | A |
| 4804.29.00 | - - Other | 0 | A |
| 4804.31.10 | - - - Match paper | 0 | A |
| 4804.31.90 | - - - Other | 10 | E |
| 4804.39.10 | - - - Match paper | 0 | A |
| 4804.39.20 | - - - Other, weighing not more than 100 g/m² | 10 | X |
| 4804.39.90 | - - - Other | 0 | A |
| 4804.41.00 | - - Unbleached | 10 | E |
| 4804.42.00 | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process | 0 | A |
| 4804.49.00 | - - Other | 0 | A |
| 4804.51.00 | - - Unbleached | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4804.52.00 | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process | 0 | A |
| 4804.59.00 | - - Other | 0 | A |
| 4805.11.00 | - - Semi-chemical fluting paper | 0 | A |
| 4805.12.00 | - - Straw fluting paper | 0 | A |
| 4805.19.00 | - - Other | 0 | A |
| 4805.24.00 | - - Weighing 150 g/m² or less | 0 | A |
| 4805.25.10 | - - - Grey paper board weighing more than 300 g/m² | 10 | C |
| 4805.25.90 | - - - Other | 0 | A |
| 4805.30.00 | - Sulphite wrapping paper | 0 | A |
| 4805.40.00 | - Filter paper and paperboard | 0 | A |
| 4805.50.00 | - Felt paper and felt paperboard; wool paper and wool paperboard | 0 | A |
| 4805.91.00 | - - Weighing 150 g/m² or less | 0 | A |
| 4805.92.00 | - - Weighing more than 150 g/m² but less than 225 g/m² | 0 | A |
| 4805.93.10 | - - - Paperboard for structures, not impregnated | 5 | C |
| 4805.93.90 | - - - Other | 0 | A |
| 4806.10.00 | - Parchment paper and paperboard (Vegetable parchment) | 0 | A |
| 4806.20.00 | - Greaseproof papers | 0 | A |
| 4806.30.00 | - Tracing papers | 0 | A |
| 4806.40.00 | - Glassine and other glazed transparent or translucent papers | 0 | A |
| 4807.00.10 | - Duplex or triplex paperboard weighing more than 300 g/m² | 10 | E |
| 4807.00.90 | - Other | 0 | A |
| 4808.10.00 | - Corrugated paper and paperboard, whether or not perforated | 10 | E |
| 4808.40.10 | - - Sack kraft paper | 10 | E |
| 4808.40.90 | - - Other | 10 | E |
| 4808.90.00 | - Other | 0 | A |
| 4809.20.00 | - Self-copy paper | 0 | A |
| 4809.90.10 | - - Carbon or similar copying papers | 5 | C |
| 4809.90.90 | - - Other | 0 | A |
| 4810.13.11 | - - - - Not printed, in rolls of a width exceeding 150 mm | 0 | A |
| 4810.13.12 | - - - - Not printed, in rolls of a width not exceeding 150 mm | 5 | E |
| 4810.13.13 | - - - - Printed, whether or not embossed or perforated | 10 | C |
| 4810.13.21 | - - - - Not printed | 5 | E |
| 4810.13.22 | - - - - Printed, whether or not embossed or perforated | 10 | C |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 4810.13.30 | - - - Graph paper for recording apparatus | 0 | A |
| 4810.13.91 | - - - - In rolls of a width exceeding 150 mm | 0 | A |
| 4810.13.92 | - - - - In rolls of a width not exceeding 150 mm | 10 | A |
| 4810.14.11 | - - - - Not printed, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A |
| 4810.14.12 | - - - - Not printed, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 5 | E |
| 4810.14.13 | - - - - Printed, whether or not embossed or perforated | 10 | C |
| 4810.14.19 | - - - - Other | 5 | E |
| 4810.14.21 | - - - - Not printed | 5 | E |
| 4810.14.22 | - - - - Printed, whether or not embossed or perforated | 10 | C |
| 4810.14.30 | - - - Graph paper for recording apparatus | 0 | A |
| 4810.14.91 | - - - - "Endless" paper | 15 | A |
| 4810.14.92 | - - - - Other, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm | 0 | A |
| 4810.14.93 | - - - - Other, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm | 10 | E |
| 4810.14.99 | - - - - Other | 10 | E |
| 4810.19.11 | - - - Metallised paper weighing 150 g/m² or less, not printed | 0 | A |
| 4810.19.12 | - - - - Metallised paper weighing more than 150 g/m², not printed | 5 | E |
| 4810.19.13 | - - - - Metallised paper, printed | 10 | C |
| 4810.19.19 | - - - - Other | 0 | A |
| 4810.19.21 | - - - - Metallised paper weighing 150 g/m²or less, not printed | 0 | A |
| 4810.19.22 | - - - - Metallised paper weighing more than 150 g/m², not printed | 5 | E |
| 4810.19.23 | - - - - Metallised paper, printed | 10 | C |
| 4810.19.29 | - - - - Other | 0 | A |
| 4810.19.31 | - - - - Metallised paper, not printed | 5 | E |
| 4810.19.32 | - - - - Metallised paper, printed, whether or not embossed or perforated | 10 | E |
| 4810.19.33 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.19.39 | - - - - Other | 10 | E |
| 4810.22.11 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.22.12 | - - - - Other, not printed | 0 | A |
| 4810.22.13 | - - - - Other, printed | 10 | C |
| 4810.22.21 | - - - - Graph paper for recording apparatus | 0 | A |
| 4810.22.29 | - - - - Other | 10 | E |
| 4810.22.90 | - - - Other | 10 | E |
| 4810.29.13 | - - - - Metallised paper, not printed | 5 | E |

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

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

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

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

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

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5108.10.00 | - Carded | 5 | C |
| 5108.20.00 | - Combed | 5 | C |
| 5109.10.00 | - Containing 85 % or more by weight of wool or of fine animal hair | 5 | C |
| 5109.90.00 | - Other | 5 | C |
| 5110.00.00 | YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE | 5 | C |
| 5111.11.00 | - - Of a weight not exceeding 300 g/m² | 10 | E |
| 5111.19.00 | - - Other | 10 | E |
| 5111.20.00 | -Other, mixed mainly or solely with man-made filaments | 10 | E |
| 5111.30.00 | - Other, mixed mainly or solely with man-made staple fibers | 10 | E |
| 5111.90.00 | - Other | 10 | E |
| 5112.11.00 | - - Of a weight not exceeding 200 g/m² | 10 | E |
| 5112.19.00 | - - Other | 10 | E |
| 5112.20.00 | -Other, mixed mainly or solely with man-made filaments | 10 | E |
| 5112.30.00 | - Other, mixed mainly or solely with man-made staple fibers | 10 | E |
| 5112.90.00 | - Other | 10 | E |
| 5113.00.00 | WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR | 10 | E |
| 5201.00.00 | COTTON, NOT CARDED OR COMBED | 0 | A |
| 5202.10.00 | - Yarn waste | 0 | A |
| 5202.91.00 | - - Garnetted stock | 0 | A |
| 5202.99.00 | - - Other | 0 | A |
| 5203.00.00 | COTTON, CARDED OR COMBED | 0 | A |
| 5204.11.00 | - - Containing 85 % or more by weight of cotton | 5 | A |
| 5204.19.00 | - - Other | 5 | C |
| 5204.20.00 | - Put up for retail sale | 5 | C |
| 5205.11.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5 | E |
| 5205.12.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number) | 5 | A |
| 5205.13.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number) | 5 | A |
| 5205.14.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number) | 5 | E |
| 5205.15.00 | - - Measuring less than 125 decitex (exceeding 80 metric number) | 5 | A |

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

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5206.42.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5 | C |
| 5206.43.00 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5 | C |
| 5206.44.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 5 | C |
| 5206.45.00 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 5 | C |
| 5207.10.00 | - Containing 85 % or more by weight of cotton | 5 | A |
| 5207.90.00 | - Other | 5 | C |
| 5208.11.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | E |
| 5208.12.00 | - - Plain weave, weighing more than 100 g/m² | 10 | E |
| 5208.13.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5208.19.00 | - - Other fabrics | 10 | E |
| 5208.21.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | E |
| 5208.22.00 | - - Plain weave, weighing more than 100 g/m² | 10 | E |
| 5208.23.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5208.29.00 | - - Other fabrics | 10 | E |
| 5208.31.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | E |
| 5208.32.00 | - - Plain weave, weighing more than 100 g/m² | 10 | E |
| 5208.33.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5208.39.00 | - - Other fabrics | 10 | A |
| 5208.41.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | E |
| 5208.42.00 | - - Plain weave, weighing more than 100 g/m² | 10 | E |
| 5208.43.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | A |
| 5208.49.00 | - - Other fabrics | 10 | E |
| 5208.51.00 | - - Plain weave, weighing not more than 100 g/m² | 10 | E |
| 5208.52.00 | - - Plain weave, weighing more than 100 g/m² | 10 | E |
| 5208.59.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5208.59.90 | - - - Other | 10 | E |
| 5209.11.00 | - - Plain weave | 10 | E |
| 5209.12.10 | - - - Weighing 400 g/m² or more | 5 | C |
| 5209.12.90 | - - - Other | 10 | E |
| 5209.19.00 | - - Other fabrics | 10 | E |
| 5209.21.00 | - - Plain weave | 10 | E |
| 5209.22.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5209.29.00 | - - Other fabrics | 10 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5209.31.00 | - - Plain weave | 10 | A |
| 5209.32.10 | - - - Weighing 400 g/m² or more | 5 | C |
| 5209.32.20 | - - - of yarn impregnated with acrylic resin | 10 | A |
| 5209.32.90 | - - - Other | 10 | E |
| 5209.39.00 | - - Other fabrics | 10 | E |
| 5209.41.00 | - - Plain weave | 10 | E |
| 5209.42.10 | - - - Weighing 400 g/m² or more | 0 | A |
| 5209.42.90 | - - - Other | 10 | A |
| 5209.43.10 | - - - Weighing 400 g/m² or more | 5 | C |
| 5209.43.90 | - - - Other | 10 | E |
| 5209.49.00 | - - Other fabrics | 10 | E |
| 5209.51.00 | - - Plain weave | 10 | E |
| 5209.52.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5209.59.00 | - - Other fabrics | 10 | E |
| 5210.11.00 | - - Plain weave | 10 | E |
| 5210.19.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5210.19.90 | - - - Other | 10 | E |
| 5210.21.00 | - - Plain weave | 10 | E |
| 5210.29.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5210.29.90 | - - - Other | 10 | E |
| 5210.31.00 | - - Plain weave | 10 | A |
| 5210.32.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5210.39.00 | - - Other fabrics | 10 | A |
| 5210.41.00 | - - Plain weave | 10 | E |
| 5210.49.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5210.49.90 | - - - Other | 10 | E |
| 5210.51.00 | - - Plain weave | 10 | E |
| 5210.59.10 | - - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5210.59.90 | - - - Other | 10 | E |
| 5211.11.00 | - - Plain weave | 10 | E |
| 5211.12.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5211.19.00 | - - Other fabrics | 10 | E |
| 5211.20.10 | - - Plain weave | 10 | E |
| 5211.20.20 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5211.20.90 | - - Other | 10 | E |
| 5211.31.00 | - - Plain weave | 10 | E |
| 5211.32.00 | - - 3-thread or 4-thread twill, including cross twill | 10 | E |
| 5211.39.00 | - - Other fabrics | 10 | A |

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

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

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5407.69.00 | - - Other | 10 | A |
| 5407.71.10 | - - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm² | 10 | E |
| 5407.71.90 | - - - Other | 10 | E |
| 5407.72.10 | - - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm² | 10 | E |
| 5407.72.90 | - - - Other | 10 | A |
| 5407.73.10 | - - - Of a kind used in the manufacture of tyres, weighing 200 g/m² or more | 0 | A |
| 5407.73.90 | - - - Other | 10 | E |
| 5407.74.00 | - - Printed | 5 | C |
| 5407.81.00 | - - Unbleached or bleached | 10 | E |
| 5407.82.00 | - - Dyed | 10 | E |
| 5407.83.00 | - - Of yarns of different colours | 10 | E |
| 5407.84.00 | - - Printed | 10 | E |
| 5407.91.00 | - - Unbleached or bleached | 10 | E |
| 5407.92.00 | - - Dyed | 10 | A |
| 5407.93.00 | - - Of yarns of different colours | 10 | E |
| 5407.94.00 | - - Printed | 10 | E |
| 5408.10.00 | - Woven fabrics obtained from high tenacity yarn of viscose rayon | 0 | A |
| 5408.21.00 | - - Unbleached or bleached | 10 | E |
| 5408.22.00 | - - Dyed | 10 | E |
| 5408.23.00 | - - Of yarns of different colours | 10 | E |
| 5408.24.00 | - - Printed | 10 | A |
| 5408.31.00 | - - Unbleached or bleached | 10 | E |
| 5408.32.10 | - - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm², weighing more than 200 g/m² | 10 | E |
| 5408.32.90 | - - - Other | 10 | E |
| 5408.33.10 | - - - Plain weave, containing less than 85 % by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm², weighing more than 200 g/m² | 10 | E |
| 5408.33.90 | - - - Other | 10 | E |
| 5408.34.00 | - - Printed | 10 | E |
| 5501.10.00 | - Of nylon or other polyamides | 0 | A |
| 5501.20.00 | - Of polyesters | 0 | A |
| 5501.30.00 | - Acrylic or modacrylic | 0 | A |
| 5501.40.00 | - Of polypropylene | 0 | A |
| 5501.90.00 | - Other | 0 | A |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5509.92.00 | - - Mixed mainly or solely with cotton | 5 | C |
| 5509.99.00 | - - Other | 5 | C |
| 5510.11.00 | - - Single | 5 | C |
| 5510.12.00 | - - Multiple (folded) or cabled | 5 | C |
| 5510.20.00 | - Other yarn, mixed mainly or solely with wool or fine animal hair | 5 | C |
| 5510.30.00 | - Other yarn, mixed mainly or solely with cotton | 5 | C |
| 5510.90.00 | - Other yarn | 5 | C |
| 5511.10.00 | - Of synthetic staple fibers, containing 85 % or more by weight of such fibers | 5 | C |
| 5511.20.00 | - Of synthetic staple fibers, containing less than 85 % by weight of such fibers | 5 | C |
| 5511.30.00 | - Of artificial staple fibers | 5 | C |
| 5512.11.00 | - - Unbleached or bleached | 10 | E |
| 5512.19.10 | - - - Twill weave (warp effect), with unbleached or bleached warp yarns and coloured weft yarns (or vice versa), weighing 400 g/m² or more | 5 | C |
| 5512.19.90 | - - - Other | 10 | E |
| 5512.21.00 | - - Unbleached or bleached | 10 | E |
| 5512.29.00 | - - Other | 10 | E |
| 5512.91.00 | - - Unbleached or bleached | 10 | E |
| 5512.99.00 | - - Other | 10 | A |
| 5513.11.00 | - - Of polyester staple fibers, plain weave | 10 | A |
| 5513.12.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | E |
| 5513.13.00 | - - Other woven fabrics of polyester staple fibers | 10 | E |
| 5513.19.00 | - - Other fabrics | 10 | E |
| 5513.21.00 | - - Of polyester staple fibers, plain weave | 10 | E |
| 5513.23.10 | - - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | E |
| 5513.23.90 | - - - Other | 10 | E |
| 5513.29.00 | - - Other fabrics | 10 | A |
| 5513.31.00 | - - Of polyester staple fibers, plain weave | 10 | E |
| 5513.39.10 | - - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | E |
| 5513.39.20 | - - Other woven fabrics of polyester staple fibers | 10 | E |
| 5513.39.90 | - - - Other | 10 | E |
| 5513.41.00 | - - Of polyester staple fibers, plain weave | 10 | E |
| 5513.49.10 | - - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | E |
| 5513.49.20 | - - - Other woven fabrics of polyester staple fibers | 10 | E |
| 5513.49.90 | - - - Other | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5514.11.10 | - - - Of a weight exceeding 200 g/m2 | 10 | E |
| 5514.11.90 | - - - Other | 10 | E |
| 5514.12.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | E |
| 5514.19.10 | - - - Other woven fabrics of polyester staple fibers | 10 | E |
| 5514.19.90 | - - - Other | 10 | E |
| 5514.21.00 | - - Of polyester staple fibers, plain weave | 10 | E |
| 5514.22.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | E |
| 5514.23.00 | - - Other woven fabrics of polyester staple fibers | 10 | A |
| 5514.29.00 | - - Other fabrics | 10 | E |
| 5514.30.10 | - - Of polyester staple fibers, plain weave | 10 | E |
| 5514.30.21 | - - - Weighing 400 g/m² or more | 5 | C |
| 5514.30.29 | - - - Other | 10 | E |
| 5514.30.30 | - - Other woven fabrics of polyester staple fibers | 10 | E |
| 5514.30.90 | - - Other | 10 | E |
| 5514.41.00 | - - Of polyester staple fibers, plain weave | 10 | E |
| 5514.42.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | 10 | E |
| 5514.43.00 | - - Other woven fabrics of polyester staple fibers | 10 | E |
| 5514.49.00 | - - Other fabrics | 10 | E |
| 5515.11.00 | - - Mixed mainly or solely with viscose rayon staple fibers | 10 | A |
| 5515.12.00 | - - Mixed mainly or solely with man-made filaments | 10 | A |
| 5515.13.00 | - - Mixed mainly or solely with wool or fine animal hair | 10 | E |
| 5515.19.00 | - - Other | 10 | A |
| 5515.21.00 | - - Mixed mainly or solely with man-made filaments | 10 | E |
| 5515.22.00 | - - Mixed mainly or solely with wool or fine animal hair | 10 | E |
| 5515.29.00 | - - Other | 10 | A |
| 5515.91.00 | - - Mixed mainly or solely with man-made filaments | 10 | A |
| 5515.99.10 | - - - Mixed mainly or solely with wool or fine animal hair | 10 | E |
| 5515.99.90 | - - - Other | 10 | E |
| 5516.11.00 | - - Unbleached or bleached | 10 | E |
| 5516.12.00 | - - Dyed | 10 | A |
| 5516.13.10 | - - - Weighing 400 g/m² or more | 5 | C |
| 5516.13.90 | - - - Other | 10 | E |
| 5516.14.00 | - - Printed | 10 | E |
| 5516.21.00 | - - Unbleached or bleached | 10 | E |
| 5516.22.00 | - - Dyed | 10 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5516.23.10 | - - - Weighing 400 g/m² or more | 5 | C |
| 5516.23.90 | - - - Other | 10 | E |
| 5516.24.00 | - - Printed | 10 | E |
| 5516.31.00 | - - Unbleached or bleached | 10 | E |
| 5516.32.00 | - - Dyed | 10 | E |
| 5516.33.00 | - - Of yarns of different colours | 10 | E |
| 5516.34.00 | - - Printed | 10 | E |
| 5516.41.00 | - - Unbleached or bleached | 10 | E |
| 5516.42.00 | - - Dyed | 10 | E |
| 5516.43.10 | - - - Weighing 400 g/m² or more | 5 | C |
| 5516.43.90 | - - - Other | 10 | E |
| 5516.44.00 | - - Printed | 10 | E |
| 5516.91.00 | - - Unbleached or bleached | 10 | E |
| 5516.92.00 | - - Dyed | 10 | E |
| 5516.93.00 | - - Of yarns of different colours | 10 | E |
| 5516.94.00 | - - Printed | 10 | E |
| 5601.21.11 | - - - - Weighing 100 g/m² or more but not more than 350 g/m² | 5 | C |
| 5601.21.19 | - - - - Other | 0 | A |
| 5601.21.21 | - - - Cylinders for cigarette filters, whether or not containing activated carbon | 5 | C |
| 5601.21.29 | - - - - Other | 15 | F |
| 5601.22.11 | - - - - Weighing 100 g/m² or more but not more than 350 g/m² | 5 | C |
| 5601.22.19 | - - - - Other | 0 | A |
| 5601.22.21 | - - - Cylinders for cigarette filters, whether or not containing activated carbon | 5 | C |
| 5601.22.29 | - - - - Other | 15 | E |
| 5601.29.10 | - - - Wadding | 5 | C |
| 5601.29.20 | - - - Articles of wadding | 15 | E |
| 5601.30.00 | - Textile flock and dust and mill neps | 5 | E |
| 5602.10.00 | - Needleloom felt and stitch-bonded fiber fabrics | 5 | C |
| 5602.21.00 | - - Of wool or fine animal hair | 5 | C |
| 5602.29.00 | - - Of other textile materials | 5 | E |
| 5602.90.10 | - - Covered with thermoplastics, of a thickness exceeding 0.15 mm, weighing more than 350 g/m² | 0 | A |
| 5602.90.20 | - - Impregnated | 0 | A |
| 5602.90.90 | - - Other | 5 | C |
| 5603.11.00 | - - Weighing not more than 25 g/m² | 0 | A |
| 5603.12.00 | - - Weighing more than 25 g/m² but not more than 70 g/m² | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5603.13.00 | - - Weighing more than 70 g/m² but not more than 150 g/m² | 0 | A |
| 5603.14.00 | - - Weighing more than 150 g/m² | 0 | A |
| 5603.91.00 | - - Weighing not more than 25 g/m² | 0 | A |
| 5603.92.00 | - - Weighing more than 25 g/m² but not more than 70 g/m² | 0 | A |
| 5603.93.00 | - - Weighing more than 70 g/m² but not more than 150 g/m² | 0 | A |
| 5603.94.00 | - - Weighing more than 150 g/m² | 0 | A |
| 5604.10.00 | - Rubber thread and cord, textile-covered | 10 | E |
| 5604.90.10 | - - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated | 0 | A |
| 5604.90.90 | - - Other | 10 | E |
| 5605.00.00 | METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL | 0 | A |
| 5606.00.00 | GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN; LOOP WALE-YARN | 5 | A |
| 5607.21.00 | - - Binder or baler twine | 15 | E |
| 5607.29.00 | - - Other | 15 | A |
| 5607.41.00 | - - Binder or baler twine | 15 | F |
| 5607.49.00 | - - Other | 15 | A |
| 5607.50.00 | - Of other synthetic fibers | 15 | A |
| 5607.90.10 | - - Of jute or of other textile bast fibers of heading 53.03 | 15 | E |
| 5607.90.90 | - - Other | 15 | E |
| 5608.11.00 | - - Made up fishing nets | 5 | E |
| 5608.19.00 | - - Other | 15 | E |
| 5608.90.00 | - Other | 15 | E |
| 5609.00.00 | ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED | 15 | F |
| 5701.10.00 | - Of wool or fine animal hair | 15 | E |
| 5701.90.00 | - Of other textile materials | 15 | E |
| 5702.10.00 | - "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs | 15 | E |
| 5702.20.00 | - Floor coverings of coconut fibers (coir) | 15 | E |
| 5702.31.00 | - - Of wool or fine animal hair | 15 | E |
| 5702.32.00 | - - Of man-made textile materials | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5702.39.00 | - - Of other textile materials | 15 | E |
| 5702.41.00 | - - Of wool or fine animal hair | 15 | E |
| 5702.42.00 | - - Of man-made textile materials | 15 | F |
| 5702.49.00 | - - Of other textile materials | 15 | E |
| 5702.50.10 | - - Of wool or fine animal hair | 15 | E |
| 5702.50.20 | - - Of man-made textile materials | 15 | E |
| 5702.50.90 | - - Other | 15 | E |
| 5702.91.00 | - - Of wool or fine animal hair | 15 | E |
| 5702.92.00 | - - Of man-made textile materials | 15 | E |
| 5702.99.00 | - - Of other textile materials | 15 | E |
| 5703.10.00 | - Of wool or fine animal hair | 15 | E |
| 5703.20.00 | - Of nylon or other polyamides | 15 | E |
| 5703.30.00 | - Of other man-made textile materials | 15 | E |
| 5703.90.00 | - Of other textile materials | 15 | E |
| 5704.10.00 | - Having a maximum surface area of 0.3 m² | 15 | E |
| 5704.90.00 | - Other | 15 | E |
| 5705.00.00 | OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP | 15 | A |
| 5801.10.00 | - Of wool or fine animal hair | 10 | E |
| 5801.21.00 | - - Uncut weft pile fabrics | 10 | E |
| 5801.22.00 | - - Cut corduroy | 10 | E |
| 5801.23.10 | - - - With pile fibers of a length exceeding 3 mm | 10 | E |
| 5801.23.90 | - - - Other | 10 | E |
| 5801.26.00 | - - Chenille fabrics | 10 | E |
| 5801.27.10 | - - - Uncut (creped) | 10 | E |
| 5801.27.21 | - - - - With pile fibers of a length exceeding 3 mm | 10 | E |
| 5801.27.29 | - - - - Other | 10 | A |
| 5801.31.00 | - - Uncut weft pile fabrics | 10 | E |
| 5801.32.00 | - - Cut corduroy | 10 | E |
| 5801.33.00 | - - Other weft pile fabrics | 10 | E |
| 5801.36.00 | - - Chenille fabrics | 10 | E |
| 5801.37.11 | - - - - For closing by pressure ("Velcro") | 0 | A |
| 5801.37.19 | - - - - Other | 10 | E |
| 5801.37.21 | - - - - With pile fibers of a length exceeding 3 mm | 10 | E |
| 5801.37.22 | - - - - Other, pieces of a width exceeding 350 cm and weight of more than 130 g/m2 | 10 | E |
| 5801.37.29 | - - - - Other | 0 | A |
| 5801.90.00 | - Of other textile materials | 10 | E |
| 5802.11.00 | - - Unbleached | 10 | E |

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5811.00.90 | - Other | 10 | E |
| 5901.10.00 | - Textile fabrics coated with gum or amylaceous substances, of the kind used for the outer covers of books or the like | 5 | C |
| 5901.90.00 | - Other | 5 | C |
| 5902.10.00 | - Of nylon or other polyamides | 0 | A |
| 5902.20.00 | - Of polyesters | 0 | A |
| 5902.90.00 | - Other | 0 | A |
| 5903.10.00 | - With poly(vinyl chloride) | 5 | C |
| 5903.20.00 | - With polyurethane | 10 | E |
| 5903.90.10 | - - Fabrics with visible particles of thermoplastics on one or both sides (interlinings) | 5 | A |
| 5903.90.20 | - - Other, of polyamides, of a density exceeding 35 yarns per cm2 | 5 | C |
| 5903.90.30 | - - Other, of textured polyester yarn coated with acrylic polymers, in the piece, of a width exceeding 183 cm | 10 | E |
| 5903.90.90 | - - Other | 10 | A |
| 5904.10.00 | - Linoleum | 0 | A |
| 5904.90.00 | - Other | 10 | E |
| 5905.00.00 | TEXTILE WALL COVERINGS | 10 | E |
| 5906.10.00 | - Adhesive tape of a width not exceeding 20 cm | 10 | E |
| 5906.91.00 | - - Knitted or crocheted | 10 | E |
| 5906.99.10 | - - - Of polyamides or viscose rayon, weighing 150 g/m² or more but not more than 500 g/m² | 5 | C |
| 5906.99.20 | - - - Flannel | 10 | E |
| 5906.99.30 | - - - Rubberised nylon fabrics of the kind used in the manufacture of tyres | 0 | A |
| 5906.99.90 | - - - Other | 10 | E |
| 5907.00.00 | TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE | 0 | A |
| 5908.00.00 | TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED | 5 | C |
| 5909.00.00 | TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER MATERIALS | 0 | A |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 5910.00.00 | TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL | 0 | A |
| 5911.10.00 | - Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of the kind used for card clothing, and similar fabrics of the kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams) | 5 | C |
| 5911.20.00 | - Bolting cloth, whether or not made up | 5 | C |
| 5911.31.00 | - - Weighing less than 650 g/m2 | 0 | A |
| 5911.32.00 | - - Weighing 650 g/m² of more | 0 | A |
| 5911.40.00 | - Straining cloth and thick cloth of the kind used in oil presses or the like, including that of human hair | 0 | A |
| 5911.90.00 | - Other | 0 | A |
| 6001.10.00 | - "Long pile" fabrics | 10 | E |
| 6001.21.00 | - - Of cotton | 10 | A |
| 6001.22.00 | - - Of man-made fibers | 10 | E |
| 6001.29.00 | - - Of other textile materials | 10 | E |
| 6001.91.10 | - - - With pile fibers of a length exceeding 3 mm | 10 | E |
| 6001.91.90 | - - - Other | 10 | E |
| 6001.92.10 | - - - With pile fibers of a length exceeding 3 mm | 5 | C |
| 6001.92.90 | - - - Other | 10 | A |
| 6001.99.00 | - - Of other textile materials | 10 | E |
| 6002.40.11 | - - - Of a width not exceeding 11 cm and a thickness not exceeding 3 mm, for edging | 0 | A |
| 6002.40.19 | - - - Other | 10 | E |
| 6002.40.90 | - - Other | 10 | E |
| 6002.90.00 | - Other | 10 | E |
| 6003.10.00 | - Of wool or fine animal hair | 10 | E |
| 6003.20.00 | - Of cotton | 10 | E |
| 6003.30.00 | - Of synthetic fibers | 10 | E |
| 6003.40.00 | - Of artificial fibers | 10 | E |
| 6003.90.00 | - Other | 10 | A |
| 6004.10.10 | - - With polyurethane ("lycra") | 5 | A |
| 6004.10.90 | - - Other | 10 | A |
| 6004.90.00 | - Other | 10 | A |
| 6005.21.00 | - - Unbleached or bleached | 10 | E |
| 6005.22.00 | - - Dyed | 10 | E |

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

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

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

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

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

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

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

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

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

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

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

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

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 6814.10.00 | - Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support | 5 | E |
| 6814.90.00 | - Other | 5 | E |
| 6815.10.00 | - Non-electrical articles of graphite or other carbon | 0 | A |
| 6815.20.00 | - Articles of peat | 0 | A |
| 6815.91.00 | - - Containing magnesite, dolomite or chromite | 0 | A |
| 6815.99.00 | - - Other | 0 | A |
| 6901.00.00 | BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE: KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS | 0 | A |
| 6902.10.00 | - Containing by weight, singly or together, more than 50 % of the elements Mg (magnesium), Ca (calcium) or Cr (chromium), expressed as MgO (magnesium oxide), CaO (calcium oxide) or Cr2O3 (chromium oxide) | 0 | A |
| 6902.20.00 | - Containing, by weight, more than 50 % of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products | 0 | A |
| 6902.90.00 | - Other | 0 | A |
| 6903.10.00 | - Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products | 0 | A |
| 6903.20.00 | - Containing, by weight, more than 50 % of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products | 0 | A |
| 6903.90.00 | - Other | 0 | A |
| 6904.10.00 | - Building bricks | 15 | E |
| 6904.90.00 | - Other | 15 | E |
| 6905.10.00 | - Roofing tiles | 15 | E |
| 6905.90.00 | - Other | 15 | E |
| 6906.00.00 | CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS | 15 | E |
| 6907.10.00 | - Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm | 15 | G |
| 6907.90.00 | - Other | 15 | E |
| 6908.10.00 | - Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm | 15 | E |
| 6908.90.00 | - Other | 15 | E |
| 6909.11.00 | - - Of porcelain or china | 0 | A |
| 6909.12.00 | - - Articles having a hardness equivalent to 9 or more on the Mohs scale | 0 | A |
| 6909.19.00 | - - Other | 0 | A |

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

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7013.91.00 | - - Of lead crystal | 15 | E |
| 7013.99.00 | - - Other | 15 | E |
| 7014.00.10 | - Signalling glassware | 0 | A |
| 7014.00.20 | - Optical elements | 0 | A |
| 7015.10.00 | - Glasses for corrective spectacles | 0 | A |
| 7015.90.00 | - Other | 0 | A |
| 7016.10.00 | - Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes | 10 | E |
| 7016.90.00 | - Other | 10 | E |
| 7017.10.00 | - Of quartz or other fused silica | 0 | A |
| 7017.20.00 | - Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 °C to 300 °C | 0 | A |
| 7017.90.00 | - Other | 0 | A |
| 7018.10.00 | - Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares | 15 | E |
| 7018.20.00 | - Glass microspheres not exceeding 1 mm in diameter | 0 | A |
| 7018.90.00 | - Other | 15 | E |
| 7019.11.00 | - - Chopped strands, of a length of not more than 50 mm | 0 | A |
| 7019.12.00 | - - Rovings | 0 | A |
| 7019.19.00 | - - Other | 0 | A |
| 7019.31.00 | - - Mats | 0 | A |
| 7019.32.00 | - - Thin sheets (voiles) | 0 | A |
| 7019.39.00 | - - Other | 0 | A |
| 7019.40.00 | - Woven fabrics of rovings | 0 | A |
| 7019.51.00 | - - Of a width not exceeding 30 cm | 0 | A |
| 7019.52.00 | - - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m2, of filaments measuring per single yarn not more than 136 tex | 0 | A |
| 7019.59.00 | - - Other | 0 | A |
| 7019.90.00 | - Other | 0 | A |
| 7020.00.10 | - Glass inners for vacuum flasks or for other vacuum vessels | 0 | A |
| 7020.00.91 | - - - - Quartz reactor tubes and support designed for insertion into diffusion and oxidation furnaces for the production of discs (wafers) semiconductor | 0 | A |
| 7020.00.99 | - - Other | 15 | E |
| 7101.10.00 | - Natural pearls | 10 | C |
| 7101.21.00 | - - Unworked | 10 | C |
| 7101.22.00 | - - Worked | 10 | C |
| 7102.10.00 | - Unsorted | 5 | C |

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

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

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

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

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

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

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

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

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

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| | 3 mm or more and having a mesh size of 100 cm² or more | | |
| 7314.31.00 | - - Plated or coated with zinc | 10 | X |
| 7314.39.00 | - - Other | 10 | E |
| 7314.41.00 | - - Plated or coated with zinc | 10 | X |
| 7314.42.00 | - - Coated with plastics | 10 | G |
| 7314.49.00 | - - Other | 10 | E |
| 7314.50.00 | - Expanded metal | 10 | H |
| 7315.11.00 | - - Roller chain | 0 | A |
| 7315.12.00 | - - Other chain | 0 | A |
| 7315.19.00 | - - Parts | 0 | A |
| 7315.20.00 | - Skid chain | 0 | A |
| 7315.81.00 | - - Stud-link | 0 | A |
| 7315.82.00 | - - Other, welded link | 0 | A |
| 7315.89.00 | - - Other | 0 | A |
| 7315.90.00 | - Other parts | 0 | A |
| 7316.00.00 | ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL | 0 | A |
| 7317.00.00 | NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER | 10 | X |
| 7318.11.00 | - - Coach screws | 5 | G |
| 7318.12.00 | - - Other wood screws | 5 | G |
| 7318.13.00 | - - Screw hooks and screw rings | 5 | G |
| 7318.14.00 | - - Self-tapping screws | 5 | G |
| 7318.15.00 | - - Other screws and bolts, whether or not with their nuts or washers | 5 | C |
| 7318.16.00 | - - Nuts | 5 | G |
| 7318.19.00 | - - Other | 5 | G |
| 7318.21.00 | - - Spring washers and other lock washers | 0 | A |
| 7318.22.00 | - - Other washers | 0 | A |
| 7318.23.00 | - - Rivets | 0 | A |
| 7318.24.00 | - - Cotters and cotter pins | 0 | A |
| 7318.29.00 | - - Other | 0 | A |
| 7319.40.10 | - - Safety pins | 0 | A |
| 7319.40.90 | - - Other | 0 | A |
| 7319.90.10 | - - Sewing, darning or embroidery needles | 0 | A |
| 7319.90.90 | - - Other | 0 | A |

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

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

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

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

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 7610.10.00 | - Doors, windows and their frames and thresholds for doors | 15 | E |
| 7610.90.00 | - Other | 15 | F |
| 7611.00.00 | ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT | 5 | E |
| 7612.10.00 | - Flexible tubular containers | 10 | C |
| 7612.90.10 | - - Seamless tubular containers | 0 | A |
| 7612.90.20 | - - Milk churns | 0 | A |
| 7612.90.90 | - - Other | 5 | E |
| 7613.00.10 | - For a working pressure not exceeding 25 kg/cm2 | 5 | E |
| 7613.00.90 | - Other | 0 | A |
| 7614.10.00 | - With steel core | 10 | C |
| 7614.90.00 | - Other | 10 | C |
| 7615.10.10 | - - Pot scourers and scouring or polishing pads, gloves and similar articles | 15 | E |
| 7615.10.20 | - - Handles and spouts | 5 | E |
| 7615.10.90 | - - Other | 15 | E |
| 7615.20.00 | - Sanitary ware and parts thereof | 15 | E |
| 7616.10.00 | - Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles | 0 | A |
| 7616.91.00 | - - Cloth, grill and netting, of aluminium wire | 5 | E |
| 7616.99.10 | - - - Chain and parts thereof | 0 | A |
| 7616.99.20 | - - - Blunt staples | 0 | A |
| 7616.99.90 | - - - Other | 10 | C |
| 7801.10.00 | - Refined lead | 0 | A |
| 7801.91.00 | - - Containing by weight antimony as the principal other element | 0 | A |
| 7801.99.00 | - - Other | 0 | A |
| 7802.00.00 | LEAD WASTE AND SCRAP | 0 | A |
| 7804.11.00 | - - Sheets, strips and foil of a thickness (excluding any backing) not exceeding 0.2 mm | 0 | A |
| 7804.19.00 | - - Other | 0 | A |
| 7804.20.00 | - Powders and flakes | 0 | A |
| 7806.00.10 | - Lead bars, rods, profiles and wire | 5 | A |
| 7806.00.20 | - Lead tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves) | 5 | A |
| 7806.00.90 | - Other | 5 | A |
| 7901.11.00 | - - Containing by weight 99.99 % or more of zinc | 0 | A |

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

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

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

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

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

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8311.10.10 | - - For iron or steel | 0 | A |
| 8311.10.90 | - - Other | 0 | A |
| 8311.20.00 | - Cored wire of base metal, for arc-welding | 0 | A |
| 8311.30.00 | -Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame | 0 | A |
| 8311.90.00 | - Other | 0 | A |
| 8401.10.00 | - Nuclear reactors | 0 | A |
| 8401.20.00 | - Machinery and apparatus for isotopic separation, and parts thereof | 0 | A |
| 8401.30.00 | - Fuel elements (cartridges), non-irradiated | 0 | A |
| 8401.40.00 | - Parts of nuclear reactors | 0 | A |
| 8402.11.00 | - - Watertube boilers with a steam production exceeding 45 tonnes per hour | 0 | A |
| 8402.12.00 | - - Watertube boilers with a steam production not exceeding 45 tons per hour | 0 | A |
| 8402.19.00 | - - Other vapour-generating boilers, including hybrid boilers | 0 | A |
| 8402.20.00 | - Super-heated water boilers | 0 | A |
| 8402.90.00 | - Parts | 0 | A |
| 8403.10.00 | - Boilers | 0 | A |
| 8403.90.00 | - Parts | 0 | A |
| 8404.10.00 | - Auxiliary plant for use with boilers of heading 84.02 or 84.03 | 0 | A |
| 8404.20.00 | - Condensers for steam or other vapour power units | 0 | A |
| 8404.90.00 | - Parts | 0 | A |
| 8405.10.00 | - Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers. | 0 | A |
| 8405.90.00 | - Parts | 0 | A |
| 8406.10.00 | - Turbines for marine propulsion | 0 | A |
| 8406.81.00 | - - Of an output exceeding 40 MW | 0 | A |
| 8406.82.00 | - - Of an output not exceeding 40 MW | 0 | A |
| 8406.90.00 | - Parts | 0 | A |
| 8407.10.00 | - Aircraft engines | 0 | A |
| 8407.21.00 | - - Outboard motors | 0 | A |
| 8407.29.00 | - - Other | 0 | A |
| 8407.31.00 | - - Of a cylinder capacity not exceeding 50 cm3 | 0 | A |
| 8407.32.00 | - - Of a cylinder capacity exceeding 50 cm3 but not exceeding 250 cm3 | 0 | A |
| 8407.33.00 | - - Of a cylinder capacity exceeding 250 cm3 but not exceeding 1,000 cm3 | 0 | A |
| 8407.34.00 | - - Of a cylinder capacity exceeding 1,000 cm3 | 0 | A |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8501.53.00 | - - Of an output exceeding 75 kW | 0 | A |
| 8501.61.00 | - - Of an output not exceeding 75 kVA | 0 | A |
| 8501.62.00 | - - Of an output exceeding 75 kVA but not exceeding 375 kVA | 0 | A |
| 8501.63.00 | - - Of an output exceeding 375 kVA but not exceeding 750 kVA | 0 | A |
| 8501.64.00 | - - Of an output exceeding 750 kVA | 0 | A |
| 8502.11.00 | - - Of an output not exceeding 75 kVA | 0 | A |
| 8502.12.00 | - - Of an output exceeding 75 kVA but not exceeding 375 kVA | 0 | A |
| 8502.13.00 | - - Of an output exceeding 375 kVA | 0 | A |
| 8502.20.00 | - Generating sets with spark-ignition internal combustion piston engines | 0 | A |
| 8502.31.00 | - - Wind-powered | 0 | A |
| 8502.39.00 | - - Other | 0 | A |
| 8502.40.00 | - Electric rotary converters | 0 | A |
| 8503.00.00 | PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02 | 0 | A |
| 8504.10.00 | - Ballasts for discharge lamps or tubes | 0 | A |
| 8504.21.00 | - - Of a power handling capacity not exceeding 650 kVA | 0 | A |
| 8504.22.00 | - - Of a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA | 0 | A |
| 8504.23.00 | - - Of a power handling capacity exceeding 10,000 kVA | 0 | A |
| 8504.31.00 | - - Og a power handling capacity not exceeding 1 kVA | 0 | A |
| 8504.32.00 | - - Of a power handling capacity exceeding 1 kVA but not exceeding 16 kVA | 0 | A |
| 8504.33.00 | - - Of a power handling capacity exceeding 16 kVA but not exceeding 500 kVA | 0 | A |
| 8504.34.00 | - - Of a power handling capacity exceeding 500 kVA | 0 | A |
| 8504.40.00 | - Static converters | 0 | A |
| 8504.50.00 | - Other inductors | 0 | A |
| 8504.90.00 | - Parts | 0 | A |
| 8505.11.00 | - - Of metal | 0 | A |
| 8505.19.00 | - - Other | 0 | A |
| 8505.20.00 | - Electromagnetic couplings, clutches, variable speed drives and brakes | 0 | A |
| 8505.90.10 | - - Electromagnetic lifting heads | 0 | A |
| 8505.90.90 | - - Other | 0 | A |
| 8506.10.10 | - - Cylindrical dry cells of a voltage of 1.5 V, of an external volume not exceeding 300 cm3 and a unit weight not exceeding 100 g | 15 | E |

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 8506.10.20 | - - Rectangular dry cells of a voltage of 1.5 V, 6 V or 9 V, of an external volume not exceeding 300 cm3 and a unit weight not exceeding 1,200 g | 15 | E |
| 8506.10.90 | - - Other | 0 | A |
| 8506.30.00 | - Of mercuric oxide | 0 | A |
| 8506.40.00 | - Of silver oxide | 0 | A |
| 8506.50.00 | - Of lithium | 0 | A |
| 8506.60.00 | - Of air-zinc | 0 | A |
| 8506.80.00 | - Other primary cells and batteries | 0 | A |
| 8506.90.00 | - Parts | 5 | C |
| 8507.10.00 | - Of lead-acid, of the kind used for starting piston engines | 15 | E |
| 8507.20.00 | - Other lead-acid accumulators | 15 | H |
| 8507.30.00 | - Of nickel-cadmium | 0 | A |
| 8507.40.00 | - Of nickel-iron | 0 | A |
| 8507.50.00 | - Nickel-metal hydride | 0 | A |
| 8507.60.00 | - Lithium-ion | 0 | A |
| 8507.80.00 | - Other accumulators | 0 | A |
| 8507.90.10 | - - Separators | 5 | E |
| 8507.90.90 | - - Other | 0 | A |
| 8508.11.10 | - - - For household use | 15 | E |
| 8508.11.20 | - - - For industrial use | 0 | A |
| 8508.19.10 | - - - For household use | 15 | E |
| 8508.19.20 | - - - For industrial use | 0 | A |
| 8508.60.00 | - Other vacuum cleaners | 0 | A |
| 8508.70.00 | - Parts | 0 | A |
| 8509.40.00 | - Food grinders and mixers; fruit or vegetable juice extractors | 15 | E |
| 8509.80.10 | - - Floor polishers | 15 | C |
| 8509.80.20 | - - Kitchen waste disposers | 15 | C |
| 8509.80.90 | - - Other | 15 | E |
| 8509.90.00 | - Parts | 0 | A |
| 8510.10.00 | - Shavers | 10 | C |
| 8510.20.00 | - Hair clippers | 10 | C |
| 8510.30.00 | - Hair-removing appliances | 10 | C |
| 8510.90.00 | - Parts | 0 | A |
| 8511.10.00 | - Sparking plugs | 0 | A |
| 8511.20.00 | - Ignition magnetos; magneto-dynamos; magnetic flywheels | 0 | A |
| 8511.30.00 | - Distributors; ignition coils | 0 | A |
| 8511.40.00 | - Starter motors and dual purpose starter-generators | 0 | A |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| SAC Code | Description | Base Rate | Staging Category |
|---|---|---|---|
| 9405.60.00 | - Illuminated signs, illuminated name-plates and similar articles | 15 | E |
| 9405.91.00 | - - Of glass | 5 | C |
| 9405.92.10 | - - - Diffusers | 5 | C |
| 9405.92.90 | - - - Other | 10 | C |
| 9405.99.00 | - - Other | 10 | C |
| 9406.00.10 | - Living quarters, not equipped, of an area not exceeding 75 m2 | 15 | E |
| 9406.00.20 | - Greenhouses, not equipped, of an area of 1,000 m² or more | 0 | A |
| 9406.00.90 | - Other | 15 | E |
| 9503.00.10 | - Tricycles, scooters, pedal cars and other wheeled toys designed to be ridden by children; carriages and wheelchairs for dolls | 15 | C |
| 9503.00.21 | - - Dolls, whether or not dressed | 15 | C |
| 9503.00.22 | - - Clothing, clothing accessories, footwear and headgear | 15 | C |
| 9503.00.29 | - - Parts and other accessories | 5 | C |
| 9503.00.31 | - - Electric trains, including tracks, signals and other accessories therefor | 15 | C |
| 9503.00.32 | - - Reduced-size ('scale') model assembly kits, working or not, excluding those of subdivision 9503.00.31 | 15 | C |
| 9503.00.33 | - - Constructional toys | 15 | C |
| 9503.00.34 | - - Sets or assortments | 15 | C |
| 9503.00.39 | - - Other | 15 | C |
| 9503.00.41 | - - Stuffed toys | 15 | C |
| 9503.00.42 | - - Plastic eyes and noses of stuffed toys | 0 | A |
| 9503.00.43 | - - Other parts of stuffed toys | 15 | C |
| 9503.00.49 | - - Other | 15 | C |
| 9503.00.50 | - Toy musical instruments and apparatus | 15 | C |
| 9503.00.60 | - Puzzles | 15 | C |
| 9503.00.70 | - Other toys, put up in sets or outfits | 15 | C |
| 9503.00.80 | - Other toys and models, incorporating a motor | 15 | C |
| 9503.00.90 | - Other | 15 | C |
| 9504.20.10 | - - Billiard tables | 15 | C |
| 9504.20.90 | - - Other | 10 | C |
| 9504.30.00 | - Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment | 15 | C |
| 9504.40.00 | - Playing cards | 15 | C |
| 9504.50.00 | - Video game consoles and machines, other than those of subheading 9504.30 | 15 | C |
| 9504.90.00 | - Other | 15 | C |

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

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

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

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

Annex 2

# ANNEX 8-A
# COVERAGE

## ANNEX 8-A
## COVERAGE

### Section A:

### CENTRAL GOVERNMENT ENTITIES

### G. SCHEDULE OF GUATEMALA

Chapter 8 shall apply to the entities of central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Thresholds: SDR 130 000; or for the three year period following the date of entry into force, SDR 260 000

SERVICES

Specified in Section D

Thresholds: SDR 130 000; or for the three year period following the date of entry into force, SDR 260 000

CONSTRUCTION SERVICES

Specified in Section E

Thresholds: SDR 5 000 000; or for the three year period following the date of entry into force, SDR 6 000 000

LIST OF ENTITIES

| | | |
|---|---|---|
| 1. | Ministerio de Economía | Ministry of Economy |
| 2. | Ministerio de Cultura y Deportes | Ministry of Culture and Sports |
| 3. | Ministerio de Finanzas Públicas | Ministry of Public Finance |
| 4. | Ministerio de Ambiente y Recursos Naturales | Ministry of Environment and Natural Resources |
| 5. | Secretaría General de la Presidencia | General Secretariat of the Presidency |
| 6. | Secretaría de Coordinación Ejecutiva de la Presidencia | Executive Coordination Secretariat of the Presidency |
| 7. | Secretaría de Planificación y Programación de la Presidencia | Secretariat of Planning and Programming of the Presidency |

| | | |
|---|---|---|
| 8. | Secretaría de Análisis Estratégico de la Presidencia | Strategic Analysis Secretariat of the Presidency |
| 9. | Secretaría de la Paz de la Presidencia de la República | Peace Secretariat of the Presidency of the Republic |
| 10. | Secretaría de Asuntos Administrativos y de Seguridad de la Presidencia de la República | Secretariat of Administrative Affairs and Security of the Presidency of the Republic |
| 11. | Secretaría de Asuntos Agrarios de la Presidencia | Secretariat of Agrarian Affairs of the Presidency |
| 12. | Secretaría Presidencial de la Mujer | Presidential Secretariat for Women |
| 13. | Secretaría de Bienestar Social de la Presidencia de la República | Social Welfare Secretariat of the Presidency of the Republic |
| 14. | Secretaría de Comunicación Social de la Presidencia | Secretariat of Social Communication of the Presidency |
| 15. | Secretaría Ejecutiva de la Comisión contra el Consumo, Adicción y Tráfico Ilícito de Drogas | Executive Secretariat of the Commission against Consumption, Addiction and Illicit Drug Trafficking |
| 16. | Secretaría de Obras Sociales de la Esposa del Presidente de la República | Secretariat of Social Works of the Wife of the President of the Republic |
| 17. | Comisión Presidencial Coordinadora de la Política del Ejecutivo en materia de Derechos Humanos | Presidential Commission for Coordinating Executive Policy on Human Rights |
| 18. | Comisión Presidencial para la reforma del Estado, la Descentralización y la Participación Ciudadana | Presidential Commission for State Reform, Decentralization and Citizen Participation |
| 19. | Consejo Nacional de Ciencia y Tecnología | National Council of Science and Technology |
| 20. | Coordinadora Nacional para la Reducción de Desastres | National Coordinator for Disaster Reduction |
| 21. | Junta Nacional del Servicio Civil | National Civil Service Board |
| 22. | Oficina Nacional del Servicio Civil | National Civil Service Office |
| 23. | Fondo de Desarrollo Indígena Guatemalteco | Fund of Guatemalan Indigenous Development |
| 24. | Fondo Nacional de Ciencia y Tecnología | National Fund for Science and Technology |
| 25. | Fondo Nacional para la Paz | National Fund for Peace |
| 26. | Consejo Nacional de la Juventud | National Youth Council |

Notes to Section A

Unless otherwise specified, Chapter 8 covers all agencies subordinate to the entities listed in this Schedule, provided they do not have separate legal personality.

**Section B:**

**SUB-CENTRAL GOVERNMENT ENTITIES**

## F. SCHEDULE OF GUATEMALA

1. Chapter 8 shall apply to the entities of sub-central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Thresholds: SDR 355 000; or for the three year period following the date of entry into force, SDR 490 000

SERVICES

Specified in Section D

Thresholds: SDR 355 000; or for the three year period following the date of entry into force, SDR 490 000

CONSTRUCTION SERVICES

Specified in Section E

Thresholds: SDR 15 000 000; or for the three year period following the date of entry into force, SDR 16 000 000

2. Chapter 8 shall only apply to the entities listed in this Schedule.

LIST OF ENTITIES

Municipalities of the Department of Guatemala:

1. Fraijanes
2. San Juan Sacatepéquez
3. San Pedro Sacatepéquez
4. San Raymundo
5. San Pedro Ayampuc
6. Chinautla
7. Santa Catarina Pinula
8. Guatemala
9. Mixco
10. Villa Nueva

Chapter 8 does not cover procurement of construction services by entities of the Department of Guatemala.

Municipalities of the Department of Quetzaltenango

11. Quetzaltenango
12. Coatepeque

Municipalities of the Department of Escuintla

13. Chiquimulilla
14. Santa Lucía Cotzumalguapa
15. Escuintla
16. Puerto de San José

Municipalities of the Department of Zacapa

17. Zacapa
18. Río Hondo
19. Teculután

Municipalities of the Department of Chiquimula

20. Chiquimula

Municipalities of the Department of El Quiché

21. Santa Cruz del Quiché

Municipalities of the Department of El Petén

22. Flores
23. San Benito

Municipalities of the Department of El Progreso

24. Guastatoya

Municipalities of the Department of Izabal

25. Puerto Barrios

Municipalities of the Department of Huehuetenango

26. Huehuetenango

Municipalities of the Department of Jalapa

27. Jalapa

Municipalities of the Department of Jutiapa

28. Jutiapa

Municipalities of the Department of Alta Verapaz

29. Cobán

Municipalities of the Department of Baja Verapaz

30. Salamá

**Section C:**

**OTHER COVERED ENTITIES**

## G. SCHEDULE OF GUATEMALA

1. Chapter 8 shall apply to other covered entities which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Thresholds:

1. For entities of List A: SDR 200 000; or for the three year period following the date of entry into force, SDR 274 000

2. For entities of List B: SDR 400 000; or for the three year period following the date of entry into force, SDR 550 000

SERVICES

Specified in Section D

Thresholds:

1. For entities of List A: SDR 200 000; or for the three year period following the date of entry into force, SDR 274 000

2. For entities of List B: SDR 400 000; or for the three year period following the date of entry into force, SDR 550 000

CONSTRUCTION SERVICES

Specified in Section E

Thresholds: For entities of Lists A and B: SDR 15 000 000; or the three year period following the date of entry into force, SDR 16 000 000

2. Unless otherwise specified, Chapter 8 covers only the entities listed in this Schedule.

LIST OF ENTITIES

List A

| | | |
|---|---|---|
| 1. | Academia de Lenguas Mayas de Guatemala | Academy of Mayan Languages of Guatemala |

| | | |
|---|---|---|
| 2. | Confederación Deportiva Autónoma de Guatemala | Autonomous Sports Confederation of Guatemala |
| 3. | Comisión Institucional para el Desarrollo y Fortalecimiento de la Propiedad de la Tierra | Institutional Commission for the Development and Strengthening of Land Ownership |
| 4. | Comité Olímpico Guatemalteco | Guatemalan Olympic Committee |
| 5. | Comité Permanente de Exposiciones | Standing Committee on Exhibitions |
| 6. | Consejo Nacional para la Protección de la Antigua Guatemala | National Council for the Protection of Antigua Guatemala |
| 7. | Escuela Nacional Central de Agricultura | Central National School of Agriculture |
| 8. | Instituto de Ciencia y Tecnología Agrícolas | Institute of Agricultural Science and Technology |
| 9. | Instituto de Fomento Municipal | Municipal Development Institute |
| 10. | Instituto Guatemalteco de Turismo | Guatemalan Tourism Institute |
| 11. | Instituto Nacional de Administración Pública | National Institute of Public Administration |
| 12. | Instituto Nacional de Bosques | National Forestry Institute |
| 13. | Instituto Nacional de Comercialización Agrícola | National Institute of Agricultural Marketing |
| 14. | Instituto Nacional de Cooperativas | National Institute of Cooperatives |
| 15. | Instituto Nacional de Estadística | National Statistics Institute |
| 16. | Instituto Técnico de Capacitación y Productividad | Technical Institute for Training and Productivity |
| 17. | Superintendencia de Administración Tributaria | Superintendency of Tax Administration |
| 18. | Fondo de Tierras | Land Fund |

List B

| | | |
|---|---|---|
| 1. | Empresa Guatemalteca de Telecomunicaciones | Guatemalan Telecommunications Enterprise |

**Section E:**

**SERVICES**

## G. SCHEDULE OF GUATEMALA

Chapter 8 shall apply to all services procured by the entities listed in Sections A, B and C, subject to the General Notes except for the services listed in this Section. All services covered by this Annex are subject to the measures listed in Guatemala's Schedule to Annexes I, II and III.

Chapter 8 does not cover procurement of the following services, as classified in the United Nations Central Product Classification 1.0 (CPC version 1.0):

(a) Public Services

| | |
|---|---|
| Division 69 | Electricity Distribution Services; Gas and Water Distribution Services through mains |
| Division 91 | Public Administration and other services to the community as a whole; Compulsory Social Security Services |
| Division 92 | Education Services (public education) |
| Division 93 | Health and Social Services |
| Division 94 | Sewage and Refuse Disposal, Sanitation and other Environmental Protection Services |

(b) Individual Professional Services (Chapter 8 does not cover the contracting of individuals, for defined periods, who provide a professional service, where such contracting is not used to avoid the obligations of such Chapter).

## Section F:

## CONSTRUCTION SERVICES

### G. SCHEDULE OF GUATEMALA

Chapter 8 shall apply to all construction services procured by the entities listed in Sections A, B and C, subject to the Notes to the respective Sections and General Notes. All construction services covered by this Annex are subject to Guatemala´s Schedule to Annexes I, II and III.

## Section G:

## GENERAL NOTES

## G. SCHEDULE OF GUATEMALA

Unless otherwise specified herein, the following General Notes apply without exception to Chapter 8, including to all Sections of this Annex.

1. Chapter 8 shall not apply to procurement by a Guatemala procuring entity of goods or services made or provided by a Guatemala public entity.

2. Chapter 8 shall not apply to procurement of unrefined minerals naturally occurring in Guatemala for the construction of public works.

3. Chapter 8 shall not apply to the exceptions established in Article 44 of the Ley de Contrataciones del Estado, Decreto No. 57-92 del Congreso de la República de Guatemala (State Procurement Law, Decree No. 57-92 of the Congress of the Republic of Guatemala) and its amendments.

4. Procuring entities listed in Sections A, B and C may award contracts by limited tendering procedures, in addition to those listed in Article 8.11, if these contracts are concluded to urgently obtain legal advice on specific legal procedures or if these contracts concern conciliation and arbitration services.

5. Chapter 8 shall not apply to purchases made under exceptionally advantageous conditions that only arise in the very short term, such as unusual disposals by companies that normally are not suppliers, or disposals of assets of businesses in liquidation or receivership.

6. Regarding Article 8.4 (General Principles) paragraph 6 (Rules of Origin), Guatemala may apply the provisions of this Chapter only to a service supplier of the other Party that is owned or controlled by persons of the Parties and has substantial business activities in the territory of the Party.

7. Guatemala shall convert the thresholds of this Annex into its national currency at two year intervals. Each adjustment will take effect on January 1, beginning in the following year after the entry into force of this Protocol. The conversion shall be based on the official conversion rate of the Central Bank of Guatemala, using the average of the daily values of national currency in terms of the US dollar. Such procedure will take place over the two-year period ending on September 30, preceding the year in which the adjustment will be effective.

**Annex 3**

# ANNEXES
# SERVICES AND INVESTMENT

## Annex I

## SCHEDULE OF GUATEMALA

### EXPLANATORY NOTE

1. The Schedule of Guatemala to this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), Guatemala´s existing measures that are not subject to some or all of the obligations imposed by:

(a) Article 9.3 (National Treatment) or 10.2 (National Treatment);

(b) Article 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);

(c) Article 10.4 (Market Access);

(d) Article 10.5 (Local Presence);

(e) Article 9.9 (Performance Requirements); or

(f) Article 9.10 (Senior Management and Boards of Directors).

2. Each Schedule entry sets out the following elements:

(a) **Sector** refers to the sector for which the entry is made;

(b) **Obligation Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13.1(a) (Non-Conforming Measures) and 10.6.1(a) (Non-Conforming Measures), does not apply to the non-conforming aspects of the law, regulation, or other measures, as set out in paragraph 3;

(c) **Level of Government** indicates the level of government maintaining the listed measure(s);

(d) **Measures** identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:

i. means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and

ii. includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

(e) **Description** sets out commitments, if any, for liberalization on the date of entry into force of the Agreement, and the remaining non-conforming aspects of the existing measures for which the entry is made.

3. In the interpretation of a Schedule entry, all elements of the entry shall be considered. An entry shall be interpreted in light of the relevant provisions of the Chapters against which the entry is made. To the extent that:

(a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, the **Measures** element as so qualified shall prevail over all other elements; and

(b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of that discrepancy.

4. In accordance with Articles 9.13.1 (a) (Non-Conforming Measures) and 10.6.1(a) (Non-Conforming Measures) and subject to Articles 9.13.1(c) and 10.6.1(c), the Articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the non-conforming aspects of the law, regulation, or other measures identified in the **Measures** element of that entry.

5. Where Guatemala maintains a measure that requires that a service provider be a citizen, permanent resident, or resident of its territory as a condition to the provision of a service in its territory, a Schedule entry for that measure taken with respect to Article 10.2 (National Treatment), 10.3 (Most-Favored-Nation Treatment), or 10.5 (Local Presence) shall operate as a Schedule entry with respect to Article 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment), or 9.9 (Performance Requirements) to the extent of that measure.

| | |
|---|---|
| **1. Sector:** | All Sectors |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Most-Favored-Nation Treatment (Article 10.3) |
| **Level of Government:** | Central |
| **Measures:** | Decree No. 24-99, *Ley del Fondo de Tierras* (Law of the Land Fund) and its reforms, Article 20.<br><br>*Punto Resolutivo* No. 41-2011 of the *Consejo Directivo del Fondo de Tierras, Reglamento de Beneficiarios y Beneficiarias del Programa de Acceso a la Tierra del Fondo de Tierras* (Resolution No. 41-2011 of the Governing Council of the Land Fund, Regulation of the Land Access Program´s Beneficiaries of the Land Fund), Article 4. |
| **Description:** | Cross- Border Trade in Services:<br><br>Only Guatemalans of origin may be beneficiaries to access land owned individually or collectively. |

| | |
|---|---|
| **2. Sector:** | All Sectors |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Measures:** | Decree No. 49-79, *Ley de Titulación Supletoria* (Supplementary Qualification Law), Article 3. |
| **Description:** | Investment:<br><br>Only Guatemalans can obtain *titulación supletoria* (supplementary qualification) of real estate located within 15 kilometers of the borders and coastline. If it is about a juridical person, the individuals who form it must all be Guatemalans. |

| | |
|---|---|
| **3. Sector:** | All Sectors |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Measures:** | *Constitución Política de la República de Guatemala* (Political Constitution of the Republic of Guatemala), Article 122.<br><br>Decree No. 126-97, *Ley Reguladora de las Áreas de Reservas Territoriales del Estado de Guatemala* (Regulatory Law of the Areas of Territorial Reserves of the State of Guatemala) and its reforms, Article 5. |
| **Description:** | <u>Investment:</u><br><br>The State reserves the domain of a land strip of 3 kilometers along the oceans, counted from the top line of tides; 200 meters around the shores of lakes; 100 meters on either side of navigable riverbanks; 50 meters around the origin of fountains and springs that provide water for populations.<br><br>The following reservations are excepted:<br><br>a) properties or real estate located in urban zones; and<br>b) real estate that has rights registered in *Registro General de la Propiedad* (General Property Registry), prior to March 1, 1956.<br><br>Foreigners will need authorization from the Executive Branch, to acquire real estate or real estate covered by the exceptions of the two preceding subparagraphs. |

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| **4. Sector:** | All Sectors |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Measures:** | *Constitución Política de la República de Guatemala* (Political Constitution of the Republic of Guatemala), Article 123.<br><br>Decree No. 126-97, *Ley Reguladora de las Áreas de Reservas Territoriales del Estado de Guatemala* (Regulatory Law of the Areas of Territorial Reserves of the State of Guatemala) and its reforms, Article 5. |
| **Description:** | Investment:<br><br>Only Guatemalans by birth and enterprises 100 percent owned by Guatemalans by birth may own or possess real estate property located within 15 kilometers of the borders.<br><br>Foreign nationals may, however, own or possess urban real estate and real estate for which rights were registered in *Registro General de la Propiedad* (General Property Registry) registered before March 1, 1956 within the 15-kilometer area.<br><br>Only the State may give real estate leases located within the areas of territorial reserve of the State to natural or juridical persons. In the case of juridical persons, they must be legally constituted in Guatemala. |

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| **5. Sector:** | All Sectors |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Measures:** | Decree No. 2-70, *Código de Comercio de Guatemala* (Guatemala's Commercial Code) and its reforms, Article 215. |
| **Description:** | <u>Investment:</u><br><br>In order for an enterprise constituted under foreign law and subject to establishment in Guatemala, in any form, it must allocate an assigned amount of capital for its operations in Guatemala and constitute a bond in favor of third parties in an amount not less than the equivalent in quetzales of US$ 50,000, which must remain in effect for the duration of the enterprise's operation in Guatemala.<br><br>For greater certainty, the requirement of a bond is not to be construed to prevent an enterprise organized under the laws of a foreign country from establishing in Guatemala.<br><br>For greater certainty, this reservation applies only for foreign companies' branches and agencies. |

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| **6. Sector:** | Forestry |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Measures:** | *Constitución Política de la República de Guatemala* (Political Constitution of the Republic of Guatemala), Article 126. |
| **Description:** | Investment:<br><br>The exploitation of all forest resources and their renewal shall correspond exclusively to Guatemalan individuals or juridical persons. |

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| **7. Sector:** | Professional Services |
| **Subsector:** | Notaries |
| **Obligations Concerned:** | Most-Favored-Nation Treatment (Article 10.3)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Constitución Política de la República de Guatemala* (Political Constitution of the Republic of Guatemala), Article 145.<br><br>Decree No. 314, *Código de Notariado* (Notary Code) and its reforms, Article 2. |
| **Description:** | Cross-Border Trade in Services:<br><br>To practice as a notary public, an individual must be a Guatemalan by birth domiciled in Guatemala.<br><br>It is also considered that nationals by birth to those Republics that constituted the Federation of Central America are Guatemalans of origin, if they acquire domicile in Guatemala and declare to the competent authority their desire to be Guatemalans.<br><br>In this case they may retain their nationality of origin, without prejudice to what is established in treaties or Central American agreements. |

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| **8. Sector:** | Professional Services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government** | Central |
| **Measures:** | Decree No. 2-70, *Código de Comercio de Guatemala* (Guatemala's Commercial Code) and its reforms, Article 213. |
| **Description:** | <u>Investment and Cross-Border Trade in Services:</u><br><br>The operation of foreign companies that engage in the supply of professional service that requires a legally recognized university degree, title or diploma for their practice is prohibited.<br><br>It is understood that a foreign company is one that is constituted in a foreign country. |

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| **9. Sector:** | Performing Arts |
| **Subsector:** | Show Business Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2) |
| **Level of Government:** | Central |
| **Measures:** | Decree No. 574, *Ley de Espectáculos Públicos* (Law of Public Spectacles) and its reforms, Articles 36, 37 and 49.<br><br>*Acuerdo Ministerial* (Ministerial Agreement) No. 1106-2008 from the *Ministerio de Cultura y Deportes* (Ministry of Culture and Sports), Articles 2 and 4. |
| **Description:** | Investment and Cross-Border Trade in Services:<br><br>Persons or companies interested in presenting individual artist or artistic groups either national or foreign in Guatemala with profit or charitable purposes, must send a request with at least 15 days in advance to the *Dirección de Espectáculos Públicos de la Dirección General de las Artes del Ministerio de Cultura y Deporte*s (Direction of Public Spectacles of the General Arts of Direction of the Ministry of Culture and Sports).<br><br>The *Ministerio de Cultura y Deportes* (Ministry of Culture and Sports), can authorize the presentation, non-for-profit groups or foreign artists sponsored by Diplomatic Representations and Cultural Centers organized for cultural exchange in accordance to the agreements signed with Guatemala.<br><br>In mixed performances, made up of one or more films and variety shows, preference will be given to Guatemalans if the circumstance of the cast, schedule, and contract allow it. |

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| **10. Sector:** | Tour Services |
| **Subsector:** | Tour Guides |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Local Presence (Article 10.5)<br>Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | *Acuerdo* No. 187-2007-D from *Instituto Guatemalteco de Turismo (INGUAT)* (Guatemalan Tourism Institute), *Regulaciones para Inscripción y Funcionamiento de Guías Turísticas* (Regulations for Inscription and Operation of Tour Guides) and its reforms, Articles 3 and 7. |
| **Description:** | <u>Cross-Border Trade in Services:</u><br><br>The activity of the tourist guide may only be exercised by a person who has the corresponding accreditation, duly authorized by *INGUAT*.<br><br>To be a community tourist guide, the person is required to be Guatemalan.<br>To exercise as a local tourist guide, whether general, specialized, or with specific qualifications, the person is required to be a resident in the country.<br><br>Only Guatemalans by birth or nationals of a foreign country that are residents in Guatemala may provide tour guide services in Guatemala. |

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| **11. Sector:** | Business Services |
| **Subsector:** | Customs Agents |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Most-Favored-Nation Treatment (Article 10.3)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | *Código Aduanero Uniforme Centroamericano (CAUCA)* (Central American Uniform Customs Code), approved by *Consejo de Ministros de Integración Económica* (Council of Ministers of Economic Integration), through Resolution No. 223 - 2008 (COMIECO-XLIX), Article 22.<br><br>*Reglamento al Código Aduanero Uniforme Centroamericano (RECAUCA)* (Regulations of the Central American Uniform Customs Code), approved by *Consejo de Ministros de Integración Económica* (Council of Ministers of Economic Integration), through Resolution No. 224 - 2008 (COMIECO-XLIX), Article 76. |
| **Description:** | Cross-Border Trade in Services:<br><br>The natural person who has an interest having authorization as a customs agent must have the nationality of any of the signatory States of *CAUCA* and must be domiciled in the country where the person practices this activity.<br><br>Juridical persons who have an interest in having authorization as a customs clearance agency must be domiciled in the country where their activities take place. |

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| **12. Sector:** | Construction Services and Engineering Services |
| **Subsector:** | |
| **Obligations Concerned:** | Most-Favored-Nation Treatment (Article 10.3)<br>Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | *Tratado General de Integración Económica Centroamericana* (General Treaty on Central American Economic Integration), Article XVI. |
| **Description:** | Cross-Border Trade in Services:<br><br>The contracting States shall grant the same treatment as national companies, to enterprises of other contracting States engaged in the construction of roads, bridges, dams, irrigation systems, electrification, housing and other works aimed to the development of the Central American economic infrastructure. |

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| **13. Sector:** | Passenger Transportation and Freight by Road |
| **Subsector:** | |
| **Obligations Concerned:** | Most-Favored-Nation Treatment (Article 10.3)<br>Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Decree No. 253, *Ley de Transportes* (Transport Law) and its reforms, Article 4.<br><br>*Protocolo al Tratado General de Integración Económica Centroamericana* (Protocol to the General Treaty on Central American Economic Integration), Articles 15 and 28.<br><br>*Acuerdo Gubernativo* (Government Agreement) No. 135-94 *Reglamento del Servicio de Transportes de Equipos de Carga* (Regulation of Cargo Transport Services) and its reforms, Articles 3, 9 and 10.<br><br>*Acuerdo Gubernativo* (Government Agreement) No. 379-2010 *Reglamento para el Control de Pesos y Dimensiones de Vehículos Automotores y sus Combinaciones* (Regulations for the Control of Weights and Dimensions of Motor Vehicles and their Combinations) and its reforms, Article 8. |
| **Description:** | Cross-Border Trade in Services:<br><br>Individual or juridical persons, both national and foreign, may provide passengers and freight public transportation services; however, no motor vehicle with foreign license plates or registration will be able to transport passengers and commercial freight between different destinations within national territory.<br><br>An exception to the aforementioned prohibition applies to trailers and semi-trailers registered in any Central American country that can temporarily enter another country and that has a destination in one of the countries in the region. |

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| **14. Sector:** | Passenger and Cargo Transportation |
| **Subsector:** | Passenger and Cargo Ground Transportation |
| **Obligations Concerned:** | Most-Favored-Nation Treatment (Article10.3)<br>Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | *Tratado Multilateral de Libre Comercio e Integración Económica Centroamericana* (Central American Multilateral Agreement on Free Trade and Economic Integration), Article XV. |
| **Description:** | Cross-Border Trade in Services:<br><br>Ground vehicles registered in one of the contracting States shall enjoy in the territory of other States, during its temporary permanency, the same treatment as those enrolled in the country of visit.<br><br>The companies involved in the signatory countries that provide services of automotive transportation of passengers and goods in the designated countries of Central America, will receive national treatment in the territories of other States; however, it is forbidden to grant cabotage between the contracting States. |

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| **15. Sector:** | Transportation |
| **Subsector:** | Cargo Ground Transportation Services |
| **Obligations Concerned:** | Most-Favored-Nation Treatment (Article 10.3)<br>Market Access (Article 10.4) |
| **Level of Government:** | Central |
| **Measures:** | Resolution No. 65-2001, approved by the *Consejo de Ministros Responsables de la Integración Económica y Desarrollo Regional* (Council of Ministers Responsible of Economic Integration and Regional Development). |
| **Description:** | Cross-Border Trade in Services:<br><br>A mechanism is established for the reciprocal and non-discriminatory treatment for the service of international ground transportation between Guatemala, Costa Rica, El Salvador, Honduras, Nicaragua and Panama, which includes the following:<br><br>(a) freedom of transit on their territory for ground transportation cargo of goods from Panama to any Central American country, and from any country of Central America to Panama; and<br><br>(b) freedom of transit involves the guarantee of free competition in hiring transportation without prejudice to the country of origin or destination and the guarantee of national treatment to the transportation of all the countries in the territory of any of the countries. |

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| **16. Sector:** | Postal Services |
| **Subsector:** | |
| **Obligations Concerned:** | Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Measures:** | Decree No. 650, *Código Postal de la República de Guatemala* (Postal Code of the Republic of Guatemala) and its reforms, Article 41 from the Constitutional President of the Republic of Guatemala.<br><br>*Acuerdo Gubernativo* (Government Agreement) No. 289-89, *Reglamento para el Servicio Público de Transporte y Entrega de Correspondencia Postal Prestado por Particulares* (Regulation for the Public Transport Service and Delivery of Postal Correspondence, provided by Individuals) and its reforms, Article 1. |
| **Description:** | Cross-Border Trade in Services:<br><br>No enterprise, corporation or individual may perform mail service with regards to correspondence by means of letters and telegrams without explicit concession from the executive branch, under the condition that it determines.<br><br>The *Ministerio de Comunicaciones, Infraestructura y Vivienda* (Ministry of Communications, Infrastructure and Housing), notwithstanding the requirements established in *Código Postal de la República de Guatemala* (Postal Code of the Republic of Guatemala) and *Reglamento para el Servicio Público de Transporte y Entrega de Correspondencia Postal Prestado por Particulares* (Regulation for the Public Transport Service and Delivery of Postal Correspondence, provided by Individuals), can grant concessions to individuals for the provision of transportation and delivery services for postal correspondence. |

## Annex II

## SCHEDULE OF GUATEMALA

### EXPLANATORY NOTE

1. The Schedule of Guatemala of this Annex sets out, pursuant to Articles 9.13 (Non-Conforming Measures) and 10.6 (Non-Conforming Measures), the specific sectors, subsectors, or activities for which Guatemala may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

   (a) Article 9.3 (National Treatment) or 10.2 (National Treatment);

   (b) Article 9.4 (Most-Favored-Nation Treatment) or 10.3 (Most-Favored-Nation Treatment);

   (c) Article 10.4 (Market Access);

   (d) Article 10.5 (Local Presence);

   (e) Article 9.9 (Performance Requirements); or

   (f) Article 9.10 (Senior Management and Boards of Directors).

2. Each Schedule entry sets out the following elements:

   (a) **Sector** refers to the sector for which the entry is made;

   (b) **Obligation Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Articles 9.13.2 (Non-Conforming Measures) and 10.6.2 (Non-Conforming Measures), do not apply to sectors, subsectors, or activities set out in the Schedule;

   (c) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry; and

   (d) **Existing Measures** identifies, for transparency purposes, existing measures that apply to the sectors, subsectors, or activities covered by the entry.

3. In accordance with Articles 9.13.2 and 10.6.2, the Articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the sectors, subsectors, and activities identified in the **Description** element of that entry.

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| **1. Sector:** | All Sectors |
| **Subsector:** | |
| **Obligations Concerned:** | Most-Favored-Nation Treatment (Articles 9.4 and 10.3) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services:<br><br>Guatemala reserves, vis-á-vis Korea, the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.<br><br>Guatemala reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving:<br><br>(a) aviation;<br>(b) fisheries;<br>(c) maritime matters, including salvage; or<br>(d) railroad transportation. |

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| **2. Sector:** | Maritime Transportation |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Local Presence (Article 10.5)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10) |
| **Level of Government** | Central |
| **Description:** | <u>Investment and Cross-Border Trade in Services:</u><br><br>Guatemala reserves the right to adopt or maintain any measure related to the provision of maritime transportation services. |

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| **3. Sector:** | Matters Related to Disadvantaged Minorities and Indigenous Peoples |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Local Presence (Article 10.5)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10) |
| **Level of Government:** | Central |
| **Description:** | <u>Investment and Cross-Border Trade in Services:</u><br><br>Guatemala reserves the right to adopt or maintain any measure that grants rights or preferences to socially or economically disadvantaged minorities and indigenous peoples. |

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| **4. Sector:** | Social Services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Local Presence (Article 10.5)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services:<br><br>Guatemala reserves the right to adopt or maintain any measure with regards to the execution of public order laws and social re-adaptation supply services as well as the following services, to the extent that they are social services that are established or maintained for public purposes, including but not limited to: insurance and income security, social security services, social welfare, public education, public training, child health and assistance. |

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| **5. Sector:** | Fisheries and Fisheries-related services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services:<br><br>Guatemala reserves the right to adopt or maintain any measures related to artisanal fishing. |

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| **6. Sector:** | Professional Services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Most-Favored-Nation Treatment (Article 10.3)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Cross-Border Trade in Services:<br><br>Guatemala reserves the right to adopt or maintain any measure that restricts the cross-border supply of professional services.<br><br>Guatemala reiterates the acquired rights and obligations from the *Convenio sobre el Ejercicio de Profesiones Universitarias y Reconocimiento de Estudios Universitarios* (Agreement on the Practice of University Professions and the Recognition of University Studies). |

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| **7. Sector:** | Transportation Services by Road |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Most-Favored-Nation Treatment (Article 10.3)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Cross-Border Trade in Services:<br><br>Guatemala reserves the right to adopt or maintain any measure that restricts the cross-border supply of services in the sector of goods transportation services by road. |

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| **8. Sector:** | Telecommunications |
| **Subsector:** | |
| **Obligations Concerned:** | Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Cross-Border Trade in Services:<br><br>Guatemala reserves the right to adopt or maintain any measure in relation to the granting of a concession for the installation, operation and exploitation of public telecommunications services. |

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| **9. Sector:** | Cultural Industries |
| **Subsector:** | |
| **Obligations Concerned:** | Most-Favored-Nation Treatment (Articles 9.4 and 10.3) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services:<br><br>Guatemala reserves the right to adopt or maintain any measure that grants preferential treatment to persons (natural or juridical) from other countries in accordance to any existent or future bilateral or multilateral international agreement with regards to cultural industries, including audiovisual cooperation agreements. |

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| **10. Sector:** | Craftworks |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9) |
| **Level of Government** | Central |
| **Description:** | Investment and Cross-Border Trade in Services:<br><br>Guatemala reserves the right to adopt or maintain any measure with regards to the design, distribution, retail sale or exhibition of craftworks that are identified as Guatemalan craftworks.<br><br>The performance requirements shall be in all cases compatible with the Agreement on Trade-Related Investment Measures (TRIMs), which is part of the WTO Agreement. |

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| **11. Sector:** | Energy sector |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Local Presence (Article 10.5)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10) |
| **Level of Government:** | Central |
| **Description:** | <u>Investment and Cross-Border Trade in Services:</u><br><br>Guatemala reserves the right to maintain or adopt any measure with respect to the energy sector. |

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| **12. Sector:** | Arms and Explosives |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | <u>Investment and Cross-Border Trade in Services:</u><br><br>Guatemala reserves the right to adopt or maintain any measure with respect to arms and explosives. |

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| **13. Sector:** | Environmental Services - Treatment and Supply Services for Potable Water; Collection and Treatment Services for Municipal Sewage; Collection, Transportation, and Disposal Services for Municipal Refuse; Sanitation and Similar Services; Nature and Landscape Protection Services (Except for Environmental Impact Assessment Services) |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | <u>Investment and Cross-Border Trade in Services:</u><br><br>Guatemala reserves the right to adopt or maintain any measure with respect to the following environmental services: treatment and supply of potable water; collection and treatment of municipal sewage; collection, transportation, and disposal of municipal refuse; sanitation and similar services; and nature and landscape protection services (except for environmental impact assessment services). |

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| **14. Sector:** | Transportation Services - Storage and Warehousing Services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2) |
| **Level of Government:** | Central |
| **Description:** | Investment and Cross-Border Trade in Services:<br><br>Guatemala reserves the right to adopt or maintain any measure with respect to storage and warehousing services related to agricultural, fishery, and livestock products. |

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| **15. Sector:** | Communication Services - Broadcasting Services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | <u>Investment and Cross-Border Trade in Services:</u><br><br>Guatemala reserves the right to adopt or maintain any measure relating to broadcasting services. |

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| **16. Sector:** | Business Services - Services Incidental to Agriculture, Hunting, Forestry, and Fishing |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Performance Requirements (Article 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Market Access (Article 10.4)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | <u>Investment and Cross-Border Trade in Services:</u><br><br>Guatemala reserves the right to adopt or maintain any measure with respect to services incidental to agriculture, forestry, fishing, hunting and livestock, including genetic improvement and artificial insemination. |

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| **17. Sector:** | Social Services |
| **Subsector:** | Human Health Services |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article. 9.9)<br>Senior Management and Boards of Directors (Article 9.10)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | <u>Investment and Cross-Border Trade in Services:</u><br><br>Guatemala reserves the right to adopt or maintain any measure with respect to human health services. |

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| **18. Sector:** | Recreational, Cultural, and Sporting Services - Motion Picture Promotion, Advertising, or Post-Production Services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Articles 9.3 and 10.2)<br>Most-Favored-Nation Treatment (Articles 9.4 and 10.3)<br>Performance Requirements (Article 9.9)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | <u>Investment and Cross-Border Trade in Services:</u><br><br>Guatemala reserves the right to adopt or maintain any measure with respect to motion picture promotion, advertising, or post-production services. |

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| **19. Sector:** | Other Recreational Services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 9.3) |
| **Level of Government:** | Central |
| **Description:** | Investment:<br><br>Guatemala reserves the right to adopt or maintain any measure with respect to tourism in rural areas. |

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| **20. Sector:** | Business Services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 10.2)<br>Local Presence (Article 10.5) |
| **Level of Government:** | Central |
| **Description:** | Cross-Border Trade in Services:<br><br>Guatemala reserves the right to adopt or maintain any measure with respect to the exportation and re-exportation of controlled commodities, software, and technology. |

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| **21. Sector:** | All Sector |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 9.3)<br>Performance Requirements (Article 9.9) |
| **Level of Government:** | Central |
| **Description:** | <u>Investment:</u><br><br>Guatemala reserves the right to adopt, with respect to the establishment or acquisition of an investment, any measure that is necessary for the maintenance of public order provided that such measure is not applied in an arbitrary or unjustifiable manner, does not constitute a disguised restriction on investment and is proportionate to the objective it seeks to achieve. |

## Annex III

## SCHEDULE OF GUATEMALA

### EXPLANATORY NOTE

1. The Schedule of Guatemala to Annex III sets out:

   (a) headnotes that limit or clarify the commitments of Guatemala with respect to the obligations described in clauses (i)-(v) of subparagraph (b), and in subparagraph (c);

   (b) in Section A, pursuant to Article 11.9 (Non-Conforming Measures), the existing measures of Guatemala that do not conform to some or all of the obligations imposed by:

      (i) Article 11.2 (National Treatment);

      (ii) Article 11.3 (Most-Favored-Nation Treatment);

      (iii) Article 11.4 (Market Access for Financial Institutions);

      (iv) Article 11.5 (Cross-Border Trade); or

      (v) Article 11.8 (Senior Management and Boards of Directors); and

   (c) in Section B, pursuant to Article 11.9 (Non-Conforming Measures), the specific sectors, subsectors, or activities for which Guatemala may maintain existing, or adopt new or more restrictive, measures that do not conform with the obligations imposed by Article 11.2, 11.3, 11.4, 11.5, or 11.8.

2. Each entry in Section A sets out the following elements:

   (a) **Sector** refers to the general sector for which the entry is made;

   (b) **Subsector** refers to the specific sector for which the entry is made;

   (c) **Obligations Concerned** specifies the obligation(s) referred to in subparagraph 1(b) that, pursuant to Article 11.9, do not apply to the listed measure(s);

(d) **Level of Government** indicates the level of government maintaining the listed measure(s);

(e) **Measures** identifies the law, regulations or other measures for which the entry is made. A measure cited in the **Measures** element:

(i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and

(ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure;

(f) **Description** provides a general, nonbinding description of the measures.

3. Each entry in Section B sets out the following elements:

(a) **Sector** refers to the general sector for which the entry is made;

(b) **Subsector** refers to the specific sector for which the entry is made;

(c) **Obligations Concerned** specifies the obligation(s) referred to in subparagraph 1(c) that, pursuant to Article 11.9, do not apply to the sectors, subsectors, or activities listed in the entry;

(d) **Level of Government** indicates the level of government maintaining the listed measure(s); and

(e) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry.

4. In the interpretation of a non-conforming measure in Section A, all elements of the non-conforming measures listing shall be considered. A non-conforming measure shall be interpreted in the light of the relevant provisions of the Financial Services Chapter with respect to which the non-conforming measure is taken. To the extent that:

(a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, if any, or a Specific Commitment from an Annex to the Financial Services Chapter, the **Measures** element as so qualified shall prevail over all other elements; and

(b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of the discrepancy.

5. For entries in Section B, in accordance with Article 11.9, the Articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the sectors, subsectors, and activities identified in the **Description** element of that entry.

6. Where Guatemala maintains a measure that requires that a service supplier be a citizen, permanent resident or resident of its territory as a condition to the provision of a service in its territory, a listing for that measure taken in Annex III with respect to Article 11.2, 11.3, 11.4, or 11.5 shall operate as a non-conforming measure with respect to Articles 9.3 (National Treatment), 9.4 (Most-Favored-Nation Treatment) and 9.9 (Performance Requirements), to the extent of that measure.

7. Appendix III-A refers to certain measures that the Parties consider to be not inconsistent with Article 11.2 (National Treatment) or 11.4 (Market Access for Financial Institutions) or that are subject to Article 11.10 (Exceptions).

*Headnotes:*

1. Commitments in these subsectors under the Agreement are undertaken subject to the limitations and conditions set forth in these headnotes and in Sections A and B below.

2. To clarify Guatemala's commitment with respect to Article 11.4, juridical persons supplying financial services and constituted under the laws of Guatemala are subject to non-discriminatory limitations on juridical form. [1]

[1] For example, in Guatemala, the sociedades de responsabilidad limitada, sociedades en comandita simple, sociedades en comandita por acciones and sociedad colectiva are not acceptable juridical forms for financial institutions. Subsidiaries must be established as Sociedades Anónimas (stock companies). This headnote is not itself intended to affect, or otherwise limit, a choice by a financial institution of another Party between branches, representative offices and subsidiaries.

## APPENDIX III-A

**CERTAIN MEASURES NOT INCONSISTENT WITH ARTICLES 11.2 OR 11.4, OR SUBJECT TO ARTICLE 11.10.**

In accordance with Article 11.10 (Exceptions), Guatemala reaffirms that nothing in this Agreement prevents it from adopting or maintaining measures for prudential reasons.

Without prejudice to Article 11.10 (Exceptions), any measure that Guatemala adopts or maintains in its legislation that is equivalent or has an effect equivalent to the measures set forth in Appendix III-A of Korea, shall not be construed to be inconsistent with Article 11.2 or 11.4. Any revision, amendment or modification to such measures or related legislation shall not be construed to be inconsistent with Article 11.2 or 11.4 to the extent that it does not conflict with the spirit of the original measure.

## Section A

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|---|---|
| **1. Sector:** | Financial Services |
| **Subsector:** | Banking |
| **Obligations Concerned:** | Market Access for Financial Institutions (Article 11.4) |
| **Level of Government** | Central |
| **Measures:** | Decree No. 19-2002 and its regulations, *Ley de Bancos y Grupos Financieros (*Law of Banks and Financial Groups*)* approved on April 29th, 2002, and its reforms, Articles 6, 7, 18, 26, 64 and 65. |
| **Description:** | A foreign bank may operate in Guatemala through:<br><br>(a) The establishment of branches in Guatemala, and<br><br>(b) The registry of representative offices only for the promotion of business and granting of financing in the national territory.<br><br>For the administration of foreign bank branches, it won't be necessary that an administration council administers them, but they will have one or more administrators domiciled in the country.<br><br>Foreign nationals and enterprises organized under the laws of foreign countries (including banks) may also establish a bank in Guatemala in the form of a stock company (*Sociedad Anónima)*.<br><br>Operations of foreign bank branches are limited to the amount of net worth capital (shareholders' equity) related to their exposure to credit, market, and other risks. This amount may not be less than 10 percent of assets and contingencies, weighted in accordance with their risk, pursuant to general regulations issued by the Monetary Board (*Junta Monetaria)*. |

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| **2. Sector:** | Financial Services |
| **Subsector:** | Banking |
| **Obligations Concerned:** | National Treatment (Article 11.2) |
| **Level of Government:** | Central |
| **Measures:** | Decree No. 19-2002, *Ley de Bancos y Grupos Financieros* (Law of Banks and Financial Groups), approved on April 29, 2002 and its reforms, Article 70. |
| **Description:** | When a branch of a foreign bank presents a capital shortfall, the *Superintendencia de Bancos* (Superintendency of Banks) will communicate this information to the headquarters, who will have to resolve the capital shortfall within 30 days. National banks will have a longer period of time and may take other measures to remedy the shortfall in question. |

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| **3. Sector:** | Financial Services |
| **Subsector:** | Banking |
| **Obligations Concerned:** | National Treatment (Article 11.2) |
| **Level of Government:** | Central |
| **Measures:** | Decree No. 25-79, *Ley Orgánica del Crédito Hipotecario Nacional de Guatemala* (Organic Law of the Mortgage Credit National Bank of Guatemala) approved on May 3, 1979 and its reforms*;*<br><br>Decree No. 46-72, *Ley Orgánica de la Corporación Financiera Nacional* (Organic Law of the National Financial Corporation) approved on July 20, 1972 and its reforms*;*<br><br>Decree No. 1448, *Ley del Instituto de Fomento de Hipotecas Aseguradas* (Law of the Institute of Insured Mortgage Promotion) approved on June 7, 1961 and its reforms. |
| **Description:** | The government may grant certain guarantees and advantages only to state-owned financial institutions, in accordance with the specific laws that regulate the operations of those financial institutions. |

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| **4. Sector:** | Financial Services |
| **Subsector:** | Banking |
| **Obligations Concerned:** | Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Measures:** | Decree-Law No. 208, *Ley de Sociedades Financieras Privadas* (Law of Private Financial Companies) approved on May 12, 1964 and its reforms, Articles 1 and 2. |
| **Description:** | To operate in Guatemala, private financial companies that are banking institutions and act as specialized financial intermediaries in investment banking operations must be established as *Sociedades Anónimas* (Stock Companies). |

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| **5. Sector:** | Financial Services |
| **Subsector:** | Insurance |
| **Obligations Concerned:** | National Treatment (Article 11.2)<br>Cross-Border Trade (Article 11.5) |
| **Level of Government:** | Central |
| **Measures:** | Decree No. 25-2010 and its regulations, *Ley de la Actividad Aseguradora* (Law on Insurance Activity) approved on July 14, 2010 and its reforms, Articles 6, 7, 19, 60 and 61. |
| **Description:** | A foreign insurance or foreign reinsurance company can operate in Guatemala through the constitution of branches in Guatemala, whose authorization will be granted by the *Junta Monetaria* (Monetary Board).<br><br>Insurance or reinsurance companies, whether private or national, must be constituted and organized as *Sociedades Anónimas* (Stock Companies) under general legislation of the Republic of Guatemala to have the function as insurance or reinsurance company, and their shares may be owned by local or foreign persons.<br><br>For greater certainty, only individual or juridical persons authorized by law, can offer, promote and sell insurances or carry out any other insurance intermediation activity within the territory of Guatemala. |

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| **6. Sector:** | Financial Services |
| **Subsector:** | Insurances |
| **Obligations Concerned:** | National Treatment (Article 11.2) |
| **Level of Government:** | Central |
| **Measures:** | Decree No. 25-2010, *Ley de la Actividad Aseguradora* (Law on Insurance Activity), approved on July 14, 2010 and its reforms, Article 68. |
| **Description:** | When a branch of a foreign insurance or reinsurance company presents a capital or investment shortfall, the *Superintendencia de Bancos* (Superintendency of Banks) will communicate this information to the headquarters, who will have to resolve the capital shortfall within 30 days. National insurance or reinsurance company will have a longer period of time and may take other measures to remedy the shortfall in question. |

## Section B

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| **7. Sector:** | Financial Services |
| **Subsector:** | All Subsectors other than Banking and Insurances |
| **Obligations Concerned:** | Market Access for Financial Institutions (Article 11.4) |
| **Level of Government:** | Central |
| **Description:** | Guatemala reserves the right to adopt or maintain measures requiring the incorporation in Guatemala of foreign financial institutions, other than those seeking to operate as banks or insurance companies within Guatemala. |

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| **8. Sector:** | Financial Services |
| **Subsector:** | |
| **Obligations Concerned:** | National Treatment (Article 9.3 and Article 10.2)<br>Most-Favored-Nation Treatment (Article 9.4 and Article 10.3) |
| **Level of Government:** | Central |
| **Description:** | Guatemala reserves the right to adopt or maintain different requirements for the supply of insurance services in which national or foreign actuarial may intervene. Only individual or juridical persons authorized by the *Superintendencia de Bancos* (Superintendency of Banks) can supply actuarial services. |

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| **9. Sector:** | Financial Services |
| **Subsector:** | Banking |
| **Obligations Concerned:** | National Treatment (Article 9.3, Article 10.2 and Article 11.2)<br>Most-Favored-Nation Treatment (Article 9.4, Article 10.3 and Article 11.3)<br>Senior Management and Boards of Directors (Article 9.10 and Article 11.8) |
| **Level of Government:** | Central |
| **Description:** | Guatemala, within the reciprocity framework, reserves the right to adopt or maintain any measure about the nationality of the legal representative from banking institutions and insurance companies that asks for authorization to operate the company in Guatemala, whose headquarters is established in Korea. |